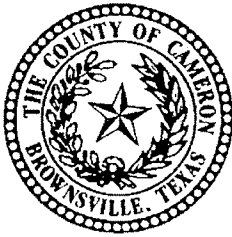


CAMERON COUNTY, TEXAS
COMMISSIONERS' COURT APPROVED BUDGET



FISCAL YEAR 2010-2011



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

October 1, 2010

Hon. Carlos H. Cascos, County Judge
Hon. Sofia Benavidez, Commissioner Pct. 1
Hon. John Wood Commissioner Pct. 2
Hon. David A. Garza, Commissioner Pct. 3
Hon. Edna Tamayo, 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 16, 2010:

	2011 Proposed Budget	2011 Approved Budget	2010 Approved Budget	Increase (Decrease)
General Fund	69,591,522	72,005,531	69,114,792	2,890,739
Road & Brindge Fund	10,186,803	9,992,909	10,039,302	(46,393)
Law Library Fund	162,304	165,629	253,140	(87,511)
Employee Benefits Fund	8,614,000	8,599,391	8,213,737	385,654
Unlimited Tax Revenue I&S Fund	420,181	420,181	643,494	(223,313)
Limited Tax Revenue I&S Fund	7,923,108	7,923,108	8,816,767	(893,659)
Veterans International Bridge at Los Tomates	6,559,424	7,101,724	6,709,424	392,300
Free Trade Bridge at Los Indios	2,128,981	2,326,181	2,428,981	(102,800)
Gateway International Toll Bridge	5,487,847	6,350,597	5,827,847	522,750
Colonia Light/Scofflaw Fund	41,545	42,644	-	42,644
Parks System Revenue Fund	4,907,792	5,336,788	5,888,718	(551,930)
County Airport Fund	33,300	33,287	36,100	(2,813)
	<u>116,056,807</u>	<u>120,297,970</u>	<u>117,972,302</u>	<u>2,325,668</u>

Other program and grant budgets will be added during 2011 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 2011 APPROVED BUDGET."

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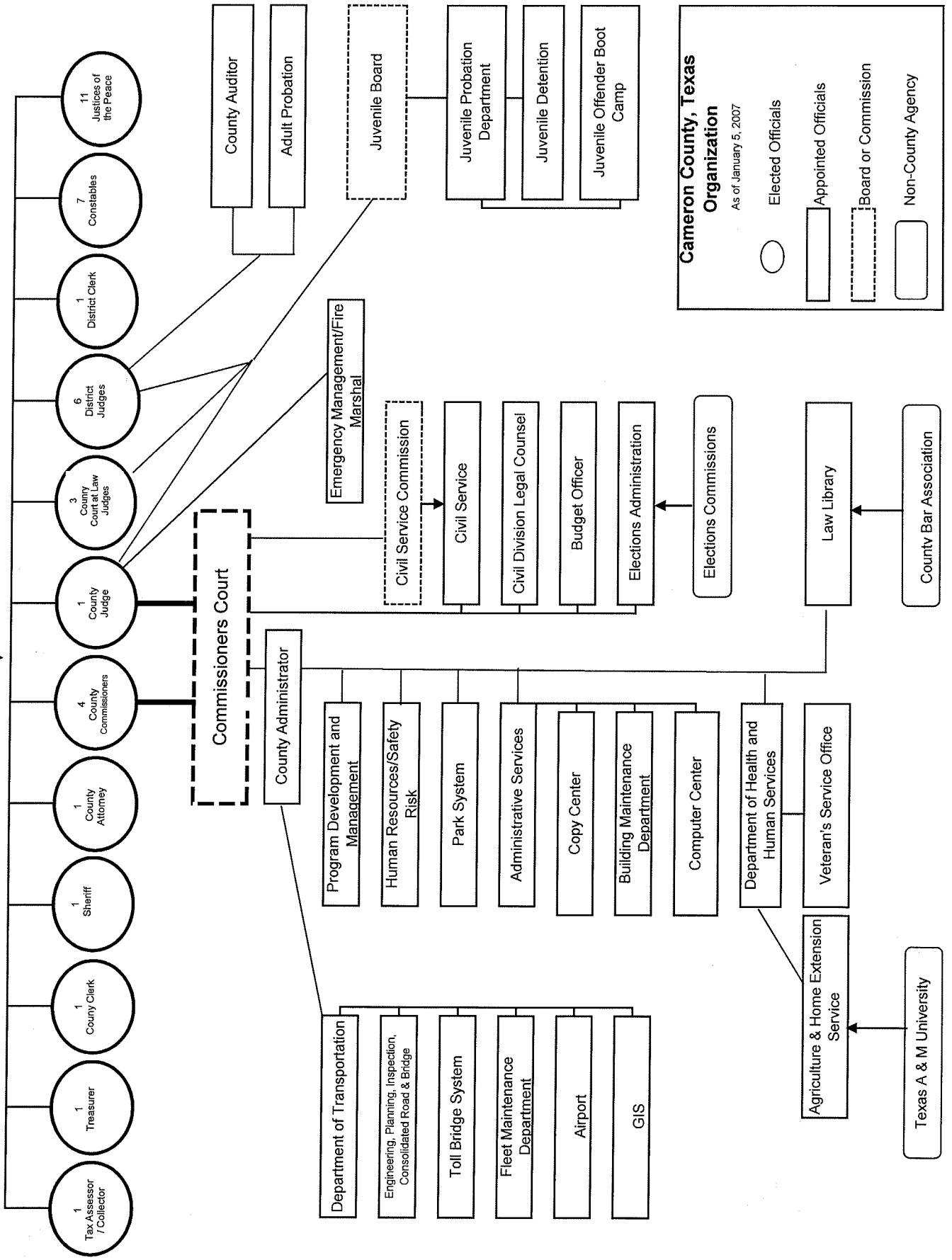
Budget Calendar

July 27, 2010	Certified Tax Roll Delivered to County
August 5, 2010	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 6, 2010	72-hour notice for meeting to discuss tax rate (open meeting notice)
08/07/10 & 08/08/10	Publish Notice of Elected Officials salaries(set 10+ days after notice) Calculation and publication of effective tax rate, rollback rate, etc., as required
August 12, 2010	Meeting to discuss tax rate and record vote and schedule public hearing
August 13, 2010	FILE Proposed BUDGET W/ CCLERK
August 15, 2010	"Notice of Public Hearing on Tax Increase" (1st quarter-page notice) published at least seven days before public hearing.
August 19, 2010	Public Hearing & Setting salaries of Elected Officials (5 days to file grievance from notice)
August 20, 2010	72-hour notice for public hearing on tax increase (open meeting notice)
August 26, 2010	Public Hearing on tax rate
August 27, 2010	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 29, 2010	Notice of Public hearing on Budget(at least 15 days after filing)
September 2, 2010	Second Public Hearing on tax rate(announce meeting to adopt) 3-14 days from this date Public Hearing on Budget Final changes to budget Commissioners Court considers Grievance Committee recommendations
September 5, 2010	Notice on Vote on Tax Rate (published before meeting to adopt tax rate) 2nd qtr page notice
September 10, 2010	72-hour notice for vote on tax rate (open meeting notice) 72-hour notice for adoption of budget
<i>September 16, 2010</i>	Final Adoption of Budget Order adopting tax rate

ELECTED OFFICIALS

Carlos H. Cascos	County Judge
Sophia Benavides	Commissioner, Precinct 1
John Wood	Commissioner, Precinct 2
David A. Garza	Commissioner, Precinct 3
Edna Tamayo	Commissioner, Precinct 4
Arturo Nelson	Judge, 138 th Judicial District
Benjamin Euresti, Jr.	Judge, 107 th Judicial District
Leonel Alejandro	Judge, 357 th Judicial District
Janet Leal	Judge, 103 rd Judicial District
Migdalia Lopez	Judge, 197 th Judicial District
Elia Cornjo-Lopez	Judge, 404 th 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
Menton Murray(appointed)	Judge, County Court at Law #3
Benito Ochoa	Justice of the Peace, Precinct 1
Linda Salazar	Justice of the Peace, Precinct 2-1
Tony Torres	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
Rolando Muniz	Justice of the Peace, Precinct 4
Sallie Gonzalez	Justice of the Peace, Precinct 5-1
David Wise	Justice of the Peace, Precinct 5-2
Gustavo Garza	Justice of the Peace, Precinct 6
Adam Gonzales	Justice of the Peace, Precinct 7-1
Dan Sanchez	Justice of the Peace, Precinct 7-2
Horacio Zamora	Constable, Precinct 1
Pete Avila	Constable, Precinct 2
Jose Cavazos	Constable, Precinct 3
Robert Lopez	Constable, Precinct 4
Guadalupe Gonzales	Constable, Precinct 5
Merced Burnias	Constable, Precinct 6
Cesar Diaz	Constable, Precinct 7
Armando Villalobos	County Attorney
Joe G. Rivera	County Clerk
Antonio Yzaguirre, Jr.	Tax Assessor-Collector
David Betancourt	County Treasurer
Aurora De La Garza	District Clerk
Omar Lucio	County Sheriff

VOTERS



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 335,227 as reported by the 2000 Census count. However, the 1990 U.S. Census reports a population of 260,120, an increase of 28.9% since 1980. 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 150,000 and is the largest city in the Rio Grande Valley.

Population

	1980	1990	1995	2000
Brownsville	84,997	98,962	132,091	150,000
Brownsville, Harlingen & San Benito	209,727	260,120	309,578	335,227
Rio Grande Valley	537,811	701,888	860,343	1,001,187

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

(1) As of December , 2009

Source: Texas Workforce Commission

"IN-BOND" INDUSTRIALIZED PROGRAM

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

Cameron County General Information

Intermodal Transportation

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

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

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

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

Tourism/Recreation

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

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

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

Cameron County General Information

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

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

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

2010 Property Valuations

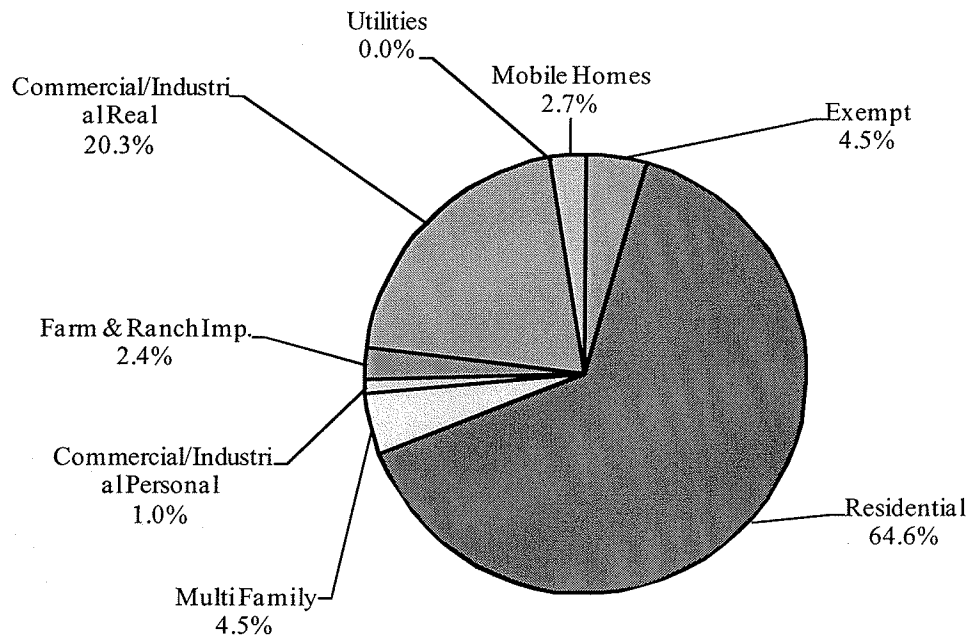
	A	B	C =B-A	D =C/A	E	F
	FY 2009-2010 Tax Year 2009	FY 2010-2011 Tax Year 2010	Increase (Decrease)	Percent Change	Tax Year 2010 100% Tax Levy @ .364291	Tax Year 2009 100% Tax Levy @ .363191 100% Collection Levy Increase @ .364291
Homestead Improvement	5,560,012,134	5,715,010,366	154,998,232	2.79%	20,819,268	20,193,464
Non-Homestead Improvement	4,141,645,090	4,103,819,537	(37,825,553)	-0.91%	14,949,845	15,042,082
Total Improvement	9,701,657,224	9,818,829,903	117,172,679	1.21%	35,769,114	35,235,546
Homestead Land	1,822,426,260	1,885,622,853	63,196,593	3.47%	6,869,154	6,618,888
Non-Homestead Land	3,179,879,815	3,220,876,176	40,996,361	1.29%	11,733,362	11,549,037
Ag Market	913,053,591	939,711,080	26,657,489	2.92%	3,423,283	3,316,128
Total Land	5,915,359,666	6,046,210,109	130,850,443	2.21%	22,025,799	21,484,054
Total Personal Property	2,033,995,928	1,940,170,259	(93,825,669)	-4.61%	7,046,524	7,387,290
Total Mineral Property	366,980	2,106,440	1,739,460	473.99%	7,674	1,333
TOTAL MARKET VALUE +	17,651,379,798	17,807,316,711	155,936,913	0.88%	64,849,110	64,108,223
Homestead Cap	96,766,369	78,736,693	(18,029,676)	-18.63%	285,965	351,447
Ag Market	913,053,591	939,711,080	26,657,489		3,423,283	3,316,128
Ag Use	77,407,666	80,260,072	2,852,406		292,380	281,138
Deferment	835,645,925	859,451,008	23,805,083	2.85%	3,130,903	3,034,991
TOTAL EXEMPTIONS	1,463,733,048	1,191,718,555	(272,014,493)	-18.58%	4,341,323	4,163,524
NET TAXABLE	15,572,594,456	15,677,410,455	104,815,999	0.67%	57,090,920	56,558,262
(less) Freeze Taxable	1,157,323,928	1,126,480,934	(30,842,994)	-2.67%	4,103,669	4,203,296
(less) Transfer Adjustment	1,095,030	727,043	(367,987)		2,649	3,977
Freeze Actual Tax					3,356,851	3,159,311
Over 65 Deferrals	-	-	-	0.00%	-	-
Final Taxable Value	14,414,175,498	14,550,202,478	136,026,980	0.94%	56,341,453	55,510,299
Less: Tax from new construction						(1,055,923)
Net Tax from re-Appraisal Values						\$ (224,769)
New Construction	\$ 280,353,989	\$ 290,734,838	\$ 10,380,849	3.70%	\$ 1,055,923	

Property Appraisal Comparison

New Construction Tax Year 2010

	New Construction Market Value	Tax Levy at Current Rate
Residential	179,116,349	652,505
Multi Family	12,417,225	45,235
Farm & Ranch Improvements	6,600,437	24,045
Commercial/Industrial Personal	2,857,100	10,408
Commercial/Industrial Real	56,393,300	205,436
Utilities	-	-
Mobile Homes	7,475,101	27,231
Real Inventories	27,560,516	100,400
Exempt	12,392,335	45,144
Other	-	-
Total	304,812,363	1,110,404

New Construction

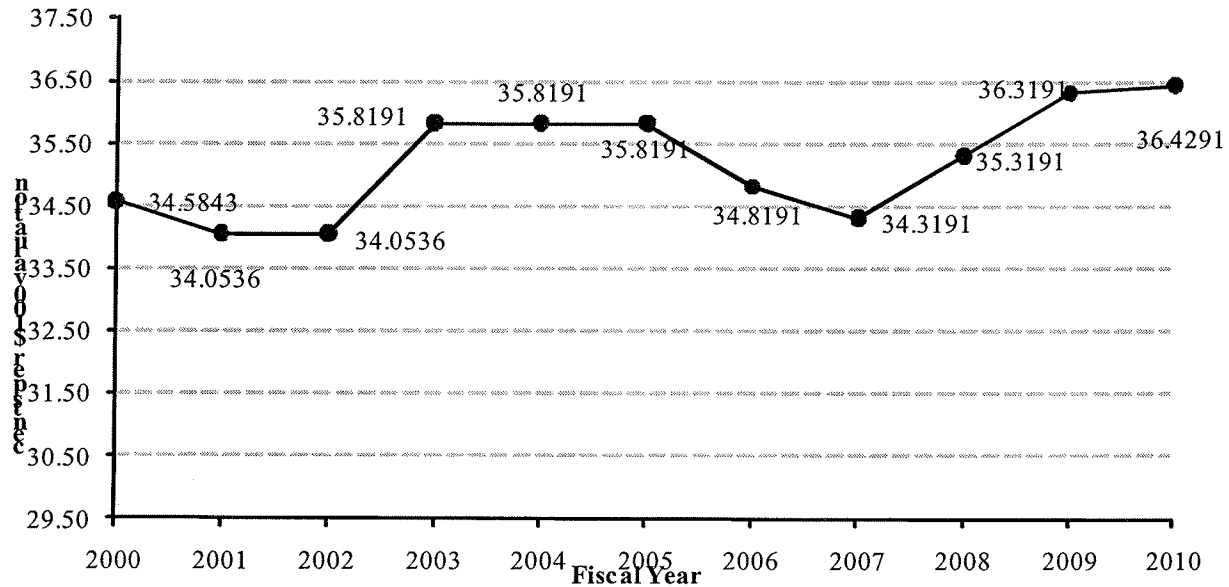


Cameron County's taxable values grew by 1.23% since January 2009. New construction in the county provided \$304,812,363 in new property values. New construction growth is 41.29% less than last year's amount. Residential construction represents 64.6% of the new properties. Commercial construction is also providing booming growth representing 20.3% of all new construction. Based upon the approved tax rate of \$0.364291 per \$100, at a 100% collection rate, total new construction should generate over \$1,110,404 in tax revenue.

2010-2011 Tax Rate and Tax Levy

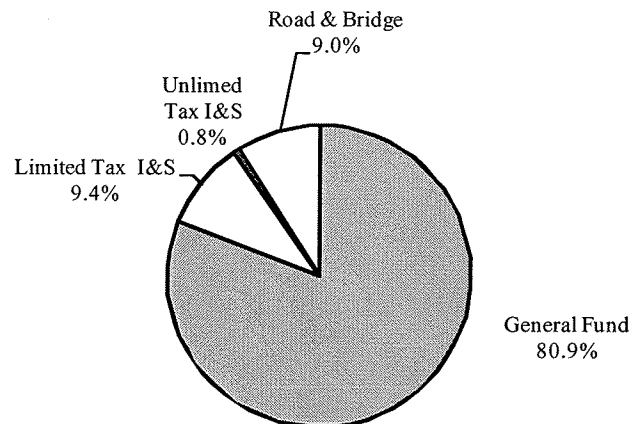
The Commissioners Court approved the tax rate of \$0.364291 per \$100 assessed property valuation. The tax rate is equivalent to the effective tax rate calculated for FY 2010-2011. At this rate, current property tax revenues are budgeted to increase by 3.8% generating \$831,154 in additional tax revenues at a 100% collection rate.

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



TAX RATE DISTRIBUTION

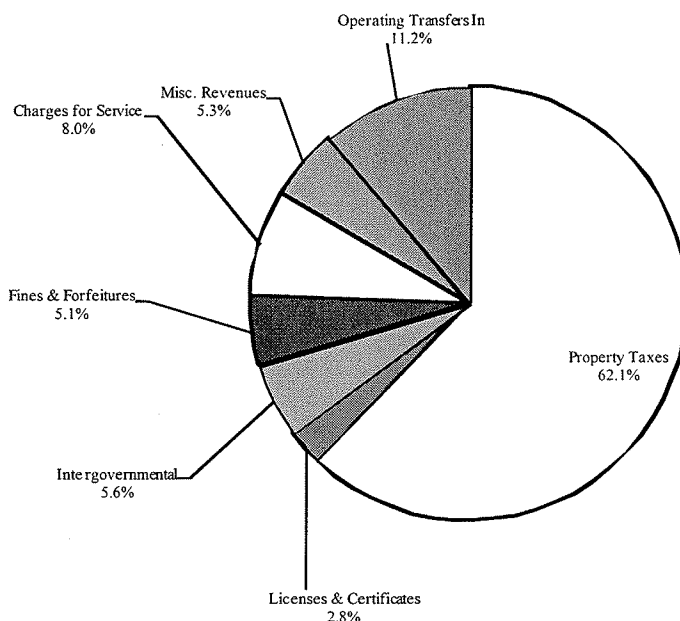
The General Fund portion of the tax revenues decreased from 81.2% to 80.9% of the total levy for FY 2010-2011, compared to FY 2009-2010. Road and Bridge tax revenues increased from 7.4% to 9.0% for the corresponding years. Debt issue tax revenues decreased from 11.4% to 10.2%.



Your Tax Dollars at Work

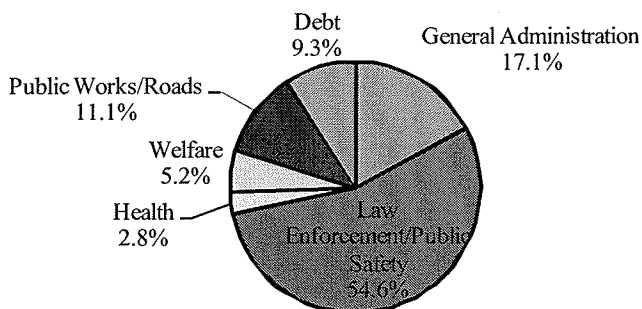
County's total Operating Budget for Fiscal Year 2010-2011, including the General Fund, Road & Bridge/Public Works, and Debt Service, is \$90,341,729, an increase of \$1,727,374 above the prior year's resources reflecting a .0195% increase in government in just one year. The following chart illustrates 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 \$83,234 home will pay \$303.21 in County property taxes for Fiscal Year 2011, an increase of \$0.91 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 \$303.21 is Spent?



General Administration	\$51.84
General Gov't.	
Law Enforcement	165.54
Health	8.48
Welfare	<u>15.66</u>
Health & Welfare	24.14
Public Works / Roads	33.62
Debt	<u>28.07</u>
TOTAL	\$303.21

Fiscal Policy

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

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

Fund Balance

The General Fund fund balance at September 30, 2009, was \$6,174,360 compared to \$7,784,250 at September 30, 2008 and \$9,371,000 at September 30, 2007. The unreserved portion of the fund balance was \$4,081,382. 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 9.07% of the Fiscal Year 2009 total General Fund expenditures of \$68,109,869 (not including transfers out). If all resources were not available to the County's General Fund at the beginning of the fiscal year, the County's General Fund could operate for 33 days based on 2009 expenditures. It is likely, this would never happen. The more realistic use of the General Fund fund balance would be to provide for interim funding of County operations in the event of a hurricane or natural disaster. Available Federal emergency funds would likely take as long as several months to reach the County after such an event.

Revenues generated during FY 2010 but received up to 60 days after year-end will be attributed to FY 2010. 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, 2009, was \$3,668,220 compared to \$2,957,853 at September 30, 2008. The 2009 fund balance represents 31.4% of the \$11,694,639 annual Road and Bridge expenditures for FY 2009. Again, if all resources were not available, the Road and Bridge fund could operate for 115 days based on 2009 expenditures. Fund balance for the Road & Bridge Fund for Fiscal Year-end 2010 is estimated at \$3,421,316, an amount greater than 106 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.

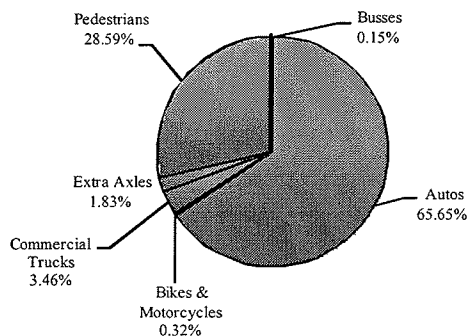
All bridges within the Cameron County International Toll Bridge System are operated under a joint agreement with the Government of Mexico. County ownership of the bridges extends to a point over the river representing the international boundary between the United States and Mexico. The respective owner 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, 2009, 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	\$0.75	\$0.75
Motorcycles	3.00	3.00
Passenger Autos	3.00	3.00
Commercial Trucks:		
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

CROSSINGS

During the year ended September 30, 2009, over 6 million sixtytwo 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	Nbr. Change	% Change
Autos	3,825,862	4,434,617	-608,755	-15.9%
Commercial Trucks	191,652	234,047	-42,395	-22.1%
Extra Axles & Misc.	144,115	123,826	20,289	14.1%
Bikes & Motorcycles	21,860	21,598	262	1.2%
Busses	9,248	9,960	-712	-7.7%
Pedestrians	1,870,109	1,931,202	-61,093	-3.3%
Total	6,062,846	6,755,247	-692,404	-11.4%

Southbound auto crossings, System-wide, decreased by 692,404 reflecting a 11.4% 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 decreased by 42,395, an 22.1% decrease compared to the prior year's level.

Fiscal Policy

Enterprise Operations: continued

International Toll Bridge System: continued

Pedestrian crossings decreased by over 61,000 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 confusion on passport requirements caused people not to venture into Mexico.

Total operating revenue for the International Toll Bridge System was \$14,427,784, down from the prior year's \$16,479,819, an decrease of \$2,052,035, or a 13% decrease. At September 30, 2009, the Cameron County International Toll Bridge System had -\$122,610 in working capital, an amount sufficient to provide for -6 days of operations based on fiscal year 2009 activity.

Park System: The County Park System operations generated \$4,862,497 in fees, rentals and other income for the year, which was approximately 10% above last year's totals. The net gain from all Park System operations was \$650,616. At September 30, 2009, the Park System had \$2,125,621 in working capital, an amount sufficient to satisfy the following year's debt service and provide for 144 days of operations based on activity during fiscal year 2009.

County Airport: The Airport operations provided \$27,864 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, 2009, the County has unlimited tax and limited tax general obligation bonds outstanding in the amount of \$67,875,000. According to Texas statutes, the County has two debt limits. Bonds issued under Article 3, Section 52e of the Texas Constitution total \$62,960,000 and bonds issued under Article 722 of Vernon's Civil Statutes total \$4,915,000. The debt limits for the two authorizations are \$4,132,803,260 (25% of real property assessed valuation) and \$826,560,651 (5% of assessed valuation of all taxable property); therefore, the County has a legal debt margin on general obligation debt of \$4,093,320,547.

The County's bond rating is "AAA" from Standard & Poor's and "Aaa" rating from Moody's for general obligation debt.

Cash Management

Cash temporarily idle during the year was invested in certificates of deposit, money market funds, and state agency sponsored investment pools. The average yield on investments was .6%. Cameron County's investment policy is to minimize credit and market risks, while maintaining a competitive yield on its portfolio. Accordingly, the deposits were either insured by Federal Depository Insurance or collateralized. All collateral on deposits was held by the County, its agent, or a financial institution's trust department in the County's name. All investments held by the County during the year ended September 30, 2009, were classified in the category of "lowest credit risk" or Uncategorized if invested in an investment pool as defined by the Governmental Accounting Standards Board.

Fiscal Policy

Employee and Dependents' Health Benefits

On May 1, 1989, Cameron County established a Limited Risk Management Program for health and life benefits provided to County employees. Premiums are paid into an internal service fund (Health and Life Benefits Fund) by all other funds and are available to pay claims, administrative costs, and claims' reserves. Administrative costs include the cost of individual stop loss insurance (\$100,000 per insured) and aggregate stop loss insurance (determined by the monthly number of insured lives, at a specified dollar value times twelve). Premiums are actuarially calculated based on prior claims' history for the County and include an amount needed to accumulate claims' reserves for catastrophic claims. This year the Commissioners' Court approved a \$4,800 per employee premium for health insurance.

During Fiscal Year 2009, a total of \$5,937,073 was paid in benefits and \$1,382,666 was paid in administrative costs. Incurred, but not reported, claims in the amount of \$366,285 have been accrued as a liability and were actuarially determined. The Health and Life Benefits Fund reported net operating income of \$2,049,683, as compared to a net loss of \$2,049,683 in fiscal year 2008. Preliminary Employee Benefits Fund fund balance for Fiscal Year-end September 30, 2010, is projected to be approximately \$3.6 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.

SUMMARY

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

Investment Policy

1.0 INVESTMENT STRATEGY

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

1.01 Investment Pools

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

1.02 Operating Funds

Operating funds provide for the daily activities of department. These resources should be kept relatively liquid. Two weeks average requirements should be kept in investments that offer daily liquidity. Funds are released weekly by approval of the Commissioners' Court. Other resources should be invested in a 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**

Investment Policy

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

2.03 Applicability of Policy

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

3.0 INVESTMENT OBJECTIVES AND PRIORITIES

3.01 General Statement

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

3.02 Safety of Principal

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

3.03 Maintenance of Adequate Liquidity

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

3.04 Desired Diversification

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

3.05 Rate of Return on Investments

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

3.06 Maturity

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

3.07 Quality and Capability of Investment Manager

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

Investment Policy

4.0 INVESTMENT RESPONSIBILITY AND CONTROL

4.01 Delegation of Investment Authority

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

4.02 Investment Advisory Committee

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

4.03 Prudence and Ethical Standards

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

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

4.04 Liability of Investment Officer

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

4.05 Accounting and Audit Control

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

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

Investment Policy

5.0 INVESTMENT REPORTING

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

6.0 INVESTMENT INSTITUTIONS

6.01 Depository Bank

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

6.02 Broker/Dealers

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

6.03 Approval of Broker/Dealer

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

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

7.0 INVESTMENT INSTRUMENTS

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

7.01 Bank Investments

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

7.02 Direct Investments

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

Investment Policy

8.0 INVESTMENT PROCEDURES

8.01 Confirmation of Trade

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

8.02 Delivery versus Payment

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

8.03 Safekeeping Institution

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

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

9.0 COLLATERAL AND SAFEKEEPING

9.01 Collateral or Insurance

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

9.011 FDIC insurance coverage,

9.012 United States Government Bonds, Notes, and Bills,

9.013 Securities of federally sponsored U. S. Agencies and instrumentality's of the United States Government and/or obligations, including letters of credit, of the United States or its agencies and instrumentalities.

9.014 No Collateralized Mortgage Obligations are acceptable.

9.02 Safekeeping

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

9.03 Collateral Reporting

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

Investment Policy

10.0 INVESTMENT POLICY REVIEW AND AMENDMENT

10.01 Review Procedures

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

10.02 Changes to the Investment Policy

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

11.0 EXHIBITS AND APPENDICES

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

Approved Budget

The Commissioners Court's priorities for the 2010-2011 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 1.12% taxable valuation growth the General Fund current tax revenue is projected to grow by \$226,763 dollars.

Intergovernmental revenues are projected to increase by \$1,508,944. 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 increase by \$779,779 in revenues over last years budget. The largest increase is due the increased revenues generated for housing Federal Inmates..

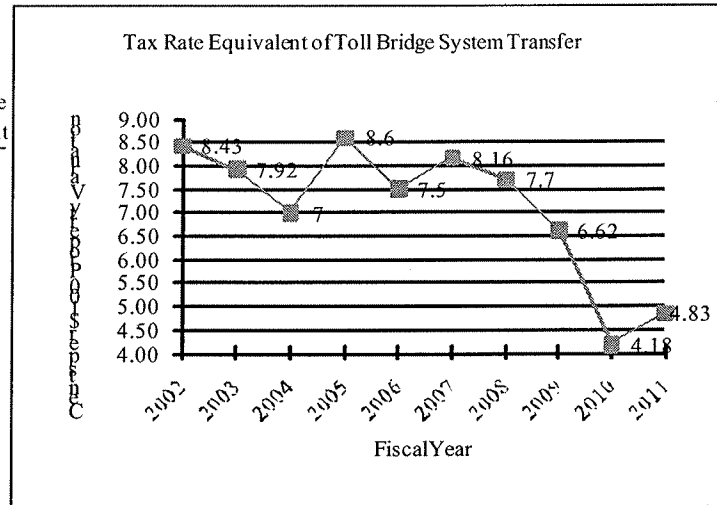
Fines and Forfeiture revenues are projected to decrease by approximately \$1,105,000 over last fiscal year due to a decrease in the collections in all the Courts.

Miscellaneous Revenue includes interest earnings, sales of surplus properties, commissions from rents or sales, and commissions on the collections of other governmental entities property taxes. The budgeted revenues are budgeted to increase compared to last fiscal year. The total is made up of various line item increases and decreases. The largest group of increases is inmate phone commissions. The budget was increased by \$472,000.

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 2010-2011 is scheduled to be \$6,632,401, 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
2005	7,641,622	10,737,499,435	8.6
2006	8,951,520	11,609,551,743	7.5
2007	9,079,898	12,236,589,466	8.16
2008	8,427,055	13,148,618,773	7.7
2009	6,991,408	14,381,842,729	6.62
2010	5,699,200	14,414,175,498	4.18
2011	6,632,401	14,529,816,595	4.83



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 \$15,778,502 an increase of nearly 6% over the Year 2010 budget and 9% above the actual Fiscal Year 2009 revenues.

Approved Budget

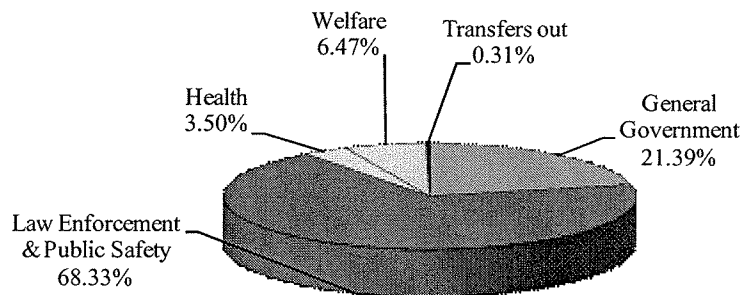
EXPENDITURES

Total General Fund appropriations are \$72,005,531 increasing by \$2,890,739 or 4.18% over the 2009-2010 Approved Budget. Law Enforcement and Public Safety reflects the largest increase, growing by 7.24% over the prior years approved budget. The increase in appropriations is accounted for in the additional positions and operations to operate the County Jail expansion.

	FY 2010-2011 Approved Budget	FY 2009-2010 Approved Budget	Increase (Decrease)	Percent Change
General Government	\$ 15,405,545	\$ 15,407,681	\$ (2,136)	-0.01%
Law Enforcement & Public Safety	49,199,828	45,876,381	3,323,447	7.24%
Health	2,519,529	2,632,966	(113,437)	-4.31%
Welfare	4,655,255	5,084,080	(428,825)	-8.43%
Transfers out	225,374	113,684	111,690	98.25%
Total	<u>\$ 72,005,531</u>	<u>\$ 69,114,792</u>	<u>\$ 2,890,739</u>	<u>4.18%</u>

Law Enforcement and Public Safety represent the largest segment of General Fund Appropriations at 68.33%. 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 2009-2010 General Fund Appropriations



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

CAMERON COUNTY, TEXAS

PERSONNEL

APPROVED 2010-2011 BUDGET



General Fund-General Administration Personnel

County Judges Office*(956) 544-0830*

County Judge	\$64,062
& \$5,400 Juvenile Board	
Executive Assistant	62,000
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
& \$1,800 Car Allowance	
Office Manager-Recording	37,242
& \$1,200 Car Allowance	
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

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
(2) Scanning Clerk	19,808
Scanning Clerk	19,904
Scanning Clerk	20,205
Probate/Civil Records Manager	25,000
Data Entry Clerk	21,000
Indexing Supervisor	30,840
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

& \$3,600 Car Allowance

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

\$36,938

& \$9,235 from R&B

Commissioner, Precinct 1

Secretary

15,620

& \$15,620 from R&B

Commissioner, Precinct 2,3,4

Secretary

14,500

& \$14,500 from R&B

General Fund-General Administration Personnel

Elections/Voter Registration*(956) 544-0809*

Elections Administrator	\$62,554
& \$3,000 Car Allowance	
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

Mail Room

Mail Clerk	24,130
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County Treasurer*(956) 544-0819*

County Treasurer	\$59,221
Deputy Treasurer	42,230
Cashier Clerk	28,593

*(Total \$43,730 --\$2,000 additional in 890-4150)**(Total \$29,093 --\$2,000 additional in 890-4150)***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
Front Line Supervisor	25,161
Auto Theft Sergeant	33,894

*(Total \$63,146) total salary--\$5,000 additional from VIT \$2,500, 820-5420**(Total \$38,806 --\$4,912 additional in 100-499)*

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

(Total \$30,993 --\$1,500 additional in 100-4999)

Property Tax Division Supervisor	30,148
Executive Secretary	36,960

(Total \$37,960 --\$1,000 additional in 100-4999)

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

(Total \$44,506 --\$2,000 additional in 100-4999 \$1,500-820-5420)

Tax Collection Manager	37,000
Programmer	37,000

(Total \$38,000 --\$1,000 additional in 100-4999)

Compliance Officer	34,000
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(Total \$37,000 --\$3,000 additional in 820-5420)

General Fund-General Administration Personnel

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
& \$1,800 Car Allowance	
Planning Coordinator	40,558
& \$605 Car Allowance	
Fiscal Analyst/Manager	38,514
& \$295 Car Allowance	
Secretary	23,667
Community Development Coordinator	46,228

Building Maintenance Personnel

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
<i>(\$33,930 total salary- \$3,934 supplement in Bail Bond fund budget)</i>	

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

Judge	133,600
<i>(\$139,000 total salary- \$5,400 supplement in Juvenile Probation budget)</i>	
Court Administrator	46,290
Court Coordinator	34,136
Court Interpreter	34,136
Court Bailiff	32,263
Court Reporter	72,800
Court Bailiff-Roving	32,263
Court Records Coordinator	31,036

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

Judge	133,600
<i>(\$139,000 total salary- \$5,400 supplement in Juvenile Probation budget)</i>	
Court Administrator	39,744
Court Coordinator	34,136
Records Coordinator	22,763
Court Bailiff	32,263
Court Reporter	72,800

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

Judge	133,600
<i>(\$139,000 total salary- \$5,400 supplement in Juvenile Probation budget)</i>	
Court Administrator	39,744
Court Coordinator	34,136
Court Interpreter	7,955
Court Bailiff	32,263
Court Reporter	72,800

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

(8) District Judges	\$9,600	ea.
(7) Court Reporters	87,185	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.

District Trial Courts-continued

Juvenile Court Reporter	87,185
Juvenile Court Coordinator	34,136

Indigent Defense/Pretrial Office

Juvenile Court Public Defender & \$1,200 Car Allowance	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

Courthouse Security

Chief of Security	40,872
Asst. Chief	39,872
Sergeant	33,763
(18) Bailiffs	32,263

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
& \$500 Auto Allowance	
Office Manager	39,082
& \$500 Car Allowance	
Criminal Manager	42,096
Court Clerk Manager	28,211
Records Mgmt. Manager	23,578
Child Support Supervisor	29,528
Bookkeeping Manager	30,031
& \$500 Car Allowance	
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
(*\$5,400 Annual Auto Allowance)	

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
(*\$5,400 Annual Auto Allowance)	

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
(*\$5,400 Annual Auto Allowance)	

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
(*\$5,400 Annual Auto Allowance)	

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
(*\$5,400 Annual Auto Allowance)	

Justice of the Peace, Precinct 4

Rio Hondo / Arroyo City Area
(956) 748-4624

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

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
(*\$5,400 Annual Auto Allowance)	

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
(*\$5,400 Annual Auto Allowance)	

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
(*\$5,400 Annual Auto Allowance)	

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
Court Assistant I	24,400
(*\$5,400 Annual Auto Allowance)	

Justice of the Peace, Precinct 7-2

Los Indios Area
(956) 797-4537

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

Court Funded through 12/31/2010

Clerical positions transfer to JP7-1 on 01/01/2011

District Attorney Personnel

	General		Forfeiture		PreTrial	
	Fund	Longevity	Fund	Other	Diversion	Total
County Attorney	\$ 26,104		County Attorney			\$ 26,104
Chief First Asst. D.A.	8,130		Chief First Asst. D.A.	3,690	2,100	106,000
Executive First Asst. DA	71,657		Executive First Asst. DA	-	3,743	75,400
Assistant D.A.	84,000		Assistant D.A.			84,000
Assistant D.A.	62,800		Assistant D.A.	5,000	9,200	77,000
Assistant D.A.	60,800		Assistant D.A.		9,250	70,050
Assistant D.A.	69,980		Assistant D.A.	-	20	70,000
Assistant D.A.	2,000		Assistant D.A.	-	49,440	51,440
Assistant D.A.	79,000		Assistant D.A.		5,000	84,000
Assistant D.A.	73,688		Assistant D.A.	6,000	4,312	84,000
Assistant D.A.	71,540		Assistant D.A.		14,460	86,000
Assistant D.A.	45,919		Assistant D.A.	2,000	2,081	50,000
Assistant D.A.	53,500		Assistant D.A.	4,337	19,163	78,000
Assistant D.A.	57,800		Assistant D.A.		2,200	60,000
Assistant D.A.	58,650		Assistant D.A.		3,350	62,000
Assistant D.A.	51,440		Assistant D.A.		3,560	55,000
Assistant D.A.	54,530		Assistant D.A.	5,470		60,000
Assistant D.A.	2,000		Assistant D.A.		46,000	50,000
Assistant D.A.	45,919		Assistant D.A.		4,081	50,000
(2) Assistant D.A.	45,919		Assistant D.A.	2,081		48,000
Assistant D.A.	45,919		Assistant D.A.	7,081	2,000	55,000
Assistant D.A.	45,919		Assistant D.A.		-	45,919
Assistant D.A.	49,000		Assistant D.A.		1,000	50,000
Assistant D.A.	45,919		Assistant D.A.		2,081	48,000
Office Manager	38,421		Office Manager	-	17,580	56,001
Secretary	35,207		Secretary	-	7,793	43,000
Secretary	30,601		Secretary	-	11,399	42,000
Secretary	29,851		Secretary	3,149		33,000
Secretary	28,780		Secretary	3,220		32,000
Secretary	29,851		Secretary	5,149	2,000	37,000
Secretary	30,922		Secretary	-	11,078	42,000
Investigator	28,780		Investigator	9,000	12,220	50,000
Secretary	26,102		Secretary	4,898	1,000	32,000
Secretary	26,638		Secretary	5,362		32,000
Secretary	25,041		Secretary	1,959	2,000	29,000
Secretary	25,305		Secretary	2,696		28,001
Secretary	27,008		Secretary	992		28,000
Secretary	25,245		Secretary		1,755	27,000
Receptionist	24,067		Receptionist	-	-	24,067
Investigator	43,777		Investigator	223		44,000
Assistant D.A.	68,950		Assistant D.A.	-	2,000	70,950
Investigator	44,848		Investigator	5,152		50,000
(3) Investigator	39,492		(3) Investigator	4,508		44,000
Assistant D.A.	53,500		Assistant D.A.	6,500		60,000
Assistant D.A.	53,500		Assistant D.A.	4,500	2,000	60,000
Secretary	25,888		Secretary	1,113		27,001
Investigator	-		Investigator	-	51,000	51,000
Secretary	38,421		Secretary	3,455	14,124	56,000
Secretary	25,781		Secretary	3,219		29,000
Secretary	-		Secretary	5,830	25,170	31,000
Secretary	24,000		Secretary			24,000
Secretary	26,205		Secretary	795		27,000
Secretary	26,205		Secretary	295		26,500
Secretary	26,205		Secretary			26,205
Investigator	41,140		Investigator	2,860		44,000
Assistant D.A.	53,500		Assistant D.A.	6,500	2,000	62,000
Assistant D.A.	49,000		Assistant D.A.	5,000	8,000	62,000
Assistant D.A.	59,021		Assistant D.A.		2,979	62,000
Investigator	41,140		Investigator	-	2,860	44,000
Investigator	20,888		Investigator	-		20,888
Secretary	26,205		Secretary	-	1,795	28,000
Secretary	26,205		Secretary	1,795		28,000
Secretary	26,205		Secretary	5,795		32,000
Investigator	41,140		Investigator	2,860	1,000	45,000
VAWA Secretary	-		VAWA Secretary	10,150	18,850	29,000
VAWA Assistant D.A.	-		VAWA Assistant D.A.	16,669	29,250	48,000
Investigator	-		Investigator	13,400	28,600	6,000
Assistant D.A.	63,500		Assistant D.A.	-	6,500	70,000
Secretary	30,000		Secretary	-	1,000	31,000
Secretary	20,888		Secretary	-	7,112	28,000
Investigator	32,263		Investigator	-	11,737	44,000
Investigator	32,263		Investigator	-	-	32,263
Assistant D.A.	-		Assistant D.A.	1,945	45,000	48,000
Investigator	-		Investigator	50,000	1,055	50,000
Assistant D.A.	65,000		Assistant D.A.			65,000
Assistant D.A.	57,000		Assistant D.A.	3,800	-	60,800
Secretary	30,000		Secretary	1,000		31,000
Investigator	46,000		Investigator	2,000		48,000

Constable's Personnel

Constable, Precinct 1

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

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
Deputy Constable	32,263
Deputy Constable	32,263
Deputy Constable	32,263
Deputy Constable	32,263
Deputy Constable	32,263
Secretary	17,704
7 Reserve Deputy Slots	

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
12 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
Secretary	19,140
15 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

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
(58) 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
(5) Lieutenants	30,965
(15) Sergeant	28,918
Attendance Clerk	25,886
Jail Admin Secretary	26,456
Clerk	19,893
Records Clerk	21,282
(2) Clerk	20,430
Clerk	25,606
Clerk	21,581
Finance Clerk	27,750
Asst. Finance Clerk	25,690
Data Systems Analyst	31,434
(1) Chief Cooks	29,051
Training Officer	32,564
(114) Detention Officer	24,824
(44) Detention Officer	25,508
(10) 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
(42) Detention Officer	24,824
(3) Sergeant	28,918

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
(5) Medication Aide	20,646
Medication Aide	21,206
Medication Aide	20,640
Medication Aide	19,646
Administrative Asst.	28,000
X-ray Tech	19,646
(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	5,400
Deputy Director	42,301	22,699	65,000	2,230
Deputy Director	45,075	31,500	76,575	2,230
Quality Control & Compliance Spec.	46,132	4,497	50,629	2,086
Quality Control & Compliance Spec.	50,805	2,438	53,243	1,500
Supervisor- B'ville	41,173	8,388	49,561	2,230
Supervisor- San Benito	37,753	14,211	51,964	2,230
Coord.- Court Services	43,719	8,931	52,650	2,030
Juvenile Prob. Officer	23,106	6,332	29,438	
Juvenile Prob. Officer	37,244	4,506	41,750	2,230
Juvenile Prob. Officer	36,284	2,438	38,722	2,230
Juvenile Prob. Officer	11,242	23,842	35,084	1,000
Juvenile Prob. Officer	13,351	22,919	36,270	
Juvenile Prob. Officer	6,184	23,816	30,000	
Juvenile Prob. Officer	37,386	2,438	39,824	2,030
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	3,786	25,652	29,438	
Juvenile Prob. Officer	12,313	23,730	36,043	
Juvenile Prob. Officer	11,526	22,919	34,445	
Juvenile Prob. Officer	12,632	22,955	35,587	
Juvenile Prob. Officer	12,631	20,369	33,000	
Juvenile Prob. Officer	31,898	2,438	34,336	-
Juvenile Prob. Officer	12,309	23,842	36,151	
Coord.- ISP Services	8,252	0	8,252	
JPO - ISP	11,075	27,440	38,515	
Juvenile Probation Officer	20,683	26,038	46,721	
Juvenile Probation Officer	1,942	24,617	26,559	2,230
Juvenile Probation Officer	3,788	37,550	41,338	
Program Specialist	16,945	29,112	46,057	
Juvenile Probation Officer	8,806	30,269	39,075	
Alien Coordinator- JPO	5,754	26,438	32,192	
Victims Contact	24,000	28,938	52,938	
Weed & Seed Coordinator	41,739	0	41,739	
Fiscal Clerk	1,237	4,506	5,743	2,230
ARMY JPO		16,640	16,640	
Juvenile Supervision Officer	0	38,000	38,000	
Training Officer	36,109	0	36,109	
JJAEP Coordinator	4,784	28,500	33,284	
JJAEP - JPO		6,759	6,759	2,230
Fiscal Administrator	18,509	36,862	55,371	1,800
Fiscal Clerk	19,463	28,938	48,401	-
Title IV- E Fiscal Coordinator	6,601	27,500	34,101	700
Caseworker Coordinator	29,134	3,561	32,695	
CW Ass't/Secr.	10,457	22,500	32,957	
Office Manager	17,253	3,775	21,028	
Recep.- S. Benito	22,821	20,548	43,369	
Secr.- S. Benito	24,807	22,000	46,807	600
Recep.- Brownsville	24,211	2,959	27,170	
MHMR- Juv. Pro. Off.	2,722	1,224	3,946	

Juvenile Justice Personnel

	General Fund	Other Funds	Total	Auto Allowance
Detention Superv.	\$ 47,693	\$ 3,307	\$ 51,000	\$ 2,030
Operations Manager	42,247	2,438	44,685	
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	26,188	3,250	29,438	-
Shift Supervisor	30,340	1,905	32,245	-
Shift Supervisor	30,675	3,905	34,580	-
Shift Supervisor	26,880	1,905	28,785	-
Shift Supervisor	22,887	1,219	24,106	-
Shift Supervisor	31,537	1,219	32,756	-
Shift Supervisor	30,012	1,219	31,231	-
(2) Childcare Worker	26,781	1,219	28,000	-
Childcare Worker	27,281	1,219	28,500	-
Childcare Worker	26,849	2,494	29,343	-
(16) Childcare Worker	23,850	-	23,850	-
Childcare Worker	25,212	3,769	28,981	-
Childcare Worker	24,566	3,769	28,335	-
Childcare Worker	25,106	1,219	26,325	-
(4) Childcare Worker	24,076	2,494	26,570	-
(3) Childcare Worker	22,631	1,219	23,850	-
(2) Childcare Worker	22,774	2,494	25,268	-
Childcare Worker	23,925	2,494	26,419	-
Childcare Worker	9,191	18,809	28,000	-
Childcare Worker	22,887	1,219	24,106	-
(5) Control Booth Operator	19,139	-	19,139	-
(2) Control Booth Operator	19,654	-	19,654	-
Control Booth Operator	20,891	-	20,891	-
Chief Cook	34,252	-	34,252	-
Cook	21,551	-	21,551	-
Cook	19,551	-	19,551	-
Nurse	42,699	-	42,699	-
Administrative Secretary	24,111	-	24,111	-
Juvenile Bootcamp				
Administrator	1,888	51,612	53,500	1,730
Operations Manager	8,665	38,358	47,023	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						

Other Funds Personnel

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

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	22,899
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
& \$4,000 Auto Allowance	
Administrative Asst.	27,690

Engineering

Asst. Staff Engineer	71,274
& \$4,400 Auto Allowance	
R.O.W. Agent	58,307
& 4,400 Auto Allowance	
R.O.W. Clerk	36,500
& 3,000 Auto Allowance	
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

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

Public Beaches

(3) Gate Attendant P-T	\$ 5,600
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E.K. Atwood Park*(956) 761-7535*

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

Park System Administration*(956) 761-5495*

System Director	63,529
& \$ 4,800 Auto Allowance	
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

CAMERON COUNTY, TEXAS

GENERAL FUND

APPROVED 2010-2011 BUDGET

CAMERON COUNTY, TEXAS

General Fund**Detail Schedule of Revenues and Sources of Funds**

Projected For the 2010-2011 Fiscal Year

Fund 100

	2009	2010	2010	2011
	Annual Report	Approved Budget	Year-End Estimate	Approved Budget
REVENUES:				
TAX REVENUES	41,708,918	44,833,563	44,833,563	45,060,326
LICENSES AND PERMITS	195,465	456,400	537,892	537,892
INTERGOVERNMENTAL REVENUE	3,409,991	2,492,460	2,932,979	4,001,404
CHARGES FOR SERVICES	6,908,847	6,357,821	6,137,594	7,137,594
FINES AND FORFEITURES	5,585,729	5,703,484	4,598,001	4,598,001
MISCELLANEOUS REVENUES	2,948,803	2,862,002	2,875,382	3,347,382
TOTAL GENERAL FUND REVENUE	<u>60,757,753</u>	<u>62,705,730</u>	<u>61,915,411</u>	<u>64,682,599</u>
EXPENDITURES				
GENERAL GOVERNMENT ADMINISTRATION	15,443,444	15,407,681	15,407,681	15,405,545
LAW ENFORCEMENT & PUBLIC SAFETY	45,620,304	45,876,381	45,876,381	49,199,828
HEALTH	2,538,659	2,632,966	2,632,966	2,519,529
WELFARE	4,507,462	5,084,080	5,084,080	4,655,255
GENERAL FUND DEPARTMENTS	<u>68,109,869</u>	<u>69,001,108</u>	<u>69,001,108</u>	<u>71,780,157</u>
	<u>(7,352,116)</u>	<u>(6,295,378)</u>	<u>(7,085,697)</u>	<u>(7,097,558)</u>
Financing Proceeds	323,575	0	0	0
Sale of capital assets	424,079	50,000	0	50,000
Transfers In	5,935,688	6,359,062	6,359,062	7,272,932
Transfers Out	<u>(221,006)</u>	<u>(113,684)</u>	<u>(113,684)</u>	<u>(225,374)</u>
	<u>6,462,336</u>	<u>6,295,378</u>	<u>6,245,378</u>	<u>7,097,558</u>
	(889,780)	0	(840,319)	0
Beginning Fund Balance	<u>7,784,250</u>	<u>7,409,284</u>	<u>6,174,360</u>	<u>5,334,041</u>
	<u>(720,110)</u>			
Ending Fund Balance	<u>6,174,360</u>	<u>7,409,284</u>	<u>5,334,041</u>	<u>5,334,041</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 BUDGET

	2010 Approved	2010 Amended	2011 Requested	2011 Recommended	2011 Approved
<u>REVENUE ACCOUNTS</u>					
230 BORDER HEALTH ISSUES	5,154	5,154	-	16,150	16,150
240 IMMUNIZATION ACTION PLAN	17,474	17,474	-	17,474	17,474
320 WIC TRANSFER	536,500	536,500	-	536,500	536,500
4000 GENERAL REVENUE	44,833,563	44,833,563	-	45,892,291	45,060,326
4030 COUNTY CLERK	1,277,413	1,277,413	-	841,920	841,920
4040 RECORDS MANAGEMENT	263,935	263,935	-	273,934	273,934
4041 OLD RECORDS RETRIEVAL	297,516	297,516	-	297,516	297,516
4060 EMERGENCY MANAGEMENT	128,139	128,139	-	81,500	81,500
4090 GENERAL ADMINISTRATION	1,192,645	1,312,645	-	1,068,118	1,911,543
4100 CIVIL DIVISION	-	-	-	25	25
4160 COPY CENTER	45,764	45,764	-	43,713	43,713
4190 PROGRAM DEVELOPMENT & MGT	3,000	15,568	-	3,500	3,500
4200 VEHICLE MAINTENANCE	36,050	36,050	-	48,668	48,668
4250 COUNTY CLERK - JUDICIAL	1,344,529	1,344,529	-	1,130,428	1,130,428
4260 COUNTY COURT AT LAW #1	41,700	41,700	-	41,700	41,700
4270 COUNTY COURT AT LAW #2	41,700	41,700	-	41,700	41,700
4280 COUNTY COURT AT LAW #3	41,700	41,700	-	41,700	41,700
4350 DISTRICT COURTS	446,798	446,798	-	445,417	445,417
4351 INDIGENT DEFENSE	276,710	332,836	-	182,710	272,710
4352 CRIMINAL HEARINGS OFFICER	36,587	36,587	-	29,848	29,848
4353 COURTHOUSE SECURITY	148,350	148,350	-	136,041	136,041
4500 DISTRICT CLERK	1,156,917	1,202,217	-	1,053,345	1,048,345
4520 JUSTICE OF THE PEACE GENE	45,000	81,959	-	45,000	45,000
4530 JUSTICE OF THE PEACE, 1	443,213	443,213	-	377,440	239,376
4540 JUSTICE OF THE PEACE, 2-1	487,222	487,222	-	490,226	478,226
4550 JUSTICE OF THE PEACE, 2-2	435,186	435,186	-	378,870	366,870
4560 JUSTICE OF THE PEACE, 3-1	292,580	292,580	-	260,401	248,401
4570 JUSTICE OF THE PEACE, 3-2	86,984	86,984	-	100,942	88,942
4580 JUSTICE OF THE PEACE, #4	40,471	40,471	-	82,365	70,365
4590 JUSTICE OF THE PEACE, 7-2	170,831	170,831	-	7,612	7,612
4600 JUSTICE OF THE PEACE, 5-1	286,156	286,156	-	382,286	370,286
4610 JUSTICE OF THE PEACE, 5-2	352,255	352,255	-	276,512	264,512
4620 JUSTICE OF THE PEACE, #6	144,491	144,491	-	96,540	84,540
4630 JUSTICE OF THE PEACE, 7-1	153,344	153,344	-	165,613	153,613
4750 DISTRICT ATTORNEY	153,107	193,107	-	106,354	161,354
4788 LAREDO INTEL SUPPORT	-	61,938	-	-	-
4910 VOTER REGISTRATION / ELEC	3,600	3,600	-	3,776	3,776
4950 COUNTY AUDITOR	28,599	28,599	-	27,813	27,813
4960 MOTOR VEHICLE INSPECTION	50,404	50,404	-	80,160	80,160
4970 COUNTY TREASURER	100	100	-	100	100
4980 TX AUTO THEFT PREVENTION	-	67,756	-	-	-
4981 TEXAS AUTO THEFT PREVENTI	-	42,928	-	-	-
4990 TAX ASSESSOR-COLLECTOR	2,778,529	2,778,529	-	2,669,221	2,799,221
4991 TAX OFFICE - T.A.T.P.A.	191,412	191,411	191,386	191,412	191,412
5120 JAIL/DETENTION CENTERS	3,553,468	4,142,634	-	4,237,973	5,102,557
5180 JAIL - INFIRMARY	14,678	14,678	-	14,678	14,678

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 BUDGET

	2010 Approved	2010 Amended	2011 Requested	2011 Recommended	2011 Approved
5510 CONSTABLE PRECINCT #1	19,631	69,629	-	22,450	33,820
5520 CONSTABLE PRECINCT #2	58,460	58,460	-	78,287	110,534
5530 CONSTABLE PRECINCT #3	35,360	35,360	-	23,033	62,668
5540 CONSTABLE PRECINCT #4	29,200	29,200	-	3,300	3,300
5541 MENTAL HEALTH TRANSPORT	-	83,510	-	-	110,230
5550 CONSTABLE PCT #5	76,125	76,125	-	93,423	93,423
5560 CONSTABLE PRECINCT #6	14,500	14,500	-	6,699	7,699
5570 CONSTABLE PRECINCT #7	19,125	19,125	-	9,581	12,170
5600 SHERIFF	306,561	306,561	-	313,736	513,736
5700 JUVENILE BOOTCAMP	1,950	115,760	-	1,950	1,950
5701 TITLE IV-E REIMBURSEMENT	160,377	160,377	-	160,377	160,377
5702 JUVENILE PROBATION	-	160,377	-	-	-
5710 JUVENILE PROBATION	-	48,165	-	85,500	85,500
5760 M&O ADULT PROBATION	24,000	24,000	-	24,000	24,000
6300 HEALTH DEPARTMENT	195,043	195,043	-	200,305	200,305
6301 COMMUNITY SERVICES	-	1,000	-	-	-
6310 ENVIRONMENTAL HEALTH	77,950	77,950	-	97,925	97,925
6411 CHILD PROTECTIVE LEGAL AD	85,000	85,000	-	85,000	85,000
6420 INDIGENT HEALTH CARE CLAI	500	500	-	500	500
6521 SANTA MARIA-LEARNING CENT	150	150	-	150	150
6522 SANTA ROSA-LEARNING CENTE	1,700	1,700	-	1,700	1,700
6523 LA FERIA-LEARNING CENTER	2,540	2,540	-	2,540	2,540
6524 RIO HONDO	3,000	3,000	-	3,000	3,000
6525 LOS INDIOS-LEARNING CENTE	1,300	1,300	-	1,300	1,300
6526 ARROYO CITY LEARNING CENT	100	100	-	100	100
6528 LA PALOMA	600	600	-	600	600
6529 COMBES LEARNING CENTER	600	600	-	600	600
Revenue Total:	62,997,546	64,527,146	191,386	63,435,548	64,732,599

TRANSFERS IN

220 HIDTA	14,499	14,499	-	14,499	14,499
740 VETERAN'S BRIDGE TRANSFER	1,464,887	1,464,887	-	1,423,350	1,631,690
770 LOS INDIOS BRIDGE	464,346	464,346	-	460,969	545,769
800 GATEWAY BRIDGE TRANSFER	3,769,967	3,769,967	-	3,630,793	4,440,443
830 PARK SYSTEM TRANSFER	645,363	645,363	-	625,363	640,531
Transfers In:	6,359,062	6,359,062	-	6,154,974	7,272,932

TRANSFERS OUT

25 CRIMINAL JUSTICE GRANT TR	19,684	19,684	-	19,684	19,684
31 COMMUNITY CORRECTIONS ASS	-	-	-	-	20,239
33 JUVENILE PROGRAMS	-	-	-	-	2,307
42 ENCUMBERED PRE-TRIAL RELE	94,000	125,500	-	94,000	94,000
45 JUVENILE PROBATION	-	-	-	-	62,592
46 JUVENILE SERVICES	-	-	-	-	26,552
Transfers Out:	113,684	145,184	-	113,684	225,374

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 BUDGET

	2010 Approved	2010 Amended	2011 Requested	2011 Recommended	2011 Approved
<u>EXPENDITURE ACCOUNTS</u>					
4010 COUNTY JUDGE'S OFFICE	338,054	338,054	-	329,123	332,179
4020 HUMAN RESOURCES	189,524	181,584	173,807	183,548	90,487
4030 COUNTY CLERK	778,386	774,286	783,134	755,259	773,292
4040 RECORDS MANAGEMENT	347,052	347,052	362,374	273,934	273,934
4050 VETERANS SERVICE OFFICE	169,365	159,996	16,551	162,150	168,797
4060 EMERGENCY MANAGEMENT	419,655	419,655	526,700	376,700	384,824
4070 MAIL ROOM	47,925	48,953	48,029	51,485	52,070
4080 DATA PROCESSING	1,282,567	1,090,441	1,245,285	1,226,529	1,277,143
4090 GENERAL ADMINISTRATION	1,839,364	1,873,336	1,787,875	1,891,077	1,899,599
4100 CIVIL DIVISION	546,217	577,277	540,638	536,682	533,249
4110 COMMISSIONER PCT. #1	67,808	67,808	-	65,541	67,692
4120 COMMISSIONER PCT #2	67,259	67,259	67,259	64,993	67,145
4130 COMMISSIONER PCT. 3	67,259	69,196	-	67,342	69,494
4140 COMMISSIONER PCT. 4	67,259	67,259	-	64,993	67,145
4150 BAIL BOND ADMINISTRATION	45,289	45,289	-	43,481	44,287
4160 COPY CENTER	156,525	156,525	165,527	151,007	156,130
4180 PROGRAM DEVELOPEMENT & MA	38,243	38,243	40,378	38,243	17,463
4190 PROGRAM DEVELOPMENT & MGT	323,677	336,245	330,941	314,518	322,228
4200 VEHICLE MAINTENANCE	302,852	302,852	302,414	287,577	299,496
4250 COUNTY CLERK - JUDICIAL	885,569	880,949	879,174	791,615	881,866
4260 COUNTY COURT AT LAW #1	561,314	560,514	558,032	548,145	561,473
4270 COUNTY COURT AT LAW #2	453,409	453,409	492,053	443,997	454,185
4280 COUNTY COURT AT LAW #3	431,502	427,502	429,502	421,282	431,512
4350 DISTRICT COURTS	2,790,469	2,760,481	2,739,794	2,694,478	2,751,119
4500 DISTRICT CLERK	1,793,610	1,830,310	1,804,527	1,661,168	1,753,894
4520 JUSTICE OF THE PEACE GENE	60,000	96,959	60,000	60,000	60,000
4530 JUSTICE OF THE PEACE, 1	180,852	180,852	-	173,736	180,372
4540 JUSTICE OF THE PEACE, 2-1	256,707	243,027	268,647	245,994	255,603
4550 JUSTICE OF THE PEACE, 2-2	220,137	216,881	-	211,224	219,520
4560 JUSTICE OF THE PEACE, 3-1	144,958	144,958	118,041	139,467	144,042
4570 JUSTICE OF THE PEACE, 3-2	146,032	145,832	114,438	141,859	146,434
4580 JUSTICE OF THE PEACE, #4	111,040	115,021	-	107,526	110,838
4590 JUSTICE OF THE PEACE, 7-2	144,707	142,307	-	40,647	39,742
4600 JUSTICE OF THE PEACE, 5-1	231,760	231,760	231,410	223,012	231,365
4610 JUSTICE OF THE PEACE, 5-2	189,192	189,192	-	182,105	188,707
4620 JUSTICE OF THE PEACE, #6	143,185	143,185	143,185	137,772	142,747
4630 JUSTICE OF THE PEACE, 7-1	148,132	142,763	187,816	142,819	200,566
4750 DISTRICT ATTORNEY	4,201,216	4,389,538	4,331,407	3,953,707	4,191,394
4910 VOTER REGISTRATION / ELEC	740,677	737,277	749,128	725,673	725,362
4950 COUNTY AUDITOR	1,171,172	1,147,222	1,139,355	1,121,886	1,153,076
4960 MOTOR VEHICLE INSPECTION	50,404	50,404	59,399	50,404	50,404
4970 COUNTY TREASURER	188,867	188,867	211,138	183,547	187,120
4980 TX AUTO THEFT PREVENTION	-	67,756	-	-	-
4990 TAX ASSESSOR-COLLECTOR	2,778,086	2,747,786	2,639,182	2,481,743	2,702,399
5020 M&O CAMERON PARK LAW ENFO	5,885	4,885	12,406	6,641	6,641
5030 M&O LOS FRESNOS BUILDING	28,410	28,410	34,836	29,407	29,407
5040 M&O RIO HONDO ANNEX	25,828	108,328	65,386	30,349	25,775

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 BUDGET

	2010 Approved	2010 Amended	2011 Requested	2011 Recommended	2011 Approved
5050 M&O PORT ISABEL ANNEX	37,750	37,750	45,300	46,161	46,161
5070 M&O BROWNSVILLE HEALTH CL	85,166	85,166	95,006	84,343	86,083
5080 M&O FATHER O'BRIEN HLTH C	58,347	58,347	59,416	56,457	58,197
5100 M&O DANCY BUILDING	351,763	348,624	1,422,852	340,668	344,384
5120 JAIL/DETENTION CENTERS	11,591,115	13,258,168	-	13,290,653	13,734,461
5130 M&O HARLINGEN BUILDING	96,626	96,626	95,315	101,317	103,056
5140 M&O COURTHOUSE	1,566,502	1,589,986	1,511,040	1,590,918	1,627,861
5150 M&O SAN BENITO ANNEX	322,266	302,016	381,731	289,197	290,835
5160 M&O RECORDS WAREHOUSE	27,804	27,804	39,050	28,712	28,712
5170 M&O HARLINGEN HEALTH BLDG	59,322	57,322	65,081	60,282	62,023
5180 JAIL - INFIRMARY	2,103,101	2,129,101	2,948,714	2,615,514	2,880,941
5200 M&O DARRELL B. HESTER BUI	229,914	237,693	257,310	229,516	231,254
5210 M&O 35 ORANGE ST.	51,095	49,095	55,662	52,118	54,015
5220 M & O LA FERIA BUILDING	57,419	56,419	63,147	57,021	58,760
5240 M & O ARROYO CITY FIRE ST	8,388	8,388	14,350	8,088	8,088
5510 CONSTABLE PRECINCT #1	705,867	747,965	-	707,350	724,329
5520 CONSTABLE PRECINCT #2	294,081	294,081	309,206	285,558	294,017
5530 CONSTABLE PRECINCT #3	247,604	247,604	250,654	241,383	249,903
5540 CONSTABLE PRECINCT #4	392,124	392,124	383,962	392,749	397,423
5550 CONSTABLE PCT #5	284,960	284,960	315,178	276,372	286,611
5560 CONSTABLE PRECINCT #6	398,393	398,393	460,475	387,347	401,020
5570 CONSTABLE PRECINCT #7	295,199	291,899	-	288,762	299,000
5600 SHERIFF	5,566,057	5,512,057	5,566,057	5,298,559	5,391,634
5620 SHERIFF - AUTO THEFT DETA	356,526	350,526	356,526	345,176	358,917
5700 JUVENILE BOOTCAMP	1,272,210	1,397,020	1,314,245	1,266,942	1,294,729
5710 JUVENILE PROBATION	1,871,208	1,908,373	1,860,537	1,787,198	1,884,667
5760 M&O ADULT PROBATION	147,875	147,875	177,420	143,560	143,560
6300 HEALTH DEPARTMENT	1,721,638	1,586,463	1,614,527	1,503,195	1,610,395
6310 ENVIRONMENTAL HEALTH	587,903	567,864	582,126	557,089	582,233
6400 INDIGENT SERVICES/AUTOPSI	677,774	677,774	607,004	581,755	582,674
6410 CHILD WELFARE	519,830	648,696	519,730	661,830	661,830
6420 INDIGENT HEALTH CARE CLAI	3,759,971	3,514,569	-	3,285,971	3,285,971
6510 HISTORICAL COMMITTEE	5,379	5,379	5,379	5,379	2,700
6650 FARM & HOME DEMONSTATION	250,096	218,896	277,497	238,203	249,180
6660 M&O TICK ERADICATION	4,775	4,775	12,075	5,098	5,098
4021 CIVIL SERVICE COMMISSION	62,565	62,565	62,565	60,655	62,416
4041 OLD RECORDS RETRIEVAL	272,164	272,164	270,397	297,516	297,516
4351 INDIGENT DEFENSE	1,843,678	2,009,064	-	1,838,222	1,843,159
4352 CRIMINAL HEARINGS OFFICER	163,673	163,673	203,629	156,693	161,679
4353 COURTHOUSE SECURITY	961,503	943,531	1,021,324	932,124	968,193
4788 LAREDO INTEL SUPPORT	-	61,938	-	-	-
4951 PURCHASING	356,268	353,568	355,888	345,645	356,815
4981 TEXAS AUTO THEFT PREVENTI	-	42,928	-	-	-
4991 TAX OFFICE - T.A.T.P.A.	191,412	191,411	191,388	191,412	191,412
5121 M & O JAIL	1,421,777	1,575,885	-	1,921,837	1,857,185
5541 MENTAL HEALTH TRANSPORT	-	97,510	-	-	110,230
5601 M & O SHERIFF'S OFFICE	85,620	234,120	85,620	195,977	195,977
5701 TITLE IV-E REIMBURSEMENT	160,377	160,377	-	160,377	160,377
5702 JUVENILE PROBATION	-	166,461	-	-	-

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 BUDGET

	<u>2010</u> <u>Approved</u>	<u>2010</u> <u>Amended</u>	<u>2011</u> <u>Requested</u>	<u>2011</u> <u>Recommended</u>	<u>2011</u> <u>Approved</u>
5713 JUVENILE DETENTION	2,293,344	2,293,344	2,350,955	2,188,160	2,286,881
6301 COMMUNITY SERVICES	6,354	7,354	6,354	6,354	6,354
6411 CHILD PROTECTIVE LEGAL AD	126,505	126,505	-	122,796	124,780
6521 SANTA MARIA-LEARNING CENT	12,081	12,081	12,626	12,067	12,067
6522 SANTA ROSA-LEARNING CENTE	13,001	13,001	13,707	12,987	12,987
6523 LA FERIA-LEARNING CENTER	23,031	23,031	24,792	23,141	23,141
6524 RIO HONDO	18,606	18,606	19,692	18,586	18,586
6525 LOS INDIOS-LEARNING CENTE	12,100	12,100	13,439	12,086	12,086
6526 ARROYO CITY LEARNING CENT	6,247	6,247	6,692	6,241	6,241
6527 LAS YESCAS LEARNING CENTE	5,982	5,982	6,577	5,976	5,976
6528 LA PALOMA	11,595	11,595	12,721	11,581	11,581
6529 COMBES LEARNING CENTER	11,593	11,593	12,202	11,579	11,579
Expense Total:	<u>69,242,924</u>	<u>71,754,117</u>	<u>49,996,908</u>	<u>69,476,838</u>	<u>71,780,157</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 400

GENERAL REVENUE

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4101	Current Advalorem Taxes	40,241,586.38	42,859,048	0	43,792,027	42,949,375
4102	Delinquent Advalorem Taxes	1,726,971.18	1,899,893	0	2,014,735	2,014,735
4140	Redemption of Property	0.00	0	0	0	0
4159	Penalties and Interest	1,144,850.60	1,280,955	0	1,390,309	1,376,406
4430	Fee Revenue	0.00	0	0	0	0
	<i>Revenue Total:</i>	43,113,408.16	44,833,563	0	45,892,291	45,060,326
<u>EXPENDITURE ACCOUNTS</u>						
	<i>Expenditure Total:</i>	0.00	0	0	0	0

CAMERON COUNTY, TEXAS

GENERAL FUND

General Government

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

APPROVED 2010-2011 BUDGET

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 401

COUNTY JUDGE'S OFFICE

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	64,057.67	64,062	0	62,562	64,062
6002	Salaries-Assistants/Deputies	62,691.09	62,000	0	60,500	62,000
6003	Salaries-Employees	107,668.26	109,000	0	104,500	109,000
6004	Overtime	0.00	0	0	0	0
6006	FICA	17,689.92	17,982	0	17,408	17,982
6007	Group Health	24,610.80	24,108	0	24,108	23,616
6008	Retirement	17,903.79	20,591	0	19,912	20,568
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	706.07	443	0	679	702
6012	Unemployment Insurance	1,708.74	1,710	0	1,238	1,283
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	4,150.08	4,560	0	4,560	3,000
6016	Gasoline	483.69	592	0	650	0
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	1,436.42	1,000	0	1,000	0
6031	Building Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	500	0	500	0
6048	Communications	23,280.60	22,000	0	22,000	22,000
6049	Postage	328.15	1,000	0	1,000	1,000
6050	Travel	2,719.06	0	0	0	0
6054	Advertising	0.00	0	0	0	0
6057	Vehicle Insurance	369.07	500	0	500	0
6058	Liability Other Insurance	0.00	0	0	0	0
6067	Equipment Maintenance	0.00	216	0	500	0
6069	Equipment Rental	5,829.83	6,156	0	6,156	5,365
6073	Dues and Memberships	0.00	350	0	350	350
6078	Education and Training	375.00	1,000	0	1,000	1,000
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	227.56	284	0	0	251
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	336,235.80	338,054	0	329,123	332,179

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 402

HUMAN RESOURCES

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	53,147.97	54,291	45,526	51,805	0
6003	Salaries-Employees	71,265.32	65,118	65,981	68,698	48,239
6004	Overtime	0.00	0	0	0	0
6006	FICA	9,321.36	9,559	8,968	9,218	3,690
6007	Group Health	14,861.38	13,263	14,563	14,563	7,200
6008	Retirement	9,443.64	10,847	10,169	10,444	4,116
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	2,096.81	1,295	1,466	2,052	1,016
6012	Unemployment Insurance	1,245.08	1,238	1,161	895	353
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	3,227.87	2,335	2,360	2,375	2,375
6016	Gasoline	2,120.31	2,561	2,561	2,561	2,561
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	313.68	700	700	700	700
6031	Building Supplies	0.00	0	0	0	0
6045	Professional Services	256.00	115	115	0	0
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	571.56	576	576	576	576
6048	Communications	8,189.40	7,800	7,800	7,800	7,800
6049	Postage	877.87	500	500	500	500
6050	Travel	930.69	0	0	0	0
6054	Advertising	504.45	3,000	3,000	3,000	3,000
6055	Printing and Binding	0.00	0	0	0	0
6057	Vehicle Insurance	976.07	813	813	813	813
6058	Liability Other Insurance	0.00	100	100	0	0
6069	Equipment Rental	1,926.64	2,940	2,940	2,940	2,940
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	310.00	702	702	452	452
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	951.32	1,331	1,306	1,656	1,656
6079	Legal Books, Publications	443.77	500	500	500	500
6082	Contractual Expense	122.12	0	0	0	0
6087	Miscellaneous	0.00	0	0	0	0
6195	Safety Supplies	590.40	2,000	2,000	2,000	2,000
6196	Safety Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	183,693.71	181,584	173,807	183,548	90,487

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 4021

CIVIL SERVICE COMMISSION

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	32,250.26	32,900	32,900	31,400	32,900
6004	Overtime	0.00	0	0	0	0
6006	FICA	2,435.88	2,517	2,517	2,402	2,517
6007	Group Health	4,999.92	5,000	5,000	4,900	4,900
6008	Retirement	2,445.98	2,882	2,882	2,748	2,879
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	98.75	62	62	94	98
6012	Unemployment Insurance	328.66	329	329	236	247
6014	Office Supplies	1,474.46	1,425	1,425	1,425	1,425
6016	Gasoline	0.00	0	0	0	0
6045	Professional Services	21,112.00	16,000	16,000	16,000	16,000
6046	Medical and Dental	0.00	0	0	0	0
6049	Postage	0.00	105	200	200	200
6054	Advertising	0.00	1,000	1,000	1,000	1,000
6059	Bonds	0.00	95	0	0	0
6078	Education and Training	221.10	250	250	250	250
6079	Legal Books, Publications	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>65,367.01</u>	<u>62,565</u>	<u>62,565</u>	<u>60,655</u>	<u>62,416</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 403

COUNTY CLERK

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	1,078,510.85	1,205,120	0	775,150	775,150
4440	Court Cost	0.00	0	0	0	0
4441	Copy Reimbursements	65,790.70	66,093	0	62,620	62,620
4444	County Clerk-Records Mgmt	0.00	0	0	0	0
4600	Interest Income	6,182.38	6,200	0	4,150	4,150
4602	Miscellaneous	0.00	0	0	0	0
<i>Revenue Total:</i>		1,150,483.93	1,277,413	0	841,920	841,920
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	71,721.80	71,745	71,745	70,245	71,745
6002	Salaries-Assistants/Deputies	44,781.40	41,584	41,584	40,341	41,584
6003	Salaries-Employees	267,747.49	267,667	270,667	254,392	270,668
6004	Overtime	0.00	0	0	0	0
6006	FICA	29,325.50	30,092	29,376	28,637	30,092
6007	Group Health	63,389.08	61,026	62,126	62,126	60,858
6008	Retirement	29,188.97	33,638	31,488	31,936	33,600
6009	Auto Allowance	7,875.42	8,400	8,400	8,400	8,400
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	1,149.94	724	724	1,090	1,146
6012	Unemployment Insurance	3,108.58	3,123	3,123	2,210	2,342
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	25,012.95	22,810	20,000	23,750	22,750
6016	Gasoline	3,035.28	4,405	4,000	4,000	2,288
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	217.29	600	570	600	600
6031	Building Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	3,637.38	700	0	0	0
6045	Professional Services	0.00	0	0	0	0
6047	Mobile Phones	1,622.77	1,865	1,865	1,865	1,865
6048	Communications	13,212.95	13,600	12,920	13,600	13,600
6049	Postage	29,240.34	30,000	22,000	30,000	30,000
6050	Travel	1,894.37	0	0	0	0
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6057	Vehicle Insurance	996.75	891	846	891	578
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	1,750.00	1,900	1,900	1,900	1,900
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	3,694.02	5,000	4,000	5,000	5,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	12,230.47	13,600	13,600	13,600	13,600
6073	Dues and Memberships	300.00	540	300	300	300

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 403

COUNTY CLERK

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
6077	Data Processing	226,140.30	156,217	178,000	156,217	156,217
6078	Education and Training	0.00	0	0	0	0
6082	Contractual Expense	4,487.48	4,159	3,900	4,159	4,159
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	845,760.53	774,286	783,134	755,259	773,292

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 404

RECORDS MANAGEMENT

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4444	County Clerk-Records Mgmt	285,135.00	263,935	0	273,934	273,934
	<i>Revenue Total:</i>	285,135.00	263,935	0	273,934	273,934
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0	0	0	0
6002	Salaries-Assistants/Deputies	7,921.16	5,087	5,087	4,927	5,087
6003	Salaries-Employees	240,345.03	255,701	255,702	180,762	190,470
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	1,092.00	1,328	0	0	0
6006	FICA	18,297.41	6,522	19,950	14,205	14,960
6007	Group Health	54,695.28	50,319	55,000	41,519	40,336
6008	Retirement	18,799.12	22,845	21,385	16,248	17,111
6009	Auto Allowance	395.32	0	0	0	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	753.20	492	492	554	584
6012	Unemployment Insurance	2,497.71	2,608	2,608	1,393	1,467
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,980.57	0	0	0	1,769
6015	Maps, Plans	0.00	0	0	0	0
6047	Mobile Phones	127.23	150	150	150	150
6048	Communications	1,468.16	2,000	2,000	2,000	2,000
6049	Postage	0.00	0	0	0	0
6077	Data Processing	0.00	0	0	12,176	0
	<i>Expenditure Total:</i>	349,372.19	347,052	362,374	273,934	273,934

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 4041

OLD RECORDS RETRIEVAL

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4441	Copy Reimbursements	874.00	1,600	0	1,600	1,600
4444	County Clerk-Records Mgmt	321,767.23	295,916	0	295,916	295,916
	<i>Revenue Total:</i>	322,641.23	297,516	0	297,516	297,516
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0	0	0	0
6003	Salaries-Employees	58,377.29	42,653	61,684	114,969	122,416
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	38,031.63	30,632	18,000	0	0
6006	FICA	7,375.23	6,096	4,719	8,795	9,365
6007	Group Health	14,501.17	8,443	15,000	29,743	29,472
6008	Retirement	4,427.40	5,404	5,058	10,060	10,711
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	290.40	150	150	343	365
6012	Unemployment Insurance	965.28	617	617	862	918
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	0.00	4,950	0	0	0
6077	Data Processing	42,915.49	171,219	158,169	132,744	124,269
6078	Education and Training	745.00	2,000	2,000	0	0
6082	Contractual Expense	0.00	0	0	0	0
6096	Equipment	0.00	0	5,000	0	0
	<i>Expenditure Total:</i>	167,628.89	272,164	270,397	297,516	297,516

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 405

VETERANS SERVICE OFFICE

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	44,396.66	44,417	0	42,917	44,417
6003	Salaries-Employees	58,158.47	56,559	0	63,958	68,458
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	0.00	4,800	0	0	0
6006	FICA	7,929.89	9,277	0	8,451	8,910
6007	Group Health	18,706.40	16,900	0	19,600	19,200
6008	Retirement	7,782.57	9,888	0	9,352	9,877
6009	Auto Allowance	3,544.55	3,600	3,600	3,600	3,600
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	318.78	227	0	319	337
6012	Unemployment Insurance	1,052.89	1,177	0	802	847
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,138.24	2,185	2,185	2,185	2,185
6016	Gasoline	678.45	956	956	956	956
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	708.41	800	800	800	800
6036	Miscellaneous Repairs	0.00	0	0	0	0
6047	Mobile Phones	857.41	840	840	840	840
6048	Communications	3,994.46	4,600	4,600	4,600	4,600
6049	Postage	1,280.67	1,000	1,000	1,000	1,000
6050	Travel	100.00	0	0	0	0
6054	Advertising	0.00	0	0	0	0
6057	Vehicle Insurance	304.00	435	435	435	435
6063	Sewage and Garbage	0.00	0	0	0	0
6067	Equipment Maintenance	0.00	430	430	430	430
6069	Equipment Rental	1,442.04	1,605	1,605	1,605	1,605
6073	Dues and Memberships	0.00	100	100	100	100
6078	Education and Training	0.00	200	0	200	200
	<i>Expenditure Total:</i>	153,393.89	159,996	16,551	162,150	168,797

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 406

EMERGENCY MANAGEMENT

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4204	Inspections	9,192.00	8,139	0	8,500	8,500
4300	State Revenue	0.00	0	0	0	0
4305	Interlocal Revenue	121,680.00	50,000	0	3,000	3,000
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>		200,872.00	128,139	0	81,500	81,500
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	60,978.45	61,000	62,830	59,500	61,000
6003	Salaries-Employees	160,381.41	165,000	201,040	159,500	165,500
6004	Overtime	0.00	0	0	0	0
6006	FICA	16,556.87	17,327	20,186	16,754	17,327
6007	Group Health	24,011.98	24,500	30,000	24,500	24,000
6008	Retirement	17,015.09	19,841	21,637	19,163	19,819
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	0.00	0	2,500	0	0
6011	Workers Compensation	4,308.72	3,971	7,438	6,332	6,521
6012	Unemployment Insurance	2,237.80	2,265	2,638	1,643	1,699
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,330.41	2,850	3,300	2,850	2,500
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	6,280.32	8,738	13,000	8,738	8,738
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	815.50	2,000	2,000	2,000	2,000
6019	Lubricants	0.00	0	0	0	0
6025	Food-Human	0.00	0	4,500	0	0
6030	Vehicle Repairs	-1,005.65	2,000	1,600	2,000	2,000
6038	Small Tools and Equipment	0.00	0	1,776	0	0
6047	Mobile Phones	6,969.94	5,500	6,700	5,500	5,500
6048	Communications	16,079.80	15,000	12,000	15,000	15,000
6049	Postage	204.85	700	700	700	700
6050	Travel	2,634.71	0	15,000	0	0
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6054	Advertising	0.00	155	1,200	1,000	1,000
6057	Vehicle Insurance	4,041.14	3,682	0	3,682	3,682
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	150.00	184	335	184	184
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	812.00	9,170	10,500	14,170	14,170
6068	Real Estate Rental	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 406

EMERGENCY MANAGEMENT

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
6069	Equipment Rental	50,413.14	45,808	55,000	4,365	4,365
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	315.00	710	1,000	465	465
6077	Data Processing	91.92	380	0	0	0
6078	Education and Training	900.00	1,054	1,500	454	454
6079	Legal Books, Publications	0.00	600	1,050	600	600
6082	Contractual Expense	22,718.64	27,000	28,000	27,000	27,000
6084	Judges	0.00	0	0	0	0
6087	Miscellaneous	0.00	0	5,650	0	0
6096	Equipment	0.00	0	8,550	0	0
6195	Safety Supplies	478.66	120	2,070	500	500
6196	Safety Equipment	0.00	100	3,000	100	100
	<i>Expenditure Total:</i>	<u>396,703.75</u>	<u>419,655</u>	<u>526,700</u>	<u>376,700</u>	<u>384,824</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 407

MAIL ROOM

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	23,831.78	24,130	24,130	22,630	24,130
6004	Overtime	0.00	0	0	0	0
6006	FICA	1,823.23	1,846	1,846	1,731	1,846
6007	Group Health	4,999.92	4,900	4,900	4,900	4,800
6008	Retirement	1,807.52	2,114	2,114	1,980	2,111
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	72.53	46	50	68	72
6012	Unemployment Insurance	240.97	241	241	170	181
6014	Office Supplies	968.86	1,000	1,000	1,000	1,000
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	146.03	200	300	510	0
6028	Camera and Police Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	95.38	196	196	300	0
6045	Professional Services	0.00	0	0	0	0
6048	Communications	283.94	600	600	600	600
6049	Postage	0.00	50	50	50	50
6057	Vehicle Insurance	304.00	266	266	266	0
6069	Equipment Rental	11,396.00	13,364	12,336	17,280	17,280
6079	Legal Books, Publications	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>45,970.16</u>	<u>48,953</u>	<u>48,029</u>	<u>51,485</u>	<u>52,070</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 408

DATA PROCESSING

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	70,349.46	70,100	70,376	68,462	70,376
6003	Salaries-Employees	374,573.80	417,191	441,217	424,717	441,217
6004	Overtime	0.00	500	500	500	500
6006	FICA	32,620.00	36,675	39,175	37,766	39,175
6007	Group Health	56,155.69	57,552	60,152	60,152	58,925
6008	Retirement	33,746.51	41,859	45,013	43,197	44,808
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	4,782.65	4,370	7,282	7,013	7,282
6012	Unemployment Insurance	4,688.82	5,121	3,841	3,703	3,841
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	14,660.02	14,250	15,000	14,250	14,250
6016	Gasoline	1,522.14	2,009	3,660	2,100	2,100
6018	Diesel Fuel	0.00	0	0	0	0
6030	Vehicle Repairs	845.78	1,060	1,060	1,060	1,060
6031	Building Supplies	0.00	0	0	0	0
6035	Electrical	0.00	400	0	0	0
6047	Mobile Phones	3,004.72	2,316	2,571	2,571	2,571
6048	Communications	38,208.09	34,000	34,000	34,000	64,000
6049	Postage	26.92	500	500	500	500
6050	Travel	3,095.79	0	4,000	0	0
6054	Advertising	0.00	0	0	0	0
6057	Vehicle Insurance	986.97	1,000	1,250	1,250	1,250
6058	Liability Other Insurance	0.00	0	0	0	0
6064	Building Maintenance	0.00	250	0	0	0
6067	Equipment Maintenance	240,387.14	295,000	452,000	463,600	463,600
6069	Equipment Rental	4,751.61	5,388	5,388	5,388	5,388
6073	Dues and Memberships	100.00	100	250	250	250
6077	Data Processing	50,510.13	39,750	40,000	40,000	40,000
6078	Education and Training	4,696.00	3,000	5,000	3,000	3,000
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	6,160.85	13,050	13,050	13,050	13,050
6091	Building Improvements	0.00	0	0	0	0
6096	Equipment	0.00	45,000	0	0	0
	<i>Expenditure Total:</i>	945,873.09	1,090,441	1,245,285	1,226,529	1,277,143

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 409

GENERAL ADMINISTRATION

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4320	Federal Wildlife Allocation	28,537.86	27,193	0	27,193	27,193
4321	Health Ins Premiums	0.00	0	0	0	0
4341	State Mixed Drink Tax	647,520.94	620,000	0	620,000	620,000
4342	State Bingo Tax	80,470.23	100,000	0	100,000	100,000
4360	Miscellaneous Revenue	34,679.87	0	0	0	0
4380	Financing Proceeds	0.00	0	0	0	0
4381	Insurance Proceeds	9,064.50	120,000	0	0	0
4405	Sales Tax Commissions-Tax Auto	0.00	0	0	0	831,425
4476	County's Waste Collection fee	98,464.52	136,000	0	136,000	136,000
4600	Interest Income	137,925.84	200,000	0	65,000	65,000
4601	Vending Machine Commissions	4,493.39	6,500	0	16,800	16,800
4602	Miscellaneous	83,856.49	49,252	0	49,500	49,500
4611	Pay Phones Commissions	1,242.66	100	0	25	25
4612	Snack Bar Commissions	3,900.00	3,600	0	3,600	3,600
4614	Land Rental	0.00	0	0	0	12,000
4640	Sale of Surplus	8,622.29	50,000	0	50,000	50,000
4641	Sale Equip-Patrol Units, etc.	0.00	0	0	0	0
<i>Revenue Total:</i>		1,138,778.59	1,312,645	0	1,068,118	1,911,543
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	0.00	500	0	500	500
6040	Audit and Accounting	33,500.00	34,500	38,000	38,000	49,108
6041	Consulting	0.00	0	0	0	0
6045	Professional Services	21,800.00	67,000	22,000	22,000	47,000
6047	Mobile Phones	0.00	0	0	0	0
6050	Travel	0.00	106,538	0	106,538	100,000
6054	Advertising	2,351.89	3,600	3,600	3,600	3,600
6055	Printing and Binding	0.00	0	0	0	0
6058	Liability Other Insurance	185,199.27	116,624	115,000	110,000	116,532
6060	Electricity	0.00	0	0	0	0
6065	Bridge Repair	8,298.75	7,972	9,000	9,000	0
6067	Equipment Maintenance	0.00	20,000	20,000	20,000	20,000
6070	INDIRECT COST	784,768.55	727,473	740,186	740,186	734,246
6071	Court Costs and Transcripts	0.00	0	0	0	0
6073	Dues and Memberships	46,188.25	50,000	48,836	50,000	50,000
6077	Data Processing	0.00	0	0	0	0
6082	Contractual Expense	706,634.66	773,129	791,253	791,253	778,613
6087	Miscellaneous	-3,365.37	0	0	0	0
<i>Expenditure Total:</i>		1,771,914.52	1,873,336	1,787,875	1,891,077	1,899,599

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 410

CIVIL DIVISION

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4447	Copy Receipts	0.00	0	0	25	25
	<i>Revenue Total:</i>	-6,730.74	0	0	25	25
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	134,085.10	98,292	120,000	128,044	119,544
6003	Salaries-Employees	244,164.59	248,709	258,461	242,502	248,502
6004	Overtime	0.00	896	0	0	0
6006	FICA	26,718.79	26,905	28,921	28,347	28,156
6007	Group Health	24,999.60	23,500	24,500	24,500	24,000
6008	Retirement	28,744.81	31,414	33,117	32,423	32,204
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	715.81	451	449	683	679
6012	Unemployment Insurance	3,774.06	3,791	3,780	2,779	2,760
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,274.85	2,423	2,200	2,423	2,423
6016	Gasoline	0.00	0	0	0	0
6045	Professional Services	76,436.06	105,915	38,000	40,000	40,000
6046	Medical and Dental	0.00	0	0	0	0
6048	Communications	5,870.04	5,800	4,500	5,800	5,800
6049	Postage	441.90	1,200	810	1,200	1,200
6050	Travel	3,933.87	0	6,700	0	0
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6054	Advertising	3,656.80	500	0	500	500
6055	Printing and Binding	0.00	0	0	0	0
6067	Equipment Maintenance	250.00	83	0	250	250
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	5,349.47	5,536	5,200	5,536	5,536
6070	INDIRECT COST	0.00	0	0	0	0
6071	Court Costs and Transcripts	245.00	2,195	2,195	2,195	2,195
6072	Settlements and Judgments	20,837.87	10,000	0	10,000	10,000
6073	Dues and Memberships	705.00	800	705	1,000	1,000
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	2,062.00	0	2,500	1,500	1,500
6079	Legal Books, Publications	9,110.17	8,500	8,600	7,000	7,000
6082	Contractual Expense	227.49	367	0	0	0
6096	Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	594,603.28	577,277	540,638	536,682	533,249

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 411

COMMISSIONER PCT. #1

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	36,936.87	36,938	0	35,738	36,938
6003	Salaries-Employees	15,610.46	15,620	0	14,870	15,620
6006	FICA	3,794.30	4,021	0	3,872	4,021
6007	Group Health	4,000.01	6,370	0	6,370	6,240
6008	Retirement	3,985.62	4,604	0	4,428	4,599
6011	Workers Compensation	157.95	99	0	151	157
6012	Unemployment Insurance	525.28	156	0	112	117
6013	Photocopying	0.00	0	0	0	0
	Expenditure Total:	65,010.49	67,808	0	65,541	67,692

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 412

COMMISSIONER PCT #2

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	36,936.34	36,938	36,938	35,738	36,938
6002	Salaries-Assistants/Deputies	0.00	0	0	13,750	14,500
6003	Salaries-Employees	14,490.48	14,500	14,500	0	0
6006	FICA	3,852.02	3,935	3,935	3,786	3,935
6007	Group Health	6,500.02	6,370	6,370	6,370	6,240
6008	Retirement	3,900.70	4,506	4,506	4,330	4,501
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	154.53	97	97	148	154
6012	Unemployment Insurance	144.89	145	145	103	109
6013	Photocopying	0.00	0	0	0	0
6047	Mobile Phones	800.00	768	768	768	768
6048	Communications	12.96	0	0	0	0
6049	Postage	0.00	0	0	0	0
	Expenditure Total:	<u>66,791.94</u>	<u>67,259</u>	<u>67,259</u>	<u>64,993</u>	<u>67,145</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 413

COMMISSIONER PCT. 3

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	36,936.33	36,938	0	35,738	36,938
6003	Salaries-Employees	14,491.12	16,148	0	15,750	16,500
6006	FICA	3,663.50	4,061	0	3,939	4,088
6007	Group Health	6,500.10	6,370	0	6,370	6,240
6008	Retirement	3,900.76	4,650	0	4,505	4,676
6011	Workers Compensation	154.53	100	0	154	160
6012	Unemployment Insurance	144.97	161	0	118	124
6013	Photocopying	0.00	0	0	0	0
6047	Mobile Phones	800.00	768	0	768	768
6048	Communications	12.96	0	0	0	0
6049	Postage	0.00	0	0	0	0
	<i>Expenditure Total:</i>	66,604.27	69,196	0	67,342	69,494

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 414

COMMISSIONER PCT. 4

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	36,936.87	36,938	0	35,738	36,938
6003	Salaries-Employees	14,490.74	14,500	0	13,750	14,500
6005	Extra Help	0.00	0	0	0	0
6006	FICA	3,967.79	3,935	0	3,786	3,935
6007	Group Health	6,500.08	6,370	0	6,370	6,240
6008	Retirement	3,900.71	4,506	0	4,330	4,501
6011	Workers Compensation	154.53	97	0	148	154
6012	Unemployment Insurance	144.92	145	0	103	109
6013	Photocopying	0.00	0	0	0	0
6047	Mobile Phones	800.00	768	0	768	768
6048	Communications	12.96	0	0	0	0
6049	Postage	0.00	0	0	0	0
	<i>Expenditure Total:</i>	66,908.60	67,259	0	64,993	67,145

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 416

COPY CENTER

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4464	Labor Charges	51,852.06	45,764	0	43,713	43,713
4602	Miscellaneous	0.00	0	0	0	0
	<i>Revenue Total:</i>	51,852.06	45,764	0	43,713	43,713
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	44,166.11	41,634	45,797	40,134	41,634
6003	Salaries-Employees	45,844.26	48,594	51,024	45,594	48,594
6005	Extra Help	10,084.80	11,856	11,900	11,856	11,856
6006	FICA	7,521.42	7,867	8,317	7,523	7,867
6007	Group Health	14,999.76	14,700	14,700	14,700	14,400
6008	Retirement	6,857.01	8,943	7,891	7,501	7,895
6009	Auto Allowance	738.41	750	1,000	750	750
6011	Workers Compensation	2,403.02	2,225	5,545	3,282	3,433
6012	Unemployment Insurance	1,002.03	1,021	1,088	732	766
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	4,801.36	5,560	4,800	4,750	4,750
6016	Gasoline	0.00	0	0	0	0
6048	Communications	475.21	700	700	700	700
6049	Postage	2.52	50	25	25	25
6050	Travel	0.00	0	0	0	0
6067	Equipment Maintenance	9,314.44	8,847	9,682	11,000	11,000
6069	Equipment Rental	2,405.70	3,778	3,058	2,460	2,460
6072	Settlements and Judgments	0.00	0	0	0	0
	<i>Expenditure Total:</i>	150,616.05	156,525	165,527	151,007	156,130

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 418

PROGRAM DEVELOPEMENT & MA

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	2,075.00	16,640	16,640	16,640	16,000
6006	FICA	158.74	1,273	1,273	1,273	1,258
6011	Workers Compensation	5.61	77	77	77	77
6012	Unemployment Insurance	20.75	128	128	128	128
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	298.79	7,125	7,500	7,125	0
6047	Mobile Phones	0.00	0	0	0	0
6048	Communications	0.00	1,000	1,000	1,000	0
6049	Postage	0.00	1,000	1,000	1,000	0
6050	Travel	0.00	500	1,760	0	0
6054	Advertising	0.00	10,000	10,000	10,000	0
6069	Equipment Rental	0.00	500	1,000	1,000	0
	<i>Expenditure Total:</i>	2,558.89	38,243	40,378	38,243	17,463

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 419

PROGRAM DEVELOPMENT & MGT

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
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	4,683.90	5,167	0	0	0
4952	Indir.CostReimb.-La Campelo	2,688.87	0	0	0	0
4955	Indir.CostReimb.-Self Help Cen	4,473.25	6,901	0	0	0
4957	Indir.CostReimb.-Pederson	0.00	0	0	0	0
4958	Indirect Cost	0.00	500	0	500	500
<i>Revenue Total:</i>		14,846.02	15,568	0	3,500	3,500
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	67,889.95	65,406	67,368	63,906	65,406
6003	Salaries-Employees	147,179.24	148,967	153,436	142,967	148,967
6005	Extra Help	30,268.75	29,700	20,000	20,000	20,000
6006	FICA	18,965.04	18,879	18,421	17,562	18,136
6007	Group Health	24,999.60	24,500	24,500	24,500	24,000
6008	Retirement	16,407.15	18,779	18,779	18,101	18,758
6009	Auto Allowance	2,658.22	2,700	2,700	2,700	2,700
6011	Workers Compensation	735.10	471	703	677	700
6012	Unemployment Insurance	2,441.04	2,440	2,408	1,702	1,758
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	3,817.19	3,683	2,456	2,233	2,233
6027	Clothing	0.00	0	0	0	0
6047	Mobile Phones	1,000.00	960	960	960	960
6048	Communications	9,725.85	9,000	9,000	9,000	9,000
6049	Postage	1,468.03	1,500	1,500	1,500	1,500
6050	Travel	2,282.61	0	0	0	0
6054	Advertising	3,596.55	3,500	3,500	3,500	3,500
6055	Printing and Binding	0.00	0	0	0	0
6059	Bonds	0.00	110	110	110	110
6067	Equipment Maintenance	0.00	600	600	600	0
6069	Equipment Rental	2,792.57	4,050	3,500	3,500	3,500
6073	Dues and Memberships	415.00	500	500	500	500
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	775.00	500	500	500	500
6079	Legal Books, Publications	0.00	0	0	0	0
<i>Expenditure Total:</i>		337,416.89	336,245	330,941	314,518	322,228

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 420

VEHICLE MAINTENANCE

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4464	Labor Charges	47,256.81	32,550	0	47,668	47,668
4601	Vending Machine Commissions	0.00	0	0	0	0
4602	Miscellaneous	576.71	3,500	0	1,000	1,000
4614	Land Rental	0.00	0	0	0	0
	<i>Revenue Total:</i>	47,833.52	36,050	0	48,668	48,668
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	46,101.28	46,234	46,234	44,734	46,234
6003	Salaries-Employees	142,540.85	141,196	141,192	132,196	141,196
6004	Overtime	230.17	0	0	0	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	14,221.07	14,338	14,338	13,535	14,338
6007	Group Health	34,434.00	33,640	33,640	33,640	32,954
6008	Retirement	14,335.83	16,419	15,419	15,481	16,400
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	2,073.10	1,275	1,275	1,275	1,275
6011	Workers Compensation	4,276.66	3,576	3,930	5,317	5,621
6012	Unemployment Insurance	1,879.47	1,874	1,874	1,327	1,406
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,710.24	2,375	2,400	2,375	2,375
6016	Gasoline	2,668.61	4,167	4,200	1,200	1,200
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	3,373.11	10,000	10,000	10,000	10,000
6019	Lubricants	0.00	0	0	0	0
6022	Drugs Medicine	0.00	60	60	60	60
6030	Vehicle Repairs	3,141.53	2,000	2,000	2,000	2,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	699.82	576	580	576	576
6048	Communications	1,285.82	1,600	1,600	1,600	1,600
6049	Postage	54.00	200	200	200	200
6050	Travel	0.00	0	100	0	0
6056	Property Insurance	1,382.98	522	522	561	561
6057	Vehicle Insurance	736.44	1,600	1,600	1,600	1,600
6058	Liability Other Insurance	0.00	0	0	0	0
6060	Electricity	7,543.55	7,000	7,000	7,000	7,000
6061	Natural Gas	0.00	0	0	0	0
6063	Sewage and Garbage	7,359.72	7,800	7,800	6,500	6,500
6064	Building Maintenance	2,149.65	2,500	2,500	2,500	2,500
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	2,962.28	3,500	3,500	3,500	3,500
6068	Real Estate Rental	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 420

VEHICLE MAINTENANCE

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
6078	Education and Training	179.90	250	250	250	250
6082	Contractual Expense	0.00	0	0	0	0
6195	Safety Supplies	0.00	150	200	150	150
	<i>Expenditure Total:</i>	295,340.08	302,852	302,414	287,577	299,496

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 491

VOTER REGISTRATION / ELEC

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4447	Copy Receipts	2,072.95	3,600	0	3,600	3,600
4602	Miscellaneous	151.10	0	0	176	176
4620	Sale of Maps	35.00	0	0	0	0
	<i>Revenue Total:</i>	2,259.05	3,600	0	3,776	3,776
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0	0	0	0
6002	Salaries-Assistants/Deputies	62,532.34	62,554	62,554	61,054	62,554
6003	Salaries-Employees	181,626.47	186,790	191,789	179,690	190,190
6004	Overtime	1,905.98	0	12,000	0	12,000
6005	Extra Help	90,220.55	94,000	120,000	94,000	120,000
6006	FICA	12,198.64	28,894	28,640	25,987	29,812
6007	Group Health	39,686.32	39,200	39,200	39,200	38,400
6008	Retirement	18,791.55	22,140	30,693	21,065	22,115
6009	Auto Allowance	4,421.82	4,000	4,500	4,000	4,000
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	783.26	703	1,123	999	1,149
6012	Unemployment Insurance	1,812.82	3,727	3,743	2,511	2,886
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	88,919.92	66,100	66,100	76,100	66,100
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	2,220.94	3,602	3,000	5,500	3,000
6017	Butane	0.00	0	0	0	0
6025	Food-Human	250.00	300	300	300	300
6026	Household Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	936.91	1,000	1,000	1,000	1,000
6031	Building Supplies	0.00	0	0	0	0
6045	Professional Services	7,689.76	7,800	450	7,800	450
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	23,560.09	16,625	20,760	16,625	20,760
6048	Communications	2,754.10	1,900	1,900	1,900	1,900
6049	Postage	27,081.80	45,000	45,000	35,000	35,000
6050	Travel	2,391.49	0	2,960	0	0
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6054	Advertising	5,880.83	5,400	5,400	5,400	5,400
6055	Printing and Binding	0.00	0	0	0	0
6056	Property Insurance	5,945.65	5,946	5,946	5,946	5,946
6057	Vehicle Insurance	996.75	900	900	900	900
6058	Liability Other Insurance	1,000.00	0	0	0	0
6059	Bonds	70.00	150	150	150	150
6064	Building Maintenance	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 491

VOTER REGISTRATION / ELEC

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
6067	Equipment Maintenance	120,398.34	118,126	79,000	118,126	79,000
6068	Real Estate Rental	280.00	550	150	550	550
6069	Equipment Rental	3,033.95	4,300	4,300	4,300	4,300
6073	Dues and Memberships	125.00	500	500	500	500
6076	Laundry and Linen	0.00	0	0	0	0
6077	Data Processing	4,869.38	15,000	15,000	15,000	15,000
6078	Education and Training	218.33	1,230	1,230	1,230	1,230
6079	Legal Books, Publications	0.00	270	270	200	200
6082	Contractual Expense	0.00	500	500	500	500
6195	Safety Supplies	0.00	70	70	140	70
	<i>Expenditure Total:</i>	712,602.99	737,277	749,128	725,673	725,362

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 495

COUNTY AUDITOR

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4461	Audit Fees	30,365.68	28,524	0	27,763	27,763
4600	Interest Income	0.00	0	0	0	0
4601	Vending Machine Commissions	0.00	75	0	50	50
	Revenue Total:	30,365.68	28,599	0	27,813	27,813
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	95,636.16	95,660	95,660	94,160	95,660
6002	Salaries-Assistants/Deputies	649,174.26	677,751	705,210	678,210	705,210
6003	Salaries-Employees	0.00	0	0	0	0
6004	Overtime	2,718.99	3,000	0	3,000	3,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	55,100.86	61,496	61,267	59,316	61,496
6007	Group Health	88,396.72	84,700	93,100	93,100	91,200
6008	Retirement	56,850.84	61,201	60,939	59,021	61,132
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	2,271.94	1,517	1,679	2,315	2,400
6012	Unemployment Insurance	7,555.58	8,039	8,009	5,815	6,029
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	15,182.59	13,300	13,300	13,300	13,300
6016	Gasoline	288.21	401	400	401	401
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	21.62	500	500	500	500
6031	Building Supplies	0.00	0	0	0	0
6045	Professional Services	13,900.00	16,000	0	0	0
6047	Mobile Phones	726.10	520	520	520	520
6048	Communications	21,411.21	22,000	21,000	22,000	22,000
6049	Postage	2,659.03	2,500	2,500	2,500	2,500
6050	Travel	1,931.50	0	0	0	0
6054	Advertising	7,525.56	8,000	8,000	8,000	8,000
6055	Printing and Binding	0.00	0	0	0	0
6057	Vehicle Insurance	628.54	700	700	700	700
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	0.00	50	93	50	50
6067	Equipment Maintenance	55,644.60	65,220	57,000	67,000	67,000
6069	Equipment Rental	5,203.83	5,500	4,900	5,500	5,500
6073	Dues and Memberships	2,146.98	2,250	2,100	2,500	2,500
6077	Data Processing	1,377.75	13,689	0	1,500	1,500
6078	Education and Training	1,005.00	3,000	2,250	2,250	2,250
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	1,575.08	228	228	228	228
6087	Miscellaneous	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 495

COUNTY AUDITOR

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
	<i>Expenditure Total:</i>	1,088,932.95	1,147,222	1,139,355	1,121,886	1,153,076

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 4951

PURCHASING

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	110,892.34	107,575	107,575	108,575	111,575
6003	Salaries-Employees	132,044.64	139,665	142,365	132,865	140,365
6006	FICA	17,972.49	19,273	19,273	18,740	19,273
6007	Group Health	34,999.44	34,300	34,300	34,300	33,600
6008	Retirement	18,426.22	18,901	18,901	18,153	18,880
6011	Workers Compensation	750.78	475	475	721	752
6012	Unemployment Insurance	2,499.58	2,519	2,519	1,811	1,890
6014	Office Supplies	6,307.88	1,675	3,420	3,420	3,420
6047	Mobile Phones	1,031.38	960	960	960	960
6048	Communications	7,583.89	7,000	7,000	7,000	7,000
6049	Postage	552.49	1,300	1,000	1,000	1,000
6050	Travel	575.23	0	0	0	0
6054	Advertising	11,357.02	11,850	12,000	12,000	12,000
6067	Equipment Maintenance	0.00	0	300	300	300
6069	Equipment Rental	4,300.13	5,300	5,300	5,300	5,300
6073	Dues and Memberships	535.87	585	500	500	500
6077	Data Processing	3,507.06	1,190	0	0	0
6078	Education and Training	1,535.95	1,000	0	0	0
6187	Hurricane Expenses	0.00	0			
	<i>Expenditure Total:</i>	<u>354,872.39</u>	<u>353,568</u>	<u>355,888</u>	<u>345,645</u>	<u>356,815</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 496

MOTOR VEHICLE INSPECTION

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4204	Inspections	0.00	50,404	0	80,160	80,160
	<i>Revenue Total:</i>	0.00	50,404	0	80,160	80,160
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	275.86	32,000	39,152	32,000	32,000
6006	FICA	20.97	2,448	2,995	2,448	2,448
6007	Group Health	0.00	4,900	5,000	4,900	4,900
6008	Retirement	20.94	2,803	3,210	2,803	2,803
6011	Workers Compensation	9.66	783	1,500	783	783
6012	Unemployment Insurance	2.76	320	392	320	320
6016	Gasoline	0.00	3,200	3,950	3,950	3,950
6030	Vehicle Repairs	0.00	500	500	500	500
6047	Mobile Phones	0.00	1,000	1,000	1,000	1,000
6050	Travel	0.00	500	500	500	500
6057	Vehicle Insurance	0.00	700	700	700	700
6073	Dues and Memberships	0.00	250	0	0	0
6078	Education and Training	0.00	500	0	0	0
6195	Safety Supplies	0.00	500	500	500	500
	<i>Expenditure Total:</i>	330.19	50,404	59,399	50,404	50,404

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 497

COUNTY TREASURER

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4602	Miscellaneous	75.00	100	0	100	100
	<i>Revenue Total:</i>	75.00	100	0	100	100
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	59,199.60	59,221	64,221	57,721	59,221
6002	Salaries-Assistants/Deputies	42,209.59	42,230	45,230	40,730	42,230
6003	Salaries-Employees	35,910.87	28,593	38,911	27,093	28,593
6004	Overtime	0.00	0	0	0	0
6006	FICA	10,195.37	9,948	10,195	9,604	9,948
6007	Group Health	14,999.76	14,700	15,000	14,700	14,400
6008	Retirement	10,531.95	11,392	10,532	10,985	11,379
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	390.73	245	530	375	388
6012	Unemployment Insurance	707.69	708	708	509	531
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	4,249.19	3,632	4,324	2,850	2,850
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	1,000.00	960	1,000	960	960
6048	Communications	3,667.35	3,500	3,700	3,500	3,500
6049	Postage	6,710.64	7,000	4,000	7,800	7,000
6050	Travel	2,873.62	0	3,000	0	0
6054	Advertising	0.00	0	0	0	0
6059	Bonds	0.00	0	3,800	0	0
6067	Equipment Maintenance	0.00	0	0	200	200
6069	Equipment Rental	1,474.56	2,318	1,500	1,500	1,500
6073	Dues and Memberships	350.00	500	650	700	500
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	125.00	300	150	700	300
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	3,686.63	3,620	3,687	3,620	3,620
6096	Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	198,282.55	188,867	211,138	183,547	187,120

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 499

TAX ASSESSOR-COLLECTOR

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4140	Redemption of Property	52,354.21	55,000	0	1,500	1,500
4148	VIT-Int Transf/Capital Purchas	0.00	0	0	0	0
4150	Vehicle Inventory Tax Surplus	20,166.05	21,000	0	21,000	21,000
4154	Beer, Wine, Liquor Commissions	7,276.70	7,000	0	7,000	7,000
4201	Beer Licenses (net)	39,177.46	38,000	0	38,000	38,000
4202	Liquor Licenses (net)	30,145.84	28,000	0	28,000	28,000
4209	Gaming licenses	118,302.25	110,000	0	0	130,000
4340	Tax Commissions-AdValorem	1,510,266.40	1,559,829	0	1,559,829	1,559,829
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	0.00	275,000	0	336,492	336,492
4404	Tax Certificates	7,840.00	5,400	0	5,400	5,400
4430	Fee Revenue	0.00	0	0	0	0
4450	Tax Assessor/Collector-Auto	647,445.02	640,000	0	640,000	640,000
4451	Tolls - Entrance Fees	0.00	0	0	0	0
4600	Interest Income	30,556.92	25,000	0	15,000	15,000
4601	Vending Machine Commissions	0.00	0	0	0	0
4602	Miscellaneous	12,974.60	10,000	0	10,000	10,000
4609	TWX Reimbursement	5,398.00	0	0	2,700	2,700
4640	Sale of Surplus	0.00	0	0	0	0
4705	Long/Short	3,906.78	2,500	0	2,500	2,500
Revenue Total:		2,487,610.23	2,778,529	0	2,669,221	2,799,221
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	77,507.51	77,530	84,730	76,030	84,730
6002	Salaries-Assistants/Deputies	140,215.98	140,172	140,172	134,532	139,132
6003	Salaries-Employees	1,478,369.58	1,489,263	1,508,463	1,338,019	1,508,423
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	31,189.31	24,789	20,000	20,000	20,000
6006	FICA	129,926.65	134,206	134,206	120,703	134,206
6007	Group Health	314,496.93	305,324	311,024	291,424	304,677
6008	Retirement	128,848.44	145,717	151,117	135,501	150,945
6009	Auto Allowance	6,964.08	7,200	0	7,200	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	6,434.07	3,292	3,292	7,411	8,050
6012	Unemployment Insurance	16,548.74	16,676	16,676	11,194	12,507
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	79,099.12	68,211	50,390	70,229	70,229
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	6,423.35	8,419	8,419	8,419	8,419

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 499

TAX ASSESSOR-COLLECTOR

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	182.20	4,000	2,000	2,000	2,000
6031	Building Supplies	0.00	0	0	0	0
6046	Medical and Dental	0.00	18	0	0	0
6047	Mobile Phones	4,134.88	3,900	3,900	3,900	3,900
6048	Communications	44,688.62	45,000	20,000	20,000	20,000
6049	Postage	84,473.29	80,500	45,000	80,500	80,500
6050	Travel	8,867.75	0	0	0	0
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6054	Advertising	17,944.77	17,500	8,500	17,500	17,500
6055	Printing and Binding	0.00	0	0	0	0
6057	Vehicle Insurance	1,902.10	1,500	0	1,500	1,500
6058	Liability Other Insurance	3,550.00	3,687	0	3,687	3,687
6059	Bonds	0.00	701	0	701	701
6064	Building Maintenance	0.00	349	0	0	0
6067	Equipment Maintenance	10,151.34	12,221	11,013	11,013	11,013
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	47,726.48	31,750	31,750	31,750	31,750
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	875.00	1,763	1,763	1,763	1,763
6074	Credit Services	0.00	0	0	0	0
6077	Data Processing	87,233.67	78,152	56,000	56,000	56,000
6078	Education and Training	2,545.00	3,046	3,046	3,046	3,046
6079	Legal Books, Publications	900.00	900	0	0	0
6080	Board of Children	0.00	0	0	0	0
6082	Contractual Expense	27,639.45	42,000	27,721	27,721	27,721
6087	Miscellaneous	340.00	0	0	0	0
6091	Building Improvements	0.00	0	0	0	0
	Expenditure Total:	<u>2,759,178.31</u>	<u>2,747,786</u>	<u>2,639,182</u>	<u>2,481,743</u>	<u>2,702,399</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 4991

TAX OFFICE - T.A.T.P.A.

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4150	Vehicle Inventory Tax Surplus	0.00	191,411	191,386	191,412	191,412
	<i>Revenue Total:</i>	0.00	191,411	191,386	191,412	191,412
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	64.36	7,000	7,000	7,000	7,000
6003	Salaries-Employees	60.62	18,960	66,032	63,960	63,960
6005	Extra Help	0.00	20,000	20,000	20,000	20,000
6006	FICA	9.47	5,427	5,587	5,427	5,427
6007	Group Health	0.00	9,800	10,000	9,800	9,800
6008	Retirement	9.49	5,817	5,989	5,817	5,817
6010	Uniforms	0.00	600	600	600	600
6011	Workers Compensation	1.70	1,447	1,598	1,447	1,447
6012	Unemployment Insurance	1.25	709	731	710	710
6014	Office Supplies	0.00	2,000	7,000	7,000	7,000
6016	Gasoline	0.00	3,000	7,000	7,000	7,000
6027	Clothing	0.00	500	500	500	500
6030	Vehicle Repairs	0.00	3,000	3,000	3,000	3,000
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	0.00	15,000	12,200	15,000	15,000
6054	Advertising	0.00	1,600	1,600	1,600	1,600
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	3,751	17,751	17,751	17,751
6078	Education and Training	0.00	2,000	2,000	2,000	2,000
6079	Legal Books, Publications	0.00	500	500	500	500
6092	Road Improvements	0.00	83,800	0	0	0
6096	Equipment	0.00	700	16,500	16,500	16,500
	<i>Expenditure Total:</i>	146.89	191,411	191,388	191,412	191,412

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 651

HISTORICAL COMMITTEE

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	97.59	2,607	2,613	2,613	600
6028	Camera and Police Supplies	0.00	0	0	0	0
6049	Postage	41.20	500	500	500	100
6050	Travel	329.50	272	0	0	0
6055	Printing and Binding	0.00	0	0	0	0
6068	Real Estate Rental	1,300.00	1,200	1,200	1,200	1,200
6069	Equipment Rental	0.00	0	0	0	0
6073	Dues and Memberships	0.00	100	100	100	100
6077	Data Processing	0.00	0	266	266	0
6078	Education and Training	239.10	700	700	700	700
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	2,007.39	5,379	5,379	5,379	2,700

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 665

FARM & HOME DEMONSTATION

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	92,607.16	91,701	92,701	85,200	92,700
6003	Salaries-Employees	39,375.49	35,736	64,904	53,936	56,936
6005	Extra Help	0.00	0	7,583	0	0
6006	FICA	7,473.81	9,182	13,324	11,378	12,182
6007	Group Health	31,249.50	29,600	40,000	34,300	33,600
6008	Retirement	3,239.68	3,688	4,926	4,719	4,982
6009	Auto Allowance	7,934.88	9,600	9,600	9,600	9,600
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	404.85	282	816	415	447
6012	Unemployment Insurance	948.87	1,496	1,645	1,044	1,122
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	5,542.38	4,425	4,070	3,867	3,867
6016	Gasoline	3,716.52	4,494	7,700	4,494	4,494
6018	Diesel Fuel	2,272.76	4,800	5,600	5,600	5,600
6019	Lubricants	0.00	0	0	0	0
6029	Demonstration	2,511.97	1,425	3,300	3,300	3,300
6030	Vehicle Repairs	2,051.10	3,133	1,350	1,350	1,350
6031	Building Supplies	0.00	0	0	0	0
6048	Communications	11,539.90	13,000	13,000	13,000	13,000
6049	Postage	396.00	700	700	700	700
6050	Travel	3,731.93	0	0	0	0
6054	Advertising	0.00	0	0	0	0
6057	Vehicle Insurance	1,523.61	1,124	2,236	1,400	1,400
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	0.00	142	142	0	0
6069	Equipment Rental	1,741.63	1,900	1,900	1,900	1,900
6073	Dues and Memberships	811.00	880	680	680	680
6077	Data Processing	2,330.00	588	320	320	320
6078	Education and Training	960.00	1,000	1,000	1,000	1,000
6079	Legal Books, Publications	0.00	0	0	0	0
	<i>Expenditure Total:</i>	222,363.04	218,896	277,497	238,203	249,180

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

APPROVED 2010-2011 BUDGET

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 502

M&O CAMERON PARK LAW ENFO

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	191.45	200	300	200	200
6023	Cleaning Supplies	0.00	0	0	0	0
6056	Property Insurance	534.23	535	806	1,291	1,291
6060	Electricity	0.00	0	0	0	0
6062	Water	158.74	800	1,500	800	800
6063	Sewage and Garbage	153.14	600	1,000	600	600
6064	Building Maintenance	492.72	1,000	1,500	1,000	1,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	375.00	1,500	3,500	2,500	2,500
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	0.00	200	200	200	200
6091	Building Improvements	0.00	0	3,500	0	0
6195	Safety Supplies	40.00	50	100	50	50
	<i>Expenditure Total:</i>	1,945.28	4,885	12,406	6,641	6,641

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 503

M&O LOS FRESNOS BUILDING

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	10,100.37	0	10,089	0	0
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	24.97	11,418	0	11,418	11,418
6006	FICA	810.31	873	800	873	873
6007	Group Health	2,500.08	0	2,500	0	0
6008	Retirement	769.31	0	766	0	0
6009	Auto Allowance	370.89	0	375	0	0
6010	Uniforms	669.24	300	300	300	300
6011	Workers Compensation	530.41	373	705	621	621
6012	Unemployment Insurance	102.72	114	101	86	86
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	3,619.13	2,647	2,500	2,500	2,500
6021	Agriculture	0.00	0	0	0	0
6056	Property Insurance	681.45	682	400	759	759
6060	Electricity	6,700.70	6,500	6,500	7,000	7,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	372.85	300	300	300	300
6063	Sewage and Garbage	1,125.94	900	900	1,100	1,100
6064	Building Maintenance	1,163.27	1,000	2,000	1,000	1,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	671.57	673	3,000	1,000	1,000
6069	Equipment Rental	0.00	0	500	0	0
6082	Contractual Expense	1,779.40	2,580	3,000	2,400	2,400
6087	Miscellaneous	0.00	0	0	0	0
6195	Safety Supplies	0.00	50	100	50	50
	<i>Expenditure Total:</i>	31,992.61	28,410	34,836	29,407	29,407

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 504

M&O RIO HONDO ANNEX

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	14.00	0	17,816	0	0
6005	Extra Help	4,800.00	8,320	8,320	8,320	8,320
6006	FICA	368.29	636	636	636	636
6011	Workers Compensation	243.93	271	581	452	452
6012	Unemployment Insurance	48.14	83	83	62	62
6014	Office Supplies	47.64	50	4,500	50	2,600
6022	Drugs Medicine	0.00	0	0	0	0
6048	Communications	0.00	425	0	0	0
6056	Property Insurance	217.64	402	200	929	929
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	6,556.81	7,548	5,500	7,000	7,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	586.66	1,320	400	2,000	2,000
6063	Sewage and Garbage	873.01	1,300	750	1,500	1,500
6064	Building Maintenance	204.00	50,037	15,000	500	1,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	0.00	173	7,000	500	1,000
6068	Real Estate Rental	7,800.00	4,800	0	8,400	0
6069	Equipment Rental	0.00	0	2,000	0	0
6082	Contractual Expense	0.00	32,963	2,500	0	276
6195	Safety Supplies	0.00	0	100	0	0
	<i>Expenditure Total:</i>	21,760.12	108,328	65,386	30,349	25,775

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 505

M&O PORT ISABEL ANNEX

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	284.80	300	1,500	300	300
6023	Cleaning Supplies	0.00	0	0	0	0
6048	Communications	10,487.09	8,000	8,000	18,000	18,000
6056	Property Insurance	4,273.91	10,250	10,250	4,811	4,811
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	11,781.61	12,150	13,000	15,000	15,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	1,401.15	2,000	2,000	1,900	1,900
6063	Sewage and Garbage	2,055.60	1,200	1,200	2,300	2,300
6064	Building Maintenance	941.46	1,000	2,500	1,000	1,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	488.00	1,000	4,000	1,000	1,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	0.00	0	1,000	0	0
6082	Contractual Expense	860.00	1,800	1,800	1,800	1,800
6087	Miscellaneous	0.00	0	0	0	0
6195	Safety Supplies	40.00	50	50	50	50
	<i>Expenditure Total:</i>	32,613.62	37,750	45,300	46,161	46,161

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 507

M&O BROWNSVILLE HEALTH CL

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	19,553.30	19,278	19,278	17,778	19,278
6004	Overtime	0.00	0	0	0	0
6006	FICA	1,495.72	1,475	1,475	1,360	1,475
6007	Group Health	4,999.92	4,900	5,000	4,900	4,800
6008	Retirement	1,488.97	1,689	1,463	1,556	1,687
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	637.34	300	300	300	300
6011	Workers Compensation	996.59	629	1,347	966	1,048
6012	Unemployment Insurance	192.43	193	193	133	145
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	7,772.97	6,800	9,000	6,800	6,800
6015	Maps, Plans	0.00	0	0	0	0
6056	Property Insurance	5,691.99	4,452	2,400	4,900	4,900
6060	Electricity	35,490.42	30,600	34,000	30,600	30,600
6061	Natural Gas	0.00	0	0	0	0
6062	Water	1,266.49	1,500	1,500	1,700	1,700
6063	Sewage and Garbage	5,304.13	5,300	5,300	5,300	5,300
6064	Building Maintenance	3,227.76	3,550	5,000	4,000	4,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	2,161.95	3,700	6,000	3,000	3,000
6069	Equipment Rental	0.00	0	1,500	0	0
6082	Contractual Expense	770.00	800	1,000	800	800
6095	Other Structures	0.00	0	0	0	0
6195	Safety Supplies	231.00	0	250	250	250
6196	Safety Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>91,280.98</u>	<u>85,166</u>	<u>95,006</u>	<u>84,343</u>	<u>86,083</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 508

M&O FATHER O'BRIEN HLTH C

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	19,523.26	20,342	20,342	18,842	20,342
6004	Overtime	0.00	0	0	0	0
6006	FICA	1,467.60	1,556	1,556	1,441	1,556
6007	Group Health	4,999.92	4,900	5,000	4,900	4,800
6008	Retirement	1,481.17	1,782	1,544	1,649	1,780
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	234.42	0	300	0	0
6011	Workers Compensation	1,051.79	664	1,421	1,024	1,106
6012	Unemployment Insurance	203.14	203	203	141	153
6014	Office Supplies	1,245.26	1,250	1,250	1,250	1,250
6022	Drugs Medicine	0.00	0	0	0	0
6056	Property Insurance	3,642.93	4,000	4,000	3,460	3,460
6060	Electricity	17,906.81	17,100	12,000	17,100	17,100
6061	Natural Gas	0.00	0	0	0	0
6062	Water	968.26	1,200	1,200	1,200	1,200
6063	Sewage and Garbage	2,121.17	2,000	2,000	2,100	2,100
6064	Building Maintenance	1,238.92	1,500	3,000	1,500	1,500
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	922.50	1,500	4,000	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	180.00	300	500	300	300
6087	Miscellaneous	0.00	0	0	0	0
6195	Safety Supplies	43.20	50	100	50	50
6196	Safety Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	57,230.35	58,347	59,416	56,457	58,197

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 510

M&O DANCY BUILDING

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	57,711.73	56,462	57,822	53,322	57,822
6004	Overtime	2.10	0	0	0	0
6005	Extra Help	964.00	0	0	0	0
6006	FICA	4,454.89	4,423	4,423	4,079	4,423
6007	Group Health	14,904.46	14,700	15,000	14,700	14,400
6008	Retirement	4,390.04	5,065	4,389	4,666	5,059
6010	Uniforms	0.00	0	900	0	0
6011	Workers Compensation	3,043.21	1,887	4,040	2,898	3,143
6012	Unemployment Insurance	583.78	578	578	400	434
6014	Office Supplies	4,936.35	4,250	20,000	4,250	4,250
6016	Gasoline	0.00	0	0	0	0
6018	Diesel Fuel	846.25	2,000	2,000	2,000	2,000
6021	Agriculture	0.00	0	0	0	0
6048	Communications	935.11	1,500	8,000	1,500	0
6050	Travel	0.00	0	1,500	0	0
6056	Property Insurance	51,557.26	50,318	27,000	56,633	56,633
6060	Electricity	111,750.84	104,400	120,000	100,000	100,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	7,510.55	12,000	12,000	7,000	7,000
6063	Sewage and Garbage	3,056.88	3,500	5,000	3,500	3,500
6064	Building Maintenance	10,822.02	25,000	35,000	25,000	25,000
6067	Equipment Maintenance	24,644.17	61,821	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	784.00	720	1,500	720	720
6087	Miscellaneous	0.00	0	0	0	0
6091	Building Improvements	0.00	0	1,025,000	0	0
6195	Safety Supplies	0.00	0	200	0	0
	<i>Expenditure Total:</i>	302,897.64	348,624	1,422,852	340,668	344,384

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 513

M&O HARLINGEN BUILDING

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	19,657.99	19,570	19,570	18,070	19,570
6004	Overtime	0.00	0	0	0	0
6006	FICA	1,503.82	1,497	1,497	1,382	1,497
6007	Group Health	4,959.09	4,900	5,000	4,900	4,800
6008	Retirement	1,495.72	1,714	1,485	1,581	1,712
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	461.24	400	400	400	400
6011	Workers Compensation	1,003.91	639	1,367	982	1,064
6012	Unemployment Insurance	194.17	196	196	136	147
6014	Office Supplies	3,365.12	2,100	3,000	2,100	2,100
6021	Agriculture	0.00	0	0	0	0
6056	Property Insurance	12,052.17	12,130	6,700	13,786	13,786
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	60,656.31	45,000	41,000	50,000	50,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	465.23	1,000	1,000	1,000	1,000
6063	Sewage and Garbage	2,793.26	3,000	3,000	2,500	2,500
6064	Building Maintenance	1,477.13	1,800	4,500	1,800	1,800
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	200.00	1,000	3,000	1,000	1,000
6069	Equipment Rental	363.00	1,000	2,500	1,000	1,000
6078	Education and Training	0.00	0	0	0	0
6082	Contractual Expense	640.00	630	1,000	630	630
6084	Judges	0.00	0	0	0	0
6195	Safety Supplies	0.00	50	100	50	50
	<i>Expenditure Total:</i>	111,288.16	96,626	95,315	101,317	103,056

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 514

M&O COURTHOUSE

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	51,629.27	51,650	51,650	50,150	51,650
6003	Salaries-Employees	477,250.78	532,794	594,100	504,098	537,098
6004	Overtime	2,213.96	0	0	0	0
6005	Extra Help	5,121.00	0	0	0	0
6006	FICA	40,333.22	44,710	49,400	42,400	45,039
6007	Group Health	102,259.64	112,700	130,000	112,700	110,400
6008	Retirement	40,353.80	51,197	49,012	48,497	51,515
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	14,263.54	6,200	5,500	5,500	5,500
6011	Workers Compensation	28,191.51	18,355	44,610	27,621	29,422
6012	Unemployment Insurance	3,092.12	5,844	6,458	4,157	4,416
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	19,862.24	19,500	35,000	19,500	19,500
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	18,976.70	25,034	50,000	28,000	25,652
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	2,341.29	4,000	8,000	4,000	4,000
6019	Lubricants	0.00	0	0	0	0
6022	Drugs Medicine	86.00	150	150	150	150
6023	Cleaning Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	9,859.48	10,000	10,000	9,000	9,000
6031	Building Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	0	10,000	0	0
6047	Mobile Phones	3,227.88	3,780	6,000	3,780	3,780
6048	Communications	7,892.96	9,000	9,000	9,000	9,000
6049	Postage	1.66	200	200	200	200
6050	Travel	315.31	0	3,000	0	0
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6056	Property Insurance	52,955.32	51,822	28,000	96,865	96,865
6057	Vehicle Insurance	6,151.07	7,200	6,600	6,000	5,374
6058	Liability Other Insurance	0.00	0	0	0	0
6060	Electricity	338,169.84	317,000	360	314,000	314,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	43,346.15	36,000	36,000	42,000	42,000
6063	Sewage and Garbage	98,712.66	84,000	84,000	91,000	91,000
6064	Building Maintenance	42,090.09	72,250	125,000	50,000	50,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	83,414.21	115,000	150,000	110,000	110,000

CAMERON COUNTY, TEXAS
GENERAL FUND
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Fund 100 Dept. 514

M&O COURTHOUSE

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	4,637.67	4,000	8,000	4,000	4,000
6070	INDIRECT COST	0.00	0	0	0	0
6078	Education and Training	698.00	300	1,000	300	300
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	16,855.00	6,500	8,000	6,500	6,500
6083	Vacancy Savings	0.00	0	0	0	0
6195	Safety Supplies	1,496.73	800	2,000	1,500	1,500
6196	Safety Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	1,515,799.10	1,589,986	1,511,040	1,590,918	1,627,861

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 515

M&O SAN BENITO ANNEX

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	47,082.72	41,179	50,660	39,679	41,179
6004	Overtime	2,265.99	0	0	0	0
6005	Extra Help	32,244.88	0	0	0	0
6006	FICA	6,255.03	3,179	3,904	3,064	3,179
6007	Group Health	11,657.03	9,800	12,500	9,800	9,600
6008	Retirement	3,576.29	3,607	3,845	3,472	3,603
6009	Auto Allowance	367.77	355	355	355	355
6010	Uniforms	744.13	1,400	1,400	1,400	1,400
6011	Workers Compensation	4,567.04	1,344	3,540	2,157	2,238
6012	Unemployment Insurance	813.29	412	507	298	309
6014	Office Supplies	9,996.79	11,900	10,000	11,900	11,900
6022	Drugs Medicine	0.00	0	0	0	0
6048	Communications	3,171.89	4,000	8,000	4,000	4,000
6056	Property Insurance	21,169.13	21,170	11,500	39,672	39,672
6060	Electricity	140,092.49	155,850	205,000	125,000	125,000
6062	Water	4,925.19	2,100	2,100	2,500	2,500
6063	Sewage and Garbage	14,830.03	12,120	12,120	13,500	13,500
6064	Building Maintenance	55,586.66	15,000	20,000	15,000	15,000
6067	Equipment Maintenance	17,927.98	12,000	30,000	15,000	15,000
6069	Equipment Rental	1,266.75	0	3,000	0	0
6082	Contractual Expense	126,881.56	2,400	3,000	2,400	2,400
6087	Miscellaneous	0.00	0	0	0	0
6096	Equipment	0.00	4,200	0	0	0
6195	Safety Supplies	0.00	0	300	0	0
	<i>Expenditure Total:</i>	505,422.64	302,016	381,731	289,197	290,835

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 516

M&O RECORDS WAREHOUSE

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	491.58	500	3,000	500	500
6023	Cleaning Supplies	0.00	0	0	0	0
6056	Property Insurance	4,162.92	3,029	1,600	3,387	3,387
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	13,295.10	14,400	16,000	14,400	14,400
6061	Natural Gas	0.00	0	0	0	0
6062	Water	715.24	850	850	900	900
6063	Sewage and Garbage	1,664.60	1,600	1,600	2,100	2,100
6064	Building Maintenance	2,245.96	4,000	5,000	4,000	4,000
6066	Other Structures	0.00	0	0	0	0
6067	Equipment Maintenance	2,692.74	3,000	6,000	3,000	3,000
6069	Equipment Rental	0.00	0	3,500	0	0
6082	Contractual Expense	360.00	325	1,000	325	325
6091	Building Improvements	0.00	0	0	0	0
6195	Safety Supplies	97.44	100	500	100	100
6196	Safety Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	25,725.58	27,804	39,050	28,712	28,712

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 517

M&O HARLINGEN HEALTH BLDG

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	18,845.25	21,002	21,002	19,502	21,002
6006	FICA	1,911.83	1,607	1,607	1,492	1,607
6007	Group Health	4,628.28	4,900	5,000	4,900	4,800
6008	Retirement	1,429.99	1,840	1,594	1,706	1,838
6010	Uniforms	471.30	300	300	300	300
6011	Workers Compensation	1,280.61	685	1,468	1,060	1,142
6012	Unemployment Insurance	251.38	210	210	146	158
6014	Office Supplies	971.78	1,000	2,500	1,000	1,000
6023	Cleaning Supplies	0.00	0	0	0	0
6056	Property Insurance	3,511.15	2,378	1,300	2,376	2,376
6060	Electricity	17,515.68	17,100	19,000	19,500	19,500
6061	Natural Gas	0.00	0	0	0	0
6062	Water	408.92	400	400	400	400
6063	Sewage and Garbage	2,199.09	2,100	2,100	2,100	2,100
6064	Building Maintenance	1,040.57	2,000	3,000	2,000	2,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	1,003.00	1,000	4,000	3,000	3,000
6068	Real Estate Rental	1.00	0	0	0	0
6082	Contractual Expense	312.00	750	1,500	750	750
6187	Hurricane Expenses	0.00	0			
6195	Safety Supplies	40.00	50	100	50	50
6196	Safety Equipment	0.00	0	0	0	0
	Expenditure Total:	<u>55,821.83</u>	<u>57,322</u>	<u>65,081</u>	<u>60,282</u>	<u>62,023</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 520

M&O DARRELL B. HESTER BUI

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	20,061.31	19,728	19,728	18,228	19,728
6004	Overtime	0.00	0	0	0	0
6006	FICA	1,534.61	1,509	1,509	1,394	1,509
6007	Group Health	4,999.92	4,900	5,000	4,900	4,800
6008	Retirement	1,527.85	1,728	1,497	1,595	1,726
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	0.00	0	300	0	0
6011	Workers Compensation	1,019.95	644	1,379	991	1,072
6012	Unemployment Insurance	196.87	197	197	137	148
6014	Office Supplies	5,333.79	4,547	6,500	4,547	4,547
6018	Diesel Fuel	0.00	15	0	15	15
6022	Drugs Medicine	87.00	136	0	146	146
6023	Cleaning Supplies	0.00	0	0	0	0
6056	Property Insurance	1,884.00	25,100	12,500	24,663	24,663
6060	Electricity	112,465.72	110,700	123,000	110,700	110,700
6061	Natural Gas	2,329.92	4,500	4,500	4,500	4,500
6062	Water	5,333.40	5,000	5,000	6,300	6,300
6063	Sewage and Garbage	14,662.62	15,100	15,100	15,300	15,300
6064	Building Maintenance	14,880.49	14,086	30,000	15,000	15,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	10,246.00	15,000	25,000	20,000	20,000
6069	Equipment Rental	95.00	914	4,500	0	0
6078	Education and Training	0.00	0	0	0	0
6082	Contractual Expense	814.50	1,010	1,500	1,000	1,000
6087	Miscellaneous	35,055.32	0	0	0	0
6091	Building Improvements	0.00	0	0	0	0
6096	Equipment	0.00	12,779	0	0	0
6195	Safety Supplies	80.00	100	100	100	100
6196	Safety Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>232,608.27</u>	<u>237,693</u>	<u>257,310</u>	<u>229,516</u>	<u>231,254</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 521

M&O 35 ORANGE ST.

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	20,356.26	20,430	20,430	18,930	20,430
6004	Overtime	0.00	0	0	0	0
6006	FICA	1,557.22	1,563	1,563	1,394	1,563
6007	Group Health	4,999.92	4,900	5,000	4,900	4,800
6008	Retirement	1,543.83	1,790	1,551	1,595	1,788
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	59.02	360	360	360	360
6011	Workers Compensation	1,056.16	667	1,428	991	1,110
6012	Unemployment Insurance	203.92	204	204	137	153
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	3,410.13	2,975	4,000	2,975	2,975
6021	Agriculture	0.00	0	0	0	0
6056	Property Insurance	0.00	726	726	3,356	3,356
6060	Electricity	3,364.70	3,330	3,700	3,330	3,330
6061	Natural Gas	0.00	0	0	0	0
6062	Water	688.59	900	900	900	900
6063	Sewage and Garbage	2,715.57	2,600	2,600	2,600	2,600
6064	Building Maintenance	3,993.70	6,000	6,000	6,000	6,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	777.71	500	4,000	2,500	2,500
6069	Equipment Rental	0.00	0	1,000	0	0
6082	Contractual Expense	545.00	2,100	2,100	2,100	2,100
6087	Miscellaneous	5,082.74	0	0	0	0
6091	Building Improvements	0.00	0	0	0	0
6195	Safety Supplies	0.00	50	100	50	50
	<i>Expenditure Total:</i>	50,354.47	49,095	55,662	52,118	54,015

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 522

M & O LA FERIA BUILDING

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	23,907.05	24,172	24,172	22,672	24,172
6004	Overtime	0.00	0	0	0	0
6006	FICA	1,787.11	1,849	1,849	1,734	1,849
6007	Group Health	4,981.04	4,900	5,000	4,900	4,800
6008	Retirement	1,814.86	2,117	1,835	1,984	2,115
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	0.00	0	360	0	0
6011	Workers Compensation	1,249.99	789	1,689	1,232	1,314
6012	Unemployment Insurance	241.49	242	242	170	181
6014	Office Supplies	1,175.46	1,250	2,000	1,250	1,250
6021	Agriculture	0.00	0	0	0	0
6056	Property Insurance	2,291.28	2,300	1,300	2,579	2,579
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	9,674.06	9,900	11,000	10,500	10,500
6062	Water	1,004.03	1,800	1,800	1,800	1,800
6063	Sewage and Garbage	2,334.29	1,800	1,800	1,900	1,900
6064	Building Maintenance	2,012.27	2,500	3,500	2,500	2,500
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	2,826.94	2,000	4,500	3,000	3,000
6069	Equipment Rental	0.00	0	1,000	0	0
6082	Contractual Expense	312.00	700	1,000	700	700
6091	Building Improvements	0.00	0	0	0	0
6195	Safety Supplies	80.00	100	100	100	100
6196	Safety Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	55,691.87	56,419	63,147	57,021	58,760

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 524

M & O ARROYO CITY FIRE ST

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6056	Property Insurance	1,147.62	1,148	650	1,148	1,148
6060	Electricity	2,730.76	3,240	3,600	3,240	3,240
6062	Water	874.35	1,000	1,000	1,300	1,300
6063	Sewage and Garbage	0.00	600	600	0	0
6064	Building Maintenance	30.68	500	2,500	500	500
6067	Equipment Maintenance	200.00	500	4,000	500	500
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	331.94	1,400	2,000	1,400	1,400
6187	Hurricane Expenses	0.00	0			
	<i>Expenditure Total:</i>	<u>5,315.35</u>	<u>8,388</u>	<u>14,350</u>	<u>8,088</u>	<u>8,088</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 576

M&O ADULT PROBATION

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4463	Restitution Rental	24,000.00	24,000	0	24,000	24,000
4470	District Clerk	56.50	0	0	0	0
4614	Land Rental	0.00	0	0	0	0
	<i>Revenue Total:</i>	24,056.50	24,000	0	24,000	24,000
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	0.00	0	11,418	0	0
6006	FICA	590.44	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	399.87	0	798	0	0
6012	Unemployment Insurance	77.13	0	114	0	0
6014	Office Supplies	1,990.32	2,000	3,000	2,000	2,000
6022	Drugs Medicine	0.00	0	0	0	0
6048	Communications	72,770.00	75,000	82,000	75,000	75,000
6049	Postage	0.00	0	0	0	0
6056	Property Insurance	6,447.46	7,200	4,000	7,885	7,885
6060	Electricity	39,660.84	42,000	50,000	37,000	37,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	702.52	2,400	2,400	2,400	2,400
6063	Sewage and Garbage	1,419.35	2,400	2,400	2,400	2,400
6064	Building Maintenance	1,257.71	2,495	5,000	2,500	2,500
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	3,237.38	4,025	6,500	4,000	4,000
6068	Real Estate Rental	10,275.85	9,600	0	9,600	9,600
6069	Equipment Rental	0.00	0	1,500	0	0
6082	Contractual Expense	400.00	575	1,000	575	575
6084	Judges	0.00	0	0	0	0
6195	Safety Supplies	188.80	180	200	200	200
6196	Safety Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	139,417.67	147,875	177,420	143,560	143,560

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 666

M&O TICK ERADICATION

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6022	Drugs Medicine	0.00	0	375	375	375
6056	Property Insurance	197.88	200	200	223	223
6060	Electricity	1,289.55	1,700	2,000	2,000	2,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	1,205.88	1,200	1,200	1,500	1,500
6063	Sewage and Garbage	0.00	0	0	0	0
6064	Building Maintenance	1,855.44	1,175	5,000	500	500
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	0.00	500	2,500	500	500
6069	Equipment Rental	0.00	0	300	0	0
6082	Contractual Expense	0.00	0	500	0	0
	<i>Expenditure Total:</i>	4,548.75	4,775	12,075	5,098	5,098

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
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 2010-2011 BUDGET

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 415

BAIL BOND ADMINISTRATION

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	30,025.13	29,996	0	28,496	29,996
6005	Extra Help	0.00	0	0	0	0
6006	FICA	2,162.94	2,295	0	2,180	2,295
6007	Group Health	4,586.63	4,296	0	4,296	4,209
6008	Retirement	2,277.49	2,628	0	2,493	2,625
6011	Workers Compensation	90.14	57	0	85	90
6012	Unemployment Insurance	300.16	300	0	214	225
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,272.22	1,045	0	1,045	1,045
6016	Gasoline	0.00	0	0	0	0
6048	Communications	515.27	500	0	500	500
6049	Postage	708.69	1,000	0	1,000	500
6050	Travel	0.00	0	0	0	0
6059	Bonds	0.00	52	0	52	52
6067	Equipment Maintenance	0.00	50	0	50	0
6069	Equipment Rental	2,662.56	2,700	0	2,700	2,700
6073	Dues and Memberships	0.00	25	0	50	50
6078	Education and Training	0.00	200	0	175	0
6082	Contractual Expense	0.00	145	0	145	0
	<i>Expenditure Total:</i>	<u>44,601.23</u>	<u>45,289</u>	<u>0</u>	<u>43,481</u>	<u>44,287</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 425

COUNTY CLERK - JUDICIAL

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4372	Forfeitures - Miscellaneous	17,863.50	17,498	0	13,000	13,000
4380	Financing Proceeds	0.00	0	0	0	0
4430	Fee Revenue	234,970.19	237,158	0	220,311	220,311
4440	Court Cost	111,013.30	93,826	0	93,655	93,655
4441	Copy Reimbursements	76,089.98	69,836	0	39,021	39,021
4445	County Clerk-Judicial Rec Mgt	66,710.97	55,602	0	55,602	55,602
4450	Tax Assessor/Collector-Auto	0.00	0	0	0	0
4509	Transaction Fee	19,027.31	17,638	0	17,493	17,493
4540	Fines	841,859.65	775,000	0	653,143	653,143
4600	Interest Income	36,634.90	51,000	0	11,232	11,232
4602	Miscellaneous	27,757.93	26,971	0	26,971	26,971
<i>Revenue Total:</i>		1,431,927.73	1,344,529	0	1,130,428	1,130,428
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0	0	0	0
6002	Salaries-Assistants/Deputies	40,599.25	40,617	40,617	39,117	40,617
6003	Salaries-Employees	552,360.35	559,037	562,357	492,975	562,432
6004	Overtime	0.00	0	0	0	0
6006	FICA	44,660.09	46,127	46,128	40,705	46,133
6007	Group Health	116,493.18	115,580	116,880	107,080	114,494
6008	Retirement	44,977.83	52,820	49,444	46,558	52,767
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	1,785.90	1,138	1,138	1,589	1,800
6012	Unemployment Insurance	5,932.03	6,030	6,030	3,991	4,523
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	24,201.52	20,900	19,855	20,900	20,900
6015	Maps, Plans	0.00	0	0	0	0
6048	Communications	2,843.83	3,200	3,000	3,200	3,200
6049	Postage	21,582.43	23,000	21,850	23,000	23,000
6050	Travel	1,543.84	0	0	0	0
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6067	Equipment Maintenance	1,700.00	1,800	1,710	1,800	1,800
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	9,991.05	9,000	8,550	9,000	9,000
6073	Dues and Memberships	0.00	0	0	0	0
6078	Education and Training	975.00	1,700	1,615	1,700	1,200
6079	Legal Books, Publications	268.95	0	0	0	0
6080	Board of Children	0.00	0	0	0	0
<i>Expenditure Total:</i>		869,915.25	880,949	879,174	791,615	881,866

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 426

COUNTY COURT AT LAW #1

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4334	Aid Count Court at Law	0.00	41,500	0	41,500	41,500
4415	Judges Signature Probate Fee	1,147.68	200	0	200	200
4434	PSI State	0.00	0	0	0	0
	<i>Revenue Total:</i>	1,147.68	41,700	0	41,700	41,700
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	133,591.01	133,600	146,960	132,160	133,600
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	255,104.05	282,924	234,387	272,724	283,224
6004	Overtime	0.00	0	0	0	0
6006	FICA	27,163.56	31,887	29,183	30,974	31,887
6007	Group Health	34,037.23	38,204	32,780	39,004	38,208
6008	Retirement	29,550.08	36,488	28,944	35,401	36,446
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	0.00	1,100	605	1,100	1,100
6011	Workers Compensation	2,856.45	2,242	3,266	3,499	3,646
6012	Unemployment Insurance	2,494.94	2,829	2,344	2,043	2,122
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,534.17	2,055	1,980	1,710	1,710
6027	Clothing	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	1,146	0	0	0
6044	Appointed Attorneys	21,375.84	20,000	66,000	20,000	20,000
6045	Professional Services	0.00	284	1,100	1,000	1,000
6047	Mobile Phones	540.74	540	594	540	540
6048	Communications	1,071.05	1,200	1,320	1,200	1,200
6049	Postage	17.36	70	77	70	70
6050	Travel	2,326.40	0	2,750	0	0
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6058	Liability Other Insurance	1,500.00	1,500	0	1,500	1,500
6059	Bonds	0.00	320	352	320	320
6067	Equipment Maintenance	0.00	0	110	100	100
6069	Equipment Rental	1,385.72	1,400	1,540	1,400	1,400
6070	INDIRECT COST	0.00	0	0	0	0
6071	Court Costs and Transcripts	0.00	65	1,100	1,000	1,000
6073	Dues and Memberships	150.00	205	495	450	450
6077	Data Processing	182.04	617	0	0	0
6078	Education and Training	1,135.00	1,625	1,485	1,350	1,350
6079	Legal Books, Publications	850.94	213	550	500	500
6082	Contractual Expense	0.00	0	0	0	0
6085	Juror's Fees	0.00	0	110	100	100
	<i>Expenditure Total:</i>	516,866.58	560,514	558,032	548,145	561,473

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 427

COUNTY COURT AT LAW #2

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4334	Aid Count Court at Law	0.00	41,500	0	41,500	41,500
4415	Judges Signature Probate Fee	1,147.69	200	0	200	200
4434	PSI State	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>1,147.69</u>	<u>41,700</u>	<u>0</u>	<u>41,700</u>	<u>41,700</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	133,591.01	133,600	146,960	132,160	133,600
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	200,942.53	200,847	220,932	194,206	201,946
6004	Overtime	0.00	0	0	0	0
6006	FICA	23,292.76	25,699	28,144	24,985	25,669
6007	Group Health	29,784.66	29,204	29,800	29,204	28,608
6008	Retirement	25,375.12	29,373	25,752	28,557	29,339
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	0.00	498	605	550	550
6011	Workers Compensation	2,164.99	1,361	2,918	2,120	2,202
6012	Unemployment Insurance	2,008.85	2,017	2,006	1,457	1,513
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,153.97	3,065	1,881	1,710	1,710
6027	Clothing	0.00	0	0	0	0
6044	Appointed Attorneys	23,800.00	20,000	20,000	20,000	20,000
6045	Professional Services	0.00	500	550	500	500
6047	Mobile Phones	540.74	540	594	540	540
6048	Communications	1,290.97	1,200	1,320	1,200	1,200
6049	Postage	2.54	15	165	150	150
6050	Travel	2,423.49	0	0	0	0
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6058	Liability Other Insurance	1,500.00	1,500	1,650	1,500	1,500
6059	Bonds	142.00	0	3,000	180	180
6064	Building Maintenance	0.00	0	0	0	0
6069	Equipment Rental	1,188.00	1,118	1,230	1,118	1,118
6070	INDIRECT COST	0.00	0	0	0	0
6071	Court Costs and Transcripts	0.00	150	1,100	1,000	1,000
6073	Dues and Memberships	290.00	552	561	510	510
6077	Data Processing	1,313.34	96	300	0	0
6078	Education and Training	835.00	1,915	1,485	1,350	1,350
6079	Legal Books, Publications	777.00	159	1,100	1,000	1,000
6082	Contractual Expense	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>453,416.97</u>	<u>453,409</u>	<u>492,053</u>	<u>443,997</u>	<u>454,185</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 428

COUNTY COURT AT LAW #3

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4334	Aid Count Court at Law	0.00	41,500	0	41,500	41,500
4415	Judges Signature Probate Fee	1,148.63	200	0	200	200
4434	PSI State	0.00	0	0	0	0
	<i>Revenue Total:</i>	1,148.63	41,700	0	41,700	41,700
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	133,592.34	133,600	133,600	132,160	133,600
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	217,872.13	186,898	186,898	179,398	187,078
6004	Overtime	0.00	0	0	0	0
6006	FICA	24,608.60	24,532	24,532	23,848	24,532
6007	Group Health	27,316.58	20,304	22,304	24,304	23,808
6008	Retirement	26,657.68	28,076	28,076	27,261	28,044
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	426.00	550	550	550	550
6011	Workers Compensation	2,790.11	1,333	1,333	2,076	2,158
6012	Unemployment Insurance	2,178.20	1,869	1,869	1,345	1,402
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,049.17	2,460	1,710	1,710	1,710
6016	Gasoline	0.00	0	0	0	0
6044	Appointed Attorneys	46,733.32	18,624	20,000	20,000	20,000
6045	Professional Services	1,404.00	600	600	600	600
6047	Mobile Phones	562.34	540	540	540	540
6048	Communications	940.00	1,200	1,200	1,200	1,200
6049	Postage	52.01	100	100	100	100
6050	Travel	3,388.18	0	0	0	0
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6058	Liability Other Insurance	1,500.00	1,500	1,500	1,500	1,500
6059	Bonds	7.50	180	180	180	180
6067	Equipment Maintenance	0.00	100	100	100	100
6069	Equipment Rental	1,187.76	1,200	1,200	1,200	1,200
6071	Court Costs and Transcripts	0.00	1,526	500	500	500
6073	Dues and Memberships	410.00	410	410	410	410
6077	Data Processing	92.06	0	0	0	0
6078	Education and Training	490.00	1,000	1,300	1,300	1,300
6079	Legal Books, Publications	1,048.00	900	900	900	900
6082	Contractual Expense	0.00	0	0	0	0
6085	Juror's Fees	0.00	0	100	100	100
	<i>Expenditure Total:</i>	495,305.98	427,502	429,502	421,282	431,512

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 435

DISTRICT COURTS

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4422	Steno Fees and Interpreter Fee	75,438.00	69,965	0	75,818	75,818
4425	Jail-Federal	0.00	0	0	0	0
4427	Jury Fees	322,394.00	359,833	0	359,833	359,833
4430	Fee Revenue	2,856.49	5,100	0	1,100	1,100
4460	County Attorney	0.00	0	0	0	0
4540	Fines	11,929.00	11,900	0	8,666	8,666
4600	Interest Income	0.00	0	0	0	0
<i>Revenue Total:</i>		412,617.49	446,798	0	445,417	445,417
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	71,902.52	76,800	76,800	69,120	76,800
6002	Salaries-Assistants/Deputies	793,161.81	863,450	863,450	848,450	863,450
6003	Salaries-Employees	612,006.33	712,945	699,997	671,497	699,997
6004	Overtime	0.00	0	0	0	0
6006	FICA	104,182.79	119,124	125,479	121,564	125,479
6007	Group Health	148,363.63	164,388	167,188	167,188	163,776
6008	Retirement	112,173.20	142,822	143,686	139,043	143,522
6009	Auto Allowance	603.69	0	0	0	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	4,228.06	3,171	3,438	4,744	4,897
6012	Unemployment Insurance	14,044.91	16,309	15,634	11,400	11,726
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	23,749.73	25,565	25,000	23,750	23,750
6016	Gasoline	0.00	0	0	0	0
6045	Professional Services	42,573.20	40,000	38,000	40,000	40,000
6046	Medical and Dental	0.00	0	0	0	0
6048	Communications	15,300.08	17,000	12,000	17,000	17,000
6049	Postage	3,102.37	3,000	3,000	3,000	3,000
6050	Travel	22,297.72	0	0	0	0
6054	Advertising	0.00	0	0	0	0
6058	Liability Other Insurance	4,469.22	6,122	6,122	6,122	6,122
6059	Bonds	0.00	213	0	0	0
6064	Building Maintenance	0.00	0	0	100	100
6067	Equipment Maintenance	348.50	958	1,000	1,000	1,000
6069	Equipment Rental	22,524.87	27,495	23,000	23,000	23,000
6070	INDIRECT COST	0.00	0	0	0	0
6071	Court Costs and Transcripts	5,451.75	15,650	15,000	15,000	15,000
6073	Dues and Memberships	3,430.00	3,000	3,000	3,000	3,000
6074	Credit Services	0.00	0	0	0	0
6077	Data Processing	-28.06	2,564	0	0	0
6078	Education and Training	3,615.00	7,500	6,000	7,500	7,500

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 435

DISTRICT COURTS

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
6079	Legal Books, Publications	44,522.21	34,000	35,000	35,000	35,000
6082	Contractual Expense	49,610.19	33,805	45,000	45,000	45,000
6084	Judges	12,986.29	12,600	10,000	10,000	10,000
6085	Juror's Fees	411,702.00	430,000	420,000	430,000	430,000
6086	Juror's Expense	1,108.63	2,000	2,000	2,000	2,000
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	2,527,430.64	2,760,481	2,739,794	2,694,478	2,751,119

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 4351

INDIGENT DEFENSE

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	237,748.50	214,710	0	182,710	182,710
4332	Reimbursement Indigent defense	95,572.21	118,126	0	0	90,000
	<i>Revenue Total:</i>	333,320.71	332,836	0	182,710	272,710
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	112,266.62	112,309	0	109,309	112,309
6003	Salaries-Employees	33,734.20	33,717	0	32,217	33,717
6006	FICA	10,901.58	11,263	0	10,919	11,263
6007	Group Health	11,219.53	13,960	0	14,700	14,400
6008	Retirement	11,074.42	12,792	0	12,384	12,777
6009	Auto Allowance	2,745.96	1,200	0	1,200	1,200
6011	Workers Compensation	438.70	275	0	436	436
6012	Unemployment Insurance	1,459.53	1,460	0	1,095	1,095
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	812.39	1,425	0	1,425	1,425
6038	Small Tools and Equipment	0.00	0	0	0	0
6044	Appointed Attorneys	1,376,560.43	1,543,960	0	1,428,137	1,428,137
6045	Professional Services	209,568.06	200,000	0	150,000	150,000
6048	Communications	766.78	1,500	0	1,500	1,500
6049	Postage	0.00	150	0	150	150
6071	Court Costs and Transcripts	107,874.58	74,303	0	74,000	74,000
6073	Dues and Memberships	260.00	0	0	0	0
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	0.00	750	0	750	750
	<i>Expenditure Total:</i>	1,879,682.78	2,009,064	0	1,838,222	1,843,159

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 4352

CRIMINAL HEARINGS OFFICER

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	32,778.78	35,787	0	29,048	29,048
4440	Court Cost	618.02	700	0	700	700
4540	Fines	16.00	100	0	100	100
4600	Interest Income	0.00	0	0	0	0
	<i>Revenue Total:</i>	33,412.80	36,587	0	29,848	29,848
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	80,741.53	84,000	84,000	81,000	84,000
6003	Salaries-Employees	31,080.55	31,120	58,880	29,620	31,120
6005	Extra Help	9,401.70	9,928	8,320	8,320	8,320
6006	FICA	9,275.52	9,566	11,567	9,099	9,443
6007	Group Health	14,999.76	14,700	20,000	14,700	14,400
6008	Retirement	8,481.59	10,813	13,089	10,407	10,801
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	374.11	238	366	355	369
6012	Unemployment Insurance	1,247.69	1,246	1,512	892	926
6014	Office Supplies	2,025.73	1,462	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	478.00	500	500	500	500
6050	Travel	3,063.30	0	0	0	0
6054	Advertising	0.00	0	0	0	0
6059	Bonds	100.00	100	100	100	100
6067	Equipment Maintenance	160.00	0	1,500	0	0
6069	Equipment Rental	0.00	0	0	0	0
6073	Dues and Memberships	750.00	0	470	0	0
6077	Data Processing	0.00	0	0	0	0
6079	Legal Books, Publications	0.00	0	700	0	0
	<i>Expenditure Total:</i>	162,179.48	163,673	203,629	156,693	161,679

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 4353

COURTHOUSE SECURITY

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	151,764.80	148,350	0	136,041	136,041
	<i>Revenue Total:</i>	151,764.80	148,350	0	136,041	136,041
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	41,273.63	41,232	41,232	39,575	41,172
6003	Salaries-Employees	615,659.90	652,725	662,535	632,332	662,235
6005	Extra Help	0.00	0	0	0	0
6006	FICA	48,941.44	53,811	53,811	51,401	53,811
6007	Group Health	90,951.00	94,738	102,900	102,900	100,800
6008	Retirement	49,828.68	60,904	61,112	58,078	60,834
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	815.85	5,125	10,000	7,800	7,800
6011	Workers Compensation	25,388.32	17,003	19,529	26,694	27,961
6012	Unemployment Insurance	6,567.15	6,952	6,952	4,978	5,214
6014	Office Supplies	718.70	600	713	713	713
6016	Gasoline	273.62	413	750	413	413
6028	Camera and Police Supplies	1,208.90	2,200	1,000	1,000	1,000
6030	Vehicle Repairs	242.07	500	1,000	500	500
6038	Small Tools and Equipment	1,982.42	2,643	6,000	3,000	3,000
6047	Mobile Phones	948.11	840	840	840	840
6048	Communications	234.88	200	250	200	200
6049	Postage	0.00	400	400	100	100
6057	Vehicle Insurance	304.00	300	300	300	300
6058	Liability Other Insurance	0.00	0	0	0	0
6067	Equipment Maintenance	347.11	1,295	32,000	1,300	1,300
6078	Education and Training	0.00	450	0	0	0
6100	Weapons	1,457.70	1,200	20,000	0	0
6187	Hurricane Expenses	0.00	0			
	<i>Expenditure Total:</i>	887,143.48	943,531	1,021,324	932,124	968,193

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 450

DISTRICT CLERK

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	4,009.23	12,500	0	12,500	12,500
4305	Interlocal Revenue	420.45	0	0	0	0
4330	Cameron Cnty Pri Ind. Council	0.00	0	0	0	0
4430	Fee Revenue	9,986.87	21,500	0	12,669	12,669
4431	Service Fees	2,165.90	1,500	0	1,500	1,500
4440	Court Cost	14.30	0	0	0	0
4442	Copy Reimbursement-Dist Clerk	38,649.25	67,184	0	68,961	68,961
4444	County Clerk-Records Mgmt	0.00	0	0	0	0
4446	Dist Clerk-Judicial Recd Mgmt	66,171.62	64,000	0	66,172	66,172
4448	Dist. Clerk-Passport Revenue	480,552.50	100,000	0	75,000	75,000
4449	Research fees - District Clrk	15,878.00	19,272	0	15,874	15,874
4452	District Clerk FAX Fee	3,478.75	3,269	0	3,025	3,025
4453	Passport Picture fee-Dist Clrk	62,265.00	15,000	0	13,500	8,500
4465	Fugitive Apprehension Fee	167.43	200	0	200	200
4466	Juvenile Crime Delinquency	13.29	50	0	50	50
4468	Retrieval fees - Dist. Clerk	1,415.00	1,000	0	1,800	1,800
4469	Credit Card Fees	0.00	0	0	0	0
4470	District Clerk	493,753.24	473,600	0	435,187	435,187
4471	Dist Clerk Info System Fees	0.00	15,300	0	11,237	11,237
4509	Transaction Fee	10,135.34	9,600	0	11,100	11,100
4510	District Clerk	278,559.41	305,892	0	278,320	278,320
4522	J.P Precinct #2/2	0.00	0	0	0	0
4600	Interest Income	73,231.48	92,000	0	45,900	45,900
4602	Miscellaneous	720.00	350	0	350	350
4700	Tax Office Miscellaneous	0.00	0	0	0	0
Revenue Total:		1,541,587.06	1,202,217	0	1,053,345	1,048,345
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	71,722.85	71,745	71,745	70,245	71,745
6002	Salaries-Assistants/Deputies	43,331.20	43,353	43,353	41,853	43,353
6003	Salaries-Employees	898,424.11	969,030	969,030	874,130	952,584
6004	Overtime	38,436.91	17,000	0	0	0
6005	Extra Help	15,098.52	20,000	10,000	10,000	10,000
6006	FICA	79,529.38	85,932	85,932	76,813	83,044
6007	Group Health	173,724.54	184,296	184,296	178,796	179,947
6008	Retirement	79,809.48	96,843	96,843	86,295	93,422
6009	Auto Allowance	6,594.94	6,900	6,900	6,900	6,900
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	3,202.41	2,104	2,104	2,974	3,217
6012	Unemployment Insurance	9,914.42	10,437	10,437	6,945	7,545
6013	Photocopying	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 450

DISTRICT CLERK

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
6014	Office Supplies	56,134.18	53,996	55,000	57,000	53,500
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	1,888.32	2,553	2,553	1,400	1,214
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	1,115.86	1,000	1,000	1,000	1,000
6031	Building Supplies	0.00	0	0	0	0
6046	Medical and Dental	0.00	804	804	0	0
6047	Mobile Phones	1,000.00	960	960	960	960
6048	Communications	23,001.86	22,000	22,000	22,000	22,000
6049	Postage	53,667.08	64,000	64,000	64,000	64,000
6050	Travel	2,719.28	0	0	0	0
6053	Freight	0.00	0	0	0	0
6057	Vehicle Insurance	1,266.24	1,300	1,300	1,300	906
6058	Liability Other Insurance	5,955.74	7,767	7,767	7,767	7,767
6059	Bonds	0.00	1,243	1,243	1,243	1,243
6067	Equipment Maintenance	518.52	2,000	2,000	2,000	2,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	37,310.36	39,000	39,000	39,000	39,000
6073	Dues and Memberships	160.00	360	360	360	360
6077	Data Processing	157,611.98	120,787	121,000	105,487	105,487
6078	Education and Training	1,075.00	1,500	1,500	1,500	1,500
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	1,244.20	3,400	3,400	1,200	1,200
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>1,764,457.38</u>	<u>1,830,310</u>	<u>1,804,527</u>	<u>1,661,168</u>	<u>1,753,894</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 451

DISTRICT CLERK

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
	<i>Expenditure Total:</i>	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 452

JUSTICE OF THE PEACE GENE

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	11,500			
4349	JP Security Fees	17,708.00	7,900	0	0	0
4430	Fee Revenue	115,834.32	0	0	0	0
4454	JPTech Fee	50,176.00	62,559	0	45,000	45,000
4480	Justices of the Peace	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>183,718.32</u>	<u>81,959</u>	<u>0</u>	<u>45,000</u>	<u>45,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6038	Small Tools and Equipment	3,719.00	570	0	0	0
6045	Professional Services	0.00	0	0	0	0
6064	Building Maintenance	0.00	7,900	0	0	0
6071	Court Costs and Transcripts	12,053.00	15,000	15,000	15,000	15,000
6077	Data Processing	50,600.59	73,489	45,000	45,000	45,000
6096	Equipment	5,925.60	0	0	0	0
6187	Hurricane Expenses	0.00	0			
	<i>Expenditure Total:</i>	<u>72,298.19</u>	<u>96,959</u>	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 453

JUSTICE OF THE PEACE, 1

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	339,322.74	395,000	0	351,232	213,168
4440	Court Cost	16,730.93	21,430	0	10,697	10,697
4443	Copy Reimbursement-Hlth Dept	0.00	0	0	0	0
4480	Justices of the Peace	7,348.46	7,093	0	7,093	7,093
4511	J.P Precinct #1	0.00	0	0	0	0
4540	Fines	14,128.81	19,390	0	8,118	8,118
4552	J.P Precinct #5/2	0.00	0	0	0	0
4600	Interest Income	478.39	300	0	300	300
4602	Miscellaneous	0.00	0	0	0	0
	<i>Revenue Total:</i>	378,009.33	443,213	0	377,440	239,376
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	44,827.54	44,848	0	43,348	44,848
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	83,222.50	83,280	0	78,780	83,280
6005	Extra Help	0.00	0	0	0	0
6006	FICA	9,744.29	10,215	0	9,756	10,215
6007	Group Health	19,999.68	19,600	0	19,600	19,200
6008	Retirement	9,712.12	11,224	0	10,686	11,211
6009	Auto Allowance	5,316.97	5,400	0	5,400	5,400
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	384.72	242	0	365	383
6012	Unemployment Insurance	831.76	833	0	591	625
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,685.17	2,550	0	2,850	2,850
6023	Cleaning Supplies	0.00	0	0	0	0
6047	Mobile Phones	626.41	960	0	960	960
6048	Communications	317.41	500	0	500	500
6049	Postage	633.95	800	0	500	500
6050	Travel	0.00	0	0	0	0
6073	Dues and Memberships	0.00	100	0	100	100
6082	Contractual Expense	91.35	300	0	300	300
6096	Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	178,393.87	180,852	0	173,736	180,372

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 454

JUSTICE OF THE PEACE, 2-1

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	433,704.23	415,000	0	395,042	383,042
4440	Court Cost	17,077.92	14,262	0	17,079	17,079
4454	JPTech Fee	0.00	0	0	0	0
4480	Justices of the Peace	60,992.29	53,069	0	70,809	70,809
4492	Constable Precinct #2	0.00	0	0	0	0
4540	Fines	5,983.74	4,364	0	6,596	6,596
4552	J.P Precinct #5/2	0.00	0	0	0	0
4600	Interest Income	1,143.87	527	0	700	700
4602	Miscellaneous	0.00	0	0	0	0
Revenue Total:		518,902.05	487,222	0	490,226	478,226
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	44,827.54	44,848	47,090	43,348	44,848
6003	Salaries-Employees	133,138.41	120,000	138,653	124,580	132,080
6005	Extra Help	0.00	0	0	0	0
6006	FICA	13,798.40	13,948	13,948	13,260	13,948
6007	Group Health	29,999.52	27,800	30,000	29,400	28,800
6008	Retirement	13,584.38	15,499	13,429	14,694	15,481
6009	Auto Allowance	5,316.97	5,400	5,670	5,400	5,400
6011	Workers Compensation	527.03	334	721	501	528
6012	Unemployment Insurance	1,303.94	1,321	1,321	934	991
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	4,416.58	4,316	5,060	4,370	4,370
6023	Cleaning Supplies	0.00	0	0	0	0
6046	Medical and Dental	0.00	54	0	0	0
6047	Mobile Phones	1,115.18	960	960	960	960
6048	Communications	906.70	1,000	1,100	1,000	1,000
6049	Postage	3,410.62	1,800	1,890	1,800	1,800
6050	Travel	999.60	0	2,000	0	0
6055	Printing and Binding	0.00	0	0	0	0
6059	Bonds	177.50	30	30	30	30
6067	Equipment Maintenance	0.00	125	125	125	125
6069	Equipment Rental	3,569.20	4,200	4,800	4,200	4,200
6071	Court Costs and Transcripts	0.00	0	0	0	0
6073	Dues and Memberships	0.00	50	50	50	50
6078	Education and Training	0.00	0	500	0	0
6079	Legal Books, Publications	315.00	615	700	700	350
6082	Contractual Expense	748.60	642	600	642	642
6084	Judges	0.00	85	0	0	0
Expenditure Total:		258,155.17	243,027	268,647	245,994	255,603

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 455

JUSTICE OF THE PEACE, 2-2

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	312,263.11	371,706	0	285,512	273,512
4440	Court Cost	18,175.95	19,076	0	18,357	18,357
4443	Copy Reimbursement-Hlth Dept	0.00	0	0	0	0
4480	Justices of the Peace	39,783.00	26,976	0	56,380	56,380
4522	J.P Precinct #2/2	0.00	0	0	0	0
4540	Fines	17,735.95	16,928	0	18,121	18,121
4552	J.P Precinct #5/2	0.00	0	0	0	0
4600	Interest Income	527.52	500	0	500	500
4602	Miscellaneous	0.00	0	0	0	0
	Revenue Total:	388,485.53	435,186	0	378,870	366,870
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	44,827.54	44,848	0	43,348	44,848
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	106,712.42	104,424	0	101,680	107,680
6005	Extra Help	0.00	0	0	0	0
6006	FICA	11,654.87	12,081	0	11,508	12,081
6007	Group Health	24,999.60	24,500	0	24,500	24,000
6008	Retirement	11,503.12	13,361	0	12,690	13,346
6009	Auto Allowance	5,316.97	5,400	0	5,400	5,400
6011	Workers Compensation	457.88	288	0	433	455
6012	Unemployment Insurance	1,075.34	1,077	0	763	808
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	3,981.38	3,600	0	3,800	3,800
6016	Gasoline	0.00	0	0	0	0
6047	Mobile Phones	678.06	960	0	960	960
6048	Communications	914.98	1,000	0	1,000	1,000
6049	Postage	3,288.79	2,000	0	2,000	2,000
6050	Travel	355.77	0	0	0	0
6055	Printing and Binding	0.00	0	0	0	0
6059	Bonds	0.00	200	0	200	200
6069	Equipment Rental	2,293.40	2,200	0	2,200	2,200
6070	INDIRECT COST	0.00	0	0	0	0
6079	Legal Books, Publications	91.00	300	0	100	100
6082	Contractual Expense	748.60	642	0	642	642
6085	Juror's Fees	0.00	0	0	0	0
	Expenditure Total:	218,899.72	216,881	0	211,224	219,520

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 456

JUSTICE OF THE PEACE, 3-1

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	236,769.28	262,496	0	231,811	219,811
4440	Court Cost	13,480.31	13,608	0	12,585	12,585
4454	JPTech Fee	0.00	0	0	0	0
4480	Justices of the Peace	4,588.00	4,589	0	4,605	4,605
4531	J.P Precinct #3/1	0.00	0	0	0	0
4540	Fines	11,339.54	11,552	0	11,050	11,050
4600	Interest Income	430.26	335	0	350	350
4602	Miscellaneous	0.00	0	0	0	0
<i>Revenue Total:</i>		266,607.39	292,580	0	260,401	248,401
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	44,827.54	44,848	47,090	43,348	44,848
6003	Salaries-Employees	55,171.21	55,520	58,880	52,520	55,520
6004	Overtime	0.00	0	0	0	0
6006	FICA	7,963.64	8,165	0	7,820	8,165
6007	Group Health	14,999.76	14,700	0	14,700	14,400
6008	Retirement	7,600.80	8,792	0	8,388	8,782
6009	Auto Allowance	5,316.80	5,400	5,670	5,400	5,400
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	301.39	189	0	286	300
6012	Unemployment Insurance	554.50	555	0	394	416
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,323.90	1,500	1,900	1,900	1,500
6023	Cleaning Supplies	0.00	0	0	0	0
6047	Mobile Phones	0.00	960	960	960	960
6048	Communications	3,055.79	2,800	2,590	2,800	2,800
6049	Postage	514.12	351	351	351	351
6050	Travel	0.00	0	0	0	0
6069	Equipment Rental	473.33	778	0	0	0
6071	Court Costs and Transcripts	0.00	0	0	0	0
6079	Legal Books, Publications	0.00	0	200	200	200
6082	Contractual Expense	422.17	400	400	400	400
6091	Building Improvements	0.00	0	0	0	0
<i>Expenditure Total:</i>		142,524.95	144,958	118,041	139,467	144,042

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 457

JUSTICE OF THE PEACE, 3-2

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	59,001.68	74,568	0	85,409	73,409
4440	Court Cost	3,743.28	3,578	0	4,197	4,197
4454	JPTech Fee	0.00	0	0	0	0
4480	Justices of the Peace	5,911.00	5,961	0	6,184	6,184
4532	J.P Precinct #3/2	0.00	0	0	0	0
4540	Fines	2,919.23	2,777	0	5,002	5,002
4552	J.P Precinct #5/2	0.00	0	0	0	0
4600	Interest Income	184.21	100	0	150	150
	<i>Revenue Total:</i>	71,759.40	86,984	0	100,942	88,942
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	44,827.54	44,848	47,090	43,348	44,848
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	53,401.71	55,320	58,296	52,520	55,520
6005	Extra Help	0.00	0	0	0	0
6006	FICA	7,727.03	8,165	0	7,820	8,165
6007	Group Health	14,343.60	14,700	0	14,700	14,400
6008	Retirement	7,456.18	8,792	0	8,388	8,782
6009	Auto Allowance	5,316.97	5,400	0	5,400	5,400
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	295.47	189	189	286	300
6012	Unemployment Insurance	533.48	555	0	394	416
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,014.44	1,500	1,900	1,900	1,500
6023	Cleaning Supplies	0.00	0	0	0	0
6047	Mobile Phones	1,000.00	960	960	960	960
6048	Communications	4,539.82	3,700	3,700	3,700	3,700
6049	Postage	453.08	400	600	600	600
6050	Travel	0.00	0	700	0	0
6059	Bonds	0.00	0	178	178	178
6069	Equipment Rental	473.32	778	0	1,140	1,140
6073	Dues and Memberships	0.00	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	422.17	400	400	400	400
6091	Building Improvements	0.00	0	0	0	0
	<i>Expenditure Total:</i>	142,804.81	145,832	114,438	141,859	146,434

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 458

JUSTICE OF THE PEACE, #4

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	41,845.91	34,016	0	72,362	60,362
4440	Court Cost	3,352.52	2,600	0	5,011	5,011
4454	JPTech Fee	0.00	0	0	0	0
4480	Justices of the Peace	1,378.00	1,641	0	1,094	1,094
4531	J.P Precinct #3/1	0.00	0	0	0	0
4540	Fines	2,619.81	2,164	0	3,748	3,748
4544	J.P Precinct #4	0.00	0	0	0	0
4600	Interest Income	106.23	50	0	150	150
4602	Miscellaneous	0.00	0	0	0	0
	<i>Revenue Total:</i>	49,302.47	40,471	0	82,365	70,365
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	44,827.54	44,848	0	43,348	44,848
6003	Salaries-Employees	30,504.47	31,120	0	29,620	31,120
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	0.00	2,240	0	0	0
6006	FICA	6,088.47	7,939	0	5,995	6,225
6007	Group Health	9,999.84	9,800	0	9,800	9,600
6008	Retirement	5,713.92	6,655	0	6,385	6,647
6009	Auto Allowance	5,316.97	5,400	0	5,400	5,400
6011	Workers Compensation	228.23	147	0	218	227
6012	Unemployment Insurance	310.92	334	0	222	233
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	873.15	950	0	950	950
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	1,000.00	960	0	960	960
6048	Communications	552.78	600	0	600	600
6049	Postage	478.24	500	0	500	500
6050	Travel	0.00	0	0	0	0
6059	Bonds	0.00	178	0	178	178
6060	Electricity	157.64	220	0	220	220
6064	Building Maintenance	0.00	0	0	0	0
6069	Equipment Rental	936.53	1,200	0	1,200	1,200
6073	Dues and Memberships	0.00	150	0	150	150
6079	Legal Books, Publications	0.00	100	0	100	100
6082	Contractual Expense	858.48	1,680	0	1,680	1,680
6096	Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	107,847.18	115,021	0	107,526	110,838

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 459

JUSTICE OF THE PEACE, 7-2

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	134,635.95	163,974	0	5,400	5,400
4440	Court Cost	4,592.88	4,280	0	600	600
4454	JPTech Fee	0.00	0	0	0	0
4480	Justices of the Peace	519.00	0	0	186	186
4540	Fines	2,748.90	2,462	0	1,405	1,405
4572	J.P. Precinct #7/2	0.00	0	0	0	0
4600	Interest Income	172.83	115	0	21	21
4602	Miscellaneous	0.00	0	0	0	0
<i>Revenue Total:</i>		142,669.56	170,831	0	7,612	7,612
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	44,827.54	44,848	0	8,592	11,341
6003	Salaries-Employees	54,907.96	53,120	0	12,764	14,040
6006	FICA	7,805.84	8,165	0	1,727	2,065
6007	Group Health	9,999.84	9,800	0	3,063	4,200
6008	Retirement	7,581.03	8,792	0	1,869	2,221
6009	Auto Allowance	5,317.05	5,400	0	1,034	1,366
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	300.38	189	0	64	76
6012	Unemployment Insurance	550.77	555	0	96	105
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,573.32	1,900	0	1,900	275
6027	Clothing	0.00	0	0	0	0
6047	Mobile Phones	1,000.00	960	0	960	243
6048	Communications	4,898.33	5,000	0	5,000	1,560
6049	Postage	529.31	600	0	600	150
6050	Travel	730.82	0	0	0	0
6055	Printing and Binding	0.00	0	0	0	0
6059	Bonds	71.00	178	0	178	0
6064	Building Maintenance	0.00	0	0	0	0
6069	Equipment Rental	1,828.97	2,000	0	2,000	2,000
6073	Dues and Memberships	0.00	100	0	100	0
6079	Legal Books, Publications	0.00	300	0	300	0
6082	Contractual Expense	422.17	400	0	400	100
6096	Equipment	0.00	0	0	0	0
<i>Expenditure Total:</i>		142,344.33	142,307	0	40,647	39,742

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 460

JUSTICE OF THE PEACE, 5-1

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	247,782.86	256,470	0	347,390	335,390
4440	Court Cost	10,095.31	12,500	0	13,659	13,659
4454	JPTech Fee	0.00	0	0	0	0
4480	Justices of the Peace	12,892.85	12,023	0	11,989	11,989
4540	Fines	5,536.00	4,923	0	8,848	8,848
4551	J.P Precinct #5/1	0.00	0	0	0	0
4600	Interest Income	378.23	240	0	400	400
4602	Miscellaneous	71,079.22	0	0	0	0
Revenue Total:		347,764.47	286,156	0	382,286	370,286
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	44,827.54	44,848	55,000	43,348	44,848
6002	Salaries-Assistants/Deputies	0.00	0	36,000	0	0
6003	Salaries-Employees	113,515.21	115,783	95,000	109,543	115,543
6004	Overtime	0.00	0	0	0	0
6006	FICA	11,885.96	12,770	0	12,196	12,770
6007	Group Health	24,582.94	24,500	25,000	24,500	24,000
6008	Retirement	12,045.04	14,050	0	13,378	14,034
6009	Auto Allowance	5,316.97	5,400	6,500	5,400	5,400
6010	Uniforms	365.00	630	800	400	400
6011	Workers Compensation	1,651.26	1,031	0	1,602	1,680
6012	Unemployment Insurance	1,142.48	1,155	0	822	867
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,372.19	1,490	1,800	1,615	1,615
6016	Gasoline	1,350.39	1,798	2,000	1,798	1,798
6019	Lubricants	0.00	0	0	0	0
6027	Clothing	0.00	0	500	0	0
6030	Vehicle Repairs	295.35	500	500	500	500
6038	Small Tools and Equipment	0.00	0	0	0	0
6046	Medical and Dental	0.00	25	0	0	0
6047	Mobile Phones	1,000.00	960	960	960	960
6048	Communications	2,269.10	4,000	3,500	4,000	4,000
6049	Postage	949.67	900	800	900	900
6050	Travel	999.50	0	0	0	0
6055	Printing and Binding	0.00	0	0	0	0
6057	Vehicle Insurance	304.00	400	400	400	400
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	177.50	120	200	200	200
6067	Equipment Maintenance	0.00	0	0	0	0
6069	Equipment Rental	796.32	800	900	800	800
6073	Dues and Memberships	130.00	200	250	100	100

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 460

JUSTICE OF THE PEACE, 5-1

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	0.00	0	1,000	0	0
6079	Legal Books, Publications	42.47	0	300	150	150
6082	Contractual Expense	422.17	400	0	400	400
6096	Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	225,441.06	231,760	231,410	223,012	231,365

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 461

JUSTICE OF THE PEACE, 5-2

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	269,185.89	312,050	0	243,429	231,429
4440	Court Cost	15,890.50	15,987	0	13,974	13,974
4443	Copy Reimbursement-Hlth Dept	0.00	0	0	0	0
4480	Justices of the Peace	9,342.00	9,903	0	5,954	5,954
4540	Fines	14,212.00	14,040	0	12,734	12,734
4552	J.P Precinct #5/2	0.00	0	0	0	0
4600	Interest Income	280.26	275	0	421	421
4602	Miscellaneous	46,664.69	0	0	0	0
<i>Revenue Total:</i>		355,575.34	352,255	0	276,512	264,512
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	45,651.46	45,672	0	44,172	45,672
6003	Salaries-Employees	82,685.98	86,640	0	82,140	86,640
6004	Overtime	0.00	0	0	0	0
6006	FICA	10,002.14	10,535	0	10,076	10,535
6007	Group Health	19,968.70	19,600	0	19,600	19,200
6008	Retirement	9,736.03	11,591	0	11,052	11,577
6009	Auto Allowance	5,316.97	5,400	0	5,400	5,400
6011	Workers Compensation	397.20	250	0	377	395
6012	Unemployment Insurance	865.41	866	0	650	650
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,752.90	1,800	0	1,800	1,800
6016	Gasoline	0.00	0	0	0	0
6045	Professional Services	0.00	333	0	0	0
6047	Mobile Phones	571.56	960	0	960	960
6048	Communications	2,163.44	3,865	0	4,000	4,000
6049	Postage	552.00	880	0	1,000	1,000
6050	Travel	175.00	0	0	0	0
6055	Printing and Binding	0.00	0	0	0	0
6059	Bonds	0.00	0	0	178	178
6069	Equipment Rental	1,450.00	800	0	600	600
6078	Education and Training	75.00	0	0	0	0
6079	Legal Books, Publications	0.00	0	0	100	100
<i>Expenditure Total:</i>		181,363.79	189,192	0	182,105	188,707

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 462

JUSTICE OF THE PEACE, #6

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	110,823.05	121,797	0	85,170	73,170
4440	Court Cost	7,531.82	8,257	0	5,390	5,390
4454	JPTech Fee	0.00	0	0	0	0
4480	Justices of the Peace	4,219.00	4,272	0	2,498	2,498
4540	Fines	6,454.82	10,000	0	3,348	3,348
4552	J.P Precinct #5/2	0.00	0	0	0	0
4600	Interest Income	177.85	165	0	134	134
4602	Miscellaneous	-545.00	0	0	0	0
<i>Revenue Total:</i>		128,116.54	144,491	0	96,540	84,540
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	44,827.54	44,848	44,848	43,348	44,848
6003	Salaries-Employees	56,006.48	55,520	55,520	52,520	55,520
6005	Extra Help	1,052.91	0	0	0	0
6006	FICA	8,243.72	8,165	8,165	7,820	8,165
6007	Group Health	14,374.77	14,700	14,700	14,700	14,400
6008	Retirement	7,602.54	8,792	8,792	8,388	8,782
6009	Auto Allowance	5,316.97	5,400	5,400	5,400	5,400
6011	Workers Compensation	304.86	189	189	286	300
6012	Unemployment Insurance	562.93	555	555	394	416
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,381.51	1,615	1,615	1,615	1,615
6023	Cleaning Supplies	0.00	0	0	0	0
6047	Mobile Phones	1,000.00	960	960	960	960
6048	Communications	330.91	300	300	300	300
6049	Postage	499.88	500	500	500	500
6050	Travel	0.00	0	0	0	0
6059	Bonds	0.00	178	178	178	178
6067	Equipment Maintenance	0.00	100	100	0	0
6069	Equipment Rental	863.00	863	863	863	863
6079	Legal Books, Publications	0.00	100	100	100	100
6082	Contractual Expense	0.00	400	400	400	400
<i>Expenditure Total:</i>		142,368.02	143,185	143,185	137,772	142,747

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 463

JUSTICE OF THE PEACE, 7-1

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	139,379.10	140,284	0	145,877	133,877
4440	Court Cost	6,584.55	6,100	0	6,748	6,748
4443	Copy Reimbursement-Hlth Dept	0.00	0	0	0	0
4480	Justices of the Peace	3,102.00	2,978	0	2,935	2,935
4540	Fines	4,650.24	3,862	0	9,829	9,829
4560	J.P Precinct #6	0.00	0	0	0	0
4600	Interest Income	300.23	120	0	224	224
4602	Miscellaneous	0.00	0	0	0	0
	<i>Revenue Total:</i>	154,016.12	153,344	0	165,613	153,613
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	44,827.54	44,848	47,090	43,348	44,848
6003	Salaries-Employees	45,689.66	50,151	111,380	52,520	94,490
6004	Overtime	0.00	0	0	0	0
6006	FICA	7,165.25	8,165	0	7,820	11,146
6007	Group Health	12,499.80	14,700	0	14,700	21,200
6008	Retirement	6,749.72	8,792	0	8,388	12,195
6009	Auto Allowance	5,316.97	5,400	5,670	5,400	5,400
6011	Workers Compensation	265.23	189	0	286	416
6012	Unemployment Insurance	447.88	555	0	394	708
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,091.16	1,625	4,000	1,425	1,625
6023	Cleaning Supplies	0.00	0	0	0	0
6047	Mobile Phones	192.70	960	1,320	960	960
6048	Communications	3,887.56	3,700	7,400	3,700	3,700
6049	Postage	547.39	400	2,400	400	400
6050	Travel	25.00	0	1,200	0	0
6055	Printing and Binding	0.00	0	0	0	0
6059	Bonds	177.50	178	356	178	178
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	0.00	0	200	100	100
6069	Equipment Rental	2,083.44	2,100	4,200	2,100	2,100
6073	Dues and Memberships	0.00	200	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	270.00	800	1,600	800	800
6091	Building Improvements	0.00	0	0	0	0
	<i>Expenditure Total:</i>	131,236.80	142,763	187,816	142,819	200,566

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 475

DISTRICT ATTORNEY

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4172	Settlements	0.00	40,000	0	0	0
4300	State Revenue	18,060.00	50,000	0	25,000	80,000
4319	Federal-SCAAP	0.00	0	0	0	0
4460	County Attorney	104,679.33	102,857	0	81,104	81,104
4470	District Clerk	0.00	0	0	0	0
4480	Justices of the Peace	315.00	250	0	250	250
4600	Interest Income	0.00	0	0	0	0
<i>Revenue Total:</i>		123,054.33	193,107	0	106,354	161,354
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	26,084.82	26,104	26,104	24,604	26,104
6002	Salaries-Assistants/Deputies	1,696,325.04	1,832,100	1,828,100	1,733,650	1,783,150
6003	Salaries-Employees	1,155,577.93	1,223,335	1,261,668	1,147,507	1,299,905
6004	Overtime	0.00	0	0	0	0
6006	FICA	214,854.53	238,014	238,364	222,731	238,732
6007	Group Health	331,164.41	337,800	509,600	343,000	355,200
6008	Retirement	218,854.63	261,981	255,501	250,038	267,920
6009	Auto Allowance	5,398.23	5,400	0	5,400	5,400
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	19,474.84	16,826	33,495	28,092	29,341
6012	Unemployment Insurance	28,258.03	30,737	31,159	21,566	23,124
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	36,747.60	28,254	30,000	32,205	32,205
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	2,000.37	4,000	0	2,500	2,500
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	615.90	0	0	500	500
6035	Electrical	0.00	0	0	0	0
6045	Professional Services	122,823.22	266,852	5,000	20,000	20,000
6046	Medical and Dental	162.00	630	0	630	630
6047	Mobile Phones	15,800.81	3,823	0	15,660	1,059
6048	Communications	27,235.90	31,000	31,000	31,000	31,000
6049	Postage	7,505.53	7,500	7,500	7,500	7,500
6050	Travel	3,600.30	0	5,000	0	0
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6058	Liability Other Insurance	171.00	147	150	0	0
6059	Bonds	1,775.00	1,096	1,000	1,320	1,320
6060	Electricity	0.00	0	0	0	0
6064	Building Maintenance	5,577.30	114	0	0	0
6067	Equipment Maintenance	3,486.36	0	1,500	1,500	1,500
6068	Real Estate Rental	6,000.00	1,835	0	6,000	6,000

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 475

DISTRICT ATTORNEY

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
6069	Equipment Rental	17,747.74	17,866	17,866	14,176	14,176
6070	INDIRECT COST	0.00	0	0	0	0
6071	Court Costs and Transcripts	4,428.74	10,000	10,000	10,000	10,000
6072	Settlements and Judgments	0.00	0	0	0	0
6073	Dues and Memberships	7,718.00	11,734	8,500	8,773	8,773
6077	Data Processing	0.00	3,951	3,000	0	0
6078	Education and Training	3,800.00	6,655	6,500	6,655	6,655
6079	Legal Books, Publications	23,173.73	18,884	17,500	17,500	17,500
6080	Board of Children	0.00	0	0	0	0
6082	Contractual Expense	1,947.29	2,900	2,900	1,200	1,200
6085	Juror's Fees	0.00	0	0	0	0
	<i>Expenditure Total:</i>	3,988,309.25	4,389,538	4,331,407	3,953,707	4,191,394

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 512

JAIL/DETENTION CENTERS

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4223	Reimburse - Salaries	-65,253.41	77,581	0	72,886	72,886
4319	Federal-SCAAP	469,127.00	559,706	0	250,000	500,000
4380	Financing Proceeds	0.00	24,765	0	0	0
4425	Jail-Federal	3,201,846.94	3,226,482	0	3,645,905	3,788,489
4602	Miscellaneous	0.00	0	0	0	0
4604	Prisoner Transport	40,308.31	45,100	0	60,182	60,182
4611	Pay Phones Commissions	178,692.91	208,000	0	208,000	680,000
4665	Reimbursement Inmate damages	669.82	1,000	0	1,000	1,000
4702	ACH UNIDENTIFIED	0.00	0	0	0	0
Revenue Total:		3,629,631.34	4,142,634	0	4,237,973	5,102,557
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	207,271.08	208,278	0	216,778	224,278
6003	Salaries-Employees	6,377,840.78	6,425,556	0	7,135,918	7,596,901
6004	Overtime	477,496.11	321,000	0	250,000	250,000
6005	Extra Help	30,061.13	4,320	0	0	0
6006	FICA	532,146.32	529,850	0	581,606	617,445
6007	Group Health	1,196,116.17	1,211,600	0	1,465,100	1,440,000
6008	Retirement	536,833.16	606,353	0	665,236	706,228
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	40,012.83	40,000	0	50,000	50,000
6011	Workers Compensation	262,414.48	164,118	0	286,404	303,228
6012	Unemployment Insurance	70,832.79	69,250	0	57,020	60,534
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	45,725.93	38,501	0	87,893	87,893
6016	Gasoline	34,796.23	45,000	0	55,000	55,000
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	1,955.92	4,000	0	4,000	3,767
6019	Lubricants	0.00	0	0	0	0
6022	Drugs Medicine	0.00	310	0	700	0
6025	Food-Human	1,575,450.36	1,580,000	0	1,986,855	1,935,960
6026	Household Supplies	189,479.13	167,000	0	220,388	220,388
6027	Clothing	9,950.50	9,000	0	17,620	17,620
6028	Camera and Police Supplies	33,493.82	13,000	0	16,273	16,273
6030	Vehicle Repairs	8,714.57	10,000	0	15,000	13,000
6031	Building Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	0	0	41,577	41,577
6046	Medical and Dental	6,573.49	8,000	0	12,500	12,500
6047	Mobile Phones	4,832.26	4,800	0	4,800	4,800
6048	Communications	29,765.84	33,500	0	36,000	12,000
6049	Postage	3,154.73	2,500	0	3,500	3,500

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 512

JAIL/DETENTION CENTERS

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
6050	Travel	1,068.64	0	0	0	0
6051	Travel-Prisoner Transportation	700.00	0	0	0	0
6052	Travel-Indigent Patient	0.00	0	0	0	0
6057	Vehicle Insurance	11,407.74	12,000	0	12,000	8,484
6058	Liability Other Insurance	1,000.00	3,185	0	2,085	2,085
6059	Bonds	0.00	0	0	0	0
6060	Electricity	1,559.76	600	0	1,700	300
6061	Natural Gas	0.00	0	0	0	0
6067	Equipment Maintenance	5,157.45	7,500	0	19,000	10,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	6,154.21	14,200	0	6,200	6,200
6071	Court Costs and Transcripts	0.00	0	0	0	0
6073	Dues and Memberships	488.00	0	0	500	500
6077	Data Processing	49,527.40	19,389	0	18,000	18,000
6078	Education and Training	1,818.00	3,376	0	7,000	4,000
6079	Legal Books, Publications	0.00	1,000	0	1,000	0
6082	Contractual Expense	10,254.73	1,676,217	0	12,000	12,000
6083	Vacancy Savings	0.00	0	0	0	0
6096	Equipment	17,386.30	24,765	0	0	0
6098	Debt Interest	0.00	0	0	0	0
6195	Safety Supplies	0.00	0	0	500	0
6196	Safety Equipment	0.00	0	0	500	0
	<i>Expenditure Total:</i>	11,781,439.86	13,258,168	0	13,290,653	13,734,461

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 5121

M & O JAIL

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	169,861.21	130,777	0	168,381	151,073
6004	Overtime	0.00	0	0	0	0
6006	FICA	12,934.75	10,127	0	12,881	11,557
6007	Group Health	29,999.52	23,500	0	34,300	28,800
6008	Retirement	12,883.53	11,596	0	14,733	13,219
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	8,902.09	4,320	0	9,152	8,211
6012	Unemployment Insurance	1,744.72	1,324	0	1,263	1,133
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	5,285.85	1,987	0	4,887	4,887
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	792.71	0	0	1,034	0
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	0.00	300	0	300	0
6030	Vehicle Repairs	879.45	0	0	1,000	0
6031	Building Supplies	0.00	0	0	0	0
6056	Property Insurance	96,870.21	96,226	0	172,820	172,820
6057	Vehicle Insurance	368.23	0	0	1,200	0
6058	Liability Other Insurance	0.00	0	0	0	0
6060	Electricity	424,936.91	432,000	0	542,000	532,000
6061	Natural Gas	59,584.25	70,000	0	70,000	70,000
6062	Water	202,448.03	180,000	0	286,000	286,000
6063	Sewage and Garbage	244,523.30	200,000	0	311,000	311,000
6064	Building Maintenance	130,727.06	201,517	0	148,993	143,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	143,536.10	73,993	0	138,993	120,585
6068	Real Estate Rental	0.00	0	0	0	0
6082	Contractual Expense	6,409.00	2,000	0	2,000	2,000
6084	Judges	0.00	0	0	0	0
6096	Equipment	52,949.79	135,318	0	0	0
6187	Hurricane Expenses	0.00	0			
6195	Safety Supplies	0.00	400	0	400	400
6196	Safety Equipment	0.00	500	0	500	500
	<i>Expenditure Total:</i>	1,605,636.71	1,575,885	0	1,921,837	1,857,185

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 518

JAIL - INFIRMARY

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4602	Miscellaneous	14,678.00	14,678	0	14,678	14,678
	<i>Revenue Total:</i>	14,678.00	14,678	0	14,678	14,678
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	70,613.92	70,636	70,636	69,136	70,636
6003	Salaries-Employees	902,492.53	907,551	1,326,485	1,109,623	1,322,550
6004	Overtime	29,436.37	31,000	22,500	15,000	15,000
6005	Extra Help	757.05	0	3,000	0	0
6006	FICA	75,092.22	77,203	108,020	91,323	107,726
6007	Group Health	139,043.19	143,000	207,000	186,200	206,400
6008	Retirement	76,263.95	88,405	121,434	104,454	123,216
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	4,741.82	3,022	4,954	5,649	6,676
6012	Unemployment Insurance	9,913.88	10,092	14,117	8,953	10,561
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	6,009.81	6,550	6,897	5,700	5,700
6016	Gasoline	0.00	0	0	0	0
6022	Drugs Medicine	68,742.77	38,283	75,000	50,000	50,000
6025	Food-Human	0.00	0	0	0	0
6045	Professional Services	15,949.80	70,036	84,000	37,000	37,000
6046	Medical and Dental	2,369.02	5,000	10,000	5,000	5,000
6047	Mobile Phones	2,083.67	1,680	1,680	1,680	1,680
6048	Communications	3,563.66	3,200	3,200	3,200	3,200
6049	Postage	75.00	150	150	150	150
6050	Travel	1,613.07	0	3,000	0	0
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6054	Advertising	0.00	516	800	800	800
6067	Equipment Maintenance	139.88	1,200	1,250	1,250	1,250
6069	Equipment Rental	6,915.93	6,312	6,390	3,195	3,195
6073	Dues and Memberships	0.00	200	200	200	200
6077	Data Processing	24,777.00	0	33,036	33,036	33,036
6078	Education and Training	965.00	965	965	965	965
6082	Contractual Expense	144,000.00	144,000	144,000	144,000	144,000
6096	Equipment	0.00	0	0	0	0
6101	Physicians/Non-Emergency	77,607.93	85,000	200,000	97,000	97,000
6102	Prescriptions	235,630.16	300,000	310,000	300,000	320,000
6103	Hospital-In Patient	10,073.80	40,000	60,000	132,000	120,000
6104	Hospital-Out Patient	16,195.44	40,000	50,000	135,000	120,000
6105	Laboratory Xray	45,455.01	55,100	80,000	75,000	75,000
6106	Skilled Nursing Care	0.00	0			
	<i>Expenditure Total:</i>	1,970,521.88	2,129,101	2,948,714	2,615,514	2,880,941

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 551

CONSTABLE PRECINCT #1

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4380	Financing Proceeds	0.00	49,998	0	0	0
4430	Fee Revenue	5,365.00	8,900	0	18,450	28,170
4431	Service Fees	11,925.00	9,660	0	1,500	1,500
4491	Constable Precinct #1	734.00	1,071	0	2,500	4,150
4600	Interest Income	0.00	0	0	0	0
	<i>Revenue Total:</i>	18,024.00	69,629	0	22,450	33,820
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	40,053.53	44,848	0	43,348	44,848
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	299,872.01	402,240	0	395,540	408,040
6004	Overtime	5,226.02	7,000	0	7,000	7,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	25,699.06	35,255	0	33,648	35,255
6007	Group Health	48,201.44	66,500	0	68,600	67,200
6008	Retirement	26,345.56	40,008	0	38,124	39,962
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	4,392.70	2,000	0	2,000	2,000
6011	Workers Compensation	11,522.47	10,770	0	16,920	17,708
6012	Unemployment Insurance	3,074.33	4,119	0	2,943	3,089
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	3,565.11	3,865	0	6,274	6,274
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	36,020.61	46,000	0	60,000	60,000
6019	Lubricants	0.00	0	0	0	0
6028	Camera and Police Supplies	478.55	200	0	0	0
6030	Vehicle Repairs	19,592.93	15,500	0	14,000	14,000
6034	Pipe and Plumbing	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	1,600	0	0	0
6046	Medical and Dental	0.00	46	0	0	0
6047	Mobile Phones	1,348.02	1,400	0	1,400	1,400
6048	Communications	811.76	600	0	600	600
6049	Postage	74.03	150	0	150	150
6050	Travel	0.00	0	0	0	0
6057	Vehicle Insurance	6,234.55	7,419	0	7,419	7,419
6058	Liability Other Insurance	0.00	1,184	0	184	184
6059	Bonds	227.50	434	0	0	0
6067	Equipment Maintenance	760.12	3,200	0	2,800	2,800
6068	Real Estate Rental	200.00	1,500	0	1,500	1,500
6069	Equipment Rental	610.00	1,300	0	2,300	2,300
6073	Dues and Memberships	0.00	229	0	300	300

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 551

CONSTABLE PRECINCT #1

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
6078	Education and Training	0.00	500	0	500	500
6079	Legal Books, Publications	0.00	100	0	100	100
6096	Equipment	0.00	49,998	0	0	0
6195	Safety Supplies	0.00	0	0	1,200	1,200
6196	Safety Equipment	0.00	0	0	500	500
	<i>Expenditure Total:</i>	534,310.30	747,965	0	707,350	724,329

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 552

CONSTABLE PRECINCT #2

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	3,777.16	12,500	0	34,126	53,423
4431	Service Fees	18,434.65	23,000	0	6,536	6,536
4492	Constable Precinct #2	22,417.00	22,960	0	37,625	50,575
4493	Constable Precinct #3	0.00	0	0	0	0
	<i>Revenue Total:</i>	44,628.81	58,460	0	78,287	110,534
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	44,080.50	44,848	46,848	43,348	44,848
6002	Salaries-Assistants/Deputies	0.00	0	156,701	0	0
6003	Salaries-Employees	147,100.60	150,701	0	143,201	150,701
6004	Overtime	0.00	0	0	0	0
6006	FICA	14,406.48	15,033	15,033	14,344	15,033
6007	Group Health	28,299.23	29,400	29,400	29,400	28,800
6008	Retirement	14,543.81	17,067	17,067	16,260	17,048
6009	Auto Allowance	0.00	0	2,100	0	0
6010	Uniforms	987.25	700	2,000	2,100	1,000
6011	Workers Compensation	6,687.23	4,292	4,292	6,750	7,056
6012	Unemployment Insurance	1,455.87	1,500	1,500	1,069	1,125
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,403.46	2,145	1,345	1,245	1,245
6016	Gasoline	9,748.68	13,144	13,144	13,144	13,144
6018	Diesel Fuel	21.32	0	0	0	0
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	5,017.50	5,000	4,000	4,000	4,000
6038	Small Tools and Equipment	-1,359.00	0	0	0	0
6045	Professional Services	0.00	0	2,000	0	0
6046	Medical and Dental	0.00	100	0	0	0
6047	Mobile Phones	482.53	960	960	960	960
6048	Communications	634.14	500	500	500	500
6049	Postage	416.06	200	400	200	200
6050	Travel	445.82	0	1,000	0	0
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6057	Vehicle Insurance	6,712.60	5,825	5,825	5,825	5,825
6058	Liability Other Insurance	0.00	0	0	46	46
6059	Bonds	177.50	0	200	0	0
6067	Equipment Maintenance	967.00	0	400	400	400
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	880.74	1,179	1,179	1,179	1,179
6073	Dues and Memberships	0.00	65	65	65	65
6077	Data Processing	948.00	0	1,247	0	0
6078	Education and Training	0.00	0	300	0	0

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 552

CONSTABLE PRECINCT #2

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
6079	Legal Books, Publications	278.95	280	500	280	0
6082	Contractual Expense	451.60	642	600	642	642
6096	Equipment	0.00	0	0	0	0
6195	Safety Supplies	0.00	500	600	600	200
	<i>Expenditure Total:</i>	284,787.87	294,081	309,206	285,558	294,017

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 553

CONSTABLE PRECINCT #3

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	5,764.60	35,000	0	18,966	59,432
4431	Service Fees	11,418.36	0	0	3,738	2,907
4493	Constable Precinct #3	1,380.00	360	0	329	329
4496	Constable Precinct #6	0.00	0	0	0	0
	<i>Revenue Total:</i>	18,562.96	35,360	0	23,033	62,668
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	44,835.88	44,848	44,848	43,348	44,848
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	115,163.39	116,289	116,289	110,709	116,709
6005	Extra Help	0.00	0	0	0	0
6006	FICA	11,793.19	12,433	12,433	11,859	12,433
6007	Group Health	23,416.29	24,500	24,500	24,500	24,000
6008	Retirement	12,150.45	14,084	14,084	13,412	14,068
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	1,158.92	1,225	1,500	1,200	1,200
6011	Workers Compensation	5,555.92	3,500	3,500	5,508	5,753
6012	Unemployment Insurance	1,245.04	1,159	1,159	824	869
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,290.62	900	1,000	950	950
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	11,032.97	14,368	14,368	14,800	14,800
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	3,203.67	3,500	4,000	3,500	3,500
6031	Building Supplies	0.00	0	0	0	0
6046	Medical and Dental	0.00	50	100	0	0
6047	Mobile Phones	705.91	960	960	960	960
6048	Communications	4,716.08	4,500	4,500	4,500	4,500
6049	Postage	84.00	100	100	100	100
6050	Travel	665.90	0	1,000	0	0
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6057	Vehicle Insurance	4,443.41	3,475	3,500	3,500	3,500
6058	Liability Other Insurance	0.00	35	35	35	35
6059	Bonds	177.50	0	178	178	178
6067	Equipment Maintenance	0.00	478	500	100	100
6069	Equipment Rental	1,282.30	1,200	1,200	1,200	1,200
6073	Dues and Memberships	0.00	0	0	0	0
6078	Education and Training	0.00	0	500	0	0
6195	Safety Supplies	0.00	0	200	200	200
6196	Safety Equipment	0.00	0	200	0	0
	<i>Expenditure Total:</i>	242,921.44	247,604	250,654	241,383	249,903

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 554

CONSTABLE PRECINCT #4

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4431	Service Fees	3,164.76	26,500	0	3,200	3,200
4492	Constable Precinct #2	0.00	0	0	0	0
4494	Constable Precinct #4	337.00	2,700	0	100	100
4640	Sale of Surplus	0.00	0	0	0	0
	<i>Revenue Total:</i>	3,501.76	29,200	0	3,300	3,300
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	44,827.54	44,848	44,848	43,348	44,848
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	195,560.09	212,606	200,306	203,124	213,624
6004	Overtime	0.00	318	0	0	0
6006	FICA	17,850.32	19,847	18,825	18,929	19,847
6007	Group Health	37,174.40	39,200	37,917	39,200	38,400
6008	Retirement	18,240.39	22,437	18,484	21,362	22,412
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	2,511.60	2,300	2,600	2,400	2,400
6011	Workers Compensation	8,722.28	5,864	11,891	9,215	9,642
6012	Unemployment Insurance	1,980.44	2,113	1,987	1,506	1,585
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,039.80	1,240	2,236	1,283	1,283
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	18,956.30	24,126	30,000	36,000	27,000
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	8,533.36	6,200	5,300	5,500	5,500
6033	Contingencies	0.00	0	0	0	0
6047	Mobile Phones	1,385.44	1,200	1,584	1,200	1,200
6048	Communications	401.65	700	700	700	700
6049	Postage	68.47	60	60	60	60
6050	Travel	-420.30	0	1,200	0	0
6051	Travel-Prisoner Transportation	0.00	0	1,000	0	0
6057	Vehicle Insurance	6,032.52	5,400	0	5,400	5,400
6058	Liability Other Insurance	0.00	52	52	52	52
6059	Bonds	248.50	142	150	0	0
6064	Building Maintenance	0.00	0	0	0	0
6067	Equipment Maintenance	438.50	900	1,200	900	900
6069	Equipment Rental	1,355.23	1,623	1,622	1,622	1,622
6070	INDIRECT COST	0.00	0	0	0	0
6077	Data Processing	948.00	948	1,250	948	948
6078	Education and Training	215.00	0	300	0	0
6079	Legal Books, Publications	150.00	0	150	0	0
6087	Miscellaneous	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 554

CONSTABLE PRECINCT #4

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
6195	Safety Supplies	0.00	0	300	0	0
	<i>Expenditure Total:</i>	367,219.53	392,124	383,962	392,749	397,423

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 5541

MENTAL HEALTH TRANSPORT

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	0.00	83,510	0	0	110,230
	<i>Revenue Total:</i>	0.00	83,510	0	0	110,230
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	0.00	55,100	0	0	64,526
6006	FICA	0.00	4,216	0	0	4,945
6007	Group Health	0.00	8,984	0	0	9,600
6008	Retirement	0.00	4,827	0	0	5,646
6011	Workers Compensation	0.00	1,348	0	0	2,595
6012	Unemployment Insurance	0.00	551	0	0	484
6016	Gasoline	0.00	3,000	0	0	16,000
6030	Vehicle Repairs	0.00	3,800	0	0	3,800
6038	Small Tools and Equipment	0.00	2,000	0	0	0
6047	Mobile Phones	0.00	1,000	0	0	1,950
6050	Travel	0.00	200	0	0	200
6057	Vehicle Insurance	0.00	484	0	0	484
6096	Equipment	0.00	12,000	0	0	0
	<i>Expenditure Total:</i>	0.00	97,510	0	0	110,230

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 555

CONSTABLE PCT #5

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4431	Service Fees	65,124.50	67,225	0	89,163	89,163
4492	Constable Precinct #2	0.00	0	0	0	0
4495	Constable Precinct #5	8,760.00	8,900	0	4,260	4,260
4496	Constable Precinct #6	0.00	0	0	0	0
	Revenue Total:	73,884.50	76,125	0	93,423	93,423
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	44,827.54	44,848	46,642	43,348	44,848
6002	Salaries-Assistants/Deputies	0.00	0	154,312	0	0
6003	Salaries-Employees	148,165.18	148,377	19,332	140,757	148,257
6004	Overtime	0.00	0	0	0	0
6006	FICA	14,225.36	14,776	14,776	14,084	14,773
6007	Group Health	29,999.52	29,400	29,400	29,400	28,800
6008	Retirement	14,638.11	16,785	16,785	15,978	16,765
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	1,284.14	1,500	1,500	1,500	1,500
6011	Workers Compensation	6,849.84	4,286	4,286	6,741	7,047
6012	Unemployment Insurance	1,481.24	1,468	1,468	1,044	1,101
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	703.80	1,045	1,045	1,045	1,045
6016	Gasoline	6,134.29	6,736	7,783	7,783	7,783
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	2,262.45	2,500	2,500	2,500	2,500
6034	Pipe and Plumbing	0.00	0	0	0	0
6047	Mobile Phones	1,000.00	960	960	960	960
6048	Communications	2,773.48	3,700	3,700	3,700	3,700
6049	Postage	534.62	400	400	200	200
6050	Travel	-30.00	0	0	0	0
6057	Vehicle Insurance	4,374.62	2,460	3,900	3,900	3,900
6058	Liability Other Insurance	0.00	43	0	43	43
6059	Bonds	177.50	71	178	178	178
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	294.90	183	300	300	300
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	700.00	800	800	700	700
6070	INDIRECT COST	0.00	0	100	100	100
6073	Dues and Memberships	0.00	0	200	0	0
6077	Data Processing	2,438.66	4,346	4,346	1,546	1,546
6078	Education and Training	0.00	0	165	165	165
6079	Legal Books, Publications	0.00	0	0	100	100
6195	Safety Supplies	0.00	276	300	300	300

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 555

CONSTABLE PCT #5

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
	<i>Expenditure Total:</i>	282,715.25	284,960	315,178	276,372	286,611

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 556

CONSTABLE PRECINCT #6

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	3,190.00	0	0	2,123	3,123
4431	Service Fees	4,081.89	12,500	0	2,575	2,575
4492	Constable Precinct #2	0.00	0	0	0	0
4496	Constable Precinct #6	3,689.78	2,000	0	2,001	2,001
4497	Constable Precinct #7	0.00	0	0	0	0
	<i>Revenue Total:</i>	10,961.67	14,500	0	6,699	7,699
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	44,827.54	44,848	44,848	43,348	44,848
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	217,700.66	214,274	266,077	203,980	214,480
6004	Overtime	0.00	0	0	0	0
6006	FICA	19,410.79	19,839	0	18,921	19,839
6007	Group Health	39,999.36	39,200	40,000	39,200	38,400
6008	Retirement	19,997.28	22,563	20,000	21,487	22,537
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	1,821.62	580	2,000	1,100	1,100
6011	Workers Compensation	9,361.43	5,867	13,000	9,219	9,646
6012	Unemployment Insurance	2,141.95	2,127	2,300	1,517	1,595
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,083.23	1,148	1,500	713	713
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	23,904.93	29,711	50,000	29,711	29,711
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	11,530.52	9,000	7,000	9,000	9,000
6034	Pipe and Plumbing	0.00	0	0	0	0
6047	Mobile Phones	1,066.41	1,044	1,500	1,044	1,044
6048	Communications	710.68	600	1,000	600	600
6049	Postage	85.41	100	100	100	100
6050	Travel	-34.00	0	1,500	0	0
6057	Vehicle Insurance	6,983.90	5,141	5,500	5,141	5,141
6058	Liability Other Insurance	1,000.00	66	100	66	66
6059	Bonds	177.50	0	150	0	0
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	629.86	255	1,000	750	750
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	862.92	893	0	0	0
6070	INDIRECT COST	0.00	0	0	0	0
6077	Data Processing	1,324.00	1,137	1,200	1,200	1,200
6078	Education and Training	103.75	0	500	250	250
6079	Legal Books, Publications	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 556

CONSTABLE PRECINCT #6

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
6096	Equipment	0.00	0	400	0	0
6195	Safety Supplies	0.00	0	300	0	0
6196	Safety Equipment	0.00	0	500	0	0
	<i>Expenditure Total:</i>	404,553.74	398,393	460,475	387,347	401,020

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 557

CONSTABLE PRECINCT #7

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4431	Service Fees	6,889.23	18,500	0	9,058	11,647
4492	Constable Precinct #2	0.00	0	0	0	0
4497	Constable Precinct #7	680.00	625	0	523	523
4498	Constable Precinct #8	0.00	0	0	0	0
	<i>Revenue Total:</i>	7,569.23	19,125	0	9,581	12,170
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	44,827.54	44,848	0	43,348	44,848
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	146,175.89	144,357	0	140,157	147,657
6004	Overtime	0.00	0	0	0	0
6006	FICA	13,978.31	14,800	0	14,112	14,800
6007	Group Health	28,749.54	29,400	0	29,400	28,800
6008	Retirement	14,500.34	16,785	0	15,978	16,765
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	1,697.50	1,000	0	1,000	1,000
6011	Workers Compensation	6,806.77	4,286	0	6,741	7,047
6012	Unemployment Insurance	1,450.26	1,468	0	1,044	1,101
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,070.93	812	0	475	475
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	16,286.45	20,973	0	23,000	23,000
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	4,557.36	4,000	0	4,000	4,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	1,000.00	960	0	960	960
6048	Communications	4,927.42	3,500	0	3,500	3,500
6049	Postage	99.96	200	0	100	100
6050	Travel	124.88	0	0	0	0
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6057	Vehicle Insurance	4,748.90	3,200	0	3,200	3,200
6058	Liability Other Insurance	0.00	47	0	47	47
6067	Equipment Maintenance	495.00	913	0	1,000	1,000
6068	Real Estate Rental	0.00	0	0	0	0
6195	Safety Supplies	59.90	0	0	350	350
6196	Safety Equipment	0.00	350	0	350	350
	<i>Expenditure Total:</i>	291,556.95	291,899	0	288,762	299,000

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 560

SHERIFF

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4301	Contributions from other Entit	0.00	108,000	0	0	200,000
4305	Interlocal Revenue	1,060.67	1,061	0	0	0
4319	Federal-SCAAP	0.00	0	0	0	0
4420	Sheriff Fees	218,610.89	185,000	0	293,416	293,416
4421	Sheriff's Training Officer Fee	0.00	0	0	0	0
4486	Sheriff Arrest Fees	13,492.80	12,500	0	15,572	15,572
4487	Arrest Fines-Local Solid Waste	0.00	0	0	0	0
4602	Miscellaneous	0.00	0	0	4,748	4,748
<i>Revenue Total:</i>		233,164.36	306,561	0	313,736	513,736
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	94,676.27	94,700	94,700	93,200	94,700
6002	Salaries-Assistants/Deputies	134,922.54	132,994	132,994	131,194	134,194
6003	Salaries-Employees	2,985,040.90	3,011,802	3,065,802	2,889,102	3,031,602
6004	Overtime	33,492.59	35,000	35,000	35,000	35,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	243,885.57	252,179	252,179	240,933	252,179
6007	Group Health	487,148.49	480,200	480,200	480,200	470,400
6008	Retirement	247,036.65	286,038	286,038	272,849	285,712
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	18,200.15	18,000	20,000	20,000	20,000
6011	Workers Compensation	105,579.05	69,396	69,396	109,267	114,062
6012	Unemployment Insurance	31,639.32	31,706	31,706	22,688	23,779
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	44,532.39	39,238	47,500	47,500	42,500
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	159,855.47	392,300	400,000	380,000	337,449
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	296.48	1,300	1,300	1,300	1,300
6019	Lubricants	0.00	0	0	0	0
6022	Drugs Medicine	36.00	0	300	300	300
6023	Cleaning Supplies	0.00	0	0	0	0
6024	Animal Feed	1,213.60	500	500	500	500
6025	Food-Human	0.00	0	0	0	0
6028	Camera and Police Supplies	19,728.49	5,000	10,000	10,000	10,000
6029	Demonstration	0.00	0	0	0	0
6030	Vehicle Repairs	174,759.25	142,374	125,000	125,000	125,000
6031	Building Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	953.97	1,200	0	0	0
6045	Professional Services	0.00	0	1,000	1,000	1,000
6046	Medical and Dental	1,202.90	2,000	2,000	2,000	2,000

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 560

SHERIFF

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
6047	Mobile Phones	23,713.07	31,000	23,000	23,000	23,000
6048	Communications	172,629.56	171,000	171,000	171,000	171,000
6049	Postage	17,939.14	16,000	16,000	16,000	16,000
6050	Travel	10,091.53	0	0	0	0
6051	Travel-Prisoner Transportation	99,666.64	80,000	90,000	90,000	80,000
6053	Freight	0.00	0	0	0	0
6054	Advertising	0.00	500	500	500	500
6057	Vehicle Insurance	100,026.28	70,030	72,000	72,000	62,035
6058	Liability Other Insurance	0.00	2,400	700	946	946
6059	Bonds	1,313.50	568	1,172	1,172	568
6060	Electricity	0.00	0	0	0	0
6063	Sewage and Garbage	0.00	0	0	50	50
6064	Building Maintenance	70.00	1,000	0	0	0
6067	Equipment Maintenance	6,610.26	13,300	24,000	14,000	10,000
6068	Real Estate Rental	288.90	184	0	0	0
6069	Equipment Rental	90,484.52	86,820	82,920	18,708	18,708
6073	Dues and Memberships	860.00	680	110	110	110
6077	Data Processing	792.00	4,602	0	0	0
6078	Education and Training	822.60	7,393	10,000	10,000	8,000
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	17,216.02	17,040	17,040	17,040	17,040
6084	Judges	0.00	0	0	0	0
6100	Weapons	0.00	11,613	0	0	0
6195	Safety Supplies	1,230.47	2,000	2,000	2,000	2,000
6196	Safety Equipment	0.00	0	0	0	0
	Expenditure Total:	<u>5,327,954.57</u>	<u>5,512,057</u>	<u>5,566,057</u>	<u>5,298,559</u>	<u>5,391,634</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 5601

M & O SHERIFF'S OFFICE

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	2,509.49	3,000	3,000	3,000	3,000
6038	Small Tools and Equipment	0.00	0	0	0	0
6056	Property Insurance	8,419.50	8,420	8,420	9,477	9,477
6060	Electricity	58,562.14	63,000	63,000	60,000	60,000
6061	Natural Gas	1,935.17	700	700	700	700
6062	Water	1,797.75	1,900	1,900	2,200	2,200
6063	Sewage and Garbage	5,513.61	5,600	5,600	5,600	5,600
6064	Building Maintenance	3,522.41	151,500	3,000	3,000	3,000
6067	Equipment Maintenance	0.00	0	0	0	0
6069	Equipment Rental	0.00	0	0	112,000	112,000
	<i>Expenditure Total:</i>	82,260.07	234,120	85,620	195,977	195,977

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 562

SHERIFF - AUTO THEFT DETA

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	255,901.47	260,021	263,821	251,561	263,561
6004	Overtime	-780.71	0	0	0	0
6006	FICA	19,285.34	20,162	20,162	19,244	20,162
6007	Group Health	36,416.37	37,000	39,200	39,200	38,400
6008	Retirement	19,548.93	22,962	22,962	21,886	22,936
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	0.00	1,350	1,350	1,350	1,350
6011	Workers Compensation	10,066.43	6,410	6,410	10,059	10,542
6012	Unemployment Insurance	2,594.29	2,621	2,621	1,876	1,966
6013	Photocopying	0.00	0	0	0	0
	Expenditure Total:	343,032.12	350,526	356,526	345,176	358,917

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 570

JUVENILE BOOTCAMP

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	164,333.00	113,810	0	0	0
4305	Interlocal Revenue	22,320.00	0	0	0	0
4325	Misc Pmts - in lieu of taxes	0.00	0	0	0	0
4602	Miscellaneous	3,734.02	1,950	0	1,950	1,950
4956	Indir.CostReimb.-Juvenile Serv	0.00	0	0	0	0
	<i>Revenue Total:</i>	190,387.02	115,760	0	1,950	1,950
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	841,556.23	753,230	774,893	752,460	774,960
6004	Overtime	590.81	6	500	500	500
6005	Extra Help	44,950.94	50,000	45,000	25,000	25,000
6006	FICA	66,688.27	61,059	62,760	58,156	61,828
6007	Group Health	153,599.32	146,700	146,700	156,800	153,600
6008	Retirement	63,962.16	70,876	67,881	65,840	70,040
6009	Auto Allowance	3,387.62	3,800	5,830	5,830	5,830
6010	Uniforms	811.43	3,000	1,000	1,000	1,000
6011	Workers Compensation	4,703.60	4,000	3,856	3,976	4,231
6012	Unemployment Insurance	8,906.71	7,924	8,204	5,643	6,003
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	15,265.69	19,000	11,320	12,350	12,350
6016	Gasoline	2,002.35	3,000	2,420	2,420	2,420
6017	Butane	0.00	0	0	0	0
6022	Drugs Medicine	8,900.47	9,500	6,500	6,500	6,500
6023	Cleaning Supplies	0.00	0	0	0	0
6025	Food-Human	56,257.80	120,000	60,000	60,000	60,000
6026	Household Supplies	0.00	0	0	0	0
6027	Clothing	794.02	2,500	800	800	800
6028	Camera and Police Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	631.79	2,000	600	600	600
6031	Building Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	3,200	0	0	0
6045	Professional Services	450.00	11,236	11,236	500	500
6046	Medical and Dental	7,284.64	9,000	5,000	5,000	5,000
6047	Mobile Phones	1,947.14	1,160	1,920	1,920	1,920
6048	Communications	6,673.61	9,400	5,400	5,400	5,400
6049	Postage	0.00	0	0	0	0
6056	Property Insurance	12,080.05	12,081	12,081	13,597	13,597
6057	Vehicle Insurance	561.65	500	500	500	500
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	0.00	142	0	0	0
6060	Electricity	49,858.61	53,800	54,000	55,000	55,000

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 570

JUVENILE BOOTCAMP

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
6061	Natural Gas	3,036.67	3,000	3,000	3,000	3,000
6062	Water	2,819.02	4,000	2,100	3,500	3,500
6063	Sewage and Garbage	5,794.75	5,100	5,100	6,300	6,300
6064	Building Maintenance	3,149.70	10,000	5,300	5,300	5,300
6067	Equipment Maintenance	2,888.39	8,800	5,000	3,000	3,000
6069	Equipment Rental	3,019.33	3,050	3,050	3,050	3,050
6073	Dues and Memberships	333.33	334	334	0	0
6076	Laundry and Linen	0.00	0	0	0	0
6082	Contractual Expense	6,674.12	5,622	1,960	3,000	3,000
6086	Juror's Expense	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>1,379,580.22</u>	<u>1,397,020</u>	<u>1,314,245</u>	<u>1,266,942</u>	<u>1,294,729</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 5701

TITLE IV-E REIMBURSEMENT

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	26,730.00	160,377	0	160,377	160,377
	<i>Revenue Total:</i>	26,730.00	160,377	0	160,377	160,377
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	10,502.34	124,595	0	124,595	124,595
6006	FICA	796.32	9,532	0	9,532	9,532
6007	Group Health	0.00	15,000	0	15,000	15,000
6008	Retirement	797.07	9,456	0	9,456	9,456
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	41.73	548	0	548	548
6012	Unemployment Insurance	105.01	1,246	0	1,246	1,246
6047	Mobile Phones	0.00	0	0	0	0
	<i>Expenditure Total:</i>	12,242.47	160,377	0	160,377	160,377

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 571

JUVENILE PROBATION

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	48,165	0	85,500	85,500
	<i>Revenue Total:</i>	0.00	48,165	0	85,500	85,500
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	62,044.88	64,800	64,800	64,800	64,800
6002	Salaries-Assistants/Deputies	67,164.94	67,192	67,192	65,692	67,192
6003	Salaries-Employees	1,091,328.34	1,116,303	1,118,597	1,044,793	1,130,293
6004	Overtime	27.36	100	0	0	0
6005	Extra Help	610.45	0	0	0	0
6006	FICA	89,968.73	99,115	95,670	93,750	100,405
6007	Group Health	144,982.24	150,422	150,422	150,422	147,402
6008	Retirement	92,738.75	109,490	109,552	102,977	110,590
6009	Auto Allowance	37,856.00	38,846	38,416	39,376	39,376
6010	Uniforms	671.68	800	800	800	800
6011	Workers Compensation	4,633.79	4,000	5,878	4,658	5,034
6012	Unemployment Insurance	11,551.78	11,835	12,506	8,329	8,981
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	14,959.17	30,000	17,100	17,100	17,100
6016	Gasoline	19,430.73	24,609	24,609	27,000	25,968
6018	Diesel Fuel	0.00	0	400	400	400
6030	Vehicle Repairs	4,131.91	5,000	3,000	3,000	3,000
6031	Building Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	4,000	0	0	0
6045	Professional Services	2,000.00	1,596	1,950	1,950	1,950
6046	Medical and Dental	22,523.90	5,540	6,500	6,500	6,500
6047	Mobile Phones	11,450.85	10,805	8,160	10,000	10,000
6048	Communications	40,142.25	56,000	40,000	40,000	40,000
6049	Postage	3,077.28	3,000	3,000	3,000	3,000
6050	Travel	362.00	600	500	0	0
6051	Travel-Prisoner Transportation	1,688.37	3,500	3,500	3,500	3,500
6054	Advertising	500.00	0	0	0	0
6055	Printing and Binding	0.00	0	0	0	0
6057	Vehicle Insurance	8,126.01	5,309	5,309	5,309	4,534
6058	Liability Other Insurance	0.00	1,000	40	40	40
6059	Bonds	142.00	71	71	71	71
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	1,761.17	2,000	2,000	2,000	2,000
6069	Equipment Rental	7,240.87	8,500	7,300	7,300	7,300
6073	Dues and Memberships	35.00	0	334	0	0
6077	Data Processing	1,088.87	0	0	0	0
6078	Education and Training	0.00	0	0	0	0
		168				

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 571

JUVENILE PROBATION

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
6080	Board of Children	10,244.69	83,940	72,931	84,431	84,431
6082	Contractual Expense	0.00	0	0	0	0
	<i>Expenditure Total:</i>	1,752,484.01	1,908,373	1,860,537	1,787,198	1,884,667

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 5713

JUVENILE DETENTION

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	49,347.04	49,795	51,683	48,295	49,795
6003	Salaries-Employees	1,370,826.04	1,405,377	1,412,997	1,336,357	1,423,357
6004	Overtime	2,009.58	1,500	1,500	1,500	1,500
6005	Extra Help	133,888.50	92,980	134,000	75,000	75,000
6006	FICA	118,097.98	118,932	122,414	112,080	118,851
6007	Group Health	271,372.28	283,177	283,177	283,177	277,692
6008	Retirement	107,739.08	129,180	128,306	121,288	129,032
6009	Auto Allowance	3,682.02	600	2,030	600	600
6010	Uniforms	3,495.77	4,000	4,000	4,000	4,000
6011	Workers Compensation	8,952.47	5,941	7,521	8,539	9,067
6012	Unemployment Insurance	15,757.79	15,497	16,002	10,959	11,622
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	24,963.00	12,925	12,925	12,925	12,925
6022	Drugs Medicine	8,856.89	6,500	6,500	6,500	6,500
6023	Cleaning Supplies	0.00	0	0	0	0
6025	Food-Human	135,383.38	140,000	140,000	140,000	140,000
6026	Household Supplies	0.00	0	0	0	0
6027	Clothing	3,007.78	3,000	3,000	3,000	3,000
6028	Camera and Police Supplies	0.00	0	0	0	0
6045	Professional Services	1,600.00	2,500	2,500	2,500	2,500
6046	Medical and Dental	23,897.69	12,000	12,000	12,000	12,000
6047	Mobile Phones	1,257.89	960	1,920	960	960
6048	Communications	3,022.29	2,300	2,300	2,300	2,300
6049	Postage	0.00	0	0	0	0
6067	Equipment Maintenance	0.00	166	166	166	166
6069	Equipment Rental	3,596.12	4,030	4,030	4,030	4,030
6073	Dues and Memberships	333.33	334	334	334	334
6076	Laundry and Linen	0.00	0	0	0	0
6078	Education and Training	1,630.00	1,650	1,650	1,650	1,650
6080	Board of Children	0.00	0	0	0	0
	<i>Expenditure Total:</i>	2,292,716.92	2,293,344	2,350,955	2,188,160	2,286,881

CAMERON COUNTY, TEXAS

GENERAL FUND

Health

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

APPROVED 2010-2011 BUDGET

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 630

HEALTH DEPARTMENT

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4211	Registration Fees-Flu Vaccine	10,887.00	11,500	0	16,137	16,137
4339	ST Portion-Indignet Hlth Care	0.00	0	0	0	0
4350	State Tobacco Reimbursement	361,186.64	180,593	0	180,593	180,593
4380	Financing Proceeds	0.00	0	0	0	0
4600	Interest Income	852.06	450	0	507	507
4602	Miscellaneous	3,162.52	2,500	0	3,068	3,068
<i>Revenue Total:</i>		376,088.22	195,043	0	200,305	200,305
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0	0	0	0
6002	Salaries-Assistants/Deputies	239,881.58	241,421	264,521	250,521	262,521
6003	Salaries-Employees	841,145.49	767,932	761,765	679,765	761,765
6004	Overtime	99.75	81	0	0	0
6005	Extra Help	35,877.91	335	0	0	0
6006	FICA	83,866.95	81,347	79,509	72,165	79,356
6007	Group Health	168,456.82	160,860	162,060	162,060	158,753
6008	Retirement	81,992.62	88,763	89,903	81,400	89,625
6009	Auto Allowance	12,948.38	13,050	13,050	13,050	13,050
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	4,608.34	2,589	2,104	3,405	3,791
6012	Unemployment Insurance	11,231.23	11,274	10,263	6,977	7,682
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	11,091.94	6,405	9,405	9,405	9,405
6016	Gasoline	3,011.21	3,357	12,392	12,392	12,392
6019	Lubricants	0.00	0	0	0	0
6022	Drugs Medicine	39,407.25	20,472	35,000	35,000	35,000
6023	Cleaning Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	732.01	1,000	2,100	2,100	2,100
6031	Building Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	3,492.48	1,600	0	0	0
6042	Engineering	0.00	0	0	0	0
6045	Professional Services	3,831.63	7,100	10,600	10,600	10,600
6047	Mobile Phones	5,414.34	5,000	3,000	3,000	3,000
6048	Communications	89,390.63	72,000	72,000	72,000	72,000
6049	Postage	5,180.32	5,000	5,000	5,000	5,000
6050	Travel	6,916.18	0	0	0	0
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6054	Advertising	667.60	500	500	500	500
6055	Printing and Binding	0.00	0	0	0	0
6057	Vehicle Insurance	636.74	916	2,906	2,906	2,906
6058	Liability Other Insurance	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 630

HEALTH DEPARTMENT

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
6059	Bonds	0.00	0	71	71	71
6060	Electricity	262.56	450	300	500	500
6061	Natural Gas	0.00	0	0	0	0
6063	Sewage and Garbage	4,890.32	7,000	5,400	7,700	7,700
6064	Building Maintenance	4,092.47	3,683	100	100	100
6067	Equipment Maintenance	288.62	1,700	1,600	1,600	1,600
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	1,205.06	10,940	2,940	2,940	2,940
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	1,510.00	1,700	850	850	850
6074	Credit Services	0.00	0	0	0	0
6077	Data Processing	1,489.02	2,800	0	0	0
6078	Education and Training	429.95	1,588	1,588	1,588	1,588
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	22,442.03	65,600	65,600	65,600	65,600
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	1,686,491.43	1,586,463	1,614,527	1,503,195	1,610,395

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 6301

COMMUNITY SERVICES

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4602	Miscellaneous	0.00	1,000	0	0	0
	<i>Revenue Total:</i>	0.00	1,000	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	373.00	1,872	1,652	354	354
6016	Gasoline	0.00	1,500	1,500	0	0
6030	Vehicle Repairs	0.00	500	500	0	0
6047	Mobile Phones	0.00	252	252	0	0
6057	Vehicle Insurance	0.00	450	450	0	0
6077	Data Processing	0.00	1,580	0	0	0
6082	Contractual Expense	1,744.00	1,200	2,000	6,000	6,000
6096	Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	2,117.00	7,354	6,354	6,354	6,354

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 631

ENVIRONMENTAL HEALTH

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4203	Subdivision Plat Inspection Fee	1,150.00	1,000	0	686	686
4204	Inspections	52,835.00	40,000	0	62,108	62,108
4205	Septic Tank Fees	31,150.00	29,300	0	25,875	25,875
4300	State Revenue	0.00	0	0	0	0
4540	Fines	220.77	150	0	284	284
4600	Interest Income	0.00	0	0	0	0
4602	Miscellaneous	7,764.00	7,500	0	8,972	8,972
<i>Revenue Total:</i>		93,119.77	77,950	0	97,925	97,925
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0	0	0	0
6002	Salaries-Assistants/Deputies	28,706.74	28,730	28,730	27,230	28,730
6003	Salaries-Employees	271,721.80	294,594	306,766	285,758	306,758
6004	Overtime	0.00	0	0	0	0
6006	FICA	23,090.42	22,665	25,665	23,944	25,665
6007	Group Health	66,500.77	69,671	73,500	73,500	72,000
6008	Retirement	22,798.76	28,351	29,389	27,386	29,355
6009	Auto Allowance	0.00	5,400	0	0	0
6010	Uniforms	4,572.90	5,000	5,000	5,000	5,000
6011	Workers Compensation	3,710.72	2,554	2,554	3,878	4,163
6012	Unemployment Insurance	3,154.25	3,355	3,355	2,347	2,516
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	11,650.38	9,700	5,083	5,083	5,083
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	20,236.61	25,892	25,892	26,000	26,000
6017	Butane	5,866.94	8,500	9,000	6,000	6,000
6018	Diesel Fuel	0.00	0	0	0	0
6022	Drugs Medicine	4,652.69	4,731	20,000	20,000	20,000
6023	Cleaning Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	7,174.51	9,250	6,250	6,250	6,250
6031	Building Supplies	0.00	0	0	0	0
6045	Professional Services	6,374.00	13,521	7,500	13,521	13,521
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	3,103.02	3,275	3,850	1,903	1,903
6048	Communications	11,179.29	11,000	11,000	11,000	11,000
6049	Postage	2,520.97	1,725	1,725	1,000	1,000
6050	Travel	1,264.14	0	0	0	0
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6056	Property Insurance	98.93	100	100	194	194
6057	Vehicle Insurance	4,477.99	4,000	4,000	4,000	4,000
6058	Liability Other Insurance	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 631

ENVIRONMENTAL HEALTH

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
6059	Bonds	71.00	30	30	30	30
6060	Electricity	725.04	900	900	1,200	1,200
6061	Natural Gas	0.00	0	0	0	0
6062	Water	518.17	500	500	500	500
6063	Sewage and Garbage	722.00	980	972	0	0
6064	Building Maintenance	10,572.00	4,000	475	475	475
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	690.78	1,500	3,000	3,000	3,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	1,223.48	2,250	1,500	2,500	2,500
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	2,984.00	1,890	1,890	1,890	1,890
6074	Credit Services	0.00	0	0	0	0
6077	Data Processing	742.50	600	0	0	0
6078	Education and Training	4,370.00	1,800	1,500	1,500	1,500
6079	Legal Books, Publications	0.00	0	0	0	0
6195	Safety Supplies	697.07	1,400	1,000	1,000	1,000
6196	Safety Equipment	0.00	0	1,000	1,000	1,000
	<i>Expenditure Total:</i>	<u>526,171.87</u>	<u>567,864</u>	<u>582,126</u>	<u>557,089</u>	<u>582,233</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 6521

SANTA MARIA-LEARNING CENT

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4675	Family Learning Ctr Donation	50.00	150	0	150	150
	<i>Revenue Total:</i>	50.00	150	0	150	150
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	0.00	0	0	0	0
6005	Extra Help	8,017.90	10,023	10,496	10,023	10,023
6006	FICA	617.02	767	803	767	767
6011	Workers Compensation	38.76	19	50	30	30
6012	Unemployment Insurance	80.66	100	105	75	75
6014	Office Supplies	750.00	750	750	750	750
6048	Communications	0.00	0	0	0	0
6050	Travel	267.52	422	422	422	422
6060	Electricity	0.00	0	0	0	0
	<i>Expenditure Total:</i>	9,771.86	12,081	12,626	12,067	12,067

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 6522

SANTA ROSA-LEARNING CENTE

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4675	Family Learning Ctr Donation	2,320.00	1,700	0	1,700	1,700
	<i>Revenue Total:</i>	2,320.00	1,700	0	1,700	1,700
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	0.00	0	0	0	0
6005	Extra Help	7,604.20	10,023	10,496	10,023	10,023
6006	FICA	581.69	767	803	767	767
6011	Workers Compensation	38.13	19	50	30	30
6012	Unemployment Insurance	76.04	100	105	75	75
6014	Office Supplies	1,218.80	1,700	1,700	1,700	1,700
6048	Communications	0.00	0	0	0	0
6050	Travel	45.32	156	317	156	156
6060	Electricity	0.00	0	0	0	0
6064	Building Maintenance	129.51	236	236	236	236
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	9,693.69	13,001	13,707	12,987	12,987

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 6523

LA FERIA-LEARNING CENTER

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4675	Family Learning Ctr Donation	2,740.00	2,540	0	2,540	2,540
	<i>Revenue Total:</i>	2,740.00	2,540	0	2,540	2,540
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	0.00	0	0	0	0
6005	Extra Help	14,988.50	15,033	15,744	15,033	15,033
6006	FICA	1,146.53	1,150	1,203	1,150	1,150
6011	Workers Compensation	75.29	28	76	38	38
6012	Unemployment Insurance	149.88	150	157	150	150
6014	Office Supplies	1,175.00	1,200	1,200	1,200	1,200
6050	Travel	34.32	234	412	234	234
6060	Electricity	4,922.07	5,000	5,000	5,100	5,100
6062	Water	0.00	0	0	0	0
6064	Building Maintenance	205.78	236	1,000	236	236
6187	Hurricane Expenses	0.00	0			
	<i>Expenditure Total:</i>	22,697.37	23,031	24,792	23,141	23,141

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 6524

RIO HONDO

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4675	Family Learning Ctr Donation	3,340.00	3,000	0	3,000	3,000
	<i>Revenue Total:</i>	3,340.00	3,000	0	3,000	3,000
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	0.00	0	0	0	0
6005	Extra Help	16,262.40	15,034	15,744	15,034	15,034
6006	FICA	1,244.05	1,150	1,203	1,150	1,150
6011	Workers Compensation	80.75	28	76	45	45
6012	Unemployment Insurance	162.62	150	157	113	113
6014	Office Supplies	1,801.52	2,100	2,100	2,100	2,100
6016	Gasoline	0.00	0	0	0	0
6050	Travel	69.96	144	412	144	144
6057	Vehicle Insurance	0.00	0	0	0	0
	<i>Expenditure Total:</i>	19,621.30	18,606	19,692	18,586	18,586

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 6525

LOS INDIOS-LEARNING CENTE

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4675	Family Learning Ctr Donation	1,480.00	1,300	0	1,300	1,300
	<i>Revenue Total:</i>	1,480.00	1,300	0	1,300	1,300
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	5,817.55	10,023	10,496	10,023	10,023
6006	FICA	445.07	767	803	767	767
6011	Workers Compensation	28.41	19	50	30	30
6012	Unemployment Insurance	58.16	100	105	75	75
6014	Office Supplies	705.00	775	775	775	775
6050	Travel	16.28	180	210	180	180
6060	Electricity	0.00	0	0	0	0
6064	Building Maintenance	129.25	236	1,000	236	236
6187	Hurricane Expenses	0.00	0			
	<i>Expenditure Total:</i>	7,199.72	12,100	13,439	12,086	12,086

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 6526

ARROYO CITY LEARNING CENT

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4675	Family Learning Ctr Donation	60.00	100	0	100	100
	<i>Revenue Total:</i>	60.00	100	0	100	100
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	0.00	0	0	0	0
6005	Extra Help	1,469.90	5,012	5,248	5,012	5,012
6006	FICA	112.45	383	401	383	383
6011	Workers Compensation	7.76	9	25	15	15
6012	Unemployment Insurance	14.69	50	52	38	38
6014	Office Supplies	389.97	565	565	565	565
6048	Communications	0.00	0	0	0	0
6050	Travel	0.00	228	401	228	228
	<i>Expenditure Total:</i>	1,994.77	6,247	6,692	6,241	6,241

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 6527

LAS YESCAS LEARNING CENTE

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	8,423.84	5,012	5,248	5,012	5,012
6006	FICA	645.93	383	401	383	383
6011	Workers Compensation	37.17	9	25	15	15
6012	Unemployment Insurance	84.43	50	52	38	38
6014	Office Supplies	443.10	450	450	450	450
6050	Travel	72.16	78	401	78	78
6187	Hurricane Expenses	0.00	0			
	<i>Expenditure Total:</i>	9,706.63	5,982	6,577	5,976	5,976

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 6528

LA PALOMA

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4675	Family Learning Ctr Donation	430.00	600	0	600	600
	<i>Revenue Total:</i>	430.00	600	0	600	600
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	0.00	0	0	0	0
6005	Extra Help	11,262.30	10,023	10,496	10,023	10,023
6006	FICA	861.56	767	803	767	767
6011	Workers Compensation	57.21	19	50	30	30
6012	Unemployment Insurance	112.62	100	105	75	75
6014	Office Supplies	437.50	450	450	450	450
6048	Communications	0.00	0	0	0	0
6050	Travel	0.00	0	317	0	0
6064	Building Maintenance	0.00	236	500	236	236
	<i>Expenditure Total:</i>	12,731.19	11,595	12,721	11,581	11,581

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 6529

COMBES LEARNING CENTER

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4675	Family Learning Ctr Donation	490.00	600	0	600	600
	<i>Revenue Total:</i>	490.00	600	0	600	600
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	0.00	0	0	0	0
6005	Extra Help	7,077.40	10,023	10,496	10,023	10,023
6006	FICA	541.45	767	803	767	767
6011	Workers Compensation	37.20	19	50	30	30
6012	Unemployment Insurance	70.77	100	105	75	75
6014	Office Supplies	587.50	600	600	600	600
6050	Travel	47.96	84	148	84	84
6060	Electricity	0.00	0	0	0	0
	<i>Expenditure Total:</i>	8,362.28	11,593	12,202	11,579	11,579

CAMERON COUNTY, TEXAS

GENERAL FUND

Welfare

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

APPROVED 2010-2011 BUDGET

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 640

INDIGENT SERVICES/AUTOPSI

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	59,363.86	61,000	61,000	59,500	61,000
6004	Overtime	0.00	0	0	0	0
6006	FICA	4,545.33	4,667	4,667	4,552	4,667
6007	Group Health	4,583.26	4,900	4,900	4,900	4,800
6008	Retirement	4,503.10	4,630	5,344	5,206	5,338
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	552.60	1,492	1,713	2,393	2,453
6012	Unemployment Insurance	593.60	610	610	446	458
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	52.26	475	500	458	458
6016	Gasoline	0.00	0	0	0	0
6045	Professional Services	202,125.00	200,000	175,000	150,000	150,000
6046	Medical and Dental	405,126.01	395,000	350,000	350,000	350,000
6047	Mobile Phones	400.26	900	420	900	900
6048	Communications	3,034.34	2,400	2,100	2,400	2,400
6049	Postage	0.00	0	0	0	0
6057	Vehicle Insurance	0.00	700	0	0	0
6078	Education and Training	0.00	1,000	750	1,000	200
	<i>Expenditure Total:</i>	684,879.62	677,774	607,004	581,755	582,674

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 641

CHILD WELFARE

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6022	Drugs Medicine	0.00	100	0	100	100
6023	Cleaning Supplies	0.00	0	12,000	0	0
6027	Clothing	4,862.49	0	470,000	12,000	12,000
6028	Camera and Police Supplies	0.00	0	0	0	0
6044	Appointed Attorneys	401,151.00	598,285	0	600,000	600,000
6045	Professional Services	0.00	0	3,600	3,600	3,600
6046	Medical and Dental	0.00	0	2,000	2,000	2,000
6054	Advertising	13,554.90	50,000	30,000	42,000	42,000
6055	Printing and Binding	0.00	0	0	0	0
6080	Board of Children	107.20	161	1,980	1,980	1,980
6082	Contractual Expense	0.00	0	0	0	0
6102	Prescriptions	0.00	150	150	150	150
	<i>Expenditure Total:</i>	419,675.59	648,696	519,730	661,830	661,830

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 6411

CHILD PROTECTIVE LEGAL AD

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	138,168.06	85,000	0	85,000	85,000
	<i>Revenue Total:</i>	138,168.06	85,000	0	85,000	85,000
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	89,478.73	97,440	0	94,440	97,440
6003	Salaries-Employees	0.00	0	0	0	0
6006	FICA	6,702.22	7,454	0	7,225	7,454
6007	Group Health	8,112.29	9,800	0	9,800	9,600
6008	Retirement	6,787.25	8,536	0	8,264	8,526
6011	Workers Compensation	175.15	116	0	174	180
6012	Unemployment Insurance	924.98	974	0	708	731
6014	Office Supplies	2,295.30	849	0	849	849
6050	Travel	0.00	0	0	0	0
6077	Data Processing	0.00	1,336	0	1,336	0
	<i>Expenditure Total:</i>	114,475.92	126,505	0	122,796	124,780

CAMERON COUNTY, TEXAS
GENERAL FUND
2010-2011 Budget

Fund 100 Dept. 642

INDIGENT HEALTH CARE CLAI

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4222	Reimburse - Drugs & Medication	4,229.39	500	0	500	500
4300	State Revenue	0.00	0	0	0	0
	<i>Revenue Total:</i>	4,229.39	500	0	500	500
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	3,285,924.56	3,514,569	0	3,285,971	3,285,971
6101	Physicians/Non-Emergency	0.00	0	0	0	0
	<i>Expenditure Total:</i>	3,285,924.56	3,514,569	0	3,285,971	3,285,971

CAMERON COUNTY, TEXAS

GENERAL FUND

Transfers

100-6700 Transfers

APPROVED 2010-2011 BUDGET

CAMERON COUNTY, TEXAS

GENERAL FUND

2010-2011 Budget

FUND 100

	2009	2010	2010	2011	2011
	<u>Actual</u>	<u>Approved</u>	<u>Amended</u>	<u>Recommended</u>	<u>Approved</u>
4390					
Transfers In					
HIDTA	0	14,499	14,499	14,499	14,499
Veterans	1,243,111	1,464,887	1,464,887	1,423,350	1,631,690
Free Trade Bridge	303,484	464,346	464,346	460,969	545,769
Gateway	3,734,856	3,769,967	3,769,967	3,630,793	4,440,443
Cameron County Parks	654,237	645,363	645,363	625,363	640,531
Total	<u>\$5,935,688</u>	<u>\$6,359,062</u>	<u>\$6,359,062</u>	<u>\$6,154,974</u>	<u>\$7,272,932</u>
6700					
Transfers Out					
Criminal Justice Grant	11,178	19,684	19,684	19,684	19,684
Solid Waste Local Enforcement	51,170	0	0	0	0
Weed & Seed	0	0	0	0	2,307
Community Corrections	0	0	0	0	20,239
Juvenile Probation	0	0	0	0	62,592
Juvenile Services	0	0	0	0	26,552
Pre Trial Release	40,000	94,000	125,500	94,000	94,000
Total	<u>\$ 102,348</u>	<u>\$ 113,684</u>	<u>\$ 145,184</u>	<u>\$ 113,684</u>	<u>\$ 225,374</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

APPROVED 2010-2011 BUDGET

CAMERON COUNTY, TEXAS
ROAD & BRIDGE
Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Fiscal Year Ending September 30, 2011

	2009 Actual Budget	2010 Approved Budget	2010 Year-End Estimate	2011 Recommended Budget	2011 Approved Budget
ROAD & BRIDGE REVENUES:					
Taxes	\$ 5,191,063	\$ 4,054,651	\$ 4,054,651	\$ 4,202,152	\$5,033,657
License & Permits	2,152,680	2,498,174	2,498,174	2,498,174	2,498,174
Intergovernmental Revenues	2,320,463	2,213,009	2,213,009	2,213,009	981,584
Miscellaneous	1,883,812	995,468	995,468	1,223,468	1,429,494
TOTAL REVENUES	<u>11,548,018</u>	<u>9,761,302</u>	<u>9,761,302</u>	<u>10,136,803</u>	<u>9,942,909</u>
EXPENDITURES					
Unitized Transition System					
GIS Mapping	-	-	246,904	238,224	246,578
D.A. Bond Forfeiture	34,089	34,500	34,500	32,701	34,362
Commissioner Staff Pct. #1	92,214	95,205	95,205	92,139	92,114
Commissioner Staff Pct. #2	89,094	90,570	90,570	90,579	93,402
Commissioner Staff Pct. #3	93,557	100,551	100,551	101,012	103,834
Commissioner Staff Pct. #4	95,652	103,014	103,014	95,584	98,407
Consolidated R&B	8,729,045	6,373,649	6,373,649	6,660,604	6,406,572
Colonia Paving Projects	102,285	392,496	392,496	389,863	393,656
Road & Bridge Engineering	868,512	898,271	898,271	877,042	893,616
Planning & Inspections	693,914	739,983	739,983	722,126	740,368
TOTAL EXPENDITURES	<u>10,798,362</u>	<u>8,828,239</u>	<u>9,075,143</u>	<u>9,299,874</u>	<u>9,102,909</u>
Excess of Revenues Over (Under) Expenditures	<u>749,656</u>	<u>933,063</u>	<u>686,159</u>	<u>836,929</u>	<u>840,000</u>
DEBT SERVICE					
Principal retirement	824,575	900,307	900,307	800,000	800,000
Interest	71,702	82,756	82,756	90,000	90,000
TOTAL DEBT SERVICE	<u>896,277</u>	<u>983,063</u>	<u>983,063</u>	<u>890,000</u>	<u>890,000</u>
OTHER FINANCING SOURCES(USES)					
Sale of Capital Assets	7,992	50,000	50,000	50,000	50,000
Transfer Out	(2,717)	-	-	-	-
Financing proceeds	851,713	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>856,988</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>710,367</u>	<u>-</u>	<u>(246,904)</u>	<u>(3,071)</u>	<u>-</u>
Beginning Fund Balance	<u>2,957,853</u>	<u>3,668,220</u>	<u>3,668,220</u>	<u>3,421,316</u>	<u>3,421,316</u>
Ending Fund Balance	<u>\$ 3,668,220</u>	<u>\$ 3,668,220</u>	<u>\$ 3,421,316</u>	<u>\$ 3,418,245</u>	<u>\$3,421,316</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2010-2011 Budget

Fund 150 Dept. 000

BALANCE SHEET

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4311	Building Permits	200,152.30	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	522,028.80	360,000	0	360,000	360,000
4344	Automobile Registration Fees	1,641,323.40	2,228,174	0	2,228,174	2,228,174
4345	Overweight Fees	65,763.58	31,301	0	31,301	31,301
4354	Commercial Veh. Violations	23,172.89	25,000	0	25,000	25,000
4380	Financing Proceeds	0.00	0	0	0	0
4405	Sales Tax Commissions-Tax Auto	1,301,849.88	1,785,708	0	1,785,708	554,283
4440	Court Cost	0.00	0	0	0	0
4459	Beach Cleanup - Pct#1	0.00	20,000	0	20,000	20,000
4520	Bond Forfeitures	16,625.00	95,000	0	95,000	95,000
4600	Interest Income	16,922.69	75,000	0	75,000	75,000
4602	Miscellaneous	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>3,787,838.54</u>	<u>4,915,683</u>	<u>0</u>	<u>4,915,683</u>	<u>3,684,258</u>
<u>EXPENDITURE ACCOUNTS</u>						
	<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
2010-2011 Budget

Fund 150 Dept. 400

GENERAL REVENUE

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4101	Current Advalorem Taxes	5,005,623.84	3,805,308	0	3,950,887	4,793,538
4102	Delinquent Advalorem Taxes	218,404.22	224,378	0	227,093	225,201
4151	Discounts	-100,635.41	-66,648	0	-69,198	-83,956
4159	Penalties and Interest	143,688.62	132,569	0	135,816	149,719
4354	Commercial Veh. Violations	0.00	0	0	0	0
	<i>Revenue Total:</i>	5,065,810.45	4,054,651	0	4,202,152	5,033,657
<u>EXPENDITURE ACCOUNTS</u>						
	<i>Expenditure Total:</i>	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2010-2011 Budget

Fund 150 Dept. 421

G.I.S. MAPPING

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	0.00	228,000	0	228,000	228,000
	<i>Revenue Total:</i>	0.00	228,000	0	228,000	228,000
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	0.00	188,648	0	181,148	188,648
6006	FICA	0.00	14,432	0	13,858	14,432
6007	Group Health	0.00	24,500	0	24,500	24,000
6008	Retirement	0.00	16,526	0	15,850	16,507
6011	Workers Compensation	0.00	912	0	1,509	1,576
6012	Unemployment Insurance	0.00	1,886	0	1,359	1,415
	<i>Expenditure Total:</i>	0.00	246,904	0	238,224	246,578

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2010-2011 Budget

Fund 150 Dept. 475

DISTRICT ATTORNEY

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	25,633.88	25,170	0	23,670	25,170
6006	FICA	1,955.59	1,926	0	1,811	1,926
6007	Group Health	4,242.97	4,900	0	4,900	4,800
6008	Retirement	1,953.38	2,205	0	2,071	2,202
6011	Workers Compensation	47.66	47	0	71	75
6012	Unemployment Insurance	251.21	252	0	178	189
6014	Office Supplies	0.00	0	0	0	0
	<i>Expenditure Total:</i>	34,084.69	34,500	0	32,701	34,362

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUND
2010-2011 Budget

Fund 150 Dept. 617

COMMISSIONERS STAFF PCT 1

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	9,233.04	9,235	9,235	8,935	9,235
6002	Salaries-Assistants/Deputies	40,425.09	38,421	38,421	36,921	38,421
6003	Salaries-Employees	14,798.44	15,620	15,620	14,870	15,620
6004	Overtime	0.00	0	0	0	0
6006	FICA	2,935.15	4,841	4,841	4,645	4,841
6007	Group Health	7,874.80	8,330	8,330	8,330	8,160
6008	Retirement	4,940.53	5,543	5,543	5,313	5,537
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	190.16	119	119	181	189
6012	Unemployment Insurance	632.36	540	540	388	405
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	661.31	607	607	800	800
6016	Gasoline	2,812.41	4,200	2,200	4,200	2,000
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	1,179.86	1,400	1,400	1,000	1,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	1,701.98	1,300	1,300	1,200	1,200
6048	Communications	1,895.45	1,300	1,300	1,300	1,300
6049	Postage	13.76	100	50	100	50
6050	Travel	706.88	1,500	1,000	2,000	2,000
6055	Printing and Binding	0.00	0	0	0	0
6057	Vehicle Insurance	1,476.92	1,400	1,400	1,400	800
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	177.50	154	154	178	178
6067	Equipment Maintenance	0.00	0	0	0	0
6077	Data Processing	0.00	93	0	0	0
6078	Education and Training	310.94	250	250	150	150
6082	Contractual Expense	248.45	252	252	228	228
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	92,215.03	95,205	92,562	92,139	92,114

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2010-2011 Budget

Fund 150 Dept. 618

COMMISSIONERS STAFF PCT 2

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	9,233.58	9,235	9,235	8,935	9,235
6002	Salaries-Assistants/Deputies	38,842.70	38,421	38,421	36,921	38,421
6003	Salaries-Employees	14,490.22	14,500	14,500	13,750	14,500
6006	FICA	4,618.23	4,755	4,755	4,560	4,755
6007	Group Health	8,499.74	8,330	8,330	8,330	8,160
6008	Retirement	4,755.69	5,445	5,445	5,216	5,439
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	186.73	117	117	178	186
6012	Unemployment Insurance	528.87	529	529	380	397
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	502.32	350	350	350	350
6016	Gasoline	81.18	500	500	500	500
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	231.37	325	325	325	325
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	1,253.88	1,920	1,920	1,920	1,920
6048	Communications	2,990.97	2,400	2,400	2,400	2,400
6049	Postage	0.00	50	50	50	50
6050	Travel	1,916.28	2,000	2,000	2,000	2,000
6053	Freight	0.00	0	0	0	0
6057	Vehicle Insurance	368.23	700	700	700	700
6058	Liability Other Insurance	6.66	8	8	8	8
6059	Bonds	50.00	85	85	85	85
6067	Equipment Maintenance	0.00	148	200	200	200
6069	Equipment Rental	0.00	0	0	3,071	3,071
6078	Education and Training	330.00	500	500	500	500
6082	Contractual Expense	206.71	252	200	200	200
6096	Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	89,093.36	90,570	90,570	90,579	93,402

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2010-2011 Budget

Fund 150 Dept. 619

COMMISSIONERS STAFF PCT 3

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	9,233.59	9,235	0	8,935	9,235
6002	Salaries-Assistants/Deputies	38,401.10	40,069	0	38,921	40,421
6003	Salaries-Employees	14,489.51	15,324	0	14,750	15,500
6006	FICA	4,606.19	4,944	0	4,789	4,984
6007	Group Health	8,499.66	8,330	0	8,330	8,160
6008	Retirement	4,712.06	5,662	0	5,478	5,701
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	186.73	122	0	187	195
6012	Unemployment Insurance	528.79	554	0	403	419
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	788.10	1,300	0	1,300	1,300
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	1,110.22	2,000	0	2,000	2,000
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	1,496.69	750	0	750	750
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	1,200.00	1,600	0	1,600	1,600
6048	Communications	4,679.12	7,100	0	7,100	7,100
6049	Postage	0.00	344	0	344	344
6050	Travel	403.00	2,000	0	2,000	2,000
6055	Printing and Binding	0.00	0	0	0	0
6057	Vehicle Insurance	647.50	1,330	0	1,330	1,330
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	177.50	178	0	178	178
6063	Sewage and Garbage	0.00	0	0	0	0
6067	Equipment Maintenance	0.00	100	0	100	100
6069	Equipment Rental	2,297.33	1,400	0	1,400	1,400
6073	Dues and Memberships	0.00	116	0	116	116
6078	Education and Training	0.00	651	0	651	651
6082	Contractual Expense	0.00	350	0	350	350
	<i>Expenditure Total:</i>	93,457.09	103,459	0	101,012	103,834

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2010-2011 Budget

Fund 150 Dept. 620

COMMISSIONER STAFF PCT 4

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	9,233.04	9,235	9,235	8,935	9,235
6002	Salaries-Assistants/Deputies	38,695.51	38,421	38,421	36,921	38,421
6003	Salaries-Employees	14,489.93	14,500	14,500	13,750	14,500
6005	Extra Help	0.00	0	0	0	0
6006	FICA	4,857.21	4,755	3,827	4,560	4,755
6007	Group Health	8,499.68	8,330	10,000	8,330	8,160
6008	Retirement	4,743.08	5,445	4,124	5,216	5,439
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	186.73	117	141	178	186
6012	Unemployment Insurance	528.84	529	507	380	397
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,676.70	2,340	1,678	2,340	2,340
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	3,210.09	6,800	3,000	4,000	4,000
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	149.78	765	765	765	765
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	1,200.00	1,920	0	1,920	1,920
6048	Communications	3,123.73	3,400	3,400	1,400	1,400
6049	Postage	250.00	250	250	250	250
6050	Travel	505.00	2,500	2,500	2,500	2,500
6055	Printing and Binding	0.00	0	0	0	0
6057	Vehicle Insurance	1,000.56	1,086	1,086	1,086	1,086
6058	Liability Other Insurance	6.66	8	0	8	8
6059	Bonds	0.00	178	0	178	178
6067	Equipment Maintenance	0.00	300	300	0	0
6069	Equipment Rental	2,272.00	1,716	1,716	2,448	2,448
6073	Dues and Memberships	119.00	119	0	119	119
6077	Data Processing	102.07	0	0	0	0
6078	Education and Training	200.00	300	300	300	300
6082	Contractual Expense	0.00	0	0	0	0
	<i>Expenditure Total:</i>	95,049.61	103,014	95,750	95,584	98,407

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2010-2011 Budget

Fund 150 Dept. 621

CONSOLIDATED PRECINTS

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4223	Reimburse - Salaries	0.00	46,592	0	3,669	3,669
4224	Reimburse - Equipment usage	0.00	24,189	0	7,903	7,903
4641	Sale Equip-Patrol Units, etc.	0.00	50,000	0	50,000	50,000
	<i>Revenue Total:</i>	0.00	120,781	0	61,572	61,572
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	39,828.75	39,842	0	38,839	39,842
6003	Salaries-Employees	2,419,226.77	2,534,992	0	2,390,992	2,558,511
6004	Overtime	123,155.51	0	0	0	0
6005	Extra Help	384,857.33	0	0	0	0
6006	FICA	224,109.64	196,975	0	185,882	198,774
6007	Group Health	460,178.67	473,678	0	473,678	466,411
6008	Retirement	190,469.57	225,555	0	212,610	227,356
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	35,455.43	21,300	0	21,300	21,300
6011	Workers Compensation	163,613.93	106,106	0	179,007	190,958
6012	Unemployment Insurance	29,993.16	25,748	0	18,224	19,488
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	39,647.07	31,000	0	42,000	42,000
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	107,276.78	145,000	0	145,000	145,000
6017	Butane	3,153.13	4,300	0	3,300	3,300
6018	Diesel Fuel	338,512.78	428,551	0	480,000	480,000
6019	Lubricants	0.00	0	0	0	0
6022	Drugs Medicine	62.85	1,000	0	1,000	1,000
6023	Cleaning Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	186,242.70	158,000	0	170,000	170,000
6031	Building Supplies	0.00	0	0	0	0
6034	Pipe and Plumbing	0.00	2,000	0	2,000	2,000
6037	Road Materials	2,288,590.51	1,602,973	0	1,698,911	1,242,771
6038	Small Tools and Equipment	3,660.68	4,000	0	4,000	4,000
6040	Audit and Accounting	0.00	0	0	0	0
6045	Professional Services	11,765.16	161,379	0	20,000	20,000
6046	Medical and Dental	414.00	1,500	0	1,500	1,500
6047	Mobile Phones	15,112.56	17,000	0	17,000	17,000
6048	Communications	5,144.02	3,400	0	3,400	3,400
6049	Postage	209.40	500	0	500	500
6050	Travel	507.92	400	0	600	600
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6054	Advertising	1,106.65	200	0	1,200	1,200
6055	Printing and Binding	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2010-2011 Budget

Fund 150 Dept. 621

CONSOLIDATED PRECINTS

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
6056	Property Insurance	33,875.15	32,075	0	1,544	1,544
6057	Vehicle Insurance	62,767.78	46,852	0	46,852	46,852
6058	Liability Other Insurance	38,177.07	24,992	0	24,992	24,992
6059	Bonds	0.00	0	0	0	0
6060	Electricity	22,703.67	21,000	0	21,000	21,000
6061	Natural Gas	0.00	300	0	300	300
6062	Water	7,157.34	5,000	0	5,000	5,000
6063	Sewage and Garbage	64,632.61	68,000	0	65,000	65,000
6064	Building Maintenance	31,182.97	86,818	0	51,000	51,000
6065	Bridge Repair	5,344.02	6,000	0	9,000	9,000
6066	Other Structures	0.00	0	0	0	0
6067	Equipment Maintenance	316,853.67	225,000	0	200,000	200,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	49,770.90	44,673	0	57,673	57,673
6070	INDIRECT COST	0.00	0	0	0	0
6077	Data Processing	0.00	1,000	0	1,000	1,000
6078	Education and Training	1,540.00	2,000	0	1,800	1,800
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	45,566.23	54,787	0	50,000	50,000
6084	Judges	0.00	0	0	0	0
6091	Building Improvements	0.00	2,500	0	2,500	2,500
6097	Debt Retirement	824,575.17	800,000	0	800,000	800,000
6098	Debt Interest	71,702.18	90,000	0	90,000	90,000
6101	Physicians/Non-Emergency	0.00	0	0	0	0
6195	Safety Supplies	10,098.02	12,000	0	12,000	12,000
6196	Safety Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>8,658,241.75</u>	<u>7,708,396</u>	<u>0</u>	<u>7,550,604</u>	<u>7,296,572</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2010-2011 Budget

Fund 150 Dept. 6211

COLONIA PAVING PROJECT

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4223	Reimburse - Salaries	861,848.82	357,756	0	357,756	430,924
4224	Reimburse - Equipment useage	895,245.07	314,765	0	314,765	447,623
	<i>Revenue Total:</i>	1,757,093.89	672,521	0	672,521	878,547
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	36,226.42	0	0	0	0
6003	Salaries-Employees	25,391.38	67,000	0	64,000	67,000
6004	Overtime	18,621.39	100,000	0	100,000	100,000
6005	Extra Help	0.00	150,000	0	150,000	150,000
6006	FICA	5,888.00	24,251	0	24,021	24,404
6007	Group Health	8,958.19	9,800	0	9,800	9,600
6008	Retirement	6,085.92	5,869	0	5,600	6,038
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	274.56	2,406	0	4,087	4,221
6012	Unemployment Insurance	840.41	3,170	0	2,355	2,393
6014	Office Supplies	0.00	0	0	0	0
6069	Equipment Rental	0.00	30,000	0	30,000	30,000
	<i>Expenditure Total:</i>	102,286.27	392,496	0	389,863	393,656

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2010-2011 Budget

Fund 150 Dept. 622

ENGINEERING & RIGHT OF WA

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
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
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	71,251.77	71,274	0	69,774	71,274
6003	Salaries-Employees	388,980.62	395,970	0	382,378	395,878
6004	Overtime	0.00	0	0	0	0
6006	FICA	34,992.87	36,869	0	35,492	36,640
6007	Group Health	54,999.12	53,900	0	53,900	52,800
6008	Retirement	34,928.96	41,185	0	39,563	40,876
6009	Auto Allowance	11,618.37	11,800	0	11,800	11,800
6010	Uniforms	575.41	1,000	0	1,000	1,000
6011	Workers Compensation	5,206.60	1,807	0	2,888	2,988
6012	Unemployment Insurance	4,619.32	4,702	0	3,391	3,504
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	12,229.21	12,600	0	13,500	13,500
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	6,415.88	12,000	0	12,000	12,000
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	2,973.43	2,200	0	2,200	2,200
6031	Building Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	2,500	0	0	0
6045	Professional Services	12,475.68	13,000	0	15,000	15,000
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	1,798.41	3,500	0	3,500	3,500
6048	Communications	17,253.56	22,066	0	22,066	22,066
6049	Postage	1,835.66	2,000	0	2,000	2,000
6050	Travel	329.69	7,200	0	1,700	1,700
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6054	Advertising	7,546.09	5,400	0	5,500	5,500
6055	Printing and Binding	0.00	0	0	0	0
6056	Property Insurance	0.00	7,730	0	7,730	7,730
6057	Vehicle Insurance	1,344.46	2,800	0	2,800	2,800
6058	Liability Other Insurance	36.62	500	0	500	500
6059	Bonds	0.00	0	0	0	0
6064	Building Maintenance	75.00	500	0	500	500
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	1,587.63	1,000	0	1,000	1,000
6068	Real Estate Rental	2,695.00	0	0	0	0
6069	Equipment Rental	13,665.60	12,000	0	14,500	14,500
6070	INDIRECT COST	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2010-2011 Budget

Fund 150 Dept. 622

ENGINEERING & RIGHT OF WA

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
6073	Dues and Memberships	1,107.00	1,595	0	1,360	1,360
6074	Credit Services	0.00	0	0	0	0
6077	Data Processing	1,980.55	2,400	0	2,500	2,500
6078	Education and Training	359.00	3,165	0	500	500
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	154,911.32	117,000	0	120,000	120,000
6084	Judges	0.00	0	0	0	0
6088	Right of Way (R.O.W.)	20,718.03	48,000	0	48,000	48,000
6091	Building Improvements	0.00	0	0	0	0
	<i>Expenditure Total:</i>	868,510.86	897,663	0	877,042	893,616

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2010-2011 Budget

Fund 150 Dept. 623

PLANNING & INSPECTION

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
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>	70,000.00	68,000	0	68,000	68,000
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	150,148.88	208,477	0	205,575	208,477
6003	Salaries-Employees	343,237.50	288,106	0	274,606	288,106
6004	Overtime	0.00	0	0	0	0
6006	FICA	36,501.11	36,869	0	37,040	38,295
6007	Group Health	54,273.56	53,582	0	53,582	52,488
6008	Retirement	37,423.99	43,501	0	42,016	43,451
6009	Auto Allowance	3,938.32	4,000	0	4,000	4,000
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	2,741.43	1,982	0	3,206	3,327
6012	Unemployment Insurance	4,964.18	4,966	0	3,601	3,724
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	5,113.30	6,000	0	6,000	6,000
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	18,724.80	15,000	0	15,000	15,000
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	3,006.80	3,000	0	3,000	3,000
6031	Building Supplies	0.00	0	0	0	0
6045	Professional Services	0.00	0	0	1,000	1,000
6047	Mobile Phones	5,822.16	6,000	0	6,000	6,000
6048	Communications	12.96	500	0	500	500
6049	Postage	43.14	1,000	0	1,000	1,000
6050	Travel	0.00	0	0	1,000	1,000
6054	Advertising	0.00	500	0	500	500
6057	Vehicle Insurance	3,614.92	2,500	0	2,500	2,500
6058	Liability Other Insurance	0.00	0	0	0	0
6073	Dues and Memberships	0.00	700	0	1,000	1,000
6078	Education and Training	0.00	1,000	0	1,000	1,000
6082	Contractual Expense	24,347.71	60,000	0	60,000	60,000
6096	Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	693,914.76	737,683	0	722,126	740,368

CAMERON COUNTY, TEXAS

LAW LIBRARY FUND

APPROVED 2010-2011 BUDGET

CAMERON COUNTY, TEXAS

LAW LIBRARY FUND

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance

For the Fiscal Year Ending September 30, 2011

	2009 Actual	2010 Approved	2010 Year-end Estimate	2011 Recommended	2011 Approved
REVENUES					
Library Fees	\$ 176,443	\$ 185,000	\$ 154,000	\$ 165,000	\$ 165,000
Photocopying	2,350	1,800	120	200	200
Interest Income	1,075	5,000	800	650	650
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	<u>179,868</u>	<u>191,800</u>	<u>154,920</u>	<u>165,850</u>	<u>165,850</u>
OTHER SOURCES (USES)					
Transfer in	0	0	0	0	0
ESTIMATED BEGINNING FUND BALANCE	<u>240,524</u>	<u>253,140</u>	<u>264,499</u>	<u>254,419</u>	<u>254,419</u>
AMOUNT AVAILABLE	420,392	444,940	419,419	420,269	420,269
LESS APPROPRIATIONS:	<u>155,893</u>	<u>191,800</u>	<u>165,000</u>	<u>162,304</u>	<u>165,629</u>
PROJECTED YEAR-END FUND BALANCE	<u>\$ 264,499</u>	<u>\$ 253,140</u>	<u>\$ 254,419</u>	<u>\$ 257,965</u>	<u>\$ 254,640</u>

CAMERON COUNTY, TEXAS
LAW LIBRARY FUND
2010-2011 Budget

Fund 170 Dept. 000

BALANCE SHEET

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	0	0	0	0
4409	Law Library Fees	176,443.00	0	0	0	0
4447	Copy Receipts	0.00	0	0	0	0
4600	Interest Income	0.00	0	0	0	0
4602	Miscellaneous	0.00	0	0	0	0
4676	Donations-Parks	0.00	0	0	0	0
	<i>Revenue Total:</i>	176,443.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6187	Hurricane Expenses	0.00	0			
	<i>Expenditure Total:</i>	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
LAW LIBRARY FUND
2010-2011 Budget

Fund 170 Dept. 650

LAW LIBRARY

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4409	Law Library Fees	0.00	185,000	0	165,000	165,000
4447	Copy Receipts	2,350.37	1,800	0	200	200
4600	Interest Income	1,075.43	5,000	0	650	650
4602	Miscellaneous	0.00	0	0	0	0
	<i>Revenue Total:</i>	3,425.80	191,800	0	165,850	165,850
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0	0	0	0
6002	Salaries-Assistants/Deputies	30,902.55	30,922	31,922	29,422	30,922
6003	Salaries-Employees	22,307.45	22,353	23,353	20,853	22,353
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	3,869.65	4,076	4,076	3,846	4,076
6007	Group Health	9,999.84	10,000	10,000	9,800	9,600
6008	Retirement	4,035.67	4,667	4,044	4,399	4,662
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	295.06	150	217	150	159
6012	Unemployment Insurance	532.06	533	533	377	400
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,376.23	3,500	3,500	3,500	3,500
6031	Building Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	0	0	1,157	1,157
6048	Communications	602.58	600	600	600	600
6049	Postage	29.02	500	500	500	500
6050	Travel	0.00	0	0	0	0
6055	Printing and Binding	0.00	0	0	0	0
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	0.00	0	0	0	0
6061	Natural Gas	0.00	0	0	0	0
6067	Equipment Maintenance	0.00	0	0	0	0
6069	Equipment Rental	1,104.52	1,200	1,200	1,200	1,200
6073	Dues and Memberships	0.00	0	0	0	0
6077	Data Processing	440.45	1,500	1,500	1,500	1,500
6078	Education and Training	0.00	0	0	0	0
6079	Legal Books, Publications	80,397.47	85,000	0	85,000	85,000
6087	Miscellaneous	0.00	0	0	0	0
6096	Equipment	0.00	26,799	0	0	0
6187	Hurricane Expenses	0.00	0			
	<i>Expenditure Total:</i>	155,892.55	191,800	81,445	162,304	165,629

CAMERON COUNTY, TEXAS

EMPLOYEE BENEFITS FUND

APPROVED 2010-2011 BUDGET

CAMERON COUNTY, TEXAS
EMPLOYEE BENEFITS FUND

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ending September 30, 2011

	2009	2010	2010	2011	2011
	Actual	Approved	Year-end Estimate	Recommended	Approved
REVENUES					
Employee Premiums	\$ 8,958,266	\$ 8,327,400	\$ 8,592,473	\$ 8,598,000	\$ 8,598,000
Cobra Premiums	17,804	45,000	13,200	10,000	10,000
Other Revenues	0	0			0
Interest Revenues	25,707	29,000	10,000	6,000	6,000
Miscellaneous	50,287	0	1,800	0	0
TOTAL REVENUES	<u>9,052,063</u>	<u>8,401,400</u>	<u>8,617,473</u>	<u>8,614,000</u>	<u>8,614,000</u>
ESTIMATED BEGINNING FUND BALANCE	<u>2,049,683</u>	<u>3,490,687</u>	<u>3,628,776</u>	<u>3,628,776</u>	<u>3,628,776</u>
AMOUNT AVAILABLE	11,101,746	11,892,087	12,246,249	12,242,776	12,242,776
LESS APPROPRIATIONS:	<u>7,472,970</u>	<u>8,213,737</u>	<u>8,617,473</u>	<u>8,614,000</u>	<u>8,599,391</u>
PROJECTED YEAR-END FUND BALANCE	<u>\$ 3,628,776</u>	<u>\$ 3,678,350</u>	<u>\$ 3,628,776</u>	<u>\$ 3,628,776</u>	<u>\$ 3,643,385</u>

CAMERON COUNTY, TEXAS
HEALTH TRUST
2010-2011 Budget

Fund 300 Dept. 402

HUMAN RESOURCES

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	65,108.97	65,035	65,035	63,315	48,091
6003	Salaries-Employees	46,526.82	46,021	46,021	43,021	46,022
6004	Overtime	0.00	0	0	0	0
6006	FICA	8,266.96	8,496	8,496	8,135	7,200
6007	Group Health	15,342.78	15,735	15,735	15,240	14,986
6008	Retirement	8,475.70	9,729	9,729	9,304	8,235
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	334.09	210	210	317	281
6012	Unemployment Insurance	1,111.22	1,111	1,111	798	706
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,257.10	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	624.00	750	750	750	750
6069	Equipment Rental	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>147,047.64</u>	<u>148,737</u>	<u>148,737</u>	<u>142,530</u>	<u>127,921</u>

CAMERON COUNTY, TEXAS
HEALTH TRUST
2010-2011 Budget

Fund 300 Dept. 409

GENERAL ADMINISTRATION

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4321	Health Ins Premiums	8,958,266.20	8,327,400	0	8,598,000	8,598,000
4322	Cobra Premiums	17,803.66	45,000	0	10,000	10,000
4323	DEPENDENT PREMIUMS	0.00	0	0	0	0
4600	Interest Income	25,706.56	29,000	0	6,000	6,000
4602	Miscellaneous	50,286.68	0	0	0	0
	<i>Revenue Total:</i>	<u>9,052,063.10</u>	<u>8,401,400</u>	<u>0</u>	<u>8,614,000</u>	<u>8,614,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6009	Auto Allowance	0.00	0	0	0	0
6045	Professional Services	6,000.00	15,000	0	15,000	15,000
6046	Medical and Dental	5,937,073.30	6,600,000	0	6,996,470	6,996,470
6048	Communications	0.00	0	0	0	0
6082	Contractual Expense	1,382,665.75	1,450,000	0	1,460,000	1,460,000
6187	Hurricane Expenses	0.00	0			
	<i>Expenditure Total:</i>	<u>7,325,739.05</u>	<u>8,065,000</u>	<u>0</u>	<u>8,471,470</u>	<u>8,471,470</u>

CAMERON COUNTY, TEXAS

DEBT SERVICE FUNDS

APPROVED 2010-2011 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, 2011

Fund 610

	2009	2010	2010	2011	2011
	Actual	Approved	Year-end Estimate	Recommended	Approved
REVENUES					
Current Taxes-Limited	\$ 705,826	\$ 637,243	\$ 637,243	\$ 407,592	\$ 407,592
Delinquent Taxes	25,011	31,620	31,620	14,364	14,364
Supplementals	0	0	0	0	0
Penalty and Interest - Limited	20,422	20,859	20,859	10,305	10,305
ESTIMATED TAX REVENUES	<u>751,259</u>	<u>689,722</u>	<u>689,722</u>	<u>432,261</u>	<u>432,261</u>
Less:					
Discounts-Limited	(14,178)	(11,211)	(11,211)	(7,171)	(7,171)
Commissions-Limited	(7,462)	(6,785)	(6,785)	(4,251)	(4,251)
Errors and Adjustments	(3,129)	0	0	0	0
TOTAL DEDUCTIONS	<u>(24,768)</u>	<u>(17,996)</u>	<u>(17,996)</u>	<u>(11,422)</u>	<u>(11,422)</u>
Net Tax Revenue	726,490	671,726	671,726	420,839	420,839
Interest on Investments	<u>18,805</u>	<u>10,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
Total Revenue	<u>745,295</u>	<u>681,726</u>	<u>673,726</u>	<u>422,839</u>	<u>422,839</u>
Debt Service Requirements:					
Redemption of Serial Bonds	500,000	405,000	405,000	195,000	195,000
Interest Coupons	236,569	237,644	237,644	223,831	223,831
Fiscal Agent Fees	<u>1,750</u>	<u>850</u>	<u>850</u>	<u>1,350</u>	<u>1,350</u>
Total Debt Service requirements	<u>738,319</u>	<u>643,494</u>	<u>643,494</u>	<u>420,181</u>	<u>420,181</u>
Excess of Revenues Over (Under) Expen	6,976	38,232	30,232	2,658	2,658
BEGINNING FUND BALANCE (Oct 1)	<u>482,180</u>	<u>483,605</u>	<u>489,156</u>	<u>519,388</u>	<u>519,388</u>
ENDING FUND BALANCE (Sept.30)	<u>\$ 489,156</u>	<u>\$ 521,837</u>	<u>\$ 519,388</u>	<u>\$ 522,046</u>	<u>\$ 522,046</u>

CAMERON COUNTY, TEXAS
I & S UNLIMITED TAX REV B
2010-2011 Budget

Fund 610 Dept. 000

BALANCE SHEET

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4101	Current Advalorem Taxes	0.00	0	0	0	0
4102	Delinquent Advalorem Taxes	0.00	0	0	0	0
4104	Current Taxes Other	0.00	0	0	0	0
4105	Deliquent Tax Revenue Other	0.00	0	0	0	0
4106	Supplemental Revenue Other	0.00	0	0	0	0
4107	Discounts Other	0.00	0	0	0	0
4108	Commissions Other	0.00	0	0	0	0
4109	Errors & Adjustments Other	0.00	0	0	0	0
4110	Penalty & Interesst Other	0.00	0	0	0	0
4151	Discounts	0.00	0	0	0	0
4152	Commissions	0.00	0	0	0	0
4153	Errors and Adjustments	0.00	0	0	0	0
4159	Penalties and Interest	0.00	0	0	0	0
4300	State Revenue	0.00	0	0	0	0
4600	Interest Income	18,804.53	10,000	0	2,000	2,000
	<i>Revenue Total:</i>	18,804.53	10,000	0	2,000	2,000
<u>EXPENDITURE ACCOUNTS</u>						
6106	Skilled Nursing Care	0.00	0	0	0	0
6187	Hurricane Expenses	0.00	0			
	<i>Expenditure Total:</i>	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
I & S UNLIMITED TAX REV B
2010-2011 Budget

Fund 610 Dept. 400

GENERAL REVENUE

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4101	Current Advalorem Taxes	705,826.00	637,243	0	407,592	407,592
4102	Delinquent Advalorem Taxes	24,877.50	31,620	0	14,364	14,364
4103	Supplemental	0.00	0	0	0	0
4105	Deliquent Tax Revenue Other	133.03	0	0	0	0
4107	Discounts Other	0.00	0	0	-7,171	-7,171
4108	Commissions Other	-3.96	0	0	-4,251	-4,251
4109	Errors & Adjustments Other	34.16	0	0	0	0
4110	Penalty & Interest Other	232.47	20,859	0	10,305	10,305
4151	Discounts	-14,178.00	-11,211	0	0	0
4152	Commissions	-7,457.76	-6,785	0	0	0
4153	Errors and Adjustments	-3,162.78	0	0	0	0
4159	Penalties and Interest	20,189.55	0	0	0	0
	<i>Revenue Total:</i>	726,490.21	671,726	0	420,839	420,839
<u>EXPENDITURE ACCOUNTS</u>						
6187	Hurricane Expenses	0.00	0			
	<i>Expenditure Total:</i>	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
I & S UNLIMITED TAX REV B
2010-2011 Budget

Fund 610 Dept. 732

1994 UNLIMITED TAX ROAD B

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	195,000.00	0	0	0	0
6098	Debt Interest	5,362.50	0	0	0	0
6099	Fiscal Agent Fees	500.00	0	0	0	0
	<i>Expenditure Total:</i>	200,862.50	0	0	0	0

CAMERON COUNTY, TEXAS
I & S UNLIMITED TAX REV B
2010-2011 Budget

Fund 610 Dept. 733

1995 UNLIMITED TAX ROAD B

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	205,000.00	220,000	0	0	0
6098	Debt Interest	16,125.00	5,500	0	0	0
6099	Fiscal Agent Fees	1,000.00	0	0	0	0
6187	Hurricane Expenses	0.00	0			
	<i>Expenditure Total:</i>	222,125.00	225,500	0	0	0

CAMERON COUNTY, TEXAS
I & S UNLIMITED TAX REV B
2010-2011 Budget

Fund 610 Dept. 734

2002 ROAD BONDS

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	40,000.00	45,000	0	45,000	45,000
6098	Debt Interest	37,235.00	35,191	0	33,189	33,189
6099	Fiscal Agent Fees	350.00	350	0	350	350
6187	Hurricane Expenses	0.00	0			
	<i>Expenditure Total:</i>	77,585.00	80,541	0	78,539	78,539

CAMERON COUNTY, TEXAS
I & S UNLIMITED TAX REV B
2010-2011 Budget

Fund 610 Dept. 735

2005 ROAD BONDS

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	60,000.00	60,000	0	65,000	65,000
6098	Debt Interest	55,806.26	53,706	0	51,519	51,519
6099	Fiscal Agent Fees	900.00	500	0	500	500
6187	Hurricane Expenses	0.00	0			
	<i>Expenditure Total:</i>	116,706.26	114,206	0	117,019	117,019

CAMERON COUNTY, TEXAS
I & S UNLIMITED TAX REV B
2010-2011 Budget

Fund 610 Dept. 736

2008 ROAD BONDS

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6096	Equipment	0.00	0	0	0	0
6097	Debt Retirement	0.00	80,000	0	85,000	85,000
6098	Debt Interest	121,039.63	143,247	0	139,123	139,123
6099	Fiscal Agent Fees	0.00	500	0	500	500
6187	Hurricane Expenses	0.00	0			
	<i>Expenditure Total:</i>	121,039.63	223,747	0	224,623	224,623

CAMERON COUNTY, TEXAS
LIMITED TAX REVENUE BONDS

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ending September 30, 2011

Fund 630

	2009 Actual	2010 Approved	2010 Year-end Estimate	2011 Recommended	2011 Approved
REVENUES					
Current Taxes-Limited	\$ 5,067,682	\$ 5,401,928	\$ 5,401,928	\$ 5,027,898	\$ 5,027,898
Delinquent Taxes	235,418	241,595	241,595	192,232	192,232
Penalty and Interest - Limited	164,937	161,680	161,680	138,902	138,902
ESTIMATED TAX REVENUES	<u>5,468,037</u>	<u>5,805,203</u>	<u>5,805,203</u>	<u>5,359,032</u>	<u>5,359,032</u>
Less:					
Discounts-Limited	(100,741)	(95,033)	(95,033)	(88,454)	(88,454)
Commissions-Limited	(53,893)	(57,101)	(57,101)	(52,676)	(52,676)
Errors and Adjustments	(24,873)	0	0	0	0
TOTAL DEDUCTIONS	<u>(179,507)</u>	<u>(152,134)</u>	<u>(152,134)</u>	<u>(141,130)</u>	<u>(141,130)</u>
Net Tax Revenue	5,288,530	5,653,069	5,653,069	5,217,902	5,217,902
Interest on Investments	1,062,494	50,000	7,000	7,000	7,000
Total Revenue	<u>6,351,024</u>	<u>5,703,069</u>	<u>5,660,069</u>	<u>5,224,902</u>	<u>5,224,902</u>
Debt Service Requirements:					
Lease/Equipment Purchases	1,644,207	1,836,582	1,836,582	1,500,000	1,500,000
Redemption of Serial Bonds	3,375,000	4,065,000	4,065,000	3,685,000	3,685,000
Interest Coupons	2,917,872	2,912,575	2,912,575	2,735,808	2,735,808
Fiscal Agent Fees	3,050	2,950	2,950	2,300	2,300
Bond Issuance Costs	0	0	0	0	0
Interest Other	0	0	0	0	0
Total Debt Service requirements	<u>7,940,129</u>	<u>8,817,107</u>	<u>8,817,107</u>	<u>7,923,108</u>	<u>7,923,108</u>
OTHER FINANCING SOURCES(USES)					
Operating transfers in	563,690	3,164,389	3,164,389	2,769,381	2,769,381
Other Financing Sources					
Bond Premium					
Refunding Bond issued					
Payment to refunded bond escrow agent					
Bond Issuance	9,100,000	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>9,663,690</u>	<u>3,164,389</u>	<u>3,164,389</u>	<u>2,769,381</u>	<u>2,769,381</u>
Excess of Revenues Over (Under) Expenditure	8,074,585	50,691	50,691	71,175	71,175
BEGINNING FUND BALANCE (Oct 1)	<u>14,913,546</u>	<u>15,325,090</u>	<u>22,988,131</u>	<u>23,038,822</u>	<u>23,038,822</u>
ENDING FUND BALANCE (Sept.30)	<u>\$22,988,131</u>	<u>\$15,375,781</u>	<u>\$23,038,822</u>	<u>\$23,109,997</u>	<u>\$23,109,997</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2010-2011 Budget

Fund 630 Dept. 000

BALANCE SHEET

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4101	Current Advalorem Taxes	0.00	0	0	0	0
4102	Delinquent Advalorem Taxes	0.00	0	0	0	0
4103	Supplemental	0.00	0	0	0	0
4104	Current Taxes Other	0.00	0	0	0	0
4105	Delinquent Tax Revenue Other	0.00	0	0	0	0
4106	Supplemental Revenue Other	0.00	0	0	0	0
4107	Discounts Other	0.00	0	0	0	0
4108	Commissions Other	0.00	0	0	0	0
4109	Errors & Adjustments Other	0.00	0	0	0	0
4110	Penalty & Interest Other	0.00	0	0	0	0
4151	Discounts	0.00	0	0	0	0
4152	Commissions	0.00	0	0	0	0
4153	Errors and Adjustments	0.00	0	0	0	0
4159	Penalties and Interest	0.00	0	0	0	0
4600	Interest Income	1,062,493.95	50,000	0	7,000	7,000
	<i>Revenue Total:</i>	<u>1,062,493.95</u>	<u>50,000</u>	<u>0</u>	<u>7,000</u>	<u>7,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6187	Hurricane Expenses	0.00	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 LIMITED TAX REV BON
2010-2011 Budget

Fund 630 Dept. 400

GENERAL REVENUE

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4101	Current Advalorem Taxes	3,311,487.77	3,633,100	0	3,598,673	3,598,673
4102	Delinquent Advalorem Taxes	175,054.95	176,568	0	111,413	111,413
4103	Supplemental	0.00	0	0	0	0
4104	Current Taxes Other	1,756,194.55	1,768,828	0	1,429,225	1,429,225
4105	Deliquent Tax Revenue Other	60,362.83	65,027	0	80,819	80,819
4107	Discounts Other	-34,910.85	-31,118	0	-63,310	-63,310
4108	Commissions Other	-18,331.29	-18,551	0	-37,336	-37,336
4109	Errors & Adjustments Other	-5,993.83	0	0	0	0
4110	Penalty & Interesst Other	47,674.26	109,287	0	86,785	86,785
4151	Discounts	-65,830.44	-63,915	0	-25,144	-25,144
4152	Commissions	-35,561.99	-38,550	0	-15,340	-15,340
4153	Errors and Adjustments	-18,878.70	0	0	0	0
4159	Penalties and Interest	117,262.65	52,393	0	52,117	52,117
4600	Interest Income	0.00	0	0	0	0
	Revenue Total:	<u>5,288,529.91</u>	<u>5,653,069</u>	<u>0</u>	<u>5,217,902</u>	<u>5,217,902</u>
<u>EXPENDITURE ACCOUNTS</u>						
6187	Hurricane Expenses	0.00	0			
	Expenditure Total:	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2010-2011 Budget

Fund 630 Dept. 729

CO'S,SERIES2008

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	0.00	505,000	0	530,000	530,000
6098	Debt Interest	750,740.66	888,263	0	862,389	862,389
6099	Fiscal Agent Fees	0.00	350	0	350	350
6187	Hurricane Expenses	0.00	0			
	<i>Expenditure Total:</i>	750,740.66	1,393,613	0	1,392,739	1,392,739

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2010-2011 Budget

Fund 630 Dept. 730

CO'S, SERIES 2004

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6067	Equipment Maintenance	0.00	0	0	0	0
6096	Equipment	0.00	0	0	0	0
6097	Debt Retirement	165,000.00	170,000	0	180,000	180,000
6098	Debt Interest	131,920.63	127,205	0	121,505	121,505
6099	Fiscal Agent Fees	300.00	300	0	300	300
6187	Hurricane Expenses	0.00	0			
	<i>Expenditure Total:</i>	297,220.63	297,505	0	301,805	301,805

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2010-2011 Budget

Fund 630 Dept. 741

2002 C.O.'S

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	300,000.00	315,000	0	330,000	330,000
6098	Debt Interest	263,390.00	251,390	0	238,325	238,325
6099	Fiscal Agent Fees	350.00	350	0	350	350
6187	Hurricane Expenses	0.00	0			
	<i>Expenditure Total:</i>	563,740.00	566,740	0	568,675	568,675

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2010-2011 Budget

Fund 630 Dept. 742

2004 REFUNDING BONDS

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	330,000.00	190,000	0	0	0
6098	Debt Interest	9,990.00	2,850	0	0	0
6099	Fiscal Agent Fees	300.00	300	0	0	0
6187	Hurricane Expenses	0.00	0			
	<i>Expenditure Total:</i>	340,290.00	193,150	0	0	0

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2010-2011 Budget

Fund 630 Dept. 743

2000 C.O.'S

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	1,045,000.00	1,095,000	0	0	0
6098	Debt Interest	77,378.75	26,280	0	0	0
6099	Fiscal Agent Fees	350.00	350	0	0	0
6187	Hurricane Expenses	0.00	0			
	Expenditure Total:	1,122,728.75	1,121,630	0	0	0

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2010-2011 Budget

Fund 630 Dept. 744

2007 C.O.'S

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	165,000.00	165,000	0	175,000	175,000
6098	Debt Interest	326,991.26	320,391	0	313,592	313,592
6099	Fiscal Agent Fees	450.00	450	0	450	450
6187	Hurricane Expenses	0.00	0			
	<i>Expenditure Total:</i>	492,441.26	485,841	0	489,042	489,042

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2010-2011 Budget

Fund 630 Dept. 747

LEASED EQUIPMENT PURCHASE

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6067	Equipment Maintenance	0.00	0	0	0	0
6096	Equipment	0.00	0	0	0	0
6097	Debt Retirement	1,581,619.47	1,726,572	0	1,500,000	1,500,000
6098	Debt Interest	62,589.39	110,010	0	0	0
6099	Fiscal Agent Fees	0.00	0	0	0	0
6187	Hurricane Expenses	0.00	0			
	<i>Expenditure Total:</i>	1,644,208.86	1,836,582	0	1,500,000	1,500,000

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2010-2011 Budget

Fund 630 Dept. 748

2005 REFUNDING BONDS

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	875,000.00	1,220,000	0	2,015,000	2,015,000
6098	Debt Interest	890,100.00	844,287	0	763,413	763,413
6099	Fiscal Agent Fees	900.00	450	0	450	450
6187	Hurricane Expenses	0.00	0			
	Expenditure Total:	1,766,000.00	2,064,737	0	2,778,863	2,778,863

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2010-2011 Budget

Fund 630 Dept. 749

2005 C.O.'S

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	495,000.00	405,000	0	455,000	455,000
6098	Debt Interest	467,359.38	451,919	0	436,584	436,584
6099	Fiscal Agent Fees	400.00	400	0	400	400
6187	Hurricane Expenses	0.00	0			
	<i>Expenditure Total:</i>	962,759.38	857,319	0	891,984	891,984



CAMERON COUNTY, TEXAS

INTERNATIONAL TOLL BRIDGE SYSTEM FUND

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

APPROVED 2010-2011 BUDGET

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

Statement of Revenues, Expenditures and Changes in Fund Balance
2010-2011 Budget

	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
REVENUES				
0000-4451 Tolls	\$ 13,740,246	\$ 14,461,752	\$ 13,671,752	\$ 15,274,002
0000-4600 Interest	364,683	101,000	101,000	101,000
0000-4602 Other	-	-	-	-
0000-4614 Lease Revenue	477,162	403,500	403,500	403,500
TOTAL REVENUE	<u>14,582,091</u>	<u>14,966,252</u>	<u>14,176,252</u>	<u>15,778,502</u>
APPROPRIATIONS- Operations	(4,225,049)	(4,891,822)	(4,729,482)	(4,877,800)
Depreciation**	(1,102,744)	-	-	-
Total Operating Expenses	<u>(5,327,793)</u>	<u>(4,891,822)</u>	<u>(4,729,482)</u>	<u>(4,877,800)</u>
REVENUES OVER (UNDER) APPROPRIATIONS	<u>9,254,298</u>	<u>10,074,430</u>	<u>9,446,770</u>	<u>10,900,702</u>
OTHER SOURCES (USES)				
000-0000 Transfers to Other Governments	(1,546,594)	(1,696,232)	(1,651,319)	(2,002,460)
0100-6700 Transfer out - General Fund	(5,281,451)	(5,699,200)	(5,515,112)	(6,617,903)
0630-6700 Transfer out - Debt Service	(2,287,666)	(2,678,998)	(2,280,339)	(2,280,339)
TOTAL OTHER SOURCES (USES)	<u>(9,115,711)</u>	<u>(10,074,430)</u>	<u>(9,446,770)</u>	<u>(10,900,702)</u>
CHANGE IN Net Assets	138,587	-	-	-
BEGINNING Net Assets	10,982,457	10,982,457	11,087,774	11,087,774
Prior period Adjustment				
ENDING Net Assets	<u>\$ 11,121,044</u>	<u>\$ 10,982,457</u>	<u>\$ 11,087,774</u>	<u>\$ 11,087,774</u>

CAMERON COUNTY, TEXAS
INTERNATIONAL TOLL BRIDGE SYSTEM

VETERANS INTERNATIONAL TOLL BRIDGE

Statement of Revenues, Expenditures and Changes in Fund Net Assets

2010-2011 Budget

	<u>2009 Actual</u>	<u>2010 Ammended</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
REVENUES				
6100-4451 Tolls	\$ 6,305,976	\$ 6,476,424	\$ 6,326,424	\$ 6,868,724
0000-4600 Interest	233,709	58,000	58,000	58,000
0000-4602 Other	-	-	-	-
0000-4614 Lease Revenue	183,982	175,000	175,000	175,000
TOTAL REVENUE	<u>6,723,667</u>	<u>6,709,424</u>	<u>6,559,424</u>	<u>7,101,724</u>
APPROPRIATIONS- Operations	(1,881,104)	(2,905,639)	(2,832,287)	(2,899,906)
Depreciation**	(750,372)	-	-	-
Total Operating Expenses	<u>(2,631,476)</u>	<u>(2,905,639)</u>	<u>(2,832,287)</u>	<u>(2,899,906)</u>
REVENUES OVER (UNDER) APPROPRIATIONS	<u>4,092,191</u>	<u>3,803,785</u>	<u>3,727,137</u>	<u>4,201,818</u>
OTHER SOURCES (USES)				
0000-6070 Interlocal Agreement	(1,243,110)	(1,231,886)	(1,190,350)	(1,456,691)
0100-6700 Transfer out - General Fund	(1,243,111)	(1,464,887)	(1,423,350)	(1,631,690)
0630-6700 Transfer out - Debt Service	(1,288,763)	(1,107,012)	(1,113,437)	(1,113,437)
TOTAL OTHER SOURCES (USES)	<u>(3,774,984)</u>	<u>(3,803,785)</u>	<u>(3,727,137)</u>	<u>(4,201,818)</u>
CHANGE IN NET ASSETS	317,207	-	-	-
BEGINNING NET ASSETS	2,188,506	2,188,506	2,391,199	2,391,199
	(114,514)	-	-	-
ENDING NET ASSETS	<u>\$ 2,391,199</u>	<u>\$ 2,188,506</u>	<u>\$ 2,391,199</u>	<u>\$ 2,391,199</u>

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2010-2011 Budget

Fund 740 Dept. 000

BALANCE SHEET

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4451	Tolls - Entrance Fees	0.00	0	0	0	0
4600	Interest Income	0.00	0	0	0	0
4601	Vending Machine Commissions	0.00	0	0	0	0
4614	Land Rental	0.00	0	0	0	0
4640	Sale of Surplus	0.00	0	0	0	0
4841	Concessions Leases	0.00	0	0	0	0
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6070	INDIRECT COST	1,243,110.00	1,231,886	0	1,190,350	1,456,691
6187	Hurricane Expenses	0.00	0			
	<i>Expenditure Total:</i>	1,243,110.00	1,231,886	0	1,190,350	1,456,691

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2010-2011 Budget

Fund 740 Dept. 562

SHERIFF - AUTO THEFT DETA

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	249,497.79	250,011	255,011	243,011	255,011
6004	Overtime	260.24	0	0	0	0
6006	FICA	18,609.85	19,508	19,508	18,590	19,508
6007	Group Health	37,118.36	40,000	40,000	39,200	38,400
6008	Retirement	19,020.74	22,202	22,202	21,127	22,177
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	1,889.90	160	2,000	2,000	2,000
6011	Workers Compensation	8,985.59	6,198	6,198	9,710	10,193
6012	Unemployment Insurance	2,546.72	2,535	2,535	1,811	1,901
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	0.00	0	0	0	0
6016	Gasoline	6,200.00	13,040	6,200	6,200	6,200
6020	Tires and Tubes	0.00	0	0	0	0
6028	Camera and Police Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	0.00	648	648	648	648
6038	Small Tools and Equipment	0.00	0	0	0	0
6048	Communications	0.00	0	0	0	0
6057	Vehicle Insurance	5,042.14	2,188	2,188	2,188	2,188
6058	Liability Other Insurance	0.00	0	0	0	0
6067	Equipment Maintenance	0.00	0	0	0	0
6096	Equipment	0.00	0	0	0	0
6187	Hurricane Expenses	0.00	0			
	Expenditure Total:	<u>349,171.33</u>	<u>356,490</u>	<u>356,490</u>	<u>344,485</u>	<u>358,226</u>

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2010-2011 Budget

Fund 740 Dept. 610

TOLL BRIDGE OPERATIONS

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	12,000.00	0	0	0	0
4360	Miscellaneous Revenue	0.00	0	0	0	0
4380	Financing Proceeds	0.00	0	0	0	0
4451	Tolls - Entrance Fees	6,305,976.44	6,476,424	0	6,326,424	6,868,724
4461	Audit Fees	0.00	0	0	0	0
4600	Interest Income	208,772.02	58,000	0	58,000	58,000
4614	Land Rental	0.00	0	0	0	0
4640	Sale of Surplus	13.28	0	0	0	0
4841	Concessions Leases	175,000.08	175,000	0	175,000	175,000
	<i>Revenue Total:</i>	6,701,761.82	6,709,424	0	6,559,424	7,101,724
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0	0	0	0
6002	Salaries-Assistants/Deputies	66,032.18	64,738	0	63,982	64,738
6003	Salaries-Employees	731,081.52	703,346	0	657,089	703,346
6004	Overtime	36,803.89	40,000	0	40,000	40,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	61,656.23	61,818	0	58,222	61,818
6007	Group Health	155,257.35	156,710	0	153,576	150,442
6008	Retirement	63,253.69	70,788	0	66,594	70,707
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	10,464.15	18,700	0	18,700	18,700
6011	Workers Compensation	26,604.69	16,753	0	27,716	29,653
6012	Unemployment Insurance	8,092.02	8,081	0	5,708	6,061
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	23,643.74	23,839	0	23,839	23,839
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	12,281.70	24,000	0	24,000	24,000
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	56.78	500	0	500	500
6019	Lubricants	0.00	0	0	0	0
6020	Tires and Tubes	0.00	0	0	0	0
6021	Agriculture	0.00	0	0	0	0
6022	Drugs Medicine	0.00	1,000	0	1,000	1,000
6023	Cleaning Supplies	0.00	0	0	0	0
6024	Animal Feed	0.00	0	0	0	0
6025	Food-Human	0.00	0	0	0	0
6026	Household Supplies	0.00	0	0	0	0
6027	Clothing	0.00	0	0	0	0
6028	Camera and Police Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	1,103.72	1,600	0	1,600	1,600

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2010-2011 Budget

Fund 740 Dept. 610

TOLL BRIDGE OPERATIONS

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
6031	Building Supplies	0.00	0	0	0	0
6032	Paint and Supplies	0.00	0	0	0	0
6033	Contingencies	0.00	0	0	0	0
6034	Pipe and Plumbing	0.00	0	0	0	0
6035	Electrical	0.00	0	0	0	0
6036	Miscellaneous Repairs	0.00	0	0	0	0
6037	Road Materials	0.00	0	0	0	0
6038	Small Tools and Equipment	4,967.00	7,000	0	7,000	7,000
6040	Audit and Accounting	5,000.00	6,000	0	16,947	16,947
6042	Engineering	0.00	0	0	0	0
6043	Legal	0.00	0	0	0	0
6044	Appointed Attorneys	0.00	0	0	0	0
6045	Professional Services	17,495.52	25,000	0	25,000	25,000
6046	Medical and Dental	96.37	0	0	0	0
6047	Mobile Phones	1,627.25	2,000	0	2,000	2,000
6048	Communications	4,016.87	8,000	0	8,000	8,000
6049	Postage	2,561.51	2,500	0	2,500	2,500
6050	Travel	9,000.00	9,000	0	9,000	9,000
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6054	Advertising	0.00	1,000	0	1,000	1,000
6055	Printing and Binding	0.00	0	0	0	0
6056	Property Insurance	54,307.62	45,123	0	10,000	10,000
6057	Vehicle Insurance	1,833.42	2,500	0	2,500	2,500
6058	Liability Other Insurance	24,562.30	24,602	0	24,602	24,602
6059	Bonds	0.00	0	0	0	0
6060	Electricity	25,381.63	29,000	0	29,000	29,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	3,218.54	3,500	0	3,500	3,500
6063	Sewage and Garbage	5,075.06	5,000	0	5,000	5,000
6064	Building Maintenance	4,339.43	6,500	0	8,000	8,000
6065	Bridge Repair	0.00	0	0	0	0
6066	Other Structures	0.00	0	0	0	0
6067	Equipment Maintenance	20,547.54	22,500	0	21,000	21,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	3,954.88	5,000	0	5,000	5,000
6070	INDIRECT COST	0.00	0	0	0	0
6071	Court Costs and Transcripts	0.00	0	0	0	0
6073	Dues and Memberships	12,500.00	15,000	0	15,000	15,000
6077	Data Processing	2,105.56	2,500	0	2,500	2,500
6078	Education and Training	550.00	750	0	750	750
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	12,143.82	7,000	0	7,000	7,000

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2010-2011 Budget

Fund 740 Dept. 610

TOLL BRIDGE OPERATIONS

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
6084	Judges	0.00	0	0	0	0
6085	Juror's Fees	0.00	0	0	0	0
6086	Juror's Expense	0.00	0	0	0	0
6087	Miscellaneous	0.00	0	0	0	0
6088	Right of Way (R.O.W.)	0.00	0	0	0	0
6091	Building Improvements	0.00	3,500	0	3,500	3,500
6096	Equipment	0.00	12,824	0	25,000	25,000
6097	Debt Retirement	0.00	755,000	0	755,000	755,000
6098	Debt Interest	1,037,941.13	353,477	0	353,477	353,477
6099	Fiscal Agent Fees	710.40	1,000	0	1,000	1,000
6101	Physicians/Non-Emergency	0.00	0	0	0	0
6102	Prescriptions	0.00	0	0	0	0
6187	Hurricane Expenses	0.00	0			
6195	Safety Supplies	483.50	2,000	0	2,000	2,000
6196	Safety Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>2,450,751.01</u>	<u>2,549,149</u>	<u>0</u>	<u>2,487,802</u>	<u>2,541,680</u>

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

Statement of Revenues, Expenditures and Changes in Fund Net Assets
2010-2011 Budget

	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
REVENUES				
6100-4451 Tolls	\$ 2,152,473	\$ 2,367,481	\$ 2,067,481	\$ 2,264,681
0000-4600 Interest	40,522	13,000	13,000	13,000
0000-4602 Other	-	-	-	-
0000-4614 Lease Revenue	89,332	48,500	48,500	48,500
0000-4300 State Revenue	210,376	-	-	-
TOTAL REVENUE	<u>2,492,703</u>	<u>2,428,981</u>	<u>2,128,981</u>	<u>2,326,181</u>
APPROPRIATIONS- Operations	(988,817)	(729,351)	(695,872)	(723,471)
Depreciation**	(307,770)	-	-	-
Total Operating Expenses	<u>(1,296,587)</u>	<u>(729,351)</u>	<u>(695,872)</u>	<u>(723,471)</u>
REVENUES OVER (UNDER) APPROPRIATIONS	<u>1,196,116</u>	<u>1,699,630</u>	<u>1,433,109</u>	<u>1,602,710</u>
OTHER SOURCES (USES)				
0000-6070 Interlocal Agreement	(303,484)	(464,346)	(460,969)	(545,769)
0100-6700 Transfer out - General Fund	(303,484)	(464,346)	(460,969)	(545,770)
0630-6700 Transfer out - Debt Service	(408,462)	(770,938)	(511,171)	(511,171)
TOTAL OTHER SOURCES (USES)	<u>(1,015,430)</u>	<u>(1,699,630)</u>	<u>(1,433,109)</u>	<u>(1,602,710)</u>
CHANGE IN NET ASSETS	180,686	-	-	-
BEGINNING NET ASSETS	244,904	244,904	381,734	381,734
	(43,856)	-	-	-
ENDING NET ASSETS	<u>\$ 381,734</u>	<u>\$ 244,904</u>	<u>\$ 381,734</u>	<u>\$ 381,734</u>

CAMERON COUNTY, TEXAS
FREE TRADE BRIDGE - OPERA
2010-2011 Budget

Fund 770 Dept. 000

BALANCE SHEET

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4451	Tolls - Entrance Fees	0.00	0	0	0	0
4600	Interest Income	0.00	0	0	0	0
4841	Concessions Leases	0.00	0	0	0	0
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6070	INDIRECT COST	303,484.00	464,346	0	460,969	545,770
6187	Hurricane Expenses	0.00	0			
	<i>Expenditure Total:</i>	303,484.00	464,346	0	460,969	545,770

CAMERON COUNTY, TEXAS
FREE TRADE BRIDGE - OPERA
2010-2011 Budget

Fund 770 Dept. 610

TOLL BRIDGE OPERATIONS

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4380	Financing Proceeds	0.00	0	0	0	0
4451	Tolls - Entrance Fees	2,152,472.69	2,367,481	0	2,067,481	2,264,681
4600	Interest Income	42,155.35	13,000	0	13,000	13,000
4602	Miscellaneous	150.00	0	0	0	0
4614	Land Rental	0.00	0	0	0	0
4841	Concessions Leases	89,181.79	48,500	0	48,500	48,500
	<i>Revenue Total:</i>	2,283,959.83	2,428,981	0	2,128,981	2,326,181
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0	0	0	0
6002	Salaries-Assistants/Deputies	19,388.59	35,613	0	35,167	35,613
6003	Salaries-Employees	383,162.05	342,849	0	319,329	342,849
6004	Overtime	27,741.80	20,000	0	20,000	20,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	31,746.06	30,482	0	28,649	30,482
6007	Group Health	80,730.39	79,885	0	78,287	76,690
6008	Retirement	32,635.22	34,905	0	32,768	34,865
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	7,527.73	9,600	0	9,600	9,600
6011	Workers Compensation	16,647.04	9,524	0	15,655	16,776
6012	Unemployment Insurance	4,296.41	3,985	0	2,809	2,988
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	5,858.95	7,000	0	10,000	10,000
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	1,915.32	5,000	0	5,000	5,000
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	0.00	0	0	0	0
6019	Lubricants	0.00	0	0	0	0
6020	Tires and Tubes	0.00	0	0	0	0
6021	Agriculture	0.00	0	0	0	0
6022	Drugs Medicine	0.00	0	0	0	0
6023	Cleaning Supplies	0.00	0	0	0	0
6024	Animal Feed	0.00	0	0	0	0
6025	Food-Human	0.00	0	0	0	0
6026	Household Supplies	0.00	0	0	0	0
6027	Clothing	0.00	0	0	0	0
6028	Camera and Police Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	529.54	1,500	0	1,500	1,500
6031	Building Supplies	0.00	0	0	0	0
6032	Paint and Supplies	0.00	0	0	0	0
6033	Contingencies	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
FREE TRADE BRIDGE - OPERA
2010-2011 Budget

Fund 770 Dept. 610

TOLL BRIDGE OPERATIONS

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
6034	Pipe and Plumbing	0.00	0	0	0	0
6035	Electrical	0.00	0	0	0	0
6036	Miscellaneous Repairs	0.00	0	0	0	0
6037	Road Materials	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6040	Audit and Accounting	5,000.00	5,000	0	5,000	5,000
6042	Engineering	0.00	0	0	0	0
6043	Legal	0.00	0	0	0	0
6044	Appointed Attorneys	0.00	0	0	0	0
6045	Professional Services	0.00	15,000	0	15,000	15,000
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	410.10	2,000	0	2,000	2,000
6048	Communications	11,401.44	8,000	0	8,000	8,000
6049	Postage	72.00	750	0	750	750
6050	Travel	3,426.04	15,000	0	8,000	8,000
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6054	Advertising	475.52	4,000	0	4,000	4,000
6055	Printing and Binding	0.00	0	0	0	0
6056	Property Insurance	12,336.03	12,500	0	3,600	3,600
6057	Vehicle Insurance	19,587.01	550	0	550	550
6058	Liability Other Insurance	6,887.76	6,000	0	6,000	6,000
6059	Bonds	0.00	0	0	0	0
6060	Electricity	35,452.20	34,000	0	34,000	34,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	817.78	2,500	0	2,500	2,500
6063	Sewage and Garbage	1,714.15	1,208	0	1,208	1,208
6064	Building Maintenance	1,582.10	2,000	0	2,000	2,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	8,507.87	12,000	0	5,000	5,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	1,004.51	2,500	0	2,500	2,500
6070	INDIRECT COST	0.00	0	0	0	0
6071	Court Costs and Transcripts	0.00	0	0	0	0
6073	Dues and Memberships	5,000.00	6,000	0	17,000	17,000
6077	Data Processing	2,027.21	2,000	0	2,000	2,000
6078	Education and Training	275.00	500	0	500	500
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	3,623.55	10,000	0	10,000	10,000
6084	Judges	0.00	0	0	0	0
6085	Juror's Fees	0.00	0	0	0	0
6086	Juror's Expense	0.00	0	0	0	0
6087	Miscellaneous	768.90	0	0	0	0

CAMERON COUNTY, TEXAS
FREE TRADE BRIDGE - OPERA
2010-2011 Budget

Fund 770 Dept. 610

TOLL BRIDGE OPERATIONS

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
6088	Right of Way (R.O.W.)	0.00	0	0	0	0
6091	Building Improvements	0.00	1,500	0	1,500	1,500
6095	Other Structures	0.00	0	0	0	0
6096	Equipment	0.00	5,000	0	5,000	5,000
6097	Debt Retirement	0.00	0	0	0	0
6098	Debt Interest	338,663.45	0	0	0	0
6099	Fiscal Agent Fees	0.00	0	0	0	0
6101	Physicians/Non-Emergency	0.00	0	0	0	0
6102	Prescriptions	0.00	0	0	0	0
6187	Hurricane Expenses	0.00	0			
6195	Safety Supplies	0.00	1,000	0	1,000	1,000
6196	Safety Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	1,071,211.72	729,351	0	695,872	723,471

CAMERON COUNTY, TEXAS
FREE TRADE BRIDGE - OPERA
2010-2011 Budget

Fund 770 Dept. 6101

LOS INDIOS PARKING

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	210,376.12	0	0	0	0
	<i>Revenue Total:</i>	210,376.12	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6037	Road Materials	210,376.12	0	0	0	0
6045	Professional Services	0.00	0	0	0	0
6187	Hurricane Expenses	0.00	0			
	<i>Expenditure Total:</i>	210,376.12	0	0	0	0

CAMERON COUNTY, TEXAS
INTERNATIONAL TOLL BRIDGE SYSTEM

GATEWAY INTERNATIONAL TOLL BRIDGE

Statement of Revenues, Expenditures and Changes in Fund Net Assets
2010-2011 Budget

	2009 Actual	2010 Amended	2011 Recommended	2011 Approved
REVENUES				
6100-4451 Tolls	\$ 5,281,797	\$ 5,617,847	\$ 5,277,847	\$ 6,140,597
0000-4600 Interest	90,452	30,000	30,000	30,000
0000-4602 Other	-	-	-	-
0000-4614 Lease Revenue	203,848	180,000	180,000	180,000
TOTAL REVENUE	<u>5,576,097</u>	<u>5,827,847</u>	<u>5,487,847</u>	<u>6,350,597</u>
APPROPRIATIONS- Operations	(1,355,128)	(1,256,832)	(1,201,323)	(1,254,423)
Depreciation**	(44,602)	-	-	-
Total Operating Expenses	<u>(1,399,730)</u>	<u>(1,256,832)</u>	<u>(1,201,323)</u>	<u>(1,254,423)</u>
REVENUES OVER (UNDER) APPROPRIATIONS	<u>4,176,367</u>	<u>4,571,015</u>	<u>4,286,524</u>	<u>5,096,174</u>
OTHER SOURCES (USES)				
0770-4390 Transfer In-Los Indios	-	-	-	-
0740-4390 Transfer In-Veteran's	-	-	-	-
0100-6700 Transfer out - General Fund	(3,734,856)	(3,769,967)	(3,630,793)	(4,440,443)
0630-6700 Transfer out- Debt Service	(590,441)	(801,048)	(655,731)	(655,731)
TOTAL OTHER SOURCES (USES)	<u>(4,325,297)</u>	<u>(4,571,015)</u>	<u>(4,286,524)</u>	<u>(5,096,174)</u>
CHANGE IN NET ASSETS	(148,930)	-	-	-
BEGINNING NET ASSETS	8,549,047	8,549,047	8,314,841	8,314,841
Prior Period Adjustment	(85,276)	-	-	-
ENDING NET ASSETS	<u>\$ 8,314,841</u>	<u>\$ 8,549,047</u>	<u>\$ 8,314,841</u>	<u>\$ 8,314,841</u>

CAMERON COUNTY, TEXAS
GATEWAY BRIDGE - OPERATING
2010-2011 Budget

Fund 800 Dept. 610

TOLL BRIDGE OPERATIONS

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4305	Interlocal Revenue	0.00	0	0	0	0
4380	Financing Proceeds	0.00	0	0	0	0
4451	Tolls - Entrance Fees	5,281,796.95	5,617,847	0	5,277,847	6,140,597
4454	JPTech Fee	0.00	0	0	0	0
4600	Interest Income	87,998.78	30,000	0	30,000	30,000
4602	Miscellaneous	0.00	0	0	0	0
4611	Pay Phones Commissions	0.00	0	0	0	0
4614	Land Rental	203,849.99	180,000	0	180,000	180,000
4896	Rent	0.00	0	0	0	0
	<i>Revenue Total:</i>	<i>5,573,645.72</i>	<i>5,827,847</i>	<i>0</i>	<i>5,487,847</i>	<i>6,350,597</i>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	13,504.19	31,272	0	30,945	31,272
6003	Salaries-Employees	732,167.52	715,030	0	669,313	715,030
6004	Overtime	42,472.31	40,000	0	40,000	40,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	59,191.07	60,152	0	56,630	60,152
6007	Group Health	158,907.79	153,480	0	150,410	147,341
6008	Retirement	59,769.48	68,880	0	64,773	68,801
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	15,301.86	19,600	0	19,600	19,600
6011	Workers Compensation	30,352.13	20,342	0	33,987	36,217
6012	Unemployment Insurance	7,811.97	7,863	0	5,552	5,897
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	11,397.63	12,329	0	14,929	14,929
6016	Gasoline	0.00	1,000	0	1,000	1,000
6018	Diesel Fuel	0.00	0	0	0	0
6019	Lubricants	0.00	0	0	0	0
6020	Tires and Tubes	0.00	0	0	0	0
6021	Agriculture	0.00	0	0	0	0
6022	Drugs Medicine	0.00	0	0	0	0
6023	Cleaning Supplies	0.00	0	0	0	0
6026	Household Supplies	0.00	0	0	0	0
6027	Clothing	0.00	0	0	0	0
6028	Camera and Police Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	0.00	0	0	0	0
6031	Building Supplies	0.00	0	0	0	0
6032	Paint and Supplies	0.00	0	0	0	0
6033	Contingencies	0.00	0	0	0	0
6034	Pipe and Plumbing	0.00	0	0	0	0
6035	Electrical	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
GATEWAY BRIDGE - OPERATING
2010-2011 Budget

Fund 800 Dept. 610

TOLL BRIDGE OPERATIONS

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
6038	Small Tools and Equipment	0.00	0	0	0	0
6040	Audit and Accounting	5,000.00	5,000	0	5,000	5,000
6042	Engineering	0.00	0	0	0	0
6043	Legal	0.00	0	0	0	0
6044	Appointed Attorneys	0.00	0	0	0	0
6045	Professional Services	9,190.00	10,000	0	10,000	10,000
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	4,709.20	4,000	0	4,000	4,000
6048	Communications	2,157.42	4,000	0	4,000	4,000
6049	Postage	56.00	250	0	250	250
6050	Travel	1,334.38	5,500	0	2,000	2,000
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6054	Advertising	0.00	0	0	0	0
6055	Printing and Binding	0.00	0	0	0	0
6056	Property Insurance	39,477.31	13,000	0	2,900	2,900
6057	Vehicle Insurance	457.81	0	0	0	0
6058	Liability Other Insurance	19,769.80	20,664	0	20,664	20,664
6059	Bonds	0.00	0	0	0	0
6060	Electricity	16,824.68	20,000	0	20,000	20,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	1,116.23	1,750	0	1,750	1,750
6063	Sewage and Garbage	2,012.57	2,100	0	2,100	2,100
6064	Building Maintenance	2,658.65	5,550	0	7,050	7,050
6065	Bridge Repair	0.00	1,000	0	1,000	1,000
6066	Other Structures	0.00	0	0	0	0
6067	Equipment Maintenance	4,053.01	7,750	0	4,250	4,250
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	2,131.80	5,500	0	5,500	5,500
6070	INDIRECT COST	10,000.00	0	0	0	0
6071	Court Costs and Transcripts	0.00	0	0	0	0
6073	Dues and Memberships	0.00	100	0	1,500	1,500
6077	Data Processing	1,456.55	1,500	0	1,500	1,500
6078	Education and Training	0.00	0	0	0	0
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	10,517.84	7,720	0	7,720	7,720
6084	Judges	0.00	0	0	0	0
6085	Juror's Fees	0.00	0	0	0	0
6086	Juror's Expense	0.00	0	0	0	0
6087	Miscellaneous	0.00	0	0	0	0
6088	Right of Way (R.O.W.)	0.00	0	0	0	0
6089	Land Acquisitions	0.00	0	0	0	0
6091	Building Improvements	903.25	0	0	1,500	1,500

CAMERON COUNTY, TEXAS
GATEWAY BRIDGE - OPERATING
2010-2011 Budget

Fund 800 Dept. 610

TOLL BRIDGE OPERATIONS

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
6095	Other Structures	0.00	0	0	0	0
6096	Equipment	0.00	10,000	0	10,000	10,000
6097	Debt Retirement	0.00	0	0	0	0
6098	Debt Interest	346,962.04	0	0	0	0
6099	Fiscal Agent Fees	0.00	0	0	0	0
6101	Physicians/Non-Emergency	0.00	0	0	0	0
6102	Prescriptions	0.00	0	0	0	0
6187	Hurricane Expenses	0.00	0			
6195	Safety Supplies	1,189.38	1,500	0	1,500	1,500
6196	Safety Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	1,612,853.87	1,256,832	0	1,201,323	1,254,423

CAMERON COUNTY, TEXAS

COLONIA LIGHT/SCOFFLAW FUND

APPROVED 2010-2011 BUDGET

CAMERON COUNTY, TEXAS
COLONIA LIGHT/SCOFFLAW FUND
 Statement of Revenues, Expenditures and Changes in Fund Balance
 2010-2011 Budget

	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
REVENUES				
0000-4200 Program Revenues	-	-	-	75,959
0000-4614 Assessment	-	32,940	37,626	42,644
TOTAL REVENUE	<u>-</u>	<u>32,940</u>	<u>37,626</u>	<u>118,603</u>
APPROPRIATIONS				
Scofflaw	-	-	-	(75,959)
Colonia Lights	-	(33,120)	(41,545)	(42,644)
Total Operating Expenses	<u>-</u>	<u>(33,120)</u>	<u>(41,545)</u>	<u>(118,603)</u>
REVENUES OVER (UNDER) APPROPRIATIONS	<u>-</u>	<u>(180)</u>	<u>(3,919)</u>	<u>-</u>
OTHER SOURCES (USES)				
	-	-	-	-
TOTAL OTHER SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN Net Assets	-	(180)	(3,919)	-
BEGINNING Net Assets	-	27,173	26,605	26,605
ENDING Net Assets	<u>\$ -</u>	<u>\$ 26,993</u>	<u>\$ 22,686</u>	<u>\$ 26,605</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2010-2011 Budget

Fund 820 Dept. 499

TAX ASSESSOR-COLLECTOR

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	0.00	0	75,959	0	75,959
	<i>Revenue Total:</i>	0.00	0	75,959	0	75,959
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	0.00	0	26,000	0	26,000
6006	FICA	0.00	0	1,989	0	1,989
6007	Group Health	0.00	0	5,000	0	5,088
6008	Retirement	0.00	0	2,132	0	2,275
6011	Workers Compensation	0.00	0	78	0	78
6012	Unemployment Insurance	0.00	0	260	0	195
6014	Office Supplies	0.00	0	1,500	0	1,334
6016	Gasoline	0.00	0	2,500	0	2,500
6030	Vehicle Repairs	0.00	0	500	0	500
6049	Postage	0.00	0	1,000	0	1,000
6054	Advertising	0.00	0	4,000	0	4,000
6057	Vehicle Insurance	0.00	0	1,500	0	1,500
6069	Equipment Rental	0.00	0	1,500	0	1,500
6077	Data Processing	0.00	0	5,000	0	5,000
6078	Education and Training	0.00	0	1,000	0	1,000
6096	Equipment	0.00	0	22,000	0	22,000
	<i>Expenditure Total:</i>	0.00	0	75,959	0	75,959

CAMERON COUNTY, TEXAS
COLONIA STREET LIGHTS
2010-2011 Budget

Fund 820 Dept. 542

SOLID WASTE COLLECTION

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4111	Sales Taxes	0.00	0	0	0	0
4159	Penalties and Interest	0.00	0	0	0	0
4458	Solid Waste Collection Fee	33,335.48	32,940	37,656	37,626	42,644
4473	Set up fee	0.00	0	0	0	0
4476	County's Waste Collection fee	0.00	0	0	0	0
4477	Waste Collection Admin	0.00	0	0	0	0
4600	Interest Income	0.00	0	0	0	0
<i>Revenue Total:</i>		33,335.48	32,940	37,656	37,626	42,644
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	3,997.62	4,000	5,000	4,000	4,000
6003	Salaries-Employees	2,993.12	3,000	3,000	3,000	3,000
6006	FICA	516.66	536	612	536	536
6007	Group Health	729.27	700	700	686	672
6008	Retirement	530.29	531	656	615	613
6011	Workers Compensation	21.13	29	24	21	21
6012	Unemployment Insurance	69.61	70	80	53	53
6014	Office Supplies	2,373.16	2,634	5,043	2,634	3,749
6016	Gasoline	0.00	0	0	0	0
6030	Vehicle Repairs	0.00	0	0	0	0
6045	Professional Services	0.00	0	0	0	0
6047	Mobile Phones	0.00	0	0	0	0
6048	Communications	0.00	0	0	0	0
6049	Postage	620.00	620	1,020	2,000	2,000
6054	Advertising	0.00	0	0	0	0
6057	Vehicle Insurance	0.00	0	0	0	0
6058	Liability Other Insurance	0.00	0	0	0	0
6060	Electricity	14,312.10	21,000	21,000	28,000	28,000
6067	Equipment Maintenance	0.00	0	0	0	0
6075	Taxes	0.00	0	0	0	0
6077	Data Processing	0.00	0	0	0	0
6082	Contractual Expense	0.00	0	0	0	0
6087	Miscellaneous	0.00	0	0	0	0
6096	Equipment	0.00	0	0	0	0
6187	Hurricane Expenses	0.00	0			
6199	Bad Debt	0.00	0	0	0	0
<i>Expenditure Total:</i>		26,162.96	33,120	37,135	41,545	42,644

CAMERON COUNTY, TEXAS

PARK SYSTEM REVENUE FUND

APPROVED 2010-2011 BUDGET

Cameron County, Texas
PARK SYSTEM REVENUE FUND
Statement of Revenues, Expenditures and Changes in Retained Earnings
For the Fiscal Year Ending September 30, 2011

Fund 830

	2009 Actual	2010 Approved	2010 Year-End Estimate	2011 Recommended	2011 Approved
OPERATING REVENUES					
Community Parks	\$ -	\$ -	\$ -	\$ -	\$ -
Isla Blanca Park	3,976,151	4,009,080	3,990,892	3,990,892	4,380,202
Andy Bowie Park	317,410	299,022	361,900	361,900	375,378
Adolph Thomae Park	235,562	217,596	219,000	219,000	245,208
Public Beaches	200,798	216,122	205,000	205,000	205,000
E. K. Atwood Park	122,245	126,459	125,000	125,000	125,000
Park Rangers	3,015	-	-	-	-
TOTAL OPERATING REVENUE	<u>4,855,181</u>	<u>4,868,279</u>	<u>4,901,792</u>	<u>4,901,792</u>	<u>5,330,788</u>
OPERATING EXPENSES					
Laureles	-	-	36,173	65,597	52,200
Community Parks	392,635	303,538	303,538	294,349	301,170
La Paloma Park	34,227	65,477	65,477	62,462	54,691
Browne Road Park	193,716	143,644	143,644	127,385	127,151
Isla Blanca Park	1,581,635	1,373,040	1,373,040	1,303,965	1,758,586
Andy Bowie Park	264,409	220,326	220,326	200,098	205,169
Adolph Thomae Park	222,963	205,132	205,132	199,985	206,632
Public Beaches	31,667	32,097	32,097	153,721	92,508
E. K. Atwood Park	112,736	135,709	135,709	125,182	128,505
Park Rangers	256,913	-	-	-	-
Code Enforcement	-	33,427	33,427	32,227	32,227
Administration	663,536	1,001,234	1,001,234	1,064,011	1,075,894
Greens Division	121,215	174,917	174,917	164,405	172,482
TOTAL OPERATING EXPENSES	<u>3,875,652</u>	<u>3,688,541</u>	<u>3,724,714</u>	<u>3,793,387</u>	<u>4,207,215</u>
Less: Depreciation/Capital Projects	<u>538,132</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET OPERATING INCOME	<u>441,397</u>	<u>1,179,738</u>	<u>1,177,078</u>	<u>1,108,405</u>	<u>1,123,573</u>
NON-OPERATING REVENUES (EXPENSES)					
Other Resources	55,201	20,054	5,000	6,000	6,000
State Grants	459,149	1,069,423	1,069,423	-	-
Aid from other Governments	259,392	-	-	-	-
Transfer to General Fund (Learning Centers)	(654,537)	(645,363)	(645,363)	(625,363)	(640,531)
Transfer to Park Debt Service Fund	(353,488)	(485,391)	(485,391)	(489,042)	(489,042)
Fiscal agent fees	(477)	-	-	-	-
Insurance Proceeds	336,099	-	-	-	-
Other Uses	(284,593)	(1,069,426)	(1,069,423)	-	-
TOTAL NON-OPERATING REVENUES AND (EXPENSES)	<u>(183,254)</u>	<u>(1,110,703)</u>	<u>(1,125,754)</u>	<u>(1,108,405)</u>	<u>(1,123,573)</u>
INCREASE (DECREASE) IN RETAINED EARNINGS/ FUND BALANCE					
Beginning Net Assets	7,318,211	7,317,358	7,318,211	7,369,535	7,369,535
Prior Period Adjustment	(146,187)	-	-	-	-
Total Ending Net Assets	<u>\$ 7,430,167</u>	<u>\$ 7,386,393</u>	<u>\$ 7,369,535</u>	<u>\$ 7,369,535</u>	<u>\$ 7,369,535</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2010-2011 Budget

Fund 830 Dept. 000

BALANCE SHEET

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4600	Interest Income	18,908.85	20,054	0	6,000	6,000
4602	Miscellaneous	0.00	0	0	0	0
	<i>Revenue Total:</i>	18,908.85	20,054	0	6,000	6,000
<u>EXPENDITURE ACCOUNTS</u>						
	<i>Expenditure Total:</i>	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2010-2011 Budget

Fund 830 Dept. 535

LAURELS

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	0.00	5,800	12,800	12,800	12,800
6006	FICA	0.00	443	979	979	979
6010	Uniforms	0.00	200	200	200	200
6011	Workers Compensation	0.00	347	783	783	783
6012	Unemployment Insurance	0.00	58	128	128	128
6014	Office Supplies	0.00	4,000	6,500	6,500	6,500
6056	Property Insurance	0.00	7,200	7,200	7,200	7,200
6060	Electricity	0.00	3,000	18,000	18,897	13,000
6062	Water	0.00	1,800	8,500	15,000	7,500
6063	Sewage and Garbage	0.00	1,200	3,000	3,000	3,000
6082	Contractual Expense	0.00	12,000	0	0	0
6195	Safety Supplies	0.00	125	110	110	110
	<i>Expenditure Total:</i>	0.00	36,173	58,200	65,597	52,200

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2010-2011 Budget

Fund 830 Dept. 652

COMMUNITY PARKS

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	116,136.96	99,829	99,829	93,829	99,829
6004	Overtime	830.88	800	800	800	800
6005	Extra Help	11,164.20	20,128	20,128	20,128	20,128
6006	FICA	9,501.70	9,238	9,177	8,779	9,238
6007	Group Health	23,303.74	20,000	20,000	19,600	19,200
6008	Retirement	8,860.32	8,815	8,186	8,280	8,805
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	0.00	400	400	400	400
6011	Workers Compensation	2,990.95	3,188	3,188	3,973	4,165
6012	Unemployment Insurance	1,280.67	1,208	1,200	861	906
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	8,737.13	9,000	9,000	9,000	9,000
6016	Gasoline	7,172.02	13,000	11,500	11,500	11,500
6017	Butane	0.00	0	0	0	0
6022	Drugs Medicine	428.98	4,400	4,400	4,400	4,400
6023	Cleaning Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	933.52	1,000	1,000	1,000	1,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	315.80	500	450	500	500
6048	Communications	3,519.69	4,000	3,500	3,500	3,500
6049	Postage	0.00	0	0	0	0
6056	Property Insurance	4,959.19	7,000	7,000	7,000	7,000
6057	Vehicle Insurance	305.05	610	610	610	610
6058	Liability Other Insurance	16.64	22	22	22	22
6059	Bonds	0.00	0	0	0	0
6060	Electricity	58,070.52	55,000	55,000	55,000	55,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	40,977.60	25,000	25,000	25,000	25,000
6063	Sewage and Garbage	18,791.74	12,500	10,000	10,000	10,000
6064	Building Maintenance	3,343.54	3,500	3,000	3,000	3,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	1,671.59	2,900	2,500	2,500	2,500
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	658.70	1,008	4,167	4,167	4,167
6077	Data Processing	0.00	1,465	0	0	0
6082	Contractual Expense	1,041.00	492	500	500	500
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	325,012.13	305,003	300,557	294,349	301,170
		265				

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2010-2011 Budget

Fund 830 Dept. 6528

LA PALOMA

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	3,816.00	11,648	12,800	11,648	11,648
6006	FICA	295.60	892	979	892	892
6007	Group Health	0.00	0	0	0	0
6010	Uniforms	0.00	300	200	300	300
6011	Workers Compensation	179.67	695	783	695	695
6012	Unemployment Insurance	38.64	117	128	117	117
6014	Office Supplies	7,043.51	6,500	6,500	6,500	6,500
6016	Gasoline	0.00	0	0	0	0
6038	Small Tools and Equipment	500.00	1,500	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	2,234.31	25,000	18,000	18,000	12,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	4,684.21	5,000	8,500	8,500	6,729
6063	Sewage and Garbage	2,466.38	3,500	5,500	5,500	5,500
6064	Building Maintenance	3,000.00	3,000	2,000	2,000	2,000
6067	Equipment Maintenance	0.00	0	0	0	0
6195	Safety Supplies	125.00	125	110	110	110
6196	Safety Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	24,383.32	65,477	63,700	62,462	54,691

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2010-2011 Budget

Fund 830 Dept. 654

BROWNE ROAD PARK

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	44,309.02	45,020	45,020	40,020	45,020
6004	Overtime	936.16	500	500	500	500
6005	Extra Help	5,984.00	6,596	6,596	6,596	6,596
6006	FICA	3,890.95	3,872	3,949	3,643	4,028
6007	Group Health	10,813.62	10,000	10,000	9,800	9,600
6008	Retirement	3,430.44	3,769	3,692	3,502	3,943
6010	Uniforms	400.00	400	400	400	400
6011	Workers Compensation	1,386.39	996	996	1,197	1,299
6012	Unemployment Insurance	511.97	506	516	357	395
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	9,948.24	8,833	9,000	9,000	9,000
6016	Gasoline	4,482.26	4,800	4,200	4,200	4,200
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	1,000.00	1,000	1,000	1,000	1,000
6031	Building Supplies	0.00	0	0	0	0
6048	Communications	7,402.58	7,200	8,000	8,000	8,000
6049	Postage	0.00	0	0	0	0
6050	Travel	0.00	250	0	0	0
6056	Property Insurance	1,673.47	6,700	6,700	7,535	7,535
6057	Vehicle Insurance	180.95	700	700	700	700
6058	Liability Other Insurance	0.00	0	0	0	0
6060	Electricity	12,722.71	20,000	18,000	18,000	12,000
6062	Water	562.20	2,500	1,800	1,800	1,800
6063	Sewage and Garbage	3,285.10	4,600	4,600	4,600	4,600
6064	Building Maintenance	31,016.75	4,000	4,000	4,000	4,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	776.75	800	800	800	800
6069	Equipment Rental	0.00	517	0	0	0
6077	Data Processing	0.00	1,465	4,167	0	0
6078	Education and Training	0.00	350	0	0	0
6082	Contractual Expense	528.00	1,585	1,585	1,585	1,585
6087	Miscellaneous	0.00	0	0	0	0
6195	Safety Supplies	148.77	150	150	150	150
6197	Amortization	0.00	0	0	0	0
	<i>Expenditure Total:</i>	145,390.33	137,109	136,371	127,385	127,151

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2010-2011 Budget

Fund 830 Dept. 655

CIAP GRANT PROJECTS

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	90,804.57	1,069,423	0	0	0
	<i>Revenue Total:</i>	90,804.57	1,069,423	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	0.00	0	0	0	0
6045	Professional Services	58,822.42	52,718	0	0	0
6064	Building Maintenance	0.00	0	0	0	0
6082	Contractual Expense	0.00	981,123	0	0	0
6096	Equipment	0.00	35,582	0	0	0
	<i>Expenditure Total:</i>	58,822.42	1,069,423	0	0	0

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2010-2011 Budget

Fund 830 Dept. 656

CABANA PROJECT-ISLA BLANC

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	25,398	0	0	0
	<i>Revenue Total:</i>	0.00	25,398	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	0.00	1,212	0	0	0
6038	Small Tools and Equipment	0.00	4,343	0	0	0
6064	Building Maintenance	0.00	600	0	0	0
6067	Equipment Maintenance	0.00	225	0	0	0
6096	Equipment	0.00	19,018	0	0	0
	<i>Expenditure Total:</i>	0.00	25,398	0	0	0

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2010-2011 Budget

Fund 830 Dept. 657

BIRD WATCH OVERLOOK PROJE

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	5,000	0	0	0
	<i>Revenue Total:</i>	0.00	5,000	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	0.00	1,150	0	0	0
6038	Small Tools and Equipment	0.00	3,600			
6050	Travel	0.00	250			
	<i>Expenditure Total:</i>	0.00	5,000	0	0	0

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2010-2011 Budget

Fund 830 Dept. 660

ISLA BLANCA PARK

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4223	Reimburse - Salaries	0.00	8,497	0	0	0
4224	Reimburse - Equipment useage	0.00	7,856	0	0	0
4459	Beach Cleanup - Pct#1	65,608.42	55,000	0	55,000	55,000
4484	Emergency Mgmt Citations	0.00	0	0	0	0
4821	Daily Entrance Fees	373,787.04	345,152	0	300,000	300,000
4822	Annual Passes	51,343.50	62,644	0	52,500	52,500
4824	90 Day Passes	27,559.00	26,820	0	22,500	22,500
4825	Commercial Permits	0.00	0	0	0	0
4830	RV Full	2,016,424.57	2,246,341	0	2,217,692	2,607,002
4835	Charter Row Office	0.00	0	0	0	0
4841	Concessions Leases	1,134,498.46	978,600	0	1,100,000	1,100,000
4844	Forfeited Deposits	0.00	0	0	0	0
4845	Electricity	201,348.46	208,640	0	175,000	175,000
4846	Water	4,525.75	5,100	0	3,000	3,000
4849	Tents	23,867.00	26,870	0	20,000	20,000
4850	CABANAS RENTAL	46,978.90	53,913	0	45,200	45,200
<i>Revenue Total:</i>		3,945,941.10	4,025,433	0	3,990,892	4,380,202
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0	0	0	0
6003	Salaries-Employees	315,780.32	307,842	319,842	297,342	319,842
6004	Overtime	1,663.86	3,000	3,000	3,000	3,000
6005	Extra Help	5,622.80	22,480	25,600	31,680	31,680
6006	FICA	23,851.33	27,121	26,891	25,400	27,121
6007	Group Health	74,165.48	75,000	75,000	73,500	72,000
6008	Retirement	24,042.95	28,281	26,277	26,280	28,249
6010	Uniforms	7,765.34	7,000	7,000	7,000	7,000
6011	Workers Compensation	11,783.09	9,328	9,328	11,422	12,188
6012	Unemployment Insurance	3,226.97	3,538	3,515	2,491	2,660
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	28,513.74	37,500	29,000	29,000	29,000
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	5,009.43	4,000	5,000	5,000	5,000
6017	Butane	0.00	0	0	0	0
6022	Drugs Medicine	0.00	350	650	650	650
6030	Vehicle Repairs	13,320.04	12,000	12,000	12,000	12,000
6031	Building Supplies	0.00	0	0	0	0
6033	Contingencies	0.00	0	0	0	428,996
6037	Road Materials	941.75	2,500	2,000	2,000	2,000
6038	Small Tools and Equipment	0.00	3,600	0	0	0
6040	Audit and Accounting	5,000.00	5,000	5,000	5,000	5,000
		271				

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2010-2011 Budget

Fund 830 Dept. 660

ISLA BLANCA PARK

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
6042	Engineering	0.00	0	0	0	0
6045	Professional Services	0.00	600	0	0	0
6047	Mobile Phones	2,394.04	3,000	2,600	2,600	2,600
6048	Communications	13,908.31	12,500	13,000	13,000	13,000
6049	Postage	1,190.13	1,100	1,000	1,000	1,000
6050	Travel	0.00	0	1,000	1,000	1,000
6054	Advertising	6,484.16	3,000	3,000	3,000	3,000
6055	Printing and Binding	0.00	0	0	0	0
6056	Property Insurance	30,588.67	70,000	76,000	39,000	39,000
6057	Vehicle Insurance	878.78	2,600	2,600	2,600	2,600
6058	Liability Other Insurance	52.71	17,000	37,000	37,000	37,000
6059	Bonds	0.00	86	0	0	0
6060	Electricity	348,551.44	343,000	328,000	328,000	328,000
6062	Water	89,050.53	97,000	94,000	94,000	94,000
6063	Sewage and Garbage	145,750.28	135,000	135,000	135,000	135,000
6064	Building Maintenance	950,659.72	15,714	22,000	12,000	12,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	9,468.80	12,000	9,000	9,000	9,000
6068	Real Estate Rental	200.00	0	0	0	0
6069	Equipment Rental	5,201.00	3,200	5,200	5,200	5,200
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	160.00	500	200	200	200
6074	Credit Services	49,465.48	15,000	16,000	16,000	16,000
6075	Taxes	13,269.97	11,000	0	11,000	11,000
6077	Data Processing	0.00	0	1,600	1,600	1,600
6078	Education and Training	24.00	250	250	250	250
6080	Board of Children	0.00	0	0	0	0
6082	Contractual Expense	69,866.80	70,000	60,000	60,000	60,000
6087	Miscellaneous	2.37	0	0	0	0
6089	Land Acquisitions	0.00	0	0	0	0
6096	Equipment	0.00	16,353	0	0	0
6195	Safety Supplies	462.18	750	750	750	750
6197	Amortization	9,781.61	0	0	0	0
6198	Depreciation	254,418.12	0	0	0	0
Expenditure Total:		2,522,516.20	1,378,193	1,358,303	1,303,965	1,758,586

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2010-2011 Budget

Fund 830 Dept. 661

ANDY BOWIE PARK

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4321	Health Ins Premiums	0.00	0	0	0	0
4602	Miscellaneous	1,843.00	1,750	0	2,000	2,000
4611	Pay Phones Commissions	0.00	0	0	0	0
4821	Daily Entrance Fees	91,153.05	98,671	0	87,000	87,000
4822	Annual Passes	6,784.00	7,290	0	6,000	6,000
4824	90 Day Passes	7,776.00	8,452	0	7,000	7,000
4830	RV Full	78,574.00	76,039	0	75,000	88,478
4838	Boat Slips Marina	0.00	0	0	0	0
4839	Apartment Rental	2,420.00	3,900	0	3,900	3,900
4840	Community Center Rental	0.00	0	0	0	0
4841	Concessions Leases	116,228.24	90,000	0	170,000	170,000
4845	Electricity	9,931.65	9,500	0	7,000	7,000
4849	Tents	2,700.00	3,420	0	4,000	4,000
4896	Rent	0.00	0	0	0	0
<i>Revenue Total:</i>		317,409.94	299,022	0	361,900	375,378
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	76,929.42	77,109	77,109	72,609	77,109
6004	Overtime	554.78	1,000	1,000	1,000	1,000
6005	Extra Help	8,552.42	12,000	6,400	5,600	5,600
6006	FICA	6,270.18	6,327	6,388	5,983	6,327
6007	Group Health	14,999.76	15,000	15,749	14,700	14,400
6008	Retirement	5,873.60	6,755	6,323	6,353	6,747
6010	Uniforms	1,575.29	1,000	1,000	1,000	1,000
6011	Workers Compensation	660.05	1,480	356	1,295	1,395
6012	Unemployment Insurance	860.93	891	835	587	620
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	6,735.30	6,500	6,500	6,500	6,500
6016	Gasoline	2,341.12	3,000	3,500	3,500	3,500
6018	Diesel Fuel	0.00	0	0	0	0
6022	Drugs Medicine	0.00	150	300	300	300
6030	Vehicle Repairs	2,470.39	2,500	3,000	3,000	3,000
6031	Building Supplies	0.00	0	0	0	0
6037	Road Materials	1,431.06	1,500	1,500	1,500	1,500
6038	Small Tools and Equipment	368.00	8,800	1,000	1,000	1,000
6040	Audit and Accounting	0.00	0	0	0	0
6047	Mobile Phones	410.66	600	500	500	500
6048	Communications	2,043.47	2,046	2,046	2,046	2,046
6049	Postage	0.00	84	88	88	88
6054	Advertising	1,000.00	1,000	1,000	1,000	1,000
6055	Printing and Binding	0.00	0	0	0	0
		273				

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2010-2011 Budget

Fund 830 Dept. 661

ANDY BOWIE PARK

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
6056	Property Insurance	9,489.11	24,188	24,188	9,000	9,000
6057	Vehicle Insurance	297.23	800	800	800	800
6058	Liability Other Insurance	24.97	16,402	150	16,402	16,402
6059	Bonds	0.00	0	0	0	0
6060	Electricity	18,115.13	14,000	17,000	17,000	17,000
6062	Water	6,820.46	8,800	7,000	7,000	7,000
6063	Sewage and Garbage	9,515.59	9,500	9,200	9,200	9,200
6064	Building Maintenance	11,724.48	3,500	3,500	3,500	3,500
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	1,324.25	2,000	2,000	2,000	2,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	300.00	300	0	0	0
6073	Dues and Memberships	0.00	0	0	0	0
6074	Credit Services	1,631.26	1,500	1,500	1,500	1,500
6077	Data Processing	0.00	270	2,600	2,600	2,600
6082	Contractual Expense	2,048.72	2,000	2,335	2,335	2,335
6087	Miscellaneous	0.00	0	0	0	0
6195	Safety Supplies	0.00	250	200	200	200
	<i>Expenditure Total:</i>	<u>194,367.63</u>	<u>231,252</u>	<u>205,067</u>	<u>200,098</u>	<u>205,169</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2010-2011 Budget

Fund 830 Dept. 662

THOMAE PARK

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4821	Daily Entrance Fees	124,131.87	106,869	0	108,000	108,000
4822	Annual Passes	17,460.00	18,216	0	18,900	18,900
4823	Annual Boat Pass	6,251.00	7,068	0	6,750	6,750
4824	90 Day Passes	663.63	936	0	1,350	1,350
4830	RV Full	72,365.25	71,240	0	70,000	96,208
4838	Boat Slips Marina	10,215.92	8,239	0	9,000	9,000
4839	Apartment Rental	0.00	0	0	0	0
4845	Electricity	2,058.91	1,950	0	2,500	2,500
4846	Water	0.00	0	0	0	0
4849	Tents	2,734.38	3,078	0	2,500	2,500
4896	Rent	0.00	0	0	0	0
<i>Revenue Total:</i>		235,880.96	217,596	0	219,000	245,208
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	85,283.62	84,700	0	79,700	85,700
6004	Overtime	704.63	1,000	0	1,000	1,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	6,371.91	6,556	0	6,097	6,556
6007	Group Health	19,999.68	20,000	0	19,600	19,200
6008	Retirement	6,508.25	7,507	0	6,974	7,499
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	542.55	400	0	400	400
6011	Workers Compensation	257.12	234	0	238	256
6012	Unemployment Insurance	854.86	857	0	598	643
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	6,607.70	9,448	0	7,500	7,500
6016	Gasoline	3,596.17	4,325	0	5,000	5,000
6018	Diesel Fuel	0.00	0	0	0	0
6030	Vehicle Repairs	1,000.00	1,000	0	1,200	1,200
6031	Building Supplies	0.00	0	0	0	0
6037	Road Materials	0.00	738	0	800	800
6047	Mobile Phones	651.78	640	0	700	700
6048	Communications	2,319.49	2,000	0	2,000	2,000
6049	Postage	0.00	84	0	88	88
6054	Advertising	1,832.16	2,000	0	2,000	2,000
6055	Printing and Binding	0.00	0	0	0	0
6056	Property Insurance	1,549.45	4,915	0	4,915	4,915
6057	Vehicle Insurance	237.81	737	0	975	975
6058	Liability Other Insurance	11.10	1,300	0	1,300	1,300
6059	Bonds	0.00	0	0	0	0
6060	Electricity	31,060.34	32,000	0	32,000	32,000

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2010-2011 Budget

Fund 830 Dept. 662

THOMAE PARK

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
6061	Natural Gas	0.00	0	0	0	0
6062	Water	5,941.88	7,800	0	8,800	8,800
6063	Sewage and Garbage	6,400.10	6,000	0	6,000	6,000
6064	Building Maintenance	3,505.11	5,000	0	5,000	5,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	925.00	1,000	0	1,000	1,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	555.00	101	0	500	500
6073	Dues and Memberships	0.00	0	0	0	0
6074	Credit Services	-286.07	3,352	0	4,000	4,000
6082	Contractual Expense	10,997.66	1,300	0	1,400	1,400
6087	Miscellaneous	0.00	0	0	0	0
6195	Safety Supplies	0.00	138	0	200	200
	<i>Expenditure Total:</i>	196,283.02	205,132	0	199,985	206,632

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2010-2011 Budget

Fund 830 Dept. 664

PUBLIC BEACHES

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4821	Daily Entrance Fees	200,798.00	216,122	0	205,000	205,000
4822	Annual Passes	0.00	0	0	0	0
	<i>Revenue Total:</i>	200,798.00	216,122	0	205,000	205,000
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	88.32	0	0	41,055	0
6004	Overtime	141.66	250	300	1,100	1,100
6005	Extra Help	19,040.19	19,200	19,200	40,800	40,800
6006	FICA	1,474.18	1,488	1,626	6,419	3,205
6007	Group Health	0.00	0	0	9,800	0
6008	Retirement	0.00	0	0	3,367	0
6010	Uniforms	0.00	250	100	300	300
6011	Workers Compensation	991.11	64	486	753	189
6012	Unemployment Insurance	192.54	195	100	727	314
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,200.00	3,000	4,000	6,000	4,000
6016	Gasoline	0.00	0	0	0	0
6022	Drugs Medicine	0.00	0	0	50	50
6037	Road Materials	1,280.11	2,000	1,500	2,300	1,500
6038	Small Tools and Equipment	0.00	0	0	0	0
6058	Liability Other Insurance	0.00	0	0	100	100
6060	Electricity	0.00	0	0	5,000	5,000
6062	Water	0.00	0	0	4,150	4,150
6063	Sewage and Garbage	3,833.19	4,600	4,800	27,800	27,800
6064	Building Maintenance	589.03	800	800	1,800	1,800
6067	Equipment Maintenance	0.00	0	1,800	1,800	1,800
6195	Safety Supplies	102.12	250	200	400	400
6198	Depreciation	891.05	0	0	0	0
	<i>Expenditure Total:</i>	30,823.50	32,097	34,912	153,721	92,508

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2010-2011 Budget

Fund 830 Dept. 667

E.K.ATWOOD PARK

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4381	Insurance Proceeds	7,169.44	0	0	0	0
4489	Park Ranger Arrest Fees-Misc	0.00	0	0	0	0
4821	Daily Entrance Fees	122,245.00	126,459	0	125,000	125,000
4822	Annual Passes	0.00	0	0	0	0
	<i>Revenue Total:</i>	129,414.44	126,459	0	125,000	125,000
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	35,288.13	41,055	41,055	38,055	41,055
6004	Overtime	752.93	800	800	800	800
6005	Extra Help	15,039.52	21,600	21,600	21,600	21,600
6006	FICA	3,891.40	4,854	4,793	4,625	4,854
6007	Group Health	9,166.52	10,000	10,000	9,800	9,600
6008	Retirement	2,701.08	3,608	3,367	3,342	3,604
6010	Uniforms	0.00	400	200	400	400
6011	Workers Compensation	829.92	173	267	180	189
6012	Unemployment Insurance	509.52	635	627	453	476
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,653.85	2,000	2,000	2,000	2,000
6016	Gasoline	0.00	0	0	0	0
6022	Drugs Medicine	0.00	50	50	50	50
6037	Road Materials	451.20	800	800	800	800
6038	Small Tools and Equipment	0.00	0	0	0	0
6056	Property Insurance	4,046.81	10,084	10,084	2,327	2,327
6057	Vehicle Insurance	0.00	0	0	0	0
6058	Liability Other Insurance	5.55	7,400	100	7,400	7,400
6059	Bonds	0.00	0	0	0	0
6060	Electricity	0.00	0	5,000	5,000	5,000
6062	Water	0.00	1,000	4,150	4,150	4,150
6063	Sewage and Garbage	26,922.36	23,000	23,000	23,000	23,000
6064	Building Maintenance	14,763.02	1,000	1,000	1,000	1,000
6065	Bridge Repair	0.00	0	0	0	0
6195	Safety Supplies	196.14	250	200	200	200
6198	Depreciation	10,695.96	0	0	0	0
	<i>Expenditure Total:</i>	126,913.91	128,709	129,093	125,182	128,505

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2010-2011 Budget

Fund 830 Dept. 6681

CODE ENFORCEMENT

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6004	Overtime	0.00	300	300	300	300
6005	Extra Help	0.00	21,260	21,260	21,260	21,260
6006	FICA	0.00	1,649	1,626	1,649	1,649
6010	Uniforms	0.00	500	500	500	500
6011	Workers Compensation	0.00	755	1,301	755	755
6012	Unemployment Insurance	0.00	213	213	213	213
6014	Office Supplies	0.00	2,000	2,000	2,000	2,000
6016	Gasoline	0.00	4,500	3,500	3,500	3,500
6067	Equipment Maintenance	0.00	2,000	1,800	1,800	1,800
6195	Safety Supplies	0.00	250	250	250	250
	Expenditure Total:	0.00	33,427	32,750	32,227	32,227

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2010-2011 Budget

Fund 830 Dept. 669

PARK SYSTEM ADMINISTRATIO

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	113,725.64	132,223	156,396	151,647	156,396
6003	Salaries-Employees	311,008.29	314,692	314,692	293,692	319,692
6004	Overtime	4,452.80	4,000	4,000	4,000	4,000
6005	Extra Help	10,864.24	0	0	0	0
6006	FICA	32,923.19	36,555	36,038	34,815	36,555
6007	Group Health	69,812.12	75,830	70,000	74,313	72,797
6008	Retirement	32,534.35	41,355	38,629	39,317	41,308
6009	Auto Allowance	4,726.24	4,800	4,800	4,800	4,800
6010	Uniforms	0.00	1,612	1,000	1,000	1,000
6011	Workers Compensation	13,298.43	13,484	13,484	14,237	15,107
6012	Unemployment Insurance	4,444.48	4,721	4,711	3,370	3,541
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,550.00	3,500	4,500	4,500	4,500
6016	Gasoline	10,892.39	15,000	12,000	12,000	12,000
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	12,199.20	20,000	16,000	16,000	16,000
6019	Lubricants	0.00	0	0	0	0
6025	Food-Human	45.31	400	300	300	300
6027	Clothing	0.00	0	0	0	0
6030	Vehicle Repairs	7,297.44	7,000	7,000	7,000	7,000
6031	Building Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	9,200	5,000	0	0
6047	Mobile Phones	1,661.02	2,000	1,750	1,750	1,750
6048	Communications	939.16	1,200	1,100	1,100	1,100
6049	Postage	25.38	300	250	250	250
6050	Travel	1,406.02	2,000	2,000	2,000	2,000
6054	Advertising	2,823.40	3,000	3,000	3,000	3,000
6055	Printing and Binding	0.00	0	0	0	0
6056	Property Insurance	142.99	572	572	572	572
6057	Vehicle Insurance	1,250.15	4,000	4,000	4,000	4,000
6058	Liability Other Insurance	4,948.20	13,000	14,000	14,000	11,878
6059	Bonds	0.00	0	0	0	0
6064	Building Maintenance	289,954.56	800	800	800	800
6067	Equipment Maintenance	12,943.48	12,500	12,500	12,500	12,500
6068	Real Estate Rental	0.00	500	500	500	500
6069	Equipment Rental	5,138.36	7,000	7,000	7,000	7,000
6070	INDIRECT COST	0.00	0	0	0	0
6077	Data Processing	495.96	3,600	0	0	0
		280				

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2010-2011 Budget

Fund 830 Dept. 669

PARK SYSTEM ADMINISTRATIO

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
6078	Education and Training	161.00	1,200	1,200	1,200	1,200
6082	Contractual Expense	0.00	322,500	0	0	0
6096	Equipment	0.00	8,000	6,000	20,000	0
6097	Debt Retirement	0.00	230,000	230,000	321,246	321,246
6098	Debt Interest	353,487.81	19,290	19,290	12,175	12,175
6099	Fiscal Agent Fees	477.00	477	477	477	477
6187	Hurricane Expenses	0.00	0	0	0	0
6195	Safety Supplies	0.00	450	450	450	450
	<i>Expenditure Total:</i>	1,306,628.61	1,316,761	993,439	1,064,011	1,075,894

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2010-2011 Budget

Fund 830 Dept. 6691

GREENS DIVISION

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	83,149.35	97,813	104,669	97,169	104,669
6004	Overtime	105.83	350	350	350	350
6005	Extra Help	0.00	0	0	0	0
6006	FICA	6,349.28	8,034	8,007	7,460	8,034
6007	Group Health	20,059.39	25,000	25,000	24,500	24,000
6008	Retirement	6,314.15	9,200	8,583	8,533	9,189
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	0.00	1,450	965	965	965
6011	Workers Compensation	4,331.93	4,514	4,300	4,947	5,337
6012	Unemployment Insurance	832.17	1,050	1,050	731	788
6014	Office Supplies	0.00	4,000	4,600	4,600	4,600
6016	Gasoline	0.00	4,500	4,500	4,500	4,500
6030	Vehicle Repairs	0.00	2,000	2,000	2,000	2,000
6038	Small Tools and Equipment	0.00	2,000	2,000	2,000	2,000
6047	Mobile Phones	0.00	600	500	500	500
6057	Vehicle Insurance	73.20	300	300	300	300
6067	Equipment Maintenance	0.00	5,000	5,600	5,600	5,000
6069	Equipment Rental	0.00	2,000	0	0	0
6096	Equipment	0.00	7,000	0	0	0
6195	Safety Supplies	0.00	250	250	250	250
	<i>Expenditure Total:</i>	121,215.30	175,061	172,674	164,405	172,482

CAMERON COUNTY, TEXAS

AIRPORT FUND

APPROVED 2010–2011 BUDGET

CAMERON COUNTY, TEXAS
COUNTY AIRPORT FUND

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ending September 30, 2011

	2009 Actual	2010 Approved	2010 Year-end Estimate	2011 Recommended	2011 Approved
REVENUES					
Airport Contract-SWA	\$ 24,671	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
Concessions	6,300	8,600	8,600	8,600	8,600
Other	0	0	450,000	0	0
Interest Income	1,863	3,500	700	700	700
Total Revenue	<u>32,834</u>	<u>36,100</u>	<u>483,300</u>	<u>33,300</u>	<u>33,300</u>
 LESS APPROPRIATIONS:					
Total Operating Expenses	<u>(29,474)</u>	<u>(36,100)</u>	<u>(883,216)</u>	<u>(33,300)</u>	<u>(33,287)</u>
 REVENUES OVER (UNDER) APPROPRIATIONS	<u>3,360</u>	<u>0</u>	<u>(399,916)</u>	<u>0</u>	<u>13</u>
 NON-OPERATING REVENUES (EXPENSES)					
Insurance Proceeds	1,043,901	0	0	0	0
Transfer In	4,432	0	0	0	0
Other Uses	0	0	0	0	0
TOTAL NON-OPERATING REVENUES	<u>1,048,333</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 CHANGE IN FUND BALANCE	1,051,693	-	(399,916)	-	13
 BEGINNING Retained Earnings	0	258,112	802,875	402,959	402,959
Prior period Adjustment					
ENDING Retained Earnings	<u>\$ 1,051,693</u>	<u>\$ 258,112</u>	<u>\$ 402,959</u>	<u>\$ 402,959</u>	<u>\$ 402,972</u>

CAMERON COUNTY, TEXAS
AIRPORT - OPERATING
2010-2011 Budget

Fund 880 Dept. 000

BALANCE SHEET

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	0	0	0	0
4600	Interest Income	1,863.11	3,500	0	700	700
4602	Miscellaneous	0.00	0	0	0	0
4614	Land Rental	0.00	0	0	0	0
	<i>Revenue Total:</i>	1,863.11	3,500	0	700	700
<u>EXPENDITURE ACCOUNTS</u>						
6050	Travel	0.00	0	0	0	0
6187	Hurricane Expenses	0.00	0			
	<i>Expenditure Total:</i>	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
AIRPORT - OPERATING
2010-2011 Budget

Fund 880 Dept. 519

AIRPORT MAINTENANCE

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	450,000	0	0	0
4381	Insurance Proceeds	-60,000.00	0	0	0	0
4600	Interest Income	0.00	0	0	0	0
4602	Miscellaneous	0.00	0	0	0	0
4701	Airport Contract	25,764.22	24,000	0	24,000	24,000
4841	Concessions Leases	2,100.00	8,600	0	8,600	8,600
	<i>Revenue Total:</i>	-32,135.78	482,600	0	32,600	32,600
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0	0	0	0
6002	Salaries-Assistants/Deputies	5,600.05	5,000	0	5,602	5,602
6003	Salaries-Employees	0.00	0	0	0	0
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	343.24	398	0	429	429
6007	Group Health	198.72	637	0	637	624
6008	Retirement	424.86	426	0	492	492
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	16.84	22	0	17	17
6012	Unemployment Insurance	56.10	50	0	42	42
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	0.00	0	0	0	0
6016	Gasoline	0.00	0	0	0	0
6019	Lubricants	0.00	0	0	0	0
6020	Tires and Tubes	0.00	0	0	0	0
6022	Drugs Medicine	0.00	0	0	0	0
6026	Household Supplies	0.00	0	0	0	0
6027	Clothing	0.00	0	0	0	0
6028	Camera and Police Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	0.00	0	0	0	0
6031	Building Supplies	0.00	0	0	0	0
6032	Paint and Supplies	0.00	0	0	0	0
6034	Pipe and Plumbing	0.00	0	0	0	0
6035	Electrical	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6045	Professional Services	0.00	600,000	0	0	0
6047	Mobile Phones	0.00	0	0	0	0
6049	Postage	0.00	0	0	0	0
6050	Travel	0.00	0	0	0	0
6054	Advertising	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
AIRPORT - OPERATING
2010-2011 Budget

Fund 880 Dept. 519

AIRPORT MAINTENANCE

<u>Object</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Amended</u>	<u>2011 Requested</u>	<u>2011 Recommended</u>	<u>2011 Approved</u>
6055	Printing and Binding	0.00	0	0	0	0
6056	Property Insurance	12,984.69	12,985	0	12,985	12,985
6057	Vehicle Insurance	0.00	0	0	0	0
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	0.00	0	0	0	0
6060	Electricity	3,206.15	4,320	0	4,320	4,320
6061	Natural Gas	0.00	0	0	0	0
6062	Water	0.00	0	0	0	0
6063	Sewage and Garbage	0.00	0	0	0	0
6064	Building Maintenance	6,643.50	0	0	0	0
6067	Equipment Maintenance	0.00	0	0	0	0
6078	Education and Training	0.00	0	0	0	0
6082	Contractual Expense	0.00	259,378	0	8,776	8,776
6087	Miscellaneous	0.00	0	0	0	0
6091	Building Improvements	0.00	0	0	0	0
6096	Equipment	0.00	0	0	0	0
6187	Hurricane Expenses	0.00	0			
6191	ADA Improvements	0.00	0	0	0	0
6195	Safety Supplies	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>29,474.15</u>	<u>883,216</u>	<u>0</u>	<u>33,300</u>	<u>33,287</u>



CAMERON COUNTY, TEXAS

Order setting the County's
Property Tax Rate

APPROVED 2010-2011 BUDGET

COUNTY AUDITOR
CAMERON COUNTY, TEXAS
1100 E. MONROE ST.
BROWNSVILLE, TX 78520
(956) 544-0822 fax (956) 544-0876

October 1, 2010

Hon. Carlos H. Cascos, County Judge
Hon. Sofia Benavidez, Commissioner Pct. 1
Hon. John Wood Commissioner Pct. 2
Hon. David A. Garza, Commissioner Pct. 3
Hon. Edna Tamayo, 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 16, 2010:

	2011 Proposed Budget	2011 Approved Budget	2010 Approved Budget	Increase (Decrease)
General Fund	69,591,522	72,005,531	69,114,792	2,890,739
Road & Brindge Fund	10,186,803	9,992,909	10,039,302	(46,393)
Law Library Fund	162,304	165,629	253,140	(87,511)
Employee Benefits Fund	8,614,000	8,599,391	8,213,737	385,654
Unlimited Tax Revenue I&S Fund	420,181	420,181	643,494	(223,313)
Limited Tax Revenue I&S Fund	7,923,108	7,923,108	8,816,767	(893,659)
Veterans International Bridge at Los Tomates	6,559,424	7,101,724	6,709,424	392,300
Free Trade Bridge at Los Indios	2,128,981	2,326,181	2,428,981	(102,800)
Gateway International Toll Bridge	5,487,847	6,350,597	5,827,847	522,750
Colonia Street Light Fund	41,545	42,644	-	42,644
Parks System Revenue Fund	4,907,792	5,336,788	5,888,718	(551,930)
County Airport Fund	33,300	33,287	36,100	(2,813)
	116,056,807	120,297,970	117,972,302	2,325,668

Other program and grant budgets will be added during 2011 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 2011 APPROVED BUDGET."

**COUNTY COMMISSIONER' COURT
OF CAMERON COUNTY, TEXAS
SEPTEMBER 16, 2010**

**IN THE MATTER OF ESTIMATING THE
NEEDS OF CAMERON COUNTY FOR THE
FISCAL YEAR 2011 AND FIXING THE
RATES OF LEVY FOR THE YEAR 2010.**

On this 16th day of September 2010, 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 2011, and the tax rate necessary for the several funds to be levied for the Tax Year 2010, 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 2011 will approximate the sum of \$ 120,297,970 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 2011 and the same be and are hereby levied at 100% of the appraised values as hereby set forth:

FOR MAINTENANCE FUNDS:

General Fund	\$0.293518	
Special Road and Bridge Maintenance Fund	0.033284	
TOTAL M&O FUNDS		<u>\$0.326802</u>

THIS TAX RATE WILL RAISE MORE FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$ 5.26.

FOR INTEREST AND SINKING FUNDS

2002 Road Bonds	0.000510	
2005 Road Bonds	0.000772	
2008 Road Bonds	<u>0.001503</u>	
Total Unlimited Tax Road Bonds		<u>0.002785</u>
2008 Certificates of Obligation	0.003882	
2005 Refunding Certificates of Obligation	0.013232	
2005 Certificates of Obligation	0.005960	
2004 Certificates of Obligation	<u>0.001995</u>	
Total Limited Tax Bonds		<u>0.025069</u>
Lease/Equipment Financing (Tax Pledge)	<u>0.009635</u>	
TOTAL INTEREST & SINKING FUNDS		<u>\$0.037489</u>
TOTAL COUNTY LEVY		<u>\$0.364291</u>

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 Twenty Nine and Three Thousand Five Hundred Eighteen Ten Thousandths (\$0.293518) 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 Three Thousand Two Hundred Eighty Four Ten Thousandths (\$0.033284) 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 Nine Thousand Six Hundred Thirty Five Ten Thousandths (\$0.009635) 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 18th 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 8th day of December, 2007, for the purchase of general operating equipment and vehicles approved under the County's Master Financing Agreement, approved by the Commissioners Court on the 11th day of December, 2008, for the purchase of general operating equipment and vehicles approved under the County's Master Financing Agreement, approved by the Commissioners Court on the 29th day of December, 2009, for the purchase of general operating equipment and vehicles approved under the County's Master Financing Agreement, approved by the Commissioners Court on the 4th day of February, 2010

SERIES 2002 ROAD BONDS:

A tax of Fifty one Thousandths (\$0.000510) 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 2002 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, 2002, et. Seg., Minutes of said Court.

SERIES 2005 ROAD BONDS:

A tax of Seven Hundred Seventy two Ten Thousandths (\$0.000772) 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 Five Hundred Three Ten Thousandths (\$0.001503) 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 Eighty Two Ten Thousandths (\$0.003882) Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2005 Certificates of Obligation; said bonds to be issued pursuant to an Order of the Commissioners Court to be adopted at a Regular Session of the Court on the 30th day of September, 2008.

SERIES 2005 REFUNDING CERTIFICATES OF OBLIGATION:

A tax of One and Three Thousand Two Hundred Thirty Two Ten Thousandths (\$0.013232) Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2005 Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 9th day of August, 2005.

SERIES 2005 CERTIFICATES OF OBLIGATION:

A tax of Five Hundred Ninety six Thousandths (\$0.005960) Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2005 Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 9th day of August, 2005.

SERIES 2004 CERTIFICATES OF OBLIGATION:

A tax of One Thousand Nine Hundred Ninty Five Ten Thousandths (\$0.001995) Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2004 Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 16th day of December, 2003.

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 2010 Tax Roll which shall allow discounts on taxes paid as follows:

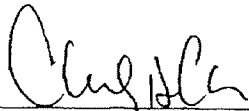
If paid in	October 2009	- 3% discount
	November 2009	- 2% discount
	December 2009	- 1% discount

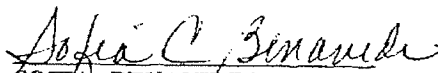
And, upon recommendation of the Tax Assessor-Collector, the Court also approves partial payments of taxes to be accepted, and the Court disallows split-payments of taxes and installment payment of taxes.


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.

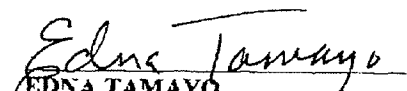
ORDERED THIS 16th DAY OF SEPTEMBER, 2010:



CARLOS H. CASCOS
COUNTY JUDGE

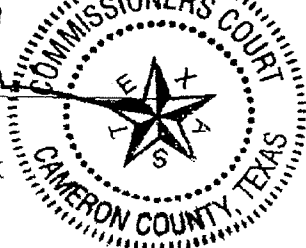

SOFIA BENAIDES
COMMISSIONER, PCT. #1


JOHN WOOD
COMMISSIONER, PCT. #2


DAVID A. GARZA
COMMISSIONER, PCT. #3


EDNA TAMAYO
COMMISSIONER, PCT. #4


ATTESTED BY:
JOE G. RIVERA
COUNTY CLERK



CAMERON COUNTY, TEXAS

Fiscal Year 2009-2010

General Purpose Financial Statements
and
Notes to the Financial Statements

APPROVED 2010-2011 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, 2009, 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, 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, 2009, 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, except those of the Cameron County Juvenile Probation Department and the Cameron-Willacy Counties Community Supervision and Corrections Department. The Cameron County Juvenile Probation Department financial statements have been prepared on the basis of accounting prescribed by the Texas Juvenile Probation Commission Audit Requirements and the Cameron-Willacy Counties Community Supervision and Corrections Department financial statements have been prepared on the basis of accounting principles prescribed by the Texas Department of Criminal Justice-Community Justice Assistance Division financial reporting requirements.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 30, 2010 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, pages 19 through 28, and 74 through 141, 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, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedules of expenditures of federal and 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 are also not a required part of the basic financial statements of Cameron County, Texas. The combining and individual nonmajor fund financial statements 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 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, 2010

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, 2009. 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 FY2009 and FY2008 by \$207,562,444 and \$218,037,452 (*net assets*), respectively. Of this amount, \$30,816,723 is restricted for specific purposes. As required by GASB 34, net assets also reflect \$173,524,785 that is invested in capital assets net of related debt. With the presentation of the investment in capital assets, unrestricted net assets becomes \$3,220,936.

In contrast to the government-wide statements, the fund statements report a combined fund balance at year-end of \$51,995,789 of which \$7,749,602 or 14.9% 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 major project fund for planned technology and capital building projects.

The general fund unreserved balance of \$4,081,382 equals 5.99% 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, the Capital Projects Fund, the Jail Capital Improvements 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 \$302,782,677 the largest components are: 1) cash and investments of \$41,843,439 or 13.82%, 2) receivables which largely represent the deferred taxes for FY 2009 of \$7,315,771 or 2.42%, and 3) capital assets net of accumulated depreciation of \$224,772,630 or 74.24%. The receivables are offset by deferred revenue since the FY2009 tax revenue is not recognized until FY 2010 even though the levy takes place in FY2009. Capital assets are non-liquid assets and cannot be utilized to satisfy County obligations. Out of the total liabilities of \$95,220,233 about \$20,174,065 are current liabilities; however, the current liabilities for compensated absences (\$618,434) are not anticipated to result in the draw-down of emergency reserves. Unfunded actuarial accrued liability of \$9,174,311 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 \$207,562,444 at the close of the most recent fiscal year.

The County's net assets for fiscal year ended September 30, 2009 and 2008 are summarized as follows:

<u>Governmental Activities</u>			Increase (Decrease)
	<u>FY 2009</u>	<u>FY 2008</u>	
Current and other assets	\$ 78,010,047	\$ 74,053,535	\$ 3,956,512
Capital assets (net of depreciation)	<u>224,772,630</u>	<u>223,304,391</u>	<u>1,468,239</u>
Total assets	\$302,782,677	\$297,357,926	\$ 5,424,751
Current and other liabilities	\$ 20,174,065	\$ 25,555,843	\$(5,381,778)
Long-term liabilities	<u>75,046,168</u>	<u>53,764,631</u>	<u>21,281,537</u>
Total liabilities	\$ 95,220,233	\$ 79,320,474	\$ 15,899,759
Net assets:			
Invested in capital assets, net of related debt	\$ 173,524,785	\$171,951,961	\$ 1,572,824
Restricted	30,816,723	37,529,608	(6,712,885)
Unrestricted	<u>3,220,936</u>	<u>8,555,883</u>	<u>(5,334,947)</u>
Total net assets	\$ 207,562,444	\$218,037,452	\$(10,475,008)
<u>Business-Type Activities</u>			Increase (Decrease)
	<u>FY 2009</u>	<u>FY 2008</u>	
Current and other assets	\$ (124,889)	\$16,014,944	(15,890,055)
Capital assets (net of depreciation)	<u>32,195,507</u>	<u>29,371,914</u>	<u>2,823,593</u>
Total assets	\$ 32,320,396	\$45,386,858	\$(13,066,462)
Current and other liabilities	\$ 2,678,842	\$ 4,819,507	\$ (2,140,665)
Long-term liabilities	<u>8,823,728</u>	<u>20,278,469</u>	<u>11,454,741</u>
Total liabilities	\$11,502,570	\$25,097,976	\$ (13,595,406)
Net assets:			
Invested in capital assets, net of related debt	\$ 15,060,003	\$ 3,661,961	\$11,398,042
Restricted	9,055,467	9,074,333	(18,866)
Unrestricted	<u>(3,297,644)</u>	<u>7,552,588</u>	<u>(10,850,232)</u>
Total net assets	\$ 20,817,826	\$20,288,882	\$ 528,944

About 14.85% or \$30,816,723 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, \$173,524,785 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 \$6,309,814. The key components of difference between fund statement increase and the statement of activities decrease are the following:

- A net difference in the issuance of long term debt and the repayment of these debts in the amount of (\$13,020,732) .
- 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 \$1,579,092.
- An decrease in net assets due to depreciation exceeding capital outlay in the amount of \$1,468,238.
- An increase in expenses of \$5,099,159 reported in the statement of activities that do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.
- A decrease in operating transfers of (1,395,599).

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 2009</u>	<u>FY 2008</u>	<u>Increase (Decrease)</u>
Revenues:			
Net Program revenues:			
Charges for services	\$ 31,202,220	\$ 35,778,790	\$(4,576,570)
Operating grants and contributions	16,030,582	16,364,417	(333,835)
Capital grants and contributions	7,035,675	5,028,823	2,006,852
General revenues:			
Property taxes	54,147,156	48,703,886	5,443,270
Miscellaneous	5,138,776	8,971,119	(3,832,343)
Gain on sale of capital assets	309,446	267,206	42,240
Unrestricted investments earnings	<u>1,602,925</u>	<u>1,921,597</u>	<u>(318,672)</u>
Total revenues	\$115,466,780	\$ 117,035,838	\$(1,569,058)
Expenses:			
General government	\$ 24,495,710	26,089,734	\$(1,594,024)
Law Enforcement and Public Safety	67,381,917	56,957,569	10,424,348
Highways and streets	18,294,581	27,971,329	(9,676,748)
Health	8,982,987	8,325,339	657,648
Welfare	5,776,871	4,705,306	1,071,565
Interest on long-term debt	<u>3,325,436</u>	<u>2,661,333</u>	<u>664,103</u>
Total expenses	<u>\$128,257,502</u>	<u>\$ 126,710,610</u>	<u>\$ 1,546,892</u>
Increase (decrease) in net assets before transfer	(12,790,722)	(9,674,772)	(3,115,950)
Transfers	<u>6,499,379</u>	<u>7,894,978</u>	<u>(1,395,599)</u>
Increase (decrease) in net assets	(6,291,343)	(1,779,794)	(4,511,549)
Net assets – beginning	<u>218,037,452</u>	<u>220,166,511</u>	<u>(2,129,059)</u>
Prior Period Adjustments	(4,183,665)	(349,265)	(3,834,400)
Net assets – ending	<u>\$207,562,444</u>	<u>\$218,037,452</u>	<u>\$(10,475,008)</u>

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

- Program revenues of \$54,268,477 equaled 42.31% of government expenses of \$128,257,502. General revenues (\$61,198,303) did not provide the required support and coverage for expenses.
- Over 52.54% of the expenses are for Law Enforcement and Public Safety (\$67,381,917) while this category provided about 19.69% of total revenues of \$22,727,619. The expenses increased by \$1,546,892 over the prior year in this category while revenues decreased \$1,569,058 due to the decreased charges for services and grant funding. General governmental expenditures decreased by (\$1,594,024) and Highway and streets decreased (\$9,676,748). Overall expenditures were increased by \$1,546,892 due to increased operating costs.

- Capital Grant revenue and contributions comprise about 12.94% of program revenues. The County received \$6,062,140 in State funding from TxDot for the improvement of Colonia roads.
- Key elements of the analysis of the Business-type activities revenues and expenses reflect the following:
 - The Bridge System revenues of \$14,427,784 accounted for 71% of the Business-type activities revenues.
 - The total expenses of the Bridge System were 64.57% or \$8,598,663 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 - 2009</u>	<u>FY - 2008</u>	<u>Increase (Decrease)</u>
Revenues:			
Net Program revenues:			
Charges for services	\$ 19,318,145	\$ 20,946,372	\$(1,628,227)
Operating grants and contributions	259,392	89,506	169,886
Insurance Proceeds	336,100	1,043,901	(707,801)
General revenues:			
Unrestricted investments earnings	<u>421,748</u>	<u>809,890</u>	<u>(388,142)</u>
Total revenues	\$20,335,385	\$ 22,889,669	\$(2,554,284)
Expenses:			
Bridge System	\$8,598,663	\$ 8,539,038	\$ 59,625
Parks System	4,208,036	5,028,095	(820,059)
Solid Waste Collection System	0	0	0
Airport System	<u>110,530</u>	<u>198,640</u>	<u>(88,110)</u>
Total expenses	<u>\$12,917,229</u>	<u>\$ 13,765,773</u>	<u>\$(848,544)</u>
Increase (decrease) in net assets before transfers	7,418,156	9,123,896	(1,705,740)
Transfers	<u>(6,499,379)</u>	<u>(7,894,978)</u>	<u>1,395,599</u>
Increase (decrease) in net assets	918,777	1,228,918	(310,141)
Net assets – beginning	20,288,882	19,059,964	1,228,918
Prior Period Adjustment	<u>(389,833)</u>	<u>0</u>	<u>(389,833)</u>
Net assets – ending	<u>\$ 20,817,826</u>	<u>\$ 20,288,882</u>	<u>\$ 528,944</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 \$51,995,789, an increase of \$7,533,701 in comparison with prior year. Approximately \$7,749,602 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 (\$23,477,287); 2) for indigent defense (\$1,500,000); 3) for pending litigation (\$500,000); 4) for capital projects (\$11,834,803); 5) inventory (\$92,978) and 6) a variety of other restricted purposes (\$6,841,119).

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unreserved fund balance of the General Fund was \$4,081,382. 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 5.99% of total fund expenditures, while total fund balance represents 9.07% 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 (\$1,609,890) during the current fiscal year. Key factors for the FY2009 change are as follows:

General Fund revenues increased by \$2,172,774 from the prior year, however, expenditures decreased \$487,420. General factors attributing to this general fund decrease were an increase property tax collection; other financing transfers decreased \$2,019,596.

Road and Bridge fund balance of \$3,668,220 reflects an increase of \$710,367 due to other financing sources of \$798,583 due to capital lease financing.

The Jail Capital improvements fund decreased (\$4,252,244) due to capital improvements of \$4,488,028 and interest earned on the settlements, \$117,892, with the contractors associated with the original construction of the jail.

The Limited Tax Revenue Bond fund increased by \$8,074,585 due to other financing sources.

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

<u>Revenues by Source</u>	<u>FY 2009</u>	<u>FY 2008</u>	<u>Increase (Decrease)</u>	<u>Percent of Change</u>
Taxes	\$52,915,001	\$48,471,603	\$ 4,433,398	9.17%
Licenses and permits	2,348,145	3,090,141	(741,996)	(24.0) %
Fines and forfeitures	5,588,531	3,745,490	1,843,041	49.2 %
Intergovernmental revenues	29,984,665	33,795,796	(3,811,131)	(11.28)%
Charges for current services	7,345,360	9,661,916	(2,316,556)	(23.98) %
Miscellaneous	<u>6,691,414</u>	<u>8,680,590</u>	<u>(1,989,176)</u>	<u>(22.92)%</u>
Total	\$104,873,116	\$107,445,536	\$(2,572,420)	(2.40)%

- Taxes – the increase of \$4,433,398 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 decrease of (\$3,811,131) is substantially due to FEMA proceeds that were received in Disaster Reimbursement for Hurricane Dolly recovery and a decrease in automobile registration fees and sales tax commissions.
- Charges for current services – The revenues decreased by (\$2,316,556) over the prior year in this category. Housing of prisoners for the federal government decreased by \$985,217 and County Clerk collection decreased \$1,337,133.

- Fines and forfeitures increased \$1,843,041 due to increased court costs collections efforts.
- Miscellaneous – Revenues decreased (\$1,989,176) due to loss of interest income \$1,016,336 and tax commissions (ad valorem)

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

Expenditures by Function – Governmental Funds				
<u>Expenditures by Function</u>	<u>FY 2009</u>	<u>FY 2008</u>	<u>Increase (Decrease)</u>	<u>Percent of Change</u>
General government	\$ 15,915,318	\$ 18,095,892	\$(2,180,574)	(12.05) %
Law Enforcement and Public safety	57,041,075	55,902,391	1,138,684	2.04 %
Streets and Highways	15,950,652	22,043,161	(6,092,509)	(27.64) %
Health	8,520,304	8,230,647	289,657	3.52 %
Public welfare	5,470,117	4,682,037	788,080	16.83 %
Capital outlays	11,474,351	3,322,204	8,152,147	245.38 %
Debt service-principal	6,281,194	6,307,346	(26,152)	(.41)%
Debt service-interest/fiscal fees	<u>3,816,893</u>	<u>2,628,055</u>	<u>1,188,838</u>	45.23%
Total	\$124,469,904	\$ 121,211,733	\$ 3,258,171	2.69%

Overall, total expenditures increased 2.69% but there were some categories that experienced significant change. For example, Capital outlays increased 245.38% due to ongoing capital projects (Carrizalez Rucker Jail Expansion, Toll Bridge Expansion). Law Enforcement's increase is due to general operating costs and additional special revenue expenditures.

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 2009</u>	<u>FY 2008</u>	<u>Increase (Decrease)</u>	<u>Percent of Change</u>
Bridge System	\$14,427,784	\$16,479,819	(\$2,052,035)	(12.45)%
Park System	4,862,497	4,435,582	426,915	9.62 %
Non-major Enterprise Funds	27,864	30,971	(3,107)	(10.03)%

While the Bridge System is the biggest generator of revenues there was a 9.1% decrease in crossings. This in large part was due to the war in the Middle East and several Orange alerts by the Department of Homeland Security as well as border violence. Another area of concern to visitors is the increased Mexican security measures to curb border violence. As of the end of September 30, 2009 a total of 6,793,861 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, 2009	September 30, 2008
	Rate	Rate
Pedestrian	\$0.60	\$0.60*
Motorcycle	2.25	2.25
Passenger	2.25	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*

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

<u>Expenses by Enterprise</u>	<u>FY 2009</u>	<u>FY 2008</u>	<u>Increase (Decrease)</u>	<u>Percent of Change</u>
Bridge System	\$8,598,663	\$8,539,038	\$ 59,625	0%
Park System	4,208,036	4,957,089	(749,053)	(15.11) %
Non-major enterprises	110,530	198,640	(88,110)	(44.36) %

The Bridge System continues to cut cost in all areas to try and offset the decrease in revenues. The Park System's decrease in expense is due to the transfer of Park Ranger operations to General Fund and general reduction of costs. The decrease in the non-major enterprise funds costs is due to depreciation expense of the Airport Fund which has undergone extensive repairs. County turned over Solid Waste Collection to a private contractor and it is anticipated to return an increase in revenues for this fund.

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 FY2009 budget was adopted on September 16, 2008 with the total General Fund expenditures and reserves amounting to \$69,107,385 an increase of \$3,585,830 over the FY2008 budgeted expenditures and reserves. The FY2009 budget increase was due to increased costs in judicial system operations and a \$1,000 increase given to all County employees (1,800,000).

The original budgeted expenditures were \$2,102,470 less than the final amended budget. The original budgeted reserves decreased by \$418,714 from the original to the final actual due to general overall cost increases.

DEBT ADMINISTRATION AND CAPITAL ASSETS

Long-term debt. At September 30, 2009, the County has unlimited tax and limited tax general obligation bonds outstanding in the amount of \$62,960,000. According to Texas statutes, the County has two debt limits. Bonds issued under Article 3, Section 52e of the Texas Constitution total \$62,960,000 and bonds issued under Article 722 of Vernon's Civil Statutes total \$4,915,000. The debt limits for the two authorizations are \$3,595,460,682 (25% of real property assessed valuation) and \$719,092,136 (5% of assessed valuation of all taxable property); therefore, the County has legal debt margins on general obligation debt of \$3,560,596,408 and \$716,252,136.

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 FY2009:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental Activities:				
General obligation bonds	\$53,100,000	\$ 18,650,000	\$ 3,875,000	\$67,875,000
Capital leases	5,915,967	1,175,289	2,406,196	4,685,060
Compensated absences	<u>693,901</u>	<u>2,283,380</u>	<u>2,358,847</u>	<u>618,434</u>
Total	\$59,709,868	\$ 22,108,669	\$ 8,640,043	\$73,178,494
Business-Type Activities:				
Revenue bonds	\$10,105,000	\$ 0	\$ 935,000	\$ 9,170,000
Notes payable	12,283,765	9,100,000	1,220,000	20,163,765
Compensated absences	<u>72,521</u>	<u>178,649</u>	<u>161,024</u>	<u>90,146</u>
Total	\$22,461,286	\$ 9,278,649	\$ 2,316,024	\$29,423,911

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, 2009, net capital assets of the governmental activities totaled \$224,772,630. Depreciation on capital assets is recognized in the Government-wide financial statements. Annual depreciation for buildings, improvements and M&E totaled \$14,400,835.

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

- Ongoing Construction of expansion of Carrizalez-Rucker Detention Facility
- Construction of courtroom to accommodate 2 new District Courts

	County's Capital Assets		
	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Capital Assets</u>
Governmental Activities:			
Land	\$ 3,687,864	\$ 0	\$ 3,687,864
Buildings and improvements	84,271,895	26,419,885	57,852,010
Equipment, Vehicles, Machinery	50,428,532	37,079,767	13,348,765
Infrastructure	286,749,029	149,508,053	137,240,976
Construction in Progress	<u>12,643,015</u>	<u>0</u>	<u>12,643,015</u>
Total	\$437,780,335	\$213,007,705	\$224,772,630
Business-Type Activities:			
Land	\$ 5,896,363	\$ 0	\$ 5,896,363
Buildings and improvements	26,741,850	10,629,482	16,112,368
Equipment, Vehicles, Machinery	5,804,828	4,713,093	1,091,735
Other structures	25,099,214	21,951,611	3,147,603
Construction in Progress	<u>5,947,436</u>	<u>0</u>	<u>5,947,436</u>
Total	\$ 69,489,691	\$ 37,294,186	\$ 32,195,505

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 2008-2009 Budget on September 17, 2008. The Budget was adopted based on estimated balances that would be available at the end of the fiscal year 2008 and estimated revenues to be received in the fiscal year 2009. The total available resources for all funds for the fiscal year 2009 are \$119,244,844. For the County's General Fund, the 2008-2009 Budget utilizes \$68,597,289 of the available funds.

For 2008-2009, the property tax rate is \$0.353191 per \$100 assessed taxable valuation, an increase over the prior year's tax rate of \$0.343191. Tax revenues are budgeted to grow by 12.4% generating an additional \$4,645,650 at the 94.5% property tax collection rate. The overall increase in county appropriations to be expended during Fiscal Year 2009 for the funds specifically budgeted during the budget approval process increased the most for Indigent Defense and the operations of 2 new mandated state courts. 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 11.75%.

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.

CAMERON COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF NET ASSETS
SEPTEMBER 30, 2009

	PRIMARY GOVERNMENT			COMPONENT UNITS
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	
ASSETS				
Cash	\$ 41,843,439	\$ 3,669,938	\$ 45,513,377	\$ 1,482,299
Investments	0	0	0	1,307,499
Receivables:				
Accounts or trade(Note 4)	7,549,116	360,894	7,910,010	450,056
Taxes - net of allowances(Note 4)	7,315,771	0	7,315,771	639,898
Notes receivable/payable	20,163,765	(20,163,765)	0	0
Due from other governments(Note 4)	4,263,017	416,937	4,679,954	0
Internal balances	(6,604,619)	6,604,619	0	0
Prepaid expenses	1,886,987	179,079	2,066,066	154,375
Other assets	1,455,898	0	1,455,898	0
Inventory	136,673	1,721	138,394	0
Restricted Assets:				
Construction Fund:				
Cash	0	2,360,379	2,360,379	0
Revenue Bond Debt Service Fund:				
Cash	0	366,531	366,531	0
Revenue Bond Debt Reserve Fund:				
Cash	0	566,267	566,267	0
Revenue Bond Repair and Replacement Fund:				
Cash	0	1,008,349	1,008,349	0
Investments	0	4,753,940	4,753,940	0
Capital Assets:				
Buildings	75,156,787	22,375,953	97,532,740	0
Improvements other than buildings	7,568,205	28,112,629	35,680,834	0
Equipment	50,428,532	3,775,863	54,204,395	0
Other structures	1,546,901	3,381,449	4,928,350	0
Accumulated depreciation	(213,007,705)	(37,294,186)	(250,301,891)	0
Land	3,687,864	5,896,363	9,584,227	0
Infrastructure	286,749,030	0	286,749,030	0
Construction work in progress	12,643,016	5,947,436	18,590,452	0
Total capital assets	224,772,630	32,195,507	256,968,137	0
Total Assets	302,782,677	32,320,396	335,103,073	4,034,127
LIABILITIES				
Accounts payable	10,001,374	812,150	10,813,524	552,190
Wages and fringe payable	930,449	92,772	1,023,221	0
Compensated absences payable	618,434	90,146	708,580	0
Deposits	0	94,691	94,691	0
Due to other governments	1,494,608	0	1,494,608	1,132,190
Unearned revenue	0	142,660	142,660	772,040
Notes payable (Note 11)	131,533	0	131,533	0
Other	0	0	0	0
Escrows	20,711	0	20,711	0
Payable from Restricted Assets:				
Reserve	0	141,644	141,644	0
Current bonds payable	4,470,000	985,000	5,455,000	0
Accrued bond interest payable	288,752	319,779	608,531	0
Current Lease payments	2,218,204	0	2,218,204	0
Noncurrent liabilities:				
Long-term lease payments(Note 7)	2,466,857	0	2,466,857	0
Long-term bonds payable	63,405,000	8,025,962	71,430,962	0
Long-term interest payable	0	0	0	0
OPEB liability	9,174,311	797,766	9,972,077	0
Total Liabilities	95,220,233	11,502,570	106,722,803	2,456,420
NET ASSETS				
Invested in capital assets, net of related debt	173,524,785	15,060,003	188,584,788	0
Restricted for:				
Highways and street	2,135,283	0	2,135,283	0
Debt service	4,283,765	5,686,739	9,970,504	0
Capital projects	16,322,272	0	16,322,272	0
Operating reserve and construction	8,075,403	3,368,728	11,444,131	0
Unrestricted	3,220,936	(3,297,644)	(76,708)	1,577,707
Total net assets	\$ 207,562,444	\$ 20,817,826	\$ 228,380,270	\$ 1,577,707

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, 2009

Functions / Programs	Net (Expense) Revenue and Changes in Net Assets				
	Program Revenues		Primary Government		Component units
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government:					
Government activities:					
General government	\$ 24,495,710	\$ 13,345,212	\$ 49,033	\$ 129,934	\$ (10,971,531) \$
Law Enforcement and Public safety	67,381,917	12,272,612	10,455,007	0	(44,654,298) 0
Highways and streets	18,294,581	4,473,146	0	6,062,140	(7,759,295) 0
Health	8,982,987	958,014	5,526,542	0	(2,498,431) 0
Welfare	5,776,871	153,236	0	843,601	(4,780,034) 0
Interest on Long-term debt	3,325,436	0	0	0	(3,325,436) 0
Total government activities	128,257,502	31,202,220	16,030,582	7,035,675	(73,989,025) 0
Business-type activities:					
Bridge system	8,598,663	14,427,784	0	0	5,829,121 0
Parks system	4,667,185	4,862,497	0	459,149	654,461 0
Non-major enterprise	50,531	27,864	0	0	(22,667) 0
Total business-type activities	13,316,379	19,318,145	0	459,149	6,460,915 0
Total primary government	141,573,881	50,520,365	16,030,582	7,494,824	(67,528,110) 0
Component units:					
Emergency Services District #1	2,512,045	0	0	0	(2,512,345) 0
Cameron-Willacy Counties Community Supervision	7,433,967	3,425,993	3,872,288	0	(134,666) 0
Total component units	9,946,012	3,425,993	3,872,288	0	(2,647,031) 0
General revenues:					
Property taxes, levied for general purposes					\$ 47,996,597 \$
Property taxes, levied for debt service					6,150,557 0
Unrestricted investment earnings					421,749 2,024,674
Miscellaneous					535,492 5,674,268
Sale of capital assets					0 309,446
Transfers					(6,499,379) 0
Total general revenue and transfers					62,155,542 2,409,074
Changes in net assets					(5,372,568) (237,957)
Net assets - beginning					238,326,336 1,809,323
Prior period adjustments					(4,573,498) 6,341
Net assets - ending					\$ 228,380,270 \$ 1,577,707

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

CAMERON COUNTY, TEXAS
BALANCE SHEET
Governmental Funds
SEPTEMBER 30, 2009

	General	Road & Bridge Fund	Jail Capital Improvements Fund	Limited Tax Revenue Bonds Fund	Other Governmental Funds	TOTAL
ASSETS						
Assets:						
Cash and cash equivalents (Note 3)	\$ 7,290,418	\$ 482,281	\$ 10,367,957	\$ 227,692	\$ 19,344,776	\$ 37,713,124
Receivables: (Note 4)						
Accounts or trade	2,637,919	1,759,961	0	0	3,118,858	7,516,738
Taxes - net of allowances	5,680,604	718,142	0	812,735	104,290	7,315,771
Note receivable	0	0	0	3,253,766	0	3,253,766
Interfund Receivable	0	0	0	7,810,000	0	7,810,000
Due from other governments	0	251,040	0	0	4,011,977	4,263,017
Due from other funds (Note 9)	5,542,313	2,580,836	185,500	2,178,673	3,755,975	14,243,297
Prepaid expenditures (Note 1D)	94,527	621,861	0	1,129,000	41,547	1,886,935
Other assets	0	(11,785)	0	0	28,680	16,895
Inventory (Note 1D)	126,115	10,558	0	0	0	136,673
TOTAL ASSETS	\$ 21,371,896	\$ 6,412,894	\$ 10,553,457	\$ 15,411,866	\$ 30,406,103	\$ 84,156,216
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 4,501,184	1,883,676	\$ 1,072,304	\$ (47,195)	\$ 2,084,592	\$ 9,494,561
Wages and fringe payable	627,161	76,519	0	0	262,503	966,183
Compensated absences payable	559,573	20,432	0	0	0	580,005
Deposits	0	0	0	0	0	0
Due to other governments	285,839	0	0	0	1,198,632	1,484,471
Due to other funds (Note 9)	3,068,745	2,717	0	711,000	17,066,137	20,848,599
Deferred revenue	6,020,287	760,641	0	859,929	110,314	7,751,171
Escrows	3,214	689	0	0	0	3,903
Notes payable	131,533	0	0	0	0	131,533
Total Liabilities	15,197,536	2,744,674	1,072,304	1,523,734	20,722,178	41,260,426
Fund Balances:						
Reserved for: (Note 1D)						
Debt service	0	0	0	22,988,131	489,156	23,477,287
Inventory	92,978	0	0	0	0	92,978
Prepaid items	0	0	0	0	0	0
Pending litigation	500,000	0	0	0	0	500,000
Indigent Defense	1,500,000	0	0	0	0	1,500,000
Special revenue	0	0	0	0	6,841,119	6,841,119
Capital projects	0	0	9,481,153	0	2,353,650	11,834,803
Unreserved	4,081,382	3,668,220	0	0	0	7,749,602
Total Fund Balance	6,174,360	3,668,220	9,481,153	22,988,131	9,683,925	51,995,789
TOTAL LIABILITIES AND FUND BALANCES	\$ 21,371,896	\$ 6,412,894	\$ 10,553,457	\$ 24,511,865	\$ 30,406,103	

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)	224,772,630
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.	3,628,775
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.	7,751,171
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)	(80,585,921)
Net assets of governmental activities	207,562,444

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, 2009

	General	Road & Bridge Fund	Jail Capital Improvements Fund	Limited Tax Bonds Fund	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes	\$ 41,708,918	\$ 5,191,063	\$ 0	\$ 5,288,530	\$ 726,490	\$ 52,915,001
Licenses and permits	195,465	2,152,680	0	0	0	2,348,145
Intergovernmental	3,409,991	2,320,463	0	0	24,254,211	29,984,665
Charges for services	6,908,847	0	0	0	436,513	7,345,360
Fines and forfeitures	5,585,729	0	0	0	2,802	5,588,531
Miscellaneous	2,948,803	1,883,812	117,892	1,062,494	678,413	6,691,414
TOTAL REVENUES	60,757,753	11,548,018	117,892	6,351,024	26,098,429	104,873,116
EXPENDITURES						
Current:						
General government	15,443,444	0	0	0	471,874	15,915,318
Law enforcement and public safety	45,296,729	0	50,821	0	11,693,525	57,041,075
Highways and streets	0	9,946,649	0	0	6,004,003	15,950,652
Health	2,538,659	0	0	0	5,981,645	8,520,304
Welfare	4,507,462	0	0	0	962,655	5,470,117
Capital outlay	323,575	851,713	4,319,315	0	5,979,748	11,474,351
Bond issuance cost	0	0	0	0	523,362	523,362
Debt Service:						
Principal retirement	0	824,575	0	4,956,619	500,000	6,281,194
Interest and fiscal charges	0	71,702	0	2,983,510	238,319	3,293,531
TOTAL EXPENDITURES	68,109,869	11,694,639	4,370,136	7,940,129	32,355,131	124,469,904
Excess (deficiency) of Revenues Over (Under) Expenditures	(7,352,116)	(146,621)	(4,252,244)	(1,589,105)	(6,256,702)	(19,596,788)
OTHER FINANCING SOURCES (USES)						
Bond issuance	0	0	0	9,100,000	9,550,000	18,650,000
Payment to refunded bond escrow agent	0	0	0	0	0	0
Sale of capital assets	424,079	7,992	0	0	74,331	506,402
Capital lease financing	323,575	851,713	0	0	0	1,175,288
Transfers in	5,935,688	0	0	563,690	613,839	7,113,217
Transfers (out)	(221,006)	(2,717)	0	0	(390,115)	(613,838)
TOTAL OTHER FINANCING SOURCES (USES)	6,462,336	856,988	0	9,663,690	9,848,055	26,831,069
Net change in fund balances	(889,780)	710,367	(4,252,244)	8,074,585	3,591,353	7,234,281
Fund Balances - October 1, 2008	7,784,250	2,957,853	13,733,397	14,913,546	5,073,042	44,462,088
prior period adjustment	(720,110)				1,019,530	299,420
FUND BALANCES - SEPTEMBER 30, 2009	\$ 6,174,360	\$ 3,668,220	\$ 9,481,153	\$ 22,988,131	\$ 9,683,925	\$ 51,995,789

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, 2009

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)	\$ 7,234,281
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.	1,468,238
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.	(3,459,073)
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.	(13,020,732)
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.	(93,151)
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.	1,579,092
Change in net assets of governmental activities (page 31)	<u>\$ (6,291,345)</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, 2009

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				Governmental
	Toll Bridge System	Park System	Nonmajor Enterprise Funds	Total	Activities Internal Service Fund
ASSETS					
Current Assets:					
Cash	\$ 1,146,991	\$ 2,048,820	\$ 474,127	\$ 3,669,938	\$ 4,130,315
Construction Fund Cash	0	2,360,379	0	2,360,379	0
Revenue Bond Debt Service Fund Cash	366,531	0	0	366,531	0
Revenue Bond Debt Reserve Fund Cash	35,225	531,042	0	566,267	0
Revenue Bond Operating Reserve Fund Cash	250,000	758,349	0	1,008,349	0
Revenue Bond Operating Reserve Fund Investments	4,753,940	0	0	4,753,940	0
Accounts receivable - trade(Note 4)	47,705	313,189	0	360,894	32,378
Inventory	0	1,721	0	1,721	0
Due from other funds	10,153,522	348,897	161,089	10,663,508	683
Due from other governments	416,937	0	0	416,937	0
Prepaid expenses and other assets	84,033	95,046	0	179,079	1,852
Total Current Assets	17,254,884	6,457,443	635,216	24,347,543	4,165,228
Capital Assets:(Note 6)					
Buildings	3,524,688	8,751,686	10,099,579	22,375,953	0
Improvements other than buildings	23,746,730	4,365,899	0	28,112,629	0
Equipment	1,336,251	2,425,578	14,034	3,775,863	0
Other structures	0	3,381,449	0	3,381,449	0
Accumulated depreciation	(16,644,687)	(11,500,198)	(9,149,301)	(37,294,186)	0
Net capital assets	11,962,982	7,424,414	964,312	20,351,708	0
Construction in progress	4,099,596	1,847,840	0	5,947,436	0
Land	4,038,791	1,549,572	308,000	5,896,363	0
Total Capital Assets	20,101,369	10,821,826	1,272,312	32,195,507	0
TOTAL ASSETS	37,356,253	17,279,269	1,907,528	56,543,050	4,165,228
LIABILITIES					
Current Liabilities					
(Payable from Current Assets):					
Accounts payable	229,913	582,214	23	812,150	506,813
Wages and fringe payable	49,220	43,457	95	92,772	1,980
Accrued compensated absences	81,251	8,895	0	90,146	715
Due to other funds	4,011,403	47,486	0	4,058,889	0
Due to other governments	0	0	0	0	10,137
Deferred revenue	142,660	0	0	142,660	0
Total Current Liabilities	4,514,447	682,052	118	5,196,617	519,645
(Payable from Current Assets)					
Current Liabilities					
(Payable from Restricted Assets):					
Leasehold deposits	2,067	92,624	0	94,691	0
Reserve	75,688	65,956	0	141,644	16,808
Current maturities of revenue bonds and notes	755,000	230,000	0	985,000	0
Accrued bond interest payable	270,670	49,109	0	319,779	0
Total Current Liabilities	1,103,425	437,689	0	1,541,114	16,808
(Payable from Restricted Assets)					
Total Current Liabilities	5,617,872	1,119,741	118	6,737,731	536,453
Long-Term Liabilities:					
Interfund payable to Limited Tax Fund	12,353,765	7,810,000	0	20,163,765	0
Revenue bonds, net of current portion	7,945,000	240,000	0	8,185,000	0
Less: Unamortized discount and issue costs	(146,764)	(12,274)	0	(159,038)	0
Long term interest payable	0	0	0	0	0
Unfunded Actuarial Accrued Liability	498,604	299,162	0	797,766	0
Total Long-Term Liabilities	20,650,605	8,336,888	0	28,987,493	0
TOTAL LIABILITIES	26,268,477	9,456,629	118	35,725,224	536,453
NET ASSET					
Invested in capital assets, net of related debt	11,401,369	2,554,099	1,104,535	15,060,003	0
Restricted for Revenue Bond Debt Service	1,950,670	531,042	0	2,481,712	0
Restricted for Revenue Bond Debt Reserve	3,205,027	0	0	3,205,027	0
Restricted for Revenue Bond Operating Reserve	250,000	758,349	0	1,008,349	0
Restricted for Construction	0	2,360,379	0	2,360,379	0
Restricted for Donations	0	0	0	0	0
Unrestricted	(5,719,290)	1,618,771	802,875	(3,297,644)	3,628,775
TOTAL NET ASSETS	\$ 11,087,776	\$ 7,822,640	\$ 1,907,410	\$ 20,817,826	\$ 3,628,775

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, 2009

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				Governmental Activities Internal Service Fund
	TOLL BRIDGE SYSTEM	PARK SYSTEM	Nonmajor Enterprise Funds	TOTAL	
OPERATING REVENUES					
Charges for services	\$ 13,740,246	\$ 1,040,168	\$ 0	\$ 14,780,414	\$ 8,976,070
Rental income	477,162	3,714,656	25,764	4,217,582	0
Other	210,376	107,673	2,100	320,149	50,287
TOTAL OPERATING REVENUES	14,427,784	4,862,497	27,864	19,318,145	9,026,357
OPERATING EXPENSES					
Salary, wages and fringe benefits	3,185,345	1,935,683	6,640	5,127,668	145,167
Employee Benefits	254,958	152,975			
Supplies	65,813	141,138	0	206,951	1,441
Repairs and maintenance	44,226	93,039	6,643	143,908	0
Professional services	41,686	5,000	0	46,686	6,000
Insurance	184,261	76,090	12,985	273,336	0
Medical claims	0	0	0	0	5,937,073
Utilities	115,936	8,811	3,206	127,953	0
Depreciation and amortization	1,102,745	547,914	21,057	1,671,716	0
Miscellaneous	38,826	52,868	0	91,694	0
Parking lot repairs	210,376	0	0	210,376	0
Equipment and land rental	0	15,859	0	15,859	624
Administration fees	50,245	899,768	0	950,013	1,382,666
Contractual services	33,376	99,482	0	132,858	0
TOTAL OPERATING EXPENSES	5,327,793	4,028,627	50,531	8,999,018	7,472,971
OPERATING INCOME (LOSS)	9,099,991	833,870	(22,667)	10,319,127	1,553,386
NON-OPERATING REVENUES (EXPENSES)					
Interest income	364,685	55,201	1,863	421,749	25,706
Interest expense and fiscal agent fees	(1,724,276)	(353,965)	0	(2,078,241)	0
Insurance Proceeds	0	336,100	(60,000)	276,100	0
Grant & Program Expenses	0	(284,593)	0	(284,593)	0
Grant & Program Revenue	0	459,149	0	459,149	0
Aid to / from other governments	(1,546,594)	259,392	0	(1,287,202)	0
TOTAL NON-OPERATING REVENUES (EXPENSES)	(2,906,185)	471,284	(58,137)	(2,493,038)	25,706
Income (Loss) before transfers	6,193,806	1,305,154	(80,804)	7,418,156	1,579,092
Transfers (out)	(5,844,841)	(654,538)	0	(6,499,379)	0
Transfers in	0	0	0	0	0
CHANGE IN NET ASSETS	348,965	650,616	(80,804)	918,777	1,579,092
Total Net Assets - Beginning of year	10,982,457	7,318,211	1,988,214	20,288,882	2,049,683
Prior period adjustment	(243,646)	(146,187)	0	(389,833)	0
Total Net Assets - End of year	\$ 11,087,776	\$ 7,822,640	\$ 1,907,410	\$ 20,817,826	\$ 3,628,775

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, 2009

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				Governmental
	TOLL BRIDGE SYSTEM	PARK SYSTEM	Nonmajor Enterprise Funds	TOTAL	Activities Internal Service Fund
Cash Flows From Operating Activities:					
Cash received from customers	\$ 4,512,521	\$ 4,826,035	\$ -	\$ 9,338,556	\$ 8,976,070
Cash received from other operating activities	477,162	0	27,864	505,026	50,287
Cash payments for goods and services	(756,190)	(1,784,786)	(23,446)	(2,564,422)	(7,327,804)
Cash payments to employees	(3,491,871)	(2,005,253)	(6,851)	(5,503,975)	(143,903)
Cash Provided (Used) by Operating Activities	<u>741,622</u>	<u>1,035,996</u>	<u>(2,433)</u>	<u>1,775,185</u>	<u>1,554,650</u>
Cash Flows From Non-Capital Financing Activities:					
Aid (to) from other governments	0	176,206	0	176,206	0
Insurance Proceeds	0	336,099	983,901	1,320,000	0
Transfers in	0	0	0	0	4,038
Transfers (out)	(5,844,841)	(445,904)	0	(6,290,745)	0
Cash Provided (Used) for Non-Capital Financing Activities	<u>(5,844,841)</u>	<u>66,401</u>	<u>983,901</u>	<u>(4,794,539)</u>	<u>4,038</u>
Cash Flows From Capital and Related Financing Activities:					
Payments for capital acquisitions	(2,377,827)	(1,484,770)	(622,929)	(4,485,526)	0
Financing for additions and Improvements	9,100,000	0	0	9,100,000	0
Intergovernment agreement	(1,546,594)	0	0	(1,546,594)	0
Principal payments	(1,820,825)	(380,000)	0	(2,200,825)	0
Interest paid and fiscal agent fees	(852,938)	(304,856)	0	(1,157,794)	0
Cash (Used) for Capital and Related Financing Activities	<u>2,501,816</u>	<u>(2,169,626)</u>	<u>(622,929)</u>	<u>(290,739)</u>	<u>0</u>
Cash Flows From Investing Activities:					
Receipts of interest	367,951	55,201	1,863	425,015	25,707
Cash Provided by Investing Activities	<u>367,951</u>	<u>55,201</u>	<u>1,863</u>	<u>425,015</u>	<u>25,707</u>
Increase (decrease) in cash and cash equivalents	(2,233,452)	(1,012,028)	360,402	(2,885,078)	1,584,395
Cash and cash equivalents, October 1, 2008	8,786,139	6,710,618	113,725	15,610,482	2,545,919
CASH AND CASH EQUIVALENTS, SEPTEMBER 30, 2009	<u>\$ 6,552,687</u>	<u>\$ 5,698,590</u>	<u>\$ 474,127</u>	<u>#####</u>	<u>4,130,314</u>
Reconciliation of Operating Income (Loss) to Net Cash					
Provided (Used) by Operating Activities:					
Operating income (Loss)	\$ 9,099,990	\$ 833,870	\$ (22,667)	\$ 9,911,193	1,553,386
Adjustments to Reconcile Operating Income (Loss) to					
Cash Provided (Used) by Operating Activities:					
Depreciation	1,102,745	547,914	21,057	1,671,716	0
Decrease (increase) in accounts receivable	(12,022)	(36,462)	0	(48,484)	(3,565)
Decrease (increase) in prepaids and other assets	(6,859)	(95,045)	0	(101,904)	2,961
Decrease (increase) in inventory	0	1,278	0	1,278	0
Decrease (increase) in Due from other Funds	(9,391,286)	(454,110)	0	(9,845,396)	(107)
Decrease (increase) in Due from other governments	182,191	0	0	182,191	0
Increase (Decrease) in accounts payable	(1,732,990)	382,731	(612)	(1,350,871)	(4,485)
Increase (Decrease) in wages and fringe payable	(82,897)	(55,866)	(211)	(138,974)	(4,392)
Increase (Decrease) in compensated absences payable	31,329	(13,704)	0	17,625	715
Increase (Decrease) in accrued interest payable	104,137	(57,435)	0	46,702	0
Increase (Decrease) in deposit payable	0	(17,175)	0	(17,175)	0
Increase (Decrease) in due to other funds	1,447,033	0	0	1,447,033	0
Increase (Decrease) in enhancement reserve	0	0	0	0	0
Increase (Decrease) in due to other governments	18,582	0	0	18,582	10,137
Increase (Decrease) in deferred revenue	(18,331)	0	0	(18,331)	0
CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 741,622</u>	<u>\$ 1,035,996</u>	<u>\$ (2,433)</u>	<u>\$ 1,775,185</u>	<u>\$ 1,554,650</u>

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

CAMERON COUNTY, TEXAS
Statement of Fiduciary Assets and Liabilities
AGENCY FUNDS
September 30, 2008

ASSETS	
Cash and cash equivalents	\$ 16,559,495
Investments	11,285,703
Accounts receivable(Note 4)	0
TOTAL ASSETS	<u><u>\$ 27,845,198</u></u>
LIABILITIES	
Accounts payable	\$ 2,713,473
Deposits	43,853
Due to other governments	6,740,258
Fees payable	906,338
Judgments	17,362,038
Escrow for commissary	79,238
TOTAL LIABILITIES	<u><u>\$ 27,845,198</u></u>

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2009

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, 2009

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, 2009 Cameron-Willacy Counties Community Supervision and Corrections Department, August 31, 2009.

Condensed Balance Sheet:	Emergency Services District #1	Cameron- Willacy Counties Community Supervi- sion and Corrections Department	Total Component Units
ASSETS:			
Current Assets	<u>\$1,592,142</u>	<u>\$ 2,441,986</u>	<u>\$ 4,034,128</u>
Total Assets	<u>\$1,592,142</u>	<u>\$ 2,441,986</u>	<u>\$ 4,034,128</u>
LIABILITIES:			
Current Liabilities/Deferred Revenue	<u>\$1,592,142</u>	<u>\$ 864,279</u>	<u>\$ 2,456,421</u>
Total Liabilities	<u>\$1,592,142</u>	<u>\$ 864,279</u>	<u>\$ 2,456,421</u>
NET ASSETS			
Unrestricted	<u>\$ 0</u>	<u>\$ 1,577,707</u>	<u>\$ 1,577,707</u>
Total net assets	<u>0</u>	<u>1,577,707</u>	<u>1,577,707</u>
Total Liabilities and Net Assets	<u>\$1,592,142</u>	<u>\$ 2,441,986</u>	<u>\$ 4,034,128</u>
Condensed Statement of Revenues, Expenditures,			
Revenues and Changes in Net Assets	<u>\$2,728,089</u>	<u>\$ 5,119,362</u>	<u>\$ 7,847,451</u>
Expenditures	<u>2,728,089</u>	<u>5,072,359</u>	<u>7,800,448</u>
Excess of Revenues Over expenditures	<u>0</u>	<u>47,003</u>	<u>47,003</u>
Total net assets - beginning	<u>0</u>	<u>1,686,633</u>	<u>1,686,633</u>
	<u>0</u>	<u>1,733,636</u>	<u>1,733,636</u>
Transfer Out	<u>0</u>	<u>(155,929)</u>	<u>(155,929)</u>
Total net assets - ending	<u>\$ 0</u>	<u>\$ 1,577,707</u>	<u>\$ 1,577,707</u>

2. 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, Capital Projects Fund, Jail Improvements 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, 2009, and became due October 1, 2009 have been assessed to finance the budget of the fiscal year beginning October 1, 2009 and, accordingly, have been reflected as deferred revenue and taxes receivable in the fund financial statements at September 30, 2009.

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2009

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.

Jail Improvements Fund is used to account for the lawsuit proceeds that are to be used for the improvement and additions to the existing jail facility.

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, 2009

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, 2009

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, 2010, 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, 2009

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.

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 \$80,585,921 difference are as follows:

Bonds payable	\$67,875,000
Accrued interest payable	288,752
Unfunded Actuarial Accrued Liability	9,174,311
Leases payable	4,685,060
Deferred charge for Refunding	(1,048,046)
Deferred charge on Premium	828,077
Deferred charge for issuance costs	<u>(1,217,233)</u>
Net adjustment to reduce fund balance – total government	
Funds to arrive at net assets – governmental activities	<u>\$80,585,921</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 \$(4,899,064) difference are as follows:

Capital outlay (excluding outlays for non-County roads)	\$15,869,073
Depreciation expense	<u>(14,400,835)</u>
Net adjustment to increase net changes in fund balance	
total governmental funds to arrive at changes in net assets-	
of governmental activities	<u>\$ 1,468,238</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2009

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:

New Debt	9,550,000
Bond Issuance Costs	(523,361)
Capital leases financing	1,175,289
Interfund Receivable	9,100,000
Principal repayments:	
Bonded debt	(3,875,000)
Capital leases	(2,406,196)
Net adjustment to decrease net changes in fund balances-total governmental	
Funds to arrive at changes in net assets of governmental activities	<u>\$13,020,732</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 this \$(62,503) differences are as follows:

Amortization of deferred charge on refunding	\$ (117,863)
Accrued interest	12,816
Amortization of premium	73,142
Amortization of issuance costs	<u>(61,246)</u>
Net adjustment to increase net change in fund balances-total governmental	
Funds to arrive at changes in net assets of governmental activities	<u>\$ (93,151)</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 120% 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, 2009, the carrying amount of the County's interest-bearing demand accounts and certificates of deposit totaled \$49,946,294. Bank balances and certificates of deposit totaling \$46,389,281 at September 30, 2008, 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, 2009, the County's cash and cash equivalents held by the County's depository institution were insured by \$200,000 through the FDIC and collateralized for amounts above the FDIC limits by a FHLB and FHLBL with a market value of \$85,000,000 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, 2009 was 125%, which exceeds the County's requirement of 120%. Collateral limits are increased at year-end to provide coverage for the collection of property taxes commencing October 1, 2009.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2009

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, 2009, based upon a weighted average for all County investments and cash balance.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2009

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 \$797,869 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 \$1,991,929 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, 2009

	Governmental Fund Types	Proprietary Fund Types	Fiduciary Fund Types	Total Fund Types
Accounts	\$7,549,116	\$ 360,894	\$ 0	\$ 7,910,010
Taxes	7,315,770	0	0	7,315,770
Due from governments	4,263,017	221,785	0	4,484,802
Gross receivables	19,127,903	582,679	0	19,710,582
Less: allowance for uncollectible accounts	445,414	0	0	445,414
Total Net Receivables	\$18,682,489	\$ 582,679	\$ 0	\$ 19,265,168

At September 30, 2009, property taxes receivable were reported in the combined balance sheet on page 32 net of an allowance for uncollectible taxes of \$445,414.

5. PROPERTY TAXES

The County adopted the 2008 tax rate, per \$100 of taxable value, for the Fiscal Year 2008-2009, as follows:

	Maintenance and Operation	Debt Service	Total All
Constitutional Funds	\$0.290364	\$0.022895	\$0.313259
Road Debt Service	0.035001	0.004931	0.039932
Total	\$0.325365	\$0.027826	\$0.353191

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 \$0.353191 tax rate per \$100 of taxable valuation subject to the \$0.80 tax rate limitation, of which \$0.022895 was Constitutional Funds Debt Service. The Unlimited Tax Road Bonds Tax Rate was \$0.004931 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, 2009

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, Texas Southmost College, City of Combes, City of San Benito, Town of Indian Lake, City of Los Fresnos, City of Rio Hondo, City of Santa Rosa, City of Primera, Santa Maria Independent School District, the Town of Palm Valley, Town of Rancho Viejo, Paseo de la Plaza 1, 2 and 3, Paseo de la Plaza District, Valley Mud District #2, and Drainage Districts No. 1,3,4 and 5. Collections of the property taxes, and subsequent remittances to the proper entities, are accounted for in the Tax Assessor-Collector's Ad Valorem Tax Fund. Tax collections deposited for the County are distributed periodically to the General Fund, Debt Service Fund and Special Road and Bridge Fund. This distribution is based upon the tax rate established for each fund by order of the Commissioners' Court for the tax year for which collections are made.

Property taxes for the County are levied each October 1st, on the assessed value of the preceding January 1st, for all taxable real and personal property. Taxes are due and payable when levied. On January 1st, at the time of assessment, an enforceable lien is attached to the property for property taxes. All tax payments not received by February 1st, after the taxes are levied, are considered delinquent. All tax payments not received by July 1st, become subject to attorney collection fees, unless a payment arrangement has been made with the Tax Assessor-Collector. Property, for which taxes are delinquent, is subject to foreclosure proceedings. As required by the State Property Tax Code, appraisal values are determined by the Cameron County Appraisal District at 100% of the appraised market value. The Delinquent Taxes Receivable Account represents uncollected tax levies for the past twenty (20) years. The allowance for estimated uncollectibles is 5.83% of the total delinquent taxes receivable at September 30, 2009.

6. CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2009 was as follows:

Primary Government

	Beginning Balance 2008	Additions	Deletions	Ending Balance 2009
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 3,846,436	\$ 38,384	\$ (196,956)	\$ 3,687,864
Construction in progress	<u>2,186,000</u>	<u>10,457,014</u>	<u>0</u>	<u>12,643,014</u>
Total capital assets, not being depreciated	<u>6,032,436</u>	<u>10,495,398</u>	<u>(196,956)</u>	<u>16,330,878</u>
Capital assets, being depreciated:				
Buildings	74,676,067	546,885	(66,163)	75,156,789
Improvements other than buildings	9,115,106	0	0	9,115,106
Equipment	48,040,037	3,127,788	(739,293)	50,428,532
Infrastructure	<u>284,853,071</u>	<u>1,895,959</u>	<u>0</u>	<u>286,749,030</u>
Total capital assets, being depreciated	<u>416,684,281</u>	<u>5,570,632</u>	<u>(805,456)</u>	<u>421,449,457</u>
Less accumulated depreciation for:				
Buildings	(20,412,796)	(2,146,923)	66,163	(22,493,556)
Improvements other than buildings	(3,673,281)	(253,049)	0	(3,926,330)
Equipment	(32,860,889)	(4,958,171)	739,293	(37,079,767)
Infrastructure	<u>(142,465,360)</u>	<u>(7,042,692)</u>	<u>0</u>	<u>(149,508,052)</u>
Total accumulated depreciation	<u>(199,412,326)</u>	<u>(14,400,835)</u>	<u>805,456</u>	<u>(213,007,705)</u>
Total capital assets, being depreciated, net	<u>217,271,955</u>	<u>(8,830,203)</u>	<u>0</u>	<u>208,441,752</u>
Governmental activities capital assets, net	<u>\$ 223,304,391</u>	<u>\$ 1,665,195</u>	<u>\$ (196,956)</u>	<u>\$224,772,630</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2009

6. CAPITAL ASSETS (continued):

Business-type activities:	Beginning Balance 2008	Additions	Deletions	Ending Balance 2009
Capital assets, not being depreciated:				
Land	\$ 5,896,363	\$ 0	\$ 0	\$ 5,896,363
Construction in progress	6,133,508	2,377,826	(2,563,898)	5,947,436
Total capital assets, not being depreciated	<u>12,029,871</u>	<u>2,377,826</u>	<u>(2,563,898)</u>	<u>11,843,799</u>
Capital assets, being depreciated:				
Buildings	9,338,715	2,937,658	0	12,276,373
Improvements other than buildings	13,662,589	802,888	0	14,465,477
Equipment	5,116,891	687,937	0	5,804,828
Other structures	24,856,101	243,113	0	25,099,214
Total capital assets, being depreciated	<u>52,974,296</u>	<u>4,671,596</u>	<u>0</u>	<u>57,645,892</u>
Less accumulated depreciation for:				
Buildings	(6,053,083)	(402,369)	0	(6,455,452)
Improvements other than buildings	(4,024,059)	(149,971)	0	(4,174,030)
Equipment	(4,472,651)	(240,442)	0	(4,713,093)
Other structures	(21,082,460)	(869,151)	0	(21,951,611)
Total accumulated depreciation	<u>(35,632,253)</u>	<u>(1,661,933)</u>	<u>0</u>	<u>(37,294,186)</u>
Total capital assets, being depreciated, net	<u>17,342,043</u>	<u>3,009,663</u>	<u>0</u>	<u>20,351,706</u>
Business-type activities capital assets, net	<u>\$ 29,371,914</u>	<u>\$ 5,387,488</u>	<u>\$ (2,563,898)</u>	<u>\$ 32,195,505</u>

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

Governmental activities:	
General government	\$ 2,284,153
Law enforcement and public safety	3,705,229
Highways and streets	8,098,009
Health	299,867
Welfare	13,577
Total depreciation expense - governmental activities	<u>\$ 14,400,835</u>
Business-type activities:	
Bridge system	\$ 1,102,744
Parks system	538,132
Airport system	21,057
Total depreciation expense - business-type activities	<u>\$ 1,661,933</u>

COMMITMENTS –Construction Work in Process

Remodel of Courthouse 4th floor

The County has finished the remodeling the 3rd and 4th floor of the Administrative Courthouse on Harrison Street to house District Attorney's offices. Improvements to remodel the 2nd floor of the Judicial Courthouse for the new Court rooms for the State mandated two new district Courts is near completion.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2009

6. CAPITAL ASSETS (continued):

COMMITMENTS –Construction Work in Process (continued):

Other Capital Projects:

The following projects are currently in the construction phase. Construction on the courtrooms is 75% complete, the Toll Bridge expansion is in the initial phase, and the Jail Expansion Project is scheduled for completion September 2010. The following is a listing of the projects and their preliminary budgets:

Construction of Courtrooms for State Mandated Courts	2,500,000
International Toll Bridge Expansion and Acquisition	8,500,000
Carrizalez Rucker Jail Expansion Projection	15,042,369

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 \$5,023,542 at September 30, 2009. Maturities, including interest at an average rate of 3.8%, are as follows:

Fiscal Year Ending September 30,	General Fund	Special Road and Bridge Fund	Total
2010	\$1,444,503	\$963,104	\$2,407,607
2011	856,511	673,448	1,529,959
2012	399,669	477,241	876,910
2013	117,471	26,393	143,864
2014	38,809	26,393	65,202
Total future lease payments	2,856,963	2,166,579	5,023,542
Less: interest	(188,025)	(150,457)	(338,482)
Net Present Value of Future			
Minimum Lease Payments	\$2,668,938	\$2,016,122	\$4,685,060
Current portion of lease payments	<u>1,334,494</u>	<u>883,709</u>	<u>2,218,203</u>
Long-term lease payments	<u>\$1,344,445</u>	<u>\$1,132,413</u>	<u>\$2,466,857</u>

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 Bank of America dated November 8, 2007 to provide \$150,329 in financing for General Fund vehicles, communications, security and medical equipment through the County's master lease

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2009

7. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)

agreement with Bank of America, at a rate of 3.4126%, with one payment of \$44,097 on October 1, 2008 and three payments of \$39,494 payable on October 1, 2009 through October 1, 2011. Interest to be paid during the term of the lease totals \$12,252.

Cameron County entered into an agreement with Bank of America dated December 21, 2007 to provide \$60,415 in financing for General Fund vehicles and computer equipment through the County's master lease agreement with Bank of America, at a rate of 3.0654%, with one payment of \$17,235 on October 1, 2008 and three payments of \$15,794 payable on October 1, 2009 through October 1, 2011. Interest to be paid during the term of the lease totals \$4,203.

Cameron County entered into an agreement with Bank of America dated February 13, 2008 to provide \$30,525 in financing for General Fund Fire Alarm System equipment through the County's master lease agreement with Bank of America, at a rate of 2.6424%, with one payment of \$5,935 on October 1, 2008 and five payments of \$5,424 payable on October 1, 2009 through October 1, 2013. Interest to be paid during the term of the lease totals \$2,535.

Cameron County entered into an agreement with Bank of America dated June 11, 2008 to provide \$30,463 in financing for General Fund computers, printers and law enforcement equipment through the County's master lease agreement with Bank of America, at a rate of 3.30%, with one payment of \$8,297 on October 1, 2008 and three payments of \$7,990 payable on October 1, 2009 through October 1, 2011. Interest to be paid during the term of the lease totals \$1,806.

Cameron County entered into an agreement with Bank of America dated June 11, 2008 to provide \$19,950 in financing for General Fund fire alarm equipment through the County's master lease agreement with Bank of America, at a rate of 3.41%, with one payment of \$3,817 on October 1, 2008 and five payments of \$3,609 payable on October 1, 2009 through October 1, 2013. Interest to be paid during the term of the lease totals \$1,917.

Cameron County entered into an agreement with Bank of America dated June 11, 2008 to provide \$19,950 in financing for General Fund fire alarm equipment through the County's master lease agreement with Bank of America, at a rate of 3.41%, with one payment of \$3,817 on October 1, 2008 and five payments of \$3,609 payable on October 1, 2009 through October 1, 2013. Interest to be paid during the term of the lease totals \$1,917.

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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2009

7. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)

Special Revenue Fund lease additions:

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.

Cameron County entered into an agreement with Bank of America dated November 8, 2007 to provide \$164,125 in financing for Road and Bridge Heavy equipment and computers through the County's master lease agreement with Bank of America, at a rate of 3.4126%, with one payment of \$34,960 on October 1, 2008 and five payments of \$29,774 payable on October 1, 2009 through October 1, 2013. Interest to be paid during the term of the lease totals \$19,706.

Cameron County entered into an agreement with Bank of America dated December 21, 2007 to provide \$146,723 in financing for Road and Bridge Heavy equipment through the County's master lease agreement with Bank of America, at a rate of 3.1576%, with one payment of \$29,996 on October 1, 2008 and five payments of \$26,393 payable on October 1, 2009 through October 1, 2013. Interest to be paid during the term of the lease totals \$11,818.

Cameron County entered into an agreement with Bank of America dated February 13, 2008 to provide \$21,068 in financing for Road and Bridge Heavy vehicles through the County's master lease agreement with Bank of America, at a rate of 2.5054%, with one payment of \$5,798 on October 1, 2008 and three payments of \$5,464 payable on October 1, 2009 through October 1, 2011. Interest to be paid during the term of the lease totals \$1,122.

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. Cameron County also contracted with TWC in the amount of \$28,800 to install cable service hookups in that portion of the park that lacked service. The contract sets the monthly fee at \$9.95 per unit for the 569 units in service totaling \$5,661.55. 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, 2009:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Nonmajor governmental funds	3,725,479
	Bridge System	1,207,853
Special Road and Bridge	Nonmajor governmental funds	1,759,811
	General Fund	823,742
Tax Limited Fund	Bridge System	2,178,673
Bridge System	Nonmajor governmental fund	1,576,000
	Capital Projects	7,454,083
Enterprise Fund	General Fund	509,986
Nonmajor governmental funds	General fund	638,541
	Nonmajor enterprise fund	47,485
	Nonmajor governmental funds	3,220,463
TOTAL		<u>\$23,142,116</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2009

9. INTERFUND TRANSFERS, RECEIVABLES AND PAYABLES (continued)

- 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.

Interfund transfers during the year-ended September 30, 2009, are as follows:

<u>Transfer To Fund</u>	<u>Transfer From Fund</u>	<u>Amount</u>
General Fund	Bridge system	\$5,628,648
	Nonmajor enterprise funds	654,237
I & S Limited fund	Nonmajor governmental funds	300
	Bridge System	563,390
Non-major governmental funds	Road & Bridge	2717
	General fund	214,718
	Nonmajor governmental funds	368,233
TOTAL		<u>\$ 7,432,243</u>

- 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, 2008	\$693,901	\$72,521
Increases	2,283,380	178,649
Decrease	<u>(2,358,847)</u>	<u>(161,024)</u>
Ending balance at September 30, 2009	<u>\$618,434</u>	<u>\$90,146</u>

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2009

11. LONG TERM DEBT

GOVERNMENTAL ACTIVITIES

A. GENERAL OBLIGATION AND CERTIFICATE OF OBLIGATION BONDS

Bonded debt of the County consists of various issues of General Obligation Bonds, Certificates of Obligation and Revenue Bonds. General Obligation Bonds and Certificates of Obligation are direct obligations of the County with the County's full faith and credit pledged towards the payment of these obligations. General Obligation Bonds are issued upon approval by the public at open elections. Certificates of Obligation are issued by the order of Commissioners' Court as pursuant to the general laws of the State of Texas, particularly the Certificates of Obligation Act, Subchapter C of Chapter 271, Texas Local Government Code.

Certificates of Obligation are 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, 2008	\$2,840,000	\$50,260,000	\$53,100,000
New Debt	2,575,000	16,075,000	18,650,000
Debt retired	(500,000)	(3,375,000)	(3,875,000)
Debt payable at September 30, 2009	<u>\$4,915,000</u>	<u>\$62,960,000</u>	<u>\$67,875,000</u>

The annual requirements to amortize all general bonded obligation debt outstanding as of September 30, 2009 are as follows:

Year Ending September 30,	Certificates of Obligation		General Obligation Bonds		Total
	Principal	Interest	Principal	Interest	
2010	\$ 4,065,000	\$ 2,912,586	\$ 405,000	\$ 237,645	\$ 7,620,231
2011	\$ 3,685,000	\$ 2,735,807	\$ 195,000	\$ 223,830	\$ 6,839,637
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
2015-2019	19,925,000	8,525,724	1,285,000	813,551	30,549,275
2020-2024	15,725,000	3,892,524	1,485,000	459,083	21,561,607
2024-2028	7,695,000	762,280	905,000	102,966	9,465,246
	<u>\$ 62,960,000</u>	<u>\$ 25,979,559</u>	<u>\$ 4,915,000</u>	<u>\$ 2,454,682</u>	<u>\$ 96,309,241</u>

Bonds and certificates of obligation payable were comprised of the following individual issues at September 30, 2009:

GENERAL OBLIGATION BONDS:	Outstanding Balance September 30, 2009	Less Current Maturities (to be Paid in FY 2009-2010)	Long-Term Maturities September 30, 2010
Road Bonds:			
<u>\$2,250,000; Series 1995 Unlimited Tax Road Bonds</u> due in annual principal installments of \$175,000 to \$220,000 through February 1, 2010, plus interest at rate of 5.0%.	\$ 220,000	\$ 220,000	\$ 0
<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%.	765,000	45,000	720,000

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2009

11. LONG TERM DEBT (continued)

A. GENERAL OBLIGATION AND CERTIFICATE OF OBLIGATION BONDS (continued)

B.

	Outstanding Balance September 30, 2009	Less Current Maturities (to be Paid in FY 2009-2010)	Long-Term Maturities September 30, 2010
<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%.	1,355,000	60,000	1,295,000
<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%.	2,575,000	80,000	2,495,000
Total General Obligation Bonds	\$ 4,915,000	\$405,000	\$4,510,000

CERTIFICATES OF OBLIGATION:

<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%.	3,145,000	170,000	2,975,000
<u>\$3,775,000; Series 2004 Refunding Bonds</u> due in annual principal installments of \$850,000 to \$925,000 through February 1, 2010, plus interest at rates ranging from 2.0% to 3.0%.	190,000	190,000	0
<u>\$23,860,000; Series 2000 Certificates of Obligation</u> due in annual principal installments of \$910,000 to \$1,095,000 through February 1, 2010, plus interest at rates ranging from 4.50% to 5.75%.	1,095,000	1,095,000	0
<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%.	5,555,000	315,000	5,240,000

Road Bonds:

<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%.	10,210,000	405,000	9,805,000
<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%.	18,880,000	1,220,000	17,660,000
<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%	7,810,000	165,000	7,645,000

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2009

11. LONG TERM DEBT (continued)
CERTIFICATES OF OBLIGATION (continued)

\$16,075,000 Certificates of Obligation, Series 2008
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>16,075,000</u>	<u>505,000</u>	<u>15,570,000</u>
Total Certificates of Obligation	<u>\$62,960,000</u>	<u>4,065,000</u>	<u>\$58,895,000</u>
Total Debt	<u>\$67,875,000</u>	<u>\$4,470,000</u>	<u>\$63,405,000</u>
Less: Unamortized bond issue cost	(693,873)	(61,246)	(632,627)
Unamortized deferred refunding	(1,048,046)	(117,863)	(930,183)
Unamortized premium	828,077	73,142	754,935
Total Debt	<u>\$ 66,961,158</u>	<u>\$4,364,033</u>	<u>\$62,597,125</u>

Interfund Receivable

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 \$464,981 in allocated interest is as follows:

<u>YEAR ENDING</u> <u>SEPTEMBER 30,</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>AMOUNT</u>
2010	\$1,120,000	\$176,838	\$1,296,838
2011	760,000	140,578	900,578
2012	800,000	102,970	902,970
2013	573,765	44,595	618,360
 TOTAL	 <u>\$3,253,765</u>	 <u>\$ 464,981</u>	 <u>\$3,718,746</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, 2009 including interest payments of \$3,439,968 are as follows:

<u>YEAR ENDING</u> <u>SEPTEMBER 30,</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>AMOUNT</u>
2010	\$165,000	\$320,391	\$485,391
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
2015-2019	2,055,000	1,141,134	3,196,134
2020-2024	2,520,000	673,121	3,193,121
2025-2027	1,845,000	123,255	1,968,255
TOTAL	<u>\$7,810,000</u>	<u>\$3,439,968</u>	<u>\$11,249,968</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2009

11. LONG TERM DEBT (continued)
Interfund Receivable (continued)

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 interfund payable by the International Toll Bridge System. 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.

<u>YEAR ENDING SEPTEMBER 30,</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>AMOUNT</u>
2010	\$294,112	\$516,969	\$811,081
2011	308,673	501,910	810,583
2012	323,233	486,123	809,356
2013	340,704	469,536	810,240
2014	358,177	452,076	810,253
2015-2019	2,090,819	1,961,207	4,052,026
2020-2024	2,760,579	1,293,861	4,054,440
2025-2027	<u>2,623,703</u>	<u>358,891</u>	<u>2,982,594</u>
TOTAL	<u>\$9,100,000</u>	<u>\$6,040,573</u>	<u>\$15,140,573</u>

B. CAPITAL LEASES

The annual requirements to retire general non-bonded debt outstanding at September 30, 2009, are as follows:

<u>Changes in General Non-Bonded Debt</u>	<u>Non-Bonded Debt</u>
Capital leases payable at October 1, 2008	\$5,915,967
New debt issued	1,175,289
Debt retired	(2,406,196)
Capital Leases payable at September 30, 2009 (Note 7)	<u>\$4,685,060</u>

The annual requirements to retire general non-bonded debt outstanding at September 30, 2008 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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2009

11. LONG TERM DEBT (continued)

Advanced Refunding and Defeased Debt (continued)

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.

D. AUTHORIZED BOND ISSURANCE

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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2009

11. LONG TERM DEBT (continued)

F. BUSINESS-TYPE ACTIVITIES (continued)

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.

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, 2008	\$10,105,000
Debt retired	(935,000)
Less unamortized discount and bond issue cost	(159,038)
Debt payable at September 30, 2009	<u>\$ 9,010,962</u>

Debt includes the following individual issues at September 30, 2009:

REVENUE BONDS:

	Outstanding Balance September 30, 2009	Less Current Maturities (to be Paid in FY 2009-2010)	Long-Term Maturities September 30, 2010
<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%.	470,000	230,000	240,000
<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%.	3,670,000	350,000	3,320,000
<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>5,030,000</u>	<u>405,000</u>	<u>4,625,000</u>
	9,170,000	985,000	8,185,000
Less: Unamortized discount and issue cost	<u>159,038</u>	<u>38,781</u>	<u>120,257</u>
Total Debt	<u><u>\$9,010,962</u></u>	<u><u>\$ 946,219</u></u>	<u><u>\$8,064,743</u></u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2009

11. LONG TERM DEBT (continued)
F. BUSINESS-TYPE ACTIVITIES (continued)

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, 2008 are as follows:

Year Ending	International Toll Bridge System		Parks System		Total
	Principal	Interest	Principal	Interest	
September 30,					
2010	\$ 755,000	\$ 353,477	\$ 230,000	\$19,290	\$ 1,357,767
2011	785,000	321,039	240,000	6,540	1,352,579
2012	820,000	287,211	0	0	1,107,211
2013	855,000	251,899	0	0	1,106,899
2014	890,000	215,103	0	0	1,105,103
2015-2019	4,595,000	472,339	0	0	5,067,339
			0	0	
	<u>\$8,700,000</u>	<u>\$1,901,068</u>	<u>\$ 470,000</u>	<u>\$ 25,830</u>	<u>\$11,096,898</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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2009

11. LONG TERM DEBT (continued)

Advance Refunding (continued)

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.

Revenue Refunding

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

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 \$464,981 in allocated interest is as follows:

<u>YEAR ENDING</u> <u>SEPTEMBER 30,</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>AMOUNT</u>
2010	\$1,120,000	\$ 176,838	\$1,296,838
2011	760,000	140,578	900,578
2012	800,000	102,970	902,970
2013	<u>573,765</u>	<u>44,595</u>	<u>618,360</u>
 TOTAL	 <u>\$ 3,253,765</u>	 <u>\$464,981</u>	 <u>\$ 3,718,746</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, 2009 including interest payments of \$3,439,968 are as follows:

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2009

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>
2010	\$ 165,000	\$ 320,391	\$ 485,391
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
2015-2019	2,055,000	1,141,134	3,196,134
2020-2024	2,520,000	673,121	3,193,121
2025-2027	<u>1,845,000</u>	<u>123,255</u>	<u>1,968,255</u>
TOTAL	<u>\$7,810,000</u>	<u>\$3,439,968</u>	<u>\$ 11,249,968</u>

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. The annual requirements to amortized all the Note outstanding as of September 30, 2009 including interest payments of \$6,040,573 are as follows:

<u>YEAR ENDING SEPTEMBER 30,</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>AMOUNT</u>
2010	\$294,112	\$516,969	\$811,081
2011	308,673	501,910	810,583
2012	323,233	486,123	809,356
2013	340,704	469,536	810,240
2014	358,177	452,076	810,253
2015-2019	2,090,819	1,961,207	4,052,026
2020-2024	2,760,579	1,293,861	4,054,440
2025-2027	<u>2,623,703</u>	<u>358,891</u>	<u>2,982,594</u>
TOTAL	<u>\$9,100,000</u>	<u>\$6,040,573</u>	<u>\$15,140,573</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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2009

11. LONG TERM DEBT (continued)

Defeased Debt (continued)

\$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, 2007, bonds outstanding totaled \$3,260,000. 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.

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 \$250,000 in coverage for public employees theft and dishonesty blanket bond through Western Surety 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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2009

12. RISK MANAGEMENT (continued)
Worker's Compensation Insurance(continued)

annually on January 1. The plan-year is reported on a calendar year basis. The County's 2007 calendar year contribution was \$1,412,298.

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
1998	296,394	546,609	(250,215)
1999	334,617	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

OTHER INSURANCE

The County is also a member of a risk pool for automobile, general liability, and property and casualty insurance. As a member of the pool, the County would incur a liability only if the pool's operations become insolvent. General liability policy has an anniversary date of March 19 and automobile liability policy has an anniversary date of July 1st. The following are the coverage limits of the policies:

AUTOMOBILE LIABILITY COVERAGE		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 \$140,271 for the period March 19, 2008 through March 20, 2009.

Insurance premium provides coverage for 439 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 \$232,975 for the period July 1, 2009 through July 1, 2010.

No settlements exceeded insurance coverage during the past three years.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2009

12. RISK MANAGEMENT (continued)

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 \$3,628,775. Currently, the Fund's board is examining program saving measures, greater participation of the plan users, and alternate plans for provision of service to insure the financial well being of the program as well as maintaining the ability to provide the level of care desired by the County.

During fiscal year 2009, a total of \$5,937,073 was paid in benefits and \$1,382,666 was paid in administrative costs. Estimated claims payable, based upon claims filed and estimated unfiled claims at year end, totaled \$310,082 as of September 30, 2009. Changes in the balances of claims liabilities during the past three years follow:

	Fiscal Year 2008-2009	Fiscal Year 2007-2008	Fiscal Year 2006-2007
Unpaid claims, beginning of fiscal year	\$366,285	\$ 657,546	\$ 894,632
Incurred claims (including incurred but not reported)	5,880,870	5,031,564	7,110,971
Payments of claims	(5,937,073)	(5,322,825)	(7,348,057)
Unpaid claims, end of fiscal year	<u>\$ 310,082</u>	<u>\$ 366,285</u>	<u>\$ 657,546</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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2009

12. RISK MANAGEMENT (continued)

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 \$2,000,000 in coverage for the bridge span property damage and \$7,000,000 for use and occupancy coverage protecting from loss of revenues. The Free Trade Bridge at Los Indios has \$3,800,000 to cover property damage to the bridge spans and \$3,000,000 for use and occupancy coverage protecting from loss of revenues. The Veteran's International Toll Bridge also has \$3,800,000 to cover property damage to the bridge spans and \$8,000,000 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.

The County Park System insures the enclosed structures for windstorm and hail damage with Heinze and Associates in the amount of \$5,349,376. Flood insurance coverage in the amount of \$2,522,500 is provided for buildings by the Delta Lloyds Insurance Company. The County Airport facilities are insured for windstorm and hail damage at a value of \$1,200,000 at a cost of \$10,746 in addition to coverage through the County's general policies listed above.

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.

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, 2009 produced a \$826,925 surplus as defined by the interlocal agreement. Distributions to the cities are done on a monthly basis with final adjustments after year end closing.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2009

13. COMMITMENTS AND CONTINGENCIES (continued)

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 following is a summary of the interlocal transactions between the City of Brownsville, Texas and the County:

Surplus Distributed from Operations			
Fiscal Year Ended	Cameron	City of	Total
September 30,	County(50%)	Brownsville(50%)	Surplus
			(Deficiency)
2009	\$1,243,110	\$1,243,110	\$2,486,220
2008	2,004,538	2,004,538	4,009,076
2007	2,716,305	2,716,305	5,432,610
2006	2,930,652	2,930,652	5,861,304
2005	2,496,070	2,496,070	4,992,140
2004	2,457,949	2,457,949	4,915,898
2003	2,219,659	2,219,659	4,439,318
2002	1,868,996	1,868,996	3,737,992
2001	1,544,804	1,544,804	3,089,608
2000	285,626	285,626	571,252
Total	<u>\$19,767,709</u>	<u>\$19,767,709</u>	<u>\$39,535,419</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 will upon request process payroll 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 total funds required are \$688,268. The County also entered into an agreement to provide administrative services to the CCRMA for which they will be reimbursed \$70,000.

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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2009

14. RETIREMENT PLAN (continued)

Plan Description (continued)

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits, with interest. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Funding Policy

The employer has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDR Act, the contribution rate of the employer is actuarially determined annually. The employer contributed using the actuarially determined rate of 7.31% for the months of the accounting year in 2008 and 7.31% for the months of the accounting year in 2009.

The contribution rate payable by the employee members for the calendar years 2008 and 2009 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, 2009, the annual pension cost for the TCDRS plan for its employees was \$3,910,805 and the actual contributions were \$4,083,997. 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, 2007 and December 31, 2008, the basis for determining the contribution rates for calendar years 2008 and 2009.

The required contribution was determined as part of the December 31, 2008 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2008 included (a) 8.0 percent investment rate of return (net of administrative expenses), and (b) projected salary increases of 5.3 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, 2008, is as follows:

Actuarial Valuation Information

	<u>12/31/2007</u>	<u>12/31/2008</u>	<u>12/31/2009</u>
Actuarial valuation date	entry age	entry age	entry age
Actuarial cost method	level percentage	level percentage	level percentage
Amortization method	of payroll, open	of payroll, closed	of payroll, closed
Amortization period	15 years	15 years	20 years
Asset valuation method	SAF: 10-yr smoothed ESF: Fund Value	SAF: 10-yr smoothed ESF: Fund Value	SAF: 10-yr smoothed ESF: Fund value
Actuarial Assumptions:			
Investment return*	8.00%	8.00%	8.00%
Projected salary increases*	5.30%	5.30%	5.30%
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
September 30, 2009

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 <u>Obligation</u>
1997	1,583,710 100%	0	0
1998	1,942,566 100%	0	0
1999	2,413,101 100%	0	0
2000	2,547,436 100%	0	0
2001	2,563,465 100%	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

Funded Status & Funding Progress

As of December 31, 2008, the most recent actuarial valuation date, the plan was 89.66 percent funded. The actuarial accrued liability for benefits was \$132,229,200, and the actuarial value of assets \$118,553,243, resulting in an unfunded actuarial accrued liability of \$13,675,957. The annual covered payroll was \$54,361,802, and the ratio of the UAAL to the covered payroll was 25.16 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)
12/31/98	46,004,136	54,381,167	8,377,031	84.60%	26,453,451	31.67%
12/31/99	50,840,391	59,136,340	8,295,949	85.97%	30,655,949	27.06%
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%

Other Post Employment 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; the plan provisions allow members to retire upon attaining age 60 with 8 or more years of service or when the sum of their age and years of service equals 75 or more. Dependents of retirees who are not eligible for Medicare are also eligible for coverage while retiree is alive. 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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2009

14. RETIREMENT PLAN (continued)
Other Post Employment Benefits (continued)

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>Spouse</u>
Medical/Tx	\$ 250.78 monthly	\$ 210.00 monthly

Membership in the plan at 10/1/07, the date of the latest actuarial valuation, consists of the following:

Active Members:	1,531 members
Retirees and beneficiaries receiving benefits:	44 members

For 2008 the Annual OPEB costs (expense) for the post employment healthcare plan was equal to the annual required contribution (ARC). The County's annual OPEB cost, the % of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2009 is as follow:

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%	\$ 5,099,159

Funded Status and Funding Progress: The funded status of the plan as of October 1, 2007 was as follow:

Unfunded actuarial accrued liability (UAAL)	\$ 29,819,229
Funded Ratio (actuarial value of plan assets/AAL)	0%
Covered payroll (active plan members)	\$ 48,724,142
UAAL as percentage of covered payroll	61%

Cameron County's first actuarial study was completed as of 10/1/07; the next actuarial study will be conducted on data as of 10/1/09. The actuarial cost method used in valuing the County's liability was the Unit Credit Actuarial Cost Method. Cost components using this methodology include: the normal cost – the actuarial present value of benefits allocated to the valuation year; actuarial accrued liability – present value of benefits accrued as of valuation period; valuation assets – market value of assets as of valuation date, if any; unfunded actuarial accrued liability – difference between AAL and asset valuation, amortized over the maximum permissible period under GASB45 of 30 years. This method is easy to understand and widely used for the valuation of post employment benefits other than pensions and the benefits were allocated by a consistent formula over the years. The County's annual OPEB cost and the net OPEB obligation is based on a 4.0% discount rate and amortizing the initial unfunded actuarial liability over 30 years based on a level percent of payroll method for 2009. 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 benefits 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 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. Cameron County has not incurred a legal debt obligation for OPEB nor has it levied a tax for the same. 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
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2009

14. RETIREMENT PLAN (continued)
Other Post Employment Benefits (continued)

GASB 45 was implemented during fiscal year 2008. 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. The County funds the cost associated with OPEB on a current "pay as you go" basis per fiscal year through an annual appropriation authorized by Commissioners Court during the County's annual budget adoption process.

15. PRIOR PERIOD ADJUSTMENTS

The County increased the Special Revenue Drug Forfeiture Fund to record forfeiture revenue omitted in the prior year. The net change resulted in an increase to net assets of \$1,019,530.

General Fund financial statements reflect a prior period adjustment of \$720,110 due to an overstatement of receivables from prior year.

Government Wide Statement of Activities reflect a prior period adjustment \$4,573,499 due to net OPEB costs for fiscal year ended 9/30/08, an overstatement of Net Assets.

Statement of Revenues, Expenses and Changes in Fund Net Assets Proprietary Funds reflect a prior period adjustment due to OPEB costs for fiscal year ended 9/30/08. Non-accrual of OPEB costs for prior year understated liabilities and overstated Fund Balance for Toll Bridge (\$243,646) and Park System (\$146,187).

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 September 2027 is \$15,140,573.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2009

17. ENDING GASBs

As of September 30, 2009 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. 51, *Accounting and Financial Reporting for Intangible Assets*, establishes accounting and financial reporting requirements for intangible assets. The County's management has not yet determined the effect these Statements will have on the County's financial statements.

GASB Statement No. 52, *Land and Other Real Estate Held as Investments by Endowments*, established consistent standards for the reporting of land and other real estate held as investment by essentially similar entities. The County's management has not yet determined the effect these Statements will have on the County's financial statements.

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. The County's management has not yet determined the effect these Statements will have on the 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's management has not yet determined the effect these Statements will have on the County's financial statements.