CAMERON COUNTY, TEXAS
PROPOSED
BUDGET

FISCAL YEAR 2022-2023

CAMERON COUNTY, TEXAS

This budget will raise more revenue from property taxes than last year's budget by an amount of $6,317,712 which is a 6.78 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $1,764,176.

		2023	2022
Property Tax Rate		.436893	.436893
NNR Tax Rate		.434261	.372012
NNR M&O Tax Rate		.426428	.348798
Voter Approval Tax Rate		.544633	.448029
Debt Rate		.047374	.047973

The total outstanding debt obligations secured by property taxes on October 1, 2022 will be $163,260,000.

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CAMERON COUNTY
PROPOSED BUDGET
FY 2022-2023

	2023 Proposed Budget	2022 Approved Budget	Increase (Decrease)
General Fund	$ 103,150,485	$ 100,666,753	$ 2,483,732
Road & Brindge Fund	15,650,921	15,208,890	442,031
Law Library Fund	179,000	210,753	(31,753)
Employee Benefits Fund	16,366,082	16,309,837	56,245
Workers' Compensation Fund	623,710	648,302	(24,592)
PreTrial Diversion Fund	546,062	640,534	(94,472)
Limited Tax Revenue I&S Fund	14,476,975	14,914,131	(437,156)
Venue Tax Fund	2,844,000	2,916,009	(72,009)
Veterans International Bridge at Los Tomat	10,189,431	9,319,789	869,642
Free Trade Bridge at Los Indios	2,218,566	2,163,103	55,463
Gateway International Toll Bridge	6,257,583	5,176,204	1,081,379
Colonia Light/Scofflaw Fund	329,246	329,246	-
Parks System Revenue Fund	11,431,475	10,497,394	934,081
County Airport Fund	189,464	188,133	1,331
Drug Forfeiture Fund	1,696,006	1,877,780	(181,774)
	$ 186,149,006	$ 181,066,858	$ 5,082,148

CAMERON COUNTY, TEXAS

GENERAL FUND

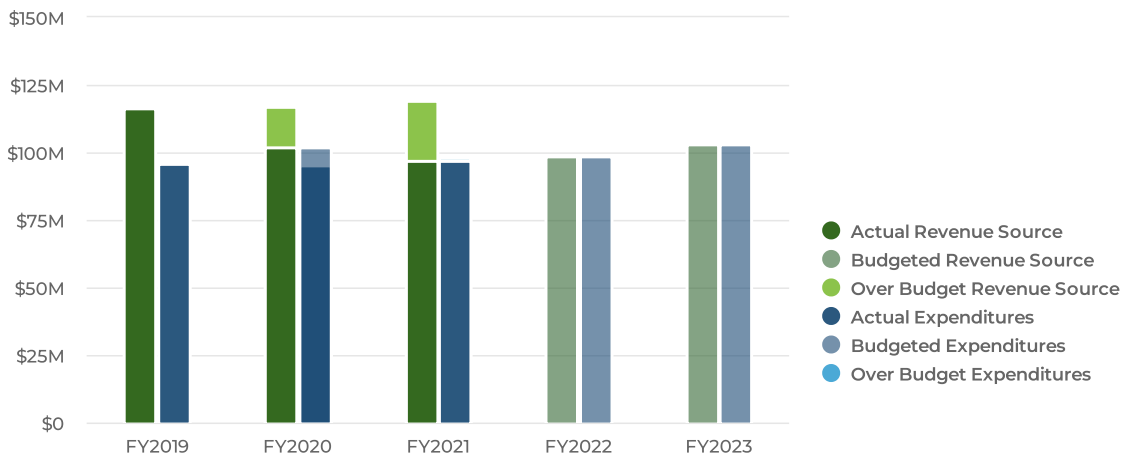
PROPOSED 2022-2023 BUDGET

General Fund

The General Fund is a Major fund and is used to account for resources traditionally associated with governments, which are not required to be accounted for in another fund. It is the primary operating fund of the County, which includes expenditures for General Administration, Law Enforcement and Public Safety, Health and Welfare.

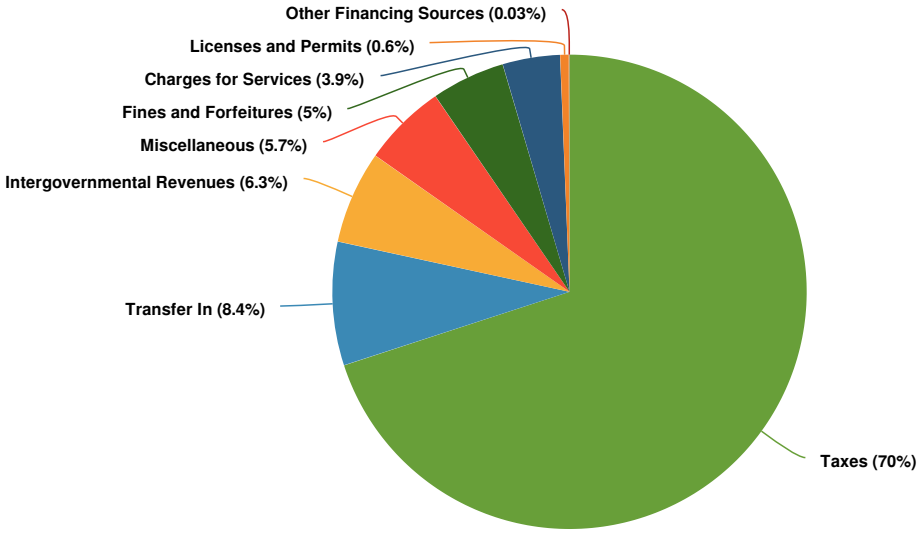
Summary

The County of Cameron is projecting $103.15M of revenue in FY2023, which represents a 4.3% increase over the prior year. Budgeted expenditures are projected to increase by 4.3% or $4.27M to $103.15M in FY2023.

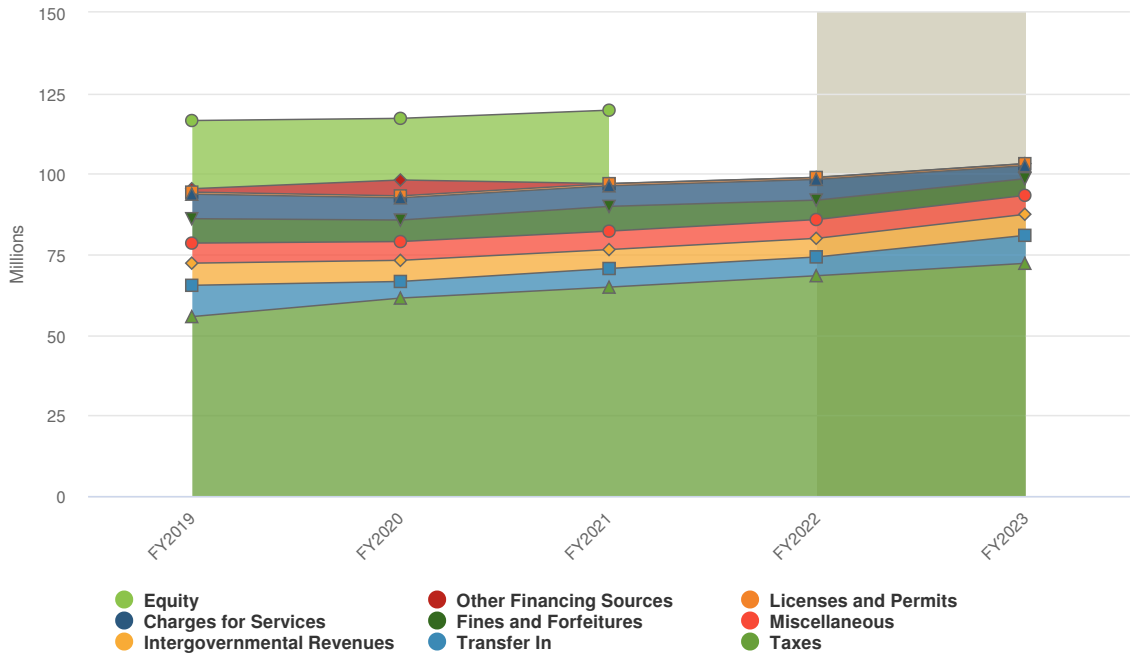


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

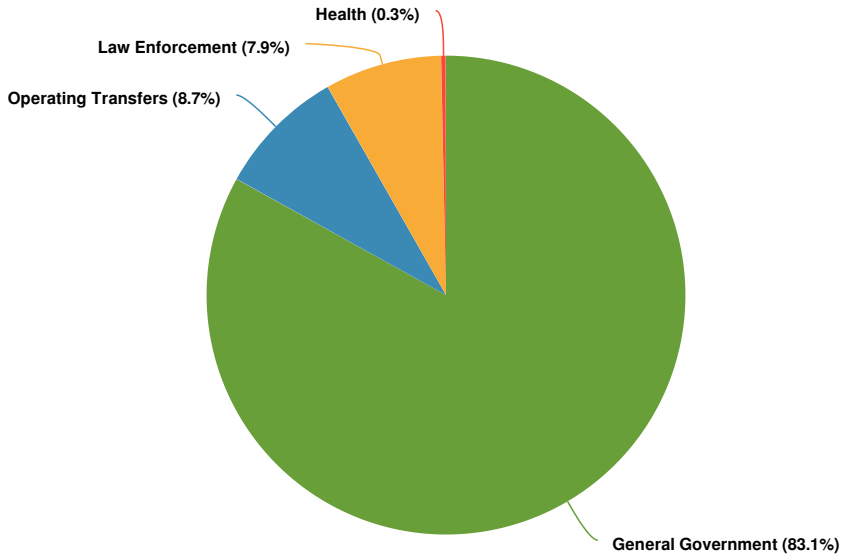


Grey background indicates budgeted figures.

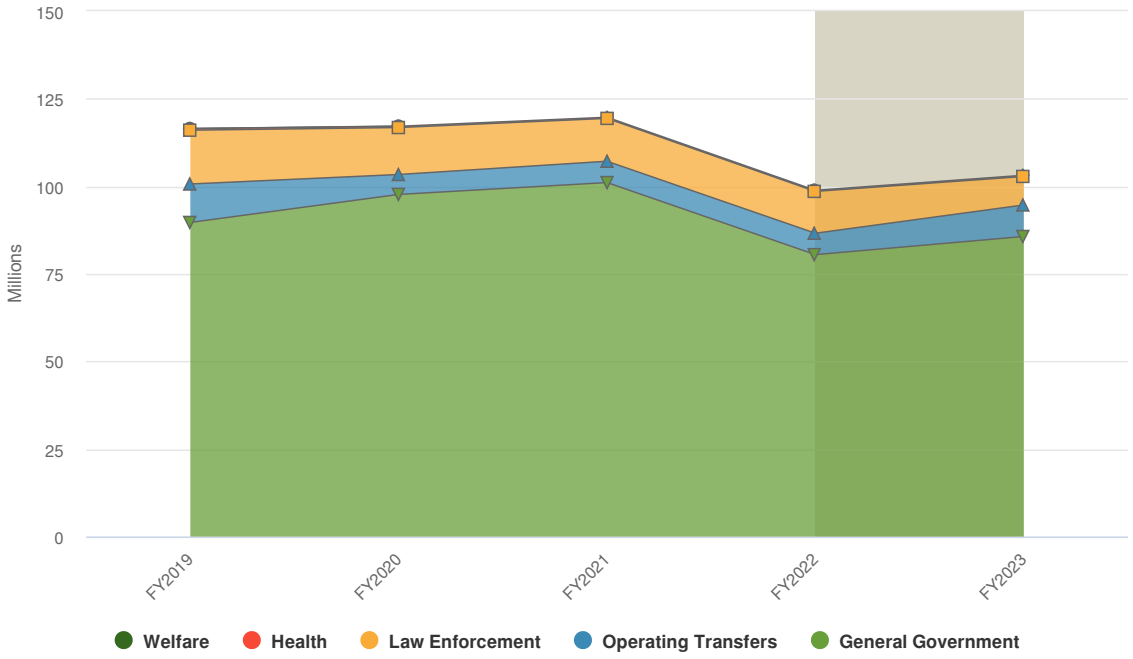
Name	FY2021 Actual	FY2022 Approved Budget	FY 2022-2023 PROPOSED BUDGET 8-30-2022 (General Fund)	FY 2022-2023 PROPOSED BUDGET 8-30-2022 B (General Fund)	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Equity	$22,771,595	$0	$0	$0	$0	0%
Taxes	$64,801,806	$68,350,149	$72,192,515	$72,192,515	$72,192,515	5.6%
Miscellaneous	$5,721,858	$6,133,257	$5,872,059	$5,872,059	$5,872,059	-4.3%
Charges for Services	$6,394,549	$6,611,186	$4,044,912	$4,044,912	$4,044,912	-38.8%
Licenses and Permits	$665,573	$609,167	$615,500	$615,500	$615,500	1%
Intergovernmental Revenues	$5,874,497	$5,890,920	$6,543,595	$6,543,595	$6,543,595	11.1%
Fines and Forfeitures	$7,675,035	$6,025,872	$5,167,549	$5,167,549	$5,167,549	-14.2%
Other Financing Sources	$27,415	$45,000	$31,500	$31,500	$31,500	-30%
Transfer In	$5,780,616	$7,005,287	$8,682,855	$8,682,855	$8,682,855	23.9%
Total Revenue Source:	**$119,712,943**	**$100,670,838**	**$103,150,485**	**$103,150,485**	**$103,150,485**	**2.5%**

Revenue by Department

Projected 2023 Revenue by Department



Budgeted and Historical 2023 Revenue by Department

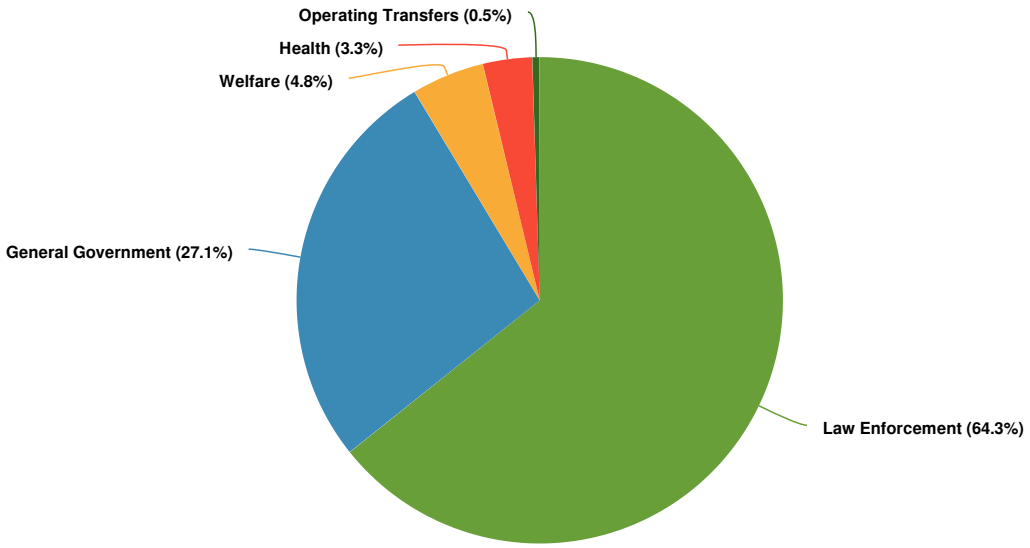


Grey background indicates budgeted figures.

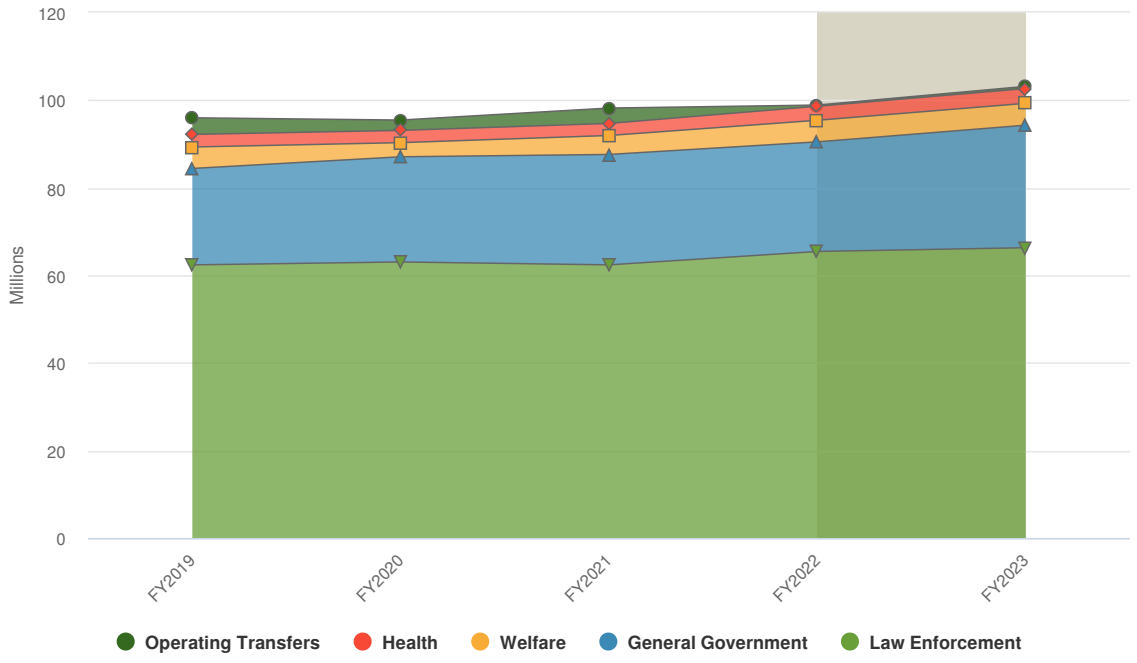
Name	FY2021 Actual	FY2022 Approved Budget	FY 2022-2023 PROPOSED BUDGET 8-30-2022 (General Fund)	FY 2022-2023 PROPOSED BUDGET 8-30-2022 B (General Fund)	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Revenue						
General Government	$101,065,915	$81,187,712	$85,673,847	$85,673,847	$85,673,847	5.5%
Operating Transfers	$6,086,626	$7,291,053	$8,995,995	$8,995,995	$8,995,995	23.4%
Law Enforcement	$12,240,904	$11,843,506	$8,146,561	$8,146,561	$8,146,561	-31.2%
Health	$319,499	$316,564	$334,082	$334,082	$334,082	5.5%
Welfare	$0	$32,003	$0	$0	$0	-100%
Total Revenue:	**$119,712,943**	**$100,670,838**	**$103,150,485**	**$103,150,485**	**$103,150,485**	**2.5%**

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

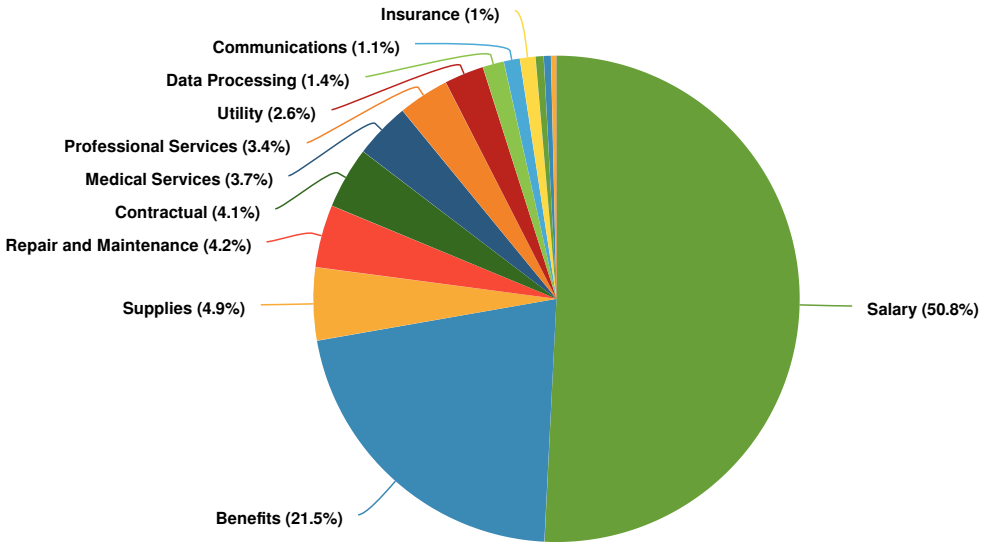


Grey background indicates budgeted figures.

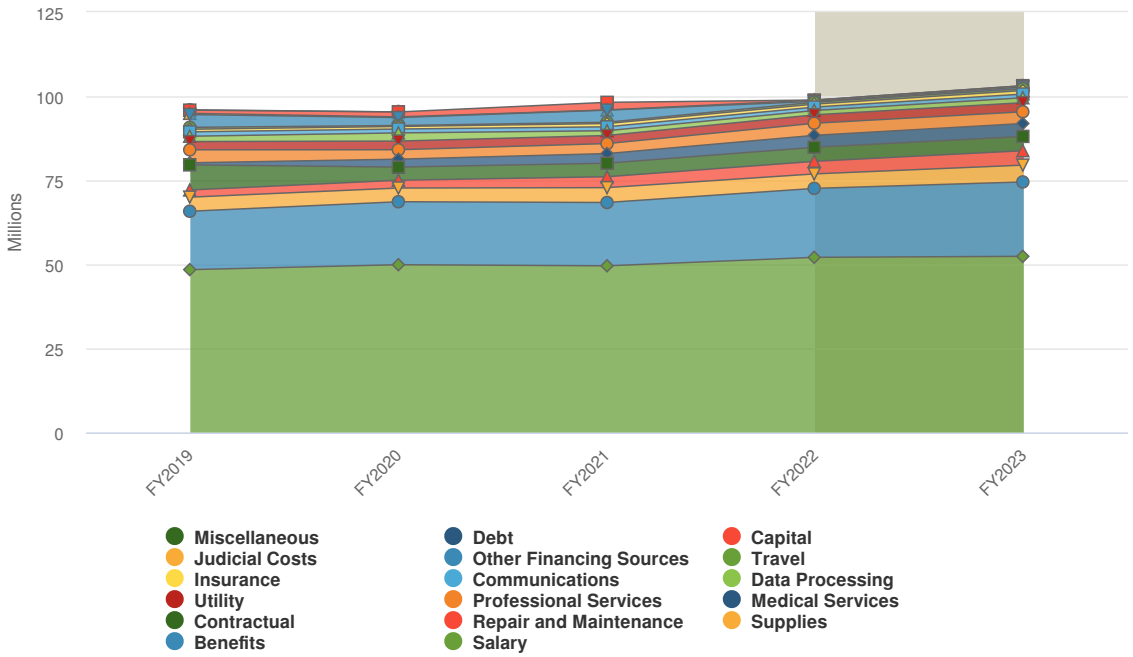
Name	FY2021 Actual	FY2022 Approved Budget	FY 2022-2023 PROPOSED BUDGET 8-30-2022 (General Fund)	FY 2022-2023 PROPOSED BUDGET 8-30-2022 B (General Fund)	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Expenditures						
General Government	$25,216,343	$25,723,677	$27,855,681	$27,987,480	$27,987,480	8.8%
Law Enforcement	$62,380,468	$66,167,759	$66,297,880	$66,297,880	$66,297,880	0.2%
Welfare	$4,331,381	$4,935,850	$4,990,413	$4,990,413	$4,990,413	1.1%
Operating Transfers	$3,510,922	$647,289	$492,136	$492,136	$492,136	-24%
Health	$2,756,444	$3,196,023	$3,382,576	$3,382,576	$3,382,576	5.8%
Total Expenditures:	**$98,195,559**	**$100,670,598**	**$103,018,686**	**$103,150,485**	**$103,150,485**	**2.5%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Approved Budget	FY 2022-2023 PROPOSED BUDGET 8-30-2022 (General Fund)	FY 2022-2023 PROPOSED BUDGET 8-30-2022 B (General Fund)	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Expense Objects					
Salary	$49,569,639	$53,779,910	$52,391,302	$52,391,302	-2.6%
Benefits	$18,834,444	$20,893,079	$22,131,308	$22,131,308	5.9%
Supplies	$4,418,814	$4,316,007	$5,004,127	$5,004,127	15.9%
Repair and Maintenance	$3,244,803	$3,474,557	$4,155,781	$4,287,580	23.4%
Professional Services	$2,975,071	$3,475,757	$3,493,535	$3,493,535	0.5%
Communications	$1,163,684	$1,021,953	$1,098,390	$1,098,390	7.5%
Travel	$386,555	$544,902	$556,380	$556,380	2.1%
Contractual	$4,022,154	$4,281,829	$4,248,348	$4,248,348	-0.8%
Insurance	$961,707	$884,766	$1,067,615	$1,067,615	20.7%
Utility	$2,402,779	$2,235,855	$2,709,726	$2,709,726	21.2%
Data Processing	$1,424,123	$1,191,123	$1,458,961	$1,458,961	22.5%
Judicial Costs	$51,074	$358,494	$359,000	$359,000	0.1%
Capital	$2,268,501	$16,260	$16,260	$16,260	0%
Medical Services	$2,860,337	$3,548,817	$3,835,817	$3,835,817	8.1%
Other Financing Sources	$3,611,872	$647,289	$492,136	$492,136	-24%
Total Expense Objects:	**$98,195,559**	**$100,670,598**	**$103,018,686**	**$103,150,485**	**2.5%**

CAMERON COUNTY, TEXAS

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Detail Schedule of Revenues and Sources of Funds

2022-2023 Fiscal Year

Fund: 100

			2022 Approved	2022 Amended	2023 Recommended	2023 Approved
Revenues						
400	4101	Current Advalorem Taxes	72,878,279	72,878,279	77,880,719	0
400	4102	Delinquent Advalorem Taxes	1,578,718	1,578,718	1,877,894	0
400	4112	TIRZ	(4,792,831)	(4,792,831)	(5,922,137)	0
400	4151	Discounts	(1,645,063)	(1,645,063)	(1,617,645)	0
400	4152	Commissions	(741,518)	(741,518)	(794,717)	0
400	4153	Errors and Adjustments	(372,285)	(372,285)	(796,297)	0
400	4159	Penalties and Interest	1,339,849	1,339,849	1,459,698	0
400	4325	Misc Pmts - in lieu of taxes	105,000	105,000	105,000	0
Total	**Taxes**		68,350,149	68,350,149	72,192,515	0
499	4201	Beer Licenses (net)	11,827	11,827	36,000	0
499	4202	Liquor Licenses (net)	68,292	68,292	78,000	0
499	4209	Gaming licenses	11,500	11,500	12,500	0
499	4403	Certificates of Title	510,000	510,000	480,000	0
499	4404	Tax Certificates	7,548	7,548	9,000	0
Total	**Licenses and Permits**		609,167	609,167	615,500	0
019	4958	Indirect Cost	0	0	11,140	0
024	4963	Bio terrorism-indirect cost	12,355	12,355	0	0
032	4953	Indir.CostReimb.-WICGrants Aid	273,411	273,411	302,000	0
406	4353	Emergency Services District	15,000	15,000	15,000	0
4061	4353	Emergency Services District	81,745	88,559	88,560	0
4063	4353	Emergency Services District	259,023	259,023	263,996	0
408	4353	Emergency Services District	0	0	1,500	0
409	4308	Fee Revenue Admin Fee	0	0	30,000	0
409	4320	Federal Wildlife Allocation	35,659	35,659	40,000	0
409	4341	State Mixed Drink Tax	1,032,012	1,032,012	1,200,000	0
409	4342	State Bingo Tax	195,828	195,828	160,000	0
409	4405	Sales Tax Commissions-Tax Auto	2,651,109	2,651,109	2,900,000	0
410	4353	Emergency Services District	30,000	30,000	30,000	0
415	4308	Fee Revenue Admin Fee	0	0	36,000	0
419	4300	State Revenue	60,029	151,163	0	0
419	4958	Indirect Cost	2,500	2,500	0	0
426	4334	Aid Count Court at Law	84,000	84,000	84,000	0
4261	4334	Aid Count Court at Law	84,000	84,000	84,000	0
427	4334	Aid Count Court at Law	84,000	84,000	84,000	0
428	4334	Aid Count Court at Law	84,000	84,000	84,000	0
4285	4334	Aid Count Court at Law	84,000	84,000	84,000	0
4351	4300	State Revenue	211,651	211,651	194,580	0
4351	4332	Reimbursement Indigent defense	135,774	135,774	136,500	0
475	4337	DA Food Stamp Prosecutions	200	200	500	0
475	4338	State Aid-County Attorney	40,352	40,352	42,000	0

CAMERON COUNTY, TEXAS
GENERAL FUND
Detail Schedule of Revenues and Sources of Funds
2022-2023 Fiscal Year

Fund: 100

			2022 Approved	2022 Amended	2023 Recommended	2023 Approved
495	4958	Indirect Cost	14,304	14,304	17,172	0
512	4319	Federal-SCAAP	165,000	165,000	367,000	0
512	4604	Prisoner Transport	42,748	42,748	31,000	0
5601	4301	Contributions from other Entit	35,000	40,000	40,000	0
630	4348	Court Assessments	0	0	360	0
630	4350	State Tobacco Reimbursement	145,217	145,217	162,757	0
6411	4300	State Revenue	32,003	32,003	0	0
Total	**Intergovernmental Revenues**		5,890,920	5,993,868	6,490,065	0
404	4444	County Clerk-Records Mgmt	568,192	568,192	568,109	0
404	4456	Vital Statistics Preserv Fee	1,417	1,417	1,500	0
4041	4444	County Clerk-Records Mgmt	549,564	549,564	588,000	0
4063	4204	Inspections	75,570	75,570	66,000	0
409	4418	Child Safety Admin Fee	52,650	52,650	148,000	0
416	4464	Labor Charges	78,916	78,916	72,000	0
420	4464	Labor Charges	33,948	33,948	36,000	0
425	4431	Service Fees	9,284	9,284	5,400	0
425	4445	County Clerk-Judicial Rec Mgt	12,500	12,500	3,000	0
426	4415	Judges Signature Probate Fee	369	369	350	0
4261	4416	Supp Ct Init Guardianship Fee	0	18,000	18,000	0
427	4415	Judges Signature Probate Fee	369	369	350	0
428	4415	Judges Signature Probate Fee	369	369	350	0
4285	4415	Judges Signature Probate Fee	369	369	350	0
435	4422	Steno Fees and Interpreter Fee	67,737	67,737	84,000	0
435	4427	Jury Fees	136,268	136,268	134,000	0
450	4431	Service Fees	13,360	13,360	13,200	0
450	4446	Dist Clerk-Judicial Recd Mgmt	39,574	39,574	1,200	0
450	4448	Dist. Clerk-Passport Revenue	21,857	21,857	18,000	0
450	4449	Research fees - District Clrk	18,849	18,849	20,400	0
450	4453	Passport Picture fee-Dist Clrk	6,486	6,486	0	0
450	4470	District Clerk	486,203	486,203	445,800	0
453	4480	Justices of the Peace	7,894	7,894	3,600	0
454	4480	Justices of the Peace	20,001	20,001	11,000	0
455	4480	Justices of the Peace	45,380	45,380	30,000	0
456	4480	Justices of the Peace	23,811	23,811	10,800	0
457	4480	Justices of the Peace	5,288	5,288	5,288	0
458	4480	Justices of the Peace	14,629	14,629	4,800	0
460	4480	Justices of the Peace	36,129	36,129	12,000	0
4601	4480	Justices of the Peace	865	865	865	0
461	4480	Justices of the Peace	13,521	13,521	9,600	0
464	4480	Justices of the Peace	27,415	27,415	12,000	0
475	4460	County Attorney	38,031	38,031	36,000	0
475	4480	Justices of the Peace	0	0	150	0

CAMERON COUNTY, TEXAS
GENERAL FUND
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Fund: 100

			2022 Approved	2022 Amended	2023 Recommended	2023 Approved
499	4154	Beer, Wine, Liquor Commissions	9,884	9,884	9,000	0
499	4450	Tax Assessor/Collector-Auto	868,595	868,595	977,000	0
512	4424	Jail-State, Other	1,180,932	1,180,932	0	0
512	4425	Jail-Federal	1,425,250	1,425,250	0	0
551	4431	Service Fees	6,733	6,733	9,600	0
551	4491	Constable Precinct #1	1,100	1,100	1,100	0
552	4431	Service Fees	148,067	148,067	126,000	0
552	4492	Constable Precinct #2	10,537	10,537	8,400	0
553	4431	Service Fees	78,327	78,327	78,000	0
553	4493	Constable Precinct #3	1,345	1,345	1,800	0
554	4431	Service Fees	17,962	17,962	15,600	0
554	4494	Constable Precinct #4	7,623	7,623	8,600	0
555	4431	Service Fees	50,925	50,925	66,000	0
555	4495	Constable Precinct #5	14,186	14,186	12,000	0
560	4420	Sheriff Fees	237,745	237,745	228,000	0
560	4486	Sheriff Arrest Fees	5,603	5,603	6,000	0
630	4211	Registration Fees-Flu Vaccine	6,500	6,500	7,000	0
631	4203	Subdivision Plat InspectionFee	4,420	4,420	4,700	0
631	4204	Inspections	72,207	72,207	64,000	0
631	4205	Septic Tank Fees	56,430	56,430	62,000	0
Total	**Charges for Services**		6,611,186	6,629,186	4,044,912	0
403	4430	Fee Revenue	1,297,216	1,297,216	1,300,000	0
425	4430	Fee Revenue	157,297	157,297	144,000	0
425	4440	Court Cost	225	2,093	120	0
425	4508	District Atty. Mental Cases	4,085	0	0	0
425	4540	Fines	118,388	118,388	146,000	0
4352	4430	Fee Revenue	22,215	22,215	11,400	0
4352	4440	Court Cost	200	200	200	0
4352	4540	Fines	20	20	20	0
4353	4430	Fee Revenue	159,568	159,568	132,000	0
450	4430	Fee Revenue	38,406	38,406	30,000	0
450	4510	District Clerk	304,624	304,624	252,000	0
450	4540	Fines	17,357	17,357	17,200	0
452	4454	JPTech Fee	116,345	116,345	121,208	0
453	4430	Fee Revenue	350,747	350,747	300,000	0
453	4440	Court Cost	19,624	19,624	15,600	0
453	4540	Fines	6,000	6,000	6,000	0
454	4430	Fee Revenue	338,187	338,187	330,000	0
454	4440	Court Cost	14,185	14,185	14,185	0
454	4540	Fines	6,003	6,003	6,003	0
455	4430	Fee Revenue	230,948	230,948	174,000	0
455	4440	Court Cost	11,916	11,916	11,916	0

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			2022 Approved	2022 Amended	2023 Recommended	2023 Approved
455	4540	Fines	6,282	6,282	6,282	0
456	4430	Fee Revenue	210,450	210,450	100,800	0
456	4440	Court Cost	12,000	12,000	7,200	0
456	4540	Fines	7,352	7,352	7,352	0
457	4430	Fee Revenue	213,074	213,074	126,000	0
457	4440	Court Cost	9,874	9,874	9,874	0
457	4540	Fines	5,364	5,364	5,364	0
458	4430	Fee Revenue	233,617	233,617	150,000	0
458	4440	Court Cost	13,951	13,951	8,400	0
458	4540	Fines	7,364	7,364	7,364	0
460	4430	Fee Revenue	690,492	690,492	468,000	0
460	4440	Court Cost	42,633	42,633	21,600	0
460	4540	Fines	24,811	24,811	12,840	0
4601	4430	Fee Revenue	403,336	403,336	282,000	0
4601	4440	Court Cost	18,387	18,387	18,387	0
4601	4540	Fines	7,890	7,890	7,890	0
461	4430	Fee Revenue	227,071	227,071	168,000	0
461	4440	Court Cost	12,343	12,343	12,343	0
461	4540	Fines	6,722	6,722	6,722	0
464	4430	Fee Revenue	433,886	433,886	456,000	0
464	4440	Court Cost	25,654	25,654	25,654	0
464	4540	Fines	18,624	18,624	14,400	0
514	4455	Civil CH Const - Revenue	0	96,008	0	0
551	4430	Fee Revenue	3,796	3,796	3,900	0
552	4430	Fee Revenue	1,356	1,356	1,000	0
553	4430	Fee Revenue	851	851	1,300	0
554	4430	Fee Revenue	126,211	126,211	150,000	0
555	4430	Fee Revenue	48,700	48,700	76,800	0
631	4540	Fines	225	225	225	0
Total	**Fines and Forfeitures**		6,025,872	6,119,663	5,167,549	0
403	4441	Copy Reimbursements	80,901	80,901	88,500	0
403	4600	Interest Income	560	560	960	0
403	4602	Miscellaneous	100	100	100	0
405	4670	Donations	2,500	2,500	2,500	0
409	4172	Settlements	3,964	3,964	0	0
409	4360	Miscellaneous Revenue	2,500	2,500	0	0
409	4476	County's Waste Collection fee	350,048	350,048	340,000	0
409	4600	Interest Income	105,792	105,792	180,000	0
409	4601	Vending Machine Commissions	7,500	7,500	6,000	0
409	4602	Miscellaneous	138,843	138,843	60,000	0
409	4612	Snack Bar Commissions	3,600	3,600	0	0
415	4400	Bail Bond Fees	13,500	13,500	13,200	0

CAMERON COUNTY, TEXAS
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			2022 Approved	2022 Amended	2023 Recommended	2023 Approved
419	4200	Program Revenues	0	65,000	53,530	0
425	4441	Copy Reimbursements	31,136	31,136	30,000	0
425	4509	Transaction Fee	3,674	3,674	3,000	0
425	4600	Interest Income	11,091	11,091	18,000	0
4352	4600	Interest Income	6	6	10	0
4354	4400	Bail Bond Fees	53,000	53,000	18,000	0
450	4442	Copy Reimbursement-Dist Clerk	124,001	124,001	102,000	0
450	4509	Transaction Fee	5,736	5,736	6,000	0
450	4600	Interest Income	18,229	18,229	24,000	0
450	4602	Miscellaneous	120	120	100	0
453	4600	Interest Income	145	145	145	0
454	4600	Interest Income	153	153	153	0
455	4600	Interest Income	123	123	123	0
456	4600	Interest Income	105	105	105	0
457	4600	Interest Income	99	99	99	0
458	4600	Interest Income	125	125	125	0
460	4600	Interest Income	367	367	367	0
4601	4600	Interest Income	135	135	135	0
461	4600	Interest Income	110	110	110	0
464	4600	Interest Income	182	182	182	0
491	4447	Copy Receipts	0	0	500	0
495	4461	Audit Fees	32,587	32,587	30,450	0
499	4150	Vehicle Inventory Tax Surplus	49,443	49,443	47,000	0
499	4340	Tax Commissions-AdValorem	3,266,568	3,266,568	3,266,568	0
499	4600	Interest Income	16,519	16,519	17,500	0
499	4602	Miscellaneous	4,684	4,684	6,000	0
499	4609	TWX Reimbursement	3,006	3,006	3,500	0
499	4705	Long/Short	4,045	4,045	0	0
4997	4150	Vehicle Inventory Tax Surplus	150,375	150,375	150,375	0
5015	4614	Land Rental	5,700	5,700	5,700	0
503	4614	Land Rental	0	0	22,320	0
512	4611	Pay Phones Commissions	901,217	901,217	684,000	0
515	4614	Land Rental	41,000	41,000	40,992	0
518	4602	Miscellaneous	19,539	19,539	15,800	0
5541	4200	Program Revenues	348,944	348,944	350,500	0
555	4381	Insurance Proceeds	0	20,806	0	0
5552	4200	Program Revenues	262,558	262,558	264,000	0
560	4602	Miscellaneous	3,125	3,125	4,500	0
570	4602	Miscellaneous	10,037	10,037	11,400	0
576	4463	Restitution Rental	24,000	24,000	24,000	0
630	4600	Interest Income	75	75	240	0
630	4602	Miscellaneous	2,454	2,454	3,300	0
631	4602	Miscellaneous	29,036	29,036	29,500	0

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			2022 Approved	2022 Amended	2023 Recommended	2023 Approved
Total	**Miscellaneous**		6,133,257	6,219,063	5,925,589	0
409	4640	Sale of Surplus	45,000	45,000	30,000	0
420	4640	Sale of Surplus	0	0	1,500	0
Total	**OTHER FINANCING SOURCES**		45,000	45,000	31,500	0
		Total Revenue & Operating Tran	93,665,551	93,966,096	94,467,630	0

Dept.	Description	2021 Amended	2022 Approved	2022 Amended	461 Recommended	2023 Approved
REVENUE ACCOUNTS						
000	BALANCE SHEET	0.00	0	0	0	0
019	FEDERAL BLOCK GRANT	0.00	0	0	11,140	0
023	BORDER HEALTH ISSUES	0.00	0	0	0	0
024	IMMUNIZATION ACTION PLAN	0.00	12,355	12,355	0	0
025	CRIMINAL JUSTICE GRANT TR	0.00	0	0	0	0
032	WIC TRANSFER	0.00	273,411	273,411	302,000	0
110	REGIONAL MOBILITY AUTHORI	0.00	0	0	0	0
400	GENERAL REVENUE	0.00	68,350,149	68,350,149	72,192,515	0
403	COUNTY CLERK	0.00	1,378,777	1,378,777	1,389,560	0
404	RECORDS MANAGEMENT	0.00	569,609	569,609	569,609	0
4041	OLD RECORDS RETRIEVAL	0.00	549,564	549,564	588,000	0
405	VETERANS SERVICE OFFICE	0.00	2,500	2,500	2,500	0
406	EMERGENCY MANAGEMENT	0.00	15,000	15,000	15,000	0
4061	LOCAL LAW ENFOR TERRORISM	0.00	81,745	88,559	88,560	0
4063	FIRE MARSHAL DIVISION	0.00	334,593	334,593	329,996	0
408	DATA PROCESSING	0.00	0	0	1,500	0
409	GENERAL ADMINISTRATION	0.00	4,624,505	4,624,505	5,094,000	0
410	CIVIL DIVISION	0.00	30,000	30,000	30,000	0
412	COMMISSIONER PCT #2	0.00	0	0	0	0
415	BAIL BOND ADMINISTRATION	0.00	13,500	13,500	49,200	0
416	COPY CENTER	0.00	78,916	78,916	72,000	0
419	PROGRAM DEVELOPMENT & MGT	0.00	62,529	218,663	53,530	0
420	VEHICLE MAINTENANCE	0.00	33,948	33,948	37,500	0
425	COUNTY CLERK - JUDICIAL	0.00	347,680	345,463	349,520	0
426	COUNTY COURT AT LAW #1	0.00	84,369	84,369	84,350	0
4261	COUNTY COURT AT LAW IV	0.00	84,000	102,000	102,000	0
427	COUNTY COURT AT LAW #2	0.00	84,369	84,369	84,350	0
428	COUNTY COURT AT LAW #3	0.00	84,369	84,369	84,350	0
4285	COUNTY COURT AT LAW V	0.00	84,369	84,369	84,350	0
435	DISTRICT COURTS	0.00	204,005	204,005	218,000	0
4351	INDIGENT DEFENSE	0.00	347,425	347,425	331,080	0
4352	CRIMINAL HEARINGS OFFICER	0.00	22,441	22,441	11,630	0
4353	COURTHOUSE SECURITY	0.00	159,568	159,568	132,000	0
4354	DIVERT COURT	0.00	53,000	53,000	18,000	0
450	DISTRICT CLERK	0.00	1,094,802	1,094,802	929,900	0
452	JUSTICE OF THE PEACE GENE	0.00	116,345	116,345	121,208	0
453	JUSTICE OF THE PEACE, 1	0.00	384,410	384,410	325,345	0
454	JUSTICE OF THE PEACE, 2-1	0.00	378,529	378,529	361,341	0
455	JUSTICE OF THE PEACE, 2-2	0.00	294,649	294,649	222,321	0
456	JUSTICE OF THE PEACE, 3-1	0.00	253,718	253,718	126,257	0
457	JUSTICE OF THE PEACE, 3-2	0.00	233,699	233,699	146,625	0
458	JUSTICE OF THE PEACE, #4	0.00	269,686	269,686	170,689	0
460	JUSTICE OF THE PEACE, 5-1	0.00	794,432	794,432	514,807	0
4601	JUSTICE OF THE PEACE 5-3	0.00	430,613	430,613	309,277	0
461	JUSTICE OF THE PEACE, 5-2	0.00	259,767	259,767	196,775	0

Dept.	Description	2021 Amended	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
464	JUSTICE OF THE PEACE 2-3	0.00	505,761	505,761	508,236	0
475	DISTRICT ATTORNEY	0.00	78,583	78,583	78,650	0
491	VOTER REGISTRATION / ELEC	0.00	0	0	500	0
495	COUNTY AUDITOR	0.00	46,891	46,891	47,622	0
4951	PURCHASING	0.00	0	0	0	0
499	TAX ASSESSOR-COLLECTOR	0.00	4,831,911	4,831,911	4,942,068	0
4997	VIT	0.00	150,375	150,375	150,375	0
5015	M&O LEVEE ST. ANNEX	0.00	5,700	5,700	5,700	0
503	M&O LOS FRESNOS BUILDING	0.00	0	0	22,320	0
510	M&O DANCY BUILDING	0.00	0	0	0	0
512	JAIL/DETENTION CENTERS	0.00	3,715,147	3,715,147	1,082,000	0
514	M&O COURTHOUSE	0.00	0	96,008	0	0
515	M&O SAN BENITO ANNEX	0.00	41,000	41,000	40,992	0
518	JAIL - INFIRMARY	0.00	19,539	19,539	15,800	0
520	M&O DARRELL B. HESTER BUI	0.00	0	0	0	0
551	CONSTABLE PRECINCT #1	0.00	11,629	11,629	14,600	0
552	CONSTABLE PRECINCT #2	0.00	159,960	159,960	135,400	0
5521	PCT 2 SECURITY	0.00	0	0	0	0
553	CONSTABLE PRECINCT #3	0.00	80,523	80,523	81,100	0
554	CONSTABLE PRECINCT #4	0.00	151,796	151,796	174,200	0
5541	MENTAL HEALTH TRANSPORT	0.00	348,944	348,944	350,500	0
555	CONSTABLE PCT #5	0.00	113,811	134,617	154,800	0
5552	CONSTABLE 5	0.00	262,558	262,558	264,000	0
560	SHERIFF	0.00	246,473	246,473	238,500	0
5601	M & O SHERIFF'S OFFICE	0.00	35,000	40,000	40,000	0
570	JUVENILE BOOTCAMP	0.00	10,037	10,037	11,400	0
5713	JUVENILE DETENTION	0.00	0	0	0	0
576	M&O ADULT PROBATION	0.00	24,000	24,000	24,000	0
630	HEALTH DEPARTMENT	0.00	154,246	154,246	173,657	0
631	ENVIRONMENTAL HEALTH	0.00	162,318	162,318	160,425	0
640	INDIGENT SERVICES/AUTOPSI	0.00	0	0	0	0
641	CHILD WELFARE	0.00	0	0	0	0
6411	CHILD PROTECTIVE LEGAL AD	0.00	32,003	32,003	0	0
	Revenue Total:	0.00	93,665,551	93,966,096	94,467,630	0
TRANSFERS IN						
021	SPEED GRANT	0.00	0	0	0	0
382	AMERICAN RESCUE PLAN ACT	0.00	1,178,559	1,178,559	1,178,559	0
042	ENCUMBERED PRE-TRIAL RELE	0.00	0	0	0	0
074	VETERAN'S BRIDGE TRANSFER	0.00	2,693,556	2,693,556	3,126,460	0
077	LOS INDIOS BRIDGE	0.00	443,096	443,096	333,091	0
080	GATEWAY BRIDGE TRANSFER	0.00	2,611,854	2,611,854	3,966,523	0
083	PARK SYSTEM TRANSFER	0.00	78,222	78,222	78,222	0
	Fund Balance:	0.00	7,005,287	7,005,287	8,682,855	0
TRANSFERS OUT						
185	ELECTIONS HAVA	0.00	0	0	0	0

Dept.	Description	2021 Amended	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
019	FEDERAL BLOCK GRANT	0.00	70,864	70,864	0	0
021	SPEED GRANT	0.00	76,604	123,844	0	0
024	IMMUNIZATION ACTION PLAN	0.00	0	0	0	0
025	CRIMINAL JUSTICE GRANT TR	0.00	49,684	49,684	49,684	0
026	TB GRANT	0.00	0	0	0	0
040	LAGUNA MADRE WATER & SEWE	0.00	0	0	0	0
041	DISASTER ASSISTANCE HOME	0.00	0	0	0	0
042	ENCUMBERED PRE-TRIAL RELE	0.00	50,200	50,200	0	0
063	I&S LIMITED	0.00	258,331	258,331	302,088	0
088	AIRPORT - OPERATING	0.00	141,606	141,606	140,364	0
	Fund Balance:	0.00	647,289	694,529	492,136	0
EXPENDITURE ACCOUNTS						
401	COUNTY JUDGE'S OFFICE	0.00	377,391	342,991	383,416	0
4019	COVID-19	0.00	0	0	0	0
402	HUMAN RESOURCES	0.00	104,535	104,535	135,179	0
4021	CIVIL SERVICE COMMISSION	0.00	110,378	110,378	116,097	0
403	COUNTY CLERK	0.00	993,786	970,236	1,015,383	0
404	RECORDS MANAGEMENT	0.00	569,609	569,609	566,609	0
4041	OLD RECORDS RETRIEVAL	0.00	549,564	549,564	588,000	0
405	VETERANS SERVICE OFFICE	0.00	292,944	268,510	367,646	0
406	EMERGENCY MANAGEMENT	0.00	630,957	588,092	606,157	0
4061	LOCAL LAW ENFOR TERRORISM	0.00	82,705	88,559	74,663	0
4063	FIRE MARSHAL DIVISION	0.00	433,011	448,976	391,375	0
407	MAIL ROOM	0.00	18,288	18,288	18,288	0
408	DATA PROCESSING	0.00	2,382,354	2,778,188	2,844,493	0
409	GENERAL ADMINISTRATION	0.00	3,621,822	4,473,196	4,063,359	0
4095	SECO PROJECTS	0.00	0	0	0	0
4097	TROPICAL STORM HANNA	0.00	0	0	0	0
410	CIVIL DIVISION	0.00	805,570	981,100	822,592	0
411	COMMISSIONER PCT. #1	0.00	75,461	75,461	82,229	0
412	COMMISSIONER PCT #2	0.00	76,293	76,293	84,319	0
413	COMMISSIONER PCT. 3	0.00	80,169	80,169	85,715	0
414	COMMISSIONER PCT. 4	0.00	75,689	75,689	82,807	0
415	BAIL BOND ADMINISTRATION	0.00	68,158	68,158	69,679	0
416	COPY CENTER	0.00	186,466	186,466	199,616	0
418	PROGRAM DEVELOPEMENT & MA	0.00	0	0	0	0
419	PROGRAM DEVELOPMENT & MGT	0.00	532,800	683,934	624,117	0
420	VEHICLE MAINTENANCE	0.00	382,642	383,742	398,481	0
4201	VEHICLE MAINTENANCE	0.00	40,228	40,228	42,454	0
421	G.I.S. MAPPING	0.00	0	0	0	0
425	COUNTY CLERK - JUDICIAL	0.00	1,059,399	983,267	1,081,341	0
426	COUNTY COURT AT LAW #1	0.00	674,477	674,477	686,518	0
4261	COUNTY COURT AT LAW IV	0.00	763,728	781,728	795,316	0
427	COUNTY COURT AT LAW #2	0.00	678,051	639,251	690,178	0
428	COUNTY COURT AT LAW #3	0.00	596,623	582,123	601,755	0
4285	COUNTY COURT AT LAW V	0.00	551,163	548,463	576,360	0

Dept.	Description	2021 Amended	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
435	DISTRICT COURTS	0.00	3,611,823	3,553,823	3,674,645	0
4351	INDIGENT DEFENSE	0.00	2,236,782	2,196,782	2,240,246	0
4352	CRIMINAL HEARINGS OFFICER	0.00	265,551	265,551	271,612	0
4353	COURTHOUSE SECURITY	0.00	412,348	368,948	406,307	0
4354	DIVERT COURT	0.00	510,392	501,947	523,736	0
4355	JUVENILE COURT	0.00	524,178	450,778	424,719	0
4357	M&O MAGISTRATE COURT	0.00	23,662	23,662	23,662	0
450	DISTRICT CLERK	0.00	2,229,292	2,228,448	2,303,154	0
452	JUSTICE OF THE PEACE GENE	0.00	121,208	121,208	123,354	0
453	JUSTICE OF THE PEACE, 1	0.00	276,410	267,410	281,874	0
454	JUSTICE OF THE PEACE, 2-1	0.00	283,561	283,561	291,373	0
455	JUSTICE OF THE PEACE, 2-2	0.00	284,511	284,511	291,847	0
456	JUSTICE OF THE PEACE, 3-1	0.00	233,052	233,052	239,707	0
457	JUSTICE OF THE PEACE, 3-2	0.00	232,588	232,588	238,842	0
458	JUSTICE OF THE PEACE, #4	0.00	240,896	235,896	245,453	0
460	JUSTICE OF THE PEACE, 5-1	0.00	363,263	364,063	373,634	0
4601	JUSTICE OF THE PEACE 5-3	0.00	293,146	291,946	299,198	0
461	JUSTICE OF THE PEACE, 5-2	0.00	292,829	292,829	301,298	0
464	JUSTICE OF THE PEACE 2-3	0.00	285,438	285,438	294,060	0
475	DISTRICT ATTORNEY	0.00	5,196,967	5,082,967	5,303,514	0
491	VOTER REGISTRATION / ELEC	0.00	1,761,647	2,024,804	1,860,444	0
495	COUNTY AUDITOR	0.00	1,796,245	1,796,245	1,918,022	0
4951	PURCHASING	0.00	484,284	494,284	501,186	0
496	MOTOR VEHICLE INSPECTION	0.00	0	0	0	0
497	COUNTY TREASURER	0.00	284,869	286,869	292,341	0
499	TAX ASSESSOR-COLLECTOR	0.00	4,901,188	4,657,893	5,074,848	0
4997	VIT	0.00	150,375	150,375	150,375	0
5011	M&O VETERANS OFFICE	0.00	18,293	18,293	25,535	0
5012	M&O ELECTIONS BLDG	0.00	28,754	28,754	33,317	0
5015	M&O LEVEE ST. ANNEX	0.00	295,071	295,071	340,600	0
5016	M&O ANIMAL SHELTER	0.00	54,614	54,614	63,707	0
502	M&O CAMERON PARK LAW ENFO	0.00	4,326	4,326	5,185	0
503	M&O LOS FRESNOS BUILDING	0.00	48,671	48,671	52,633	0
504	M&O RIO HONDO ANNEX	0.00	14,066	14,066	18,281	0
505	M&O PORT ISABEL ANNEX	0.00	47,449	47,449	53,910	0
507	M&O BROWNSVILLE HEALTH CL	0.00	92,458	92,458	106,332	0
508	M&O FATHER O'BRIEN HLTH C	0.00	46,534	46,534	52,986	0
510	M&O DANCY BUILDING	0.00	383,724	380,724	440,018	0
5111	M&O SANTA ROSA TECHNOLOGY	0.00	48,306	48,306	54,374	0
5113	M & O SAN BENITO DRIVE UP	0.00	57,243	57,243	70,632	0
512	JAIL/DETENTION CENTERS	0.00	17,646,908	17,483,320	15,708,997	0
5121	M & O JAIL	0.00	1,831,000	1,986,688	1,947,824	0
513	M&O HARLINGEN BUILDING	0.00	112,674	112,674	172,510	0
514	M&O COURTHOUSE	0.00	907,319	1,003,327	1,177,913	0
5141	MAINTENANCE DEPARTMENT	0.00	1,177,949	1,200,254	1,261,528	0
5142	M & O 1157 E. MONROE	0.00	20,323	20,323	21,973	0

Dept.	Description	2021 Amended	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
515	M&O SAN BENITO ANNEX	0.00	315,058	311,058	378,985	0
516	M&O RECORDS WAREHOUSE	0.00	48,397	46,397	60,779	0
517	M&O HARLINGEN HEALTH BLDG	0.00	28,594	28,594	38,503	0
518	JAIL - INFIRMARY	0.00	3,575,396	3,680,008	3,894,913	0
520	M&O DARRELL B. HESTER BUI	0.00	183,189	183,189	225,194	0
521	M&O 35 ORANGE ST.	0.00	34,003	34,003	37,152	0
522	M & O LA FERIA BUILDING	0.00	43,342	43,342	54,905	0
524	M & O ARROYO CITY FIRE ST	0.00	6,771	6,771	9,252	0
551	CONSTABLE PRECINCT #1	0.00	427,351	435,951	466,196	0
552	CONSTABLE PRECINCT #2	0.00	604,507	596,364	653,493	0
5521	PCT 2 SECURITY	0.00	463,794	471,437	492,987	0
553	CONSTABLE PRECINCT #3	0.00	802,400	797,800	828,372	0
5531	CONSTABLE PCT 3, 1/13	0.00	0	0	0	0
554	CONSTABLE PRECINCT #4	0.00	672,672	687,972	741,928	0
5541	MENTAL HEALTH TRANSPORT	0.00	348,944	348,944	354,325	0
555	CONSTABLE PCT #5	0.00	849,782	857,988	890,640	0
5551	CONSTABLE PCT 5,1/13	0.00	0	0	0	0
5552	CONSTABLE 5	0.00	265,558	265,558	270,741	0
556	CONSTABLE PRECINCT #6	0.00	0	0	0	0
560	SHERIFF	0.00	8,123,214	8,169,607	8,963,620	0
5601	M & O SHERIFF'S OFFICE	0.00	433,552	410,873	326,195	0
562	SHERIFF - AUTO THEFT DETA	0.00	449,057	424,057	463,837	0
570	JUVENILE BOOTCAMP	0.00	1,606,560	1,606,560	1,622,162	0
571	JUVENILE PROBATION	0.00	2,446,650	2,446,650	2,571,572	0
5713	JUVENILE DETENTION	0.00	3,005,920	3,005,920	3,085,659	0
576	M&O ADULT PROBATION	0.00	87,806	87,806	98,691	0
630	HEALTH DEPARTMENT	0.00	2,048,149	1,960,798	2,134,662	0
6301	COMMUNITY SERVICES	0.00	0	0	0	0
631	ENVIRONMENTAL HEALTH	0.00	980,288	999,239	1,050,093	0
640	INDIGENT SERVICES/AUTOPSI	0.00	883,729	871,429	930,510	0
641	CHILD WELFARE	0.00	767,800	767,800	767,800	0
6411	CHILD PROTECTIVE LEGAL AD	0.00	144,973	144,973	148,178	0
642	INDIGENT HEALTH CARE CLAI	0.00	3,139,348	3,139,348	3,143,925	0
651	HISTORICAL COMMITTEE	0.00	500	500	500	0
665	FARM & HOME DEMONSTATION	0.00	282,549	282,549	293,254	0
666	M&O TICK ERADICATION	0.00	7,008	7,008	7,478	0
	Expense Total:	0.00	100,023,309	101,211,137	102,658,349	0

Fund 100 **Dept.** 024

IMMUNIZATION ACTION PLAN TRANS

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4963	Bio terrorism-indirect cost	13,969.21	12,355	12,355	0	0
	Revenue Total:	13,969.21	12,355	12,355	0	0

Fund 100 **Dept.** 032

WIC TRANSFER

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4953	Indir.CostReimb.-WICGrants Aid	289,978.78	273,411	273,411	302,000	0
	Revenue Total:	289,978.78	273,411	273,411	302,000	0

Fund 100 **Dept.** 400

GENERAL REVENUE

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4101	Current Advalorem Taxes	67,703,315.85	72,878,279	72,878,279	77,880,719	0
4102	Delinquent Advalorem Taxes	2,051,442.40	1,578,718	1,578,718	1,877,894	0
4112	TIRZ	-3,629,734.00	-4,792,831	-4,792,831	-5,922,137	0
4151	Discounts	-1,437,910.81	-1,645,063	-1,645,063	-1,617,645	0
4152	Commissions	-690,719.65	-741,518	-741,518	-794,717	0
4153	Errors and Adjustments	-728,489.26	-372,285	-372,285	-796,297	0
4159	Penalties and Interest	1,430,886.32	1,339,849	1,339,849	1,459,698	0
4325	Misc Pmts - in lieu of taxes	103,015.15	105,000	105,000	105,000	0
4600	Interest Income	0.00	0	0	0	0
	Revenue Total:	64,801,806.00	68,350,149	68,350,149	72,192,515	0

Fund 100 **Dept.** 401 **COUNTY JUDGE**

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6001	Elected Officials	65,384.78	70,343	70,343	70,343	0
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	146,036.29	194,560	160,160	194,560	0
6006	FICA	15,754.78	20,724	20,724	20,724	0
6007	Group Health	35,446.00	38,399	38,399	44,352	0
6008	Retirement	22,733.53	29,556	29,556	30,368	0
6009	Auto Allowance	0.00	6,000	6,000	6,000	0
6011	Workers Compensation	875.44	1,125	1,125	1,125	0
6012	Unemployment Insurance	651.23	584	584	753	0
6014	Office Supplies	5,838.03	3,000	6,064	3,000	0
6047	Mobile Phones	1,200.99	1,200	1,200	1,200	0
6048	Communications	6,315.64	4,000	2,314	2,910	0
6049	Postage	89.67	128	128	128	0
6050	Travel	756.35	1,250	1,050	1,250	0
6059	Bonds	0.00	178	0	178	0
6069	Equipment Rental	4,251.57	4,484	4,484	4,484	0
6073	Dues and Memberships	0.00	0	0	0	0
6078	Education and Training	0.00	1,000	0	1,000	0
6082	Contractual Expense	865.80	860	860	1,041	0
	Expenditure Total:	306,200.10	377,391	342,991	383,416	0

Fund 100 **Dept.** 402

HUMAN RESOURCES

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	7,337.04	10,946	10,946	25,458	0
6003	Salaries-Employees	48,520.86	52,949	52,949	60,276	0
6006	FICA	4,027.27	4,888	4,888	6,559	0
6007	Group Health	11,592.00	11,505	11,505	16,575	0
6008	Retirement	6,002.98	7,129	7,129	10,072	0
6011	Workers Compensation	252.91	271	271	364	0
6012	Unemployment Insurance	187.07	192	192	343	0
6014	Office Supplies	3,839.53	3,500	4,000	3,500	0
6016	Gasoline	0.00	717	717	717	0
6030	Vehicle Repairs	667.02	500	500	500	0
6047	Mobile Phones	2,266.97	2,400	2,400	1,800	0
6048	Communications	5,567.62	3,000	3,000	2,805	0
6049	Postage	199.10	332	332	332	0
6050	Travel	0.00	1,000	500	1,000	0
6057	Vehicle Insurance	267.00	702	702	344	0
6059	Bonds	109.00	0	0	0	0
6067	Equipment Maintenance	46.52	0	0	0	0
6069	Equipment Rental	3,035.27	2,962	2,962	2,962	0
6073	Dues and Memberships	219.00	400	400	400	0
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	300.00	798	798	798	0
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	144.28	144	144	174	0
6087	Miscellaneous	0.00	0	0	0	0
6195	Safety Supplies	0.00	200	200	200	0
	Expenditure Total:	94,581.44	104,535	104,535	135,179	0

Fund 100 **Dept.** 4021

CIVIL SERVICE COMMISSION

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	63,906.79	69,509	69,509	71,454	0
6006	FICA	4,684.87	5,317	5,317	5,466	0
6007	Group Health	14,400.00	15,600	15,600	18,000	0
6008	Retirement	6,871.98	7,755	7,755	8,394	0
6011	Workers Compensation	269.54	295	295	304	0
6012	Unemployment Insurance	200.71	209	209	286	0
6014	Office Supplies	813.50	1,250	1,250	1,250	0
6025	Food-Human	0.00	0	100	500	0
6045	Professional Services	7,450.90	10,000	10,000	10,000	0
6049	Postage	0.00	100	100	100	0
6059	Bonds	0.00	93	93	93	0
6078	Education and Training	0.00	250	150	250	0
	Expenditure Total:	98,598.29	110,378	110,378	116,097	0

Fund 100 **Dept.** 403

COUNTY CLERK

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4430	Fee Revenue	1,348,426.75	1,297,216	1,297,216	1,300,000	0
4441	Copy Reimbursements	87,695.25	80,901	80,901	88,500	0
4600	Interest Income	423.39	560	560	960	0
4602	Miscellaneous	120.00	100	100	100	0
	Revenue Total:	1,436,665.39	1,378,777	1,378,777	1,389,560	0
EXPENDITURE ACCOUNTS						
6001	Elected Officials	82,664.55	87,620	87,620	87,620	0
6002	Salaries-Assistants/Deputies	46,896.70	47,128	47,128	47,128	0
6003	Salaries-Employees	380,561.23	397,169	373,369	394,885	0
6006	FICA	37,733.85	40,765	40,765	40,590	0
6007	Group Health	106,733.00	115,307	115,307	132,714	0
6008	Retirement	54,856.61	59,347	59,347	62,219	0
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	2,093.89	2,260	2,260	2,250	0
6012	Unemployment Insurance	1,304.66	1,333	1,333	1,768	0
6014	Office Supplies	16,160.34	17,700	16,750	17,700	0
6016	Gasoline	1,907.34	1,700	1,950	2,700	0
6030	Vehicle Repairs	1,201.96	1,500	2,000	1,500	0
6047	Mobile Phones	1,066.56	456	606	458	0
6048	Communications	23,104.31	22,500	26,000	25,135	0
6049	Postage	13,342.52	8,000	8,000	8,000	0
6050	Travel	1,801.75	2,500	2,500	2,500	0
6054	Advertising	0.00	0	0	0	0
6057	Vehicle Insurance	1,212.26	1,318	1,318	1,221	0
6059	Bonds	5,639.00	3,238	3,238	3,000	0
6067	Equipment Maintenance	0.00	0	0	0	0
6069	Equipment Rental	9,519.84	9,520	9,520	9,520	0
6073	Dues and Memberships	860.00	525	825	525	0
6077	Data Processing	157,637.31	165,000	161,500	165,000	0
6078	Education and Training	2,251.48	2,700	2,700	2,700	0
6082	Contractual Expense	7,084.41	6,200	6,200	6,250	0
6195	Safety Supplies	0.00	0	0	0	0
	Expenditure Total:	955,633.57	993,786	970,236	1,015,383	0

Fund 100 **Dept.** 404

RECORDS MANAGEMENT

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4444	County Clerk-Records Mgmt	394,104.73	568,192	568,192	568,109	0
4456	Vital Statistics Preserv Fee	585.09	1,417	1,417	1,500	0
	Revenue Total:	394,689.82	569,609	569,609	569,609	0
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	12,999.89	13,000	13,000	13,000	0
6003	Salaries-Employees	194,943.43	208,982	208,982	203,969	0
6005	Extra Help	13,890.75	28,000	28,000	28,000	0
6006	FICA	16,505.88	19,179	19,179	18,795	0
6007	Group Health	75,737.00	82,306	82,306	105,282	0
6008	Retirement	22,363.31	24,767	24,767	25,488	0
6011	Workers Compensation	906.38	1,062	1,062	1,041	0
6012	Unemployment Insurance	675.64	750	750	980	0
6014	Office Supplies	3,358.55	15,000	14,615	15,000	0
6030	Vehicle Repairs	0.00	0	5,000		
6048	Communications	1,014.35	1,600	1,600	1,000	0
6050	Travel	4,302.99	10,000	10,000	10,000	0
6054	Advertising	1,521.00	2,000	2,000	2,000	0
6057	Vehicle Insurance	0.00	500	500	500	0
6073	Dues and Memberships	0.00	585	970	585	0
6077	Data Processing	32,768.67	145,678	140,678	124,769	0
6078	Education and Training	2,741.29	4,200	4,200	4,200	0
6082	Contractual Expense	64.87	12,000	12,000	12,000	0
6096	Equipment	0.00	0	0	0	0
	Expenditure Total:	383,794.00	569,609	569,609	566,609	0

Fund 100 **Dept.** 4041

OLD RECORDS RETRIEVAL

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4444	County Clerk-Records Mgmt	592,601.02	549,564	549,564	588,000	0
	Revenue Total:	592,601.02	549,564	549,564	588,000	0
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	0.00	1,073	1,073	0	0
6003	Salaries-Employees	76,391.03	82,158	82,158	81,123	0
6005	Extra Help	3,530.00	19,000	19,000	19,000	0
6006	FICA	5,992.59	7,821	7,821	7,659	0
6007	Group Health	21,974.00	23,806	23,806	27,000	0
6008	Retirement	8,215.51	9,286	9,286	9,530	0
6011	Workers Compensation	325.90	434	434	425	0
6012	Unemployment Insurance	242.43	307	307	400	0
6054	Advertising	0.00	0	0	0	0
6077	Data Processing	475,929.56	405,679	405,679	442,863	0
	Expenditure Total:	592,601.02	549,564	549,564	588,000	0

Fund 100 **Dept.** 405

VETERAN'S SERVICE OFFICE

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4670	Donations	0.00	2,500	2,500	2,500	0
	Revenue Total:	0.00	2,500	2,500	2,500	0
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	58,565.42	65,710	50,710	71,505	0
6003	Salaries-Employees	119,320.08	128,426	118,742	169,967	0
6006	FICA	12,860.20	14,851	14,851	18,473	0
6007	Group Health	36,000.00	39,000	39,000	54,000	0
6008	Retirement	19,033.62	21,660	21,660	28,367	0
6011	Workers Compensation	741.41	825	825	1,026	0
6012	Unemployment Insurance	551.93	582	582	966	0
6014	Office Supplies	503.74	831	831	1,500	0
6016	Gasoline	758.74	750	750	1,500	0
6030	Vehicle Repairs	7.50	500	500	500	0
6047	Mobile Phones	2,994.69	3,033	3,033	3,000	0
6048	Communications	7,952.77	7,400	8,400	7,400	0
6049	Postage	595.15	474	474	474	0
6050	Travel	3,931.02	3,500	2,599	3,500	0
6057	Vehicle Insurance	326.61	239	239	305	0
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	1,638.69	1,663	1,663	1,663	0
6073	Dues and Memberships	0.00	0	0	0	0
6077	Data Processing	2,625.00	3,000	2,785	3,000	0
6078	Education and Training	0.00	500	866	500	0
	Expenditure Total:	268,406.57	292,944	268,510	367,646	0

Fund 100 **Dept.** 406

EMERGENCY MANAGEMENT

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4353	Emergency Services District	15,000.00	15,000	15,000	15,000	0
4381	Insurance Proceeds	0.00	0	0	0	0
	Revenue Total:	15,000.00	15,000	15,000	15,000	0
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	82,136.87	91,704	91,704	91,704	0
6003	Salaries-Employees	225,839.58	322,954	280,354	280,565	0
6004	Overtime	3,564.36	0	0	0	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	24,010.03	31,813	31,813	28,593	0
6007	Group Health	50,053.68	54,600	54,600	63,000	0
6008	Retirement	33,482.87	46,171	46,171	43,732	0
6010	Uniforms	4,158.57	4,364	4,364	4,364	0
6011	Workers Compensation	2,060.07	3,119	3,119	2,816	0
6012	Unemployment Insurance	932.35	1,241	1,241	1,489	0
6014	Office Supplies	2,832.57	2,500	2,000	2,500	0
6016	Gasoline	4,246.24	5,000	8,000	9,500	0
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	148.22	700	2,984	7,000	0
6025	Food-Human	932.05	1,000	1,000	1,000	0
6028	Camera and Police Supplies	109.28	1,239	1,839	1,839	0
6030	Vehicle Repairs	1,194.57	5,000	6,500	5,000	0
6038	Small Tools and Equipment	1,627.33	3,200	916	3,200	0
6046	Medical and Dental	0.00	0	0		
6047	Mobile Phones	10,492.29	8,852	10,955	11,988	0
6048	Communications	10,451.38	10,300	10,300	8,500	0
6049	Postage	3.94	100	100	100	0
6050	Travel	1,005.60	2,000	0	2,000	0
6056	Property Insurance	25.00	101	101	101	0
6057	Vehicle Insurance	2,139.84	2,650	2,650	4,817	0
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	50.00	150	150	150	0
6067	Equipment Maintenance	334.74	1,300	1,300	1,300	0
6069	Equipment Rental	2,855.94	2,787	2,787	2,787	0
6073	Dues and Memberships	528.80	862	862	862	0
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	1,655.00	3,000	135	3,000	0
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	6,143.33	23,950	21,847	23,950	0
6096	Equipment	0.00	0	0	0	0
6195	Safety Supplies	297.00	300	300	300	0
	Expenditure Total:	473,311.50	630,957	588,092	606,157	0

Fund 100 **Dept.** 4061

ESD CONTRACT

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4353	Emergency Services District	81,745.00	81,745	88,559	88,560	0
	Revenue Total:	81,745.00	81,745	88,559	88,560	0
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	50,381.78	50,000	50,000	50,000	0
6004	Overtime	215.52	0	0	0	0
6006	FICA	3,577.20	3,825	4,238	4,238	0
6007	Group Health	7,475.90	7,800	7,800	9,000	0
6008	Retirement	5,446.50	5,579	5,579	5,874	0
6009	Auto Allowance	0.00	0	5,400	0	0
6011	Workers Compensation	165.48	212	212	212	0
6012	Unemployment Insurance	153.27	150	150	200	0
6014	Office Supplies	3,551.30	8,400	8,441	2,400	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6077	Data Processing	9,950.94	6,739	6,739	2,739	0
	Expenditure Total:	80,917.89	82,705	88,559	74,663	0

Fund 100 **Dept.** 4063

FIRE MARSHAL DIVISION

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4200	Program Revenues	0.00	0	0	0	0
4204	Inspections	67,493.78	75,570	75,570	66,000	0
4353	Emergency Services District	257,710.00	259,023	259,023	263,996	0
	Revenue Total:	325,203.78	334,593	334,593	329,996	0
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	214,139.35	287,877	285,477	246,891	0
6004	Overtime	4,322.92	0	0	0	0
6006	FICA	16,502.40	22,096	22,096	18,887	0
6007	Group Health	30,740.00	39,000	39,000	36,000	0
6008	Retirement	23,516.86	32,025	32,025	28,905	0
6010	Uniforms	4,529.64	3,000	3,000	3,000	0
6011	Workers Compensation	2,297.91	2,703	2,703	2,259	0
6012	Unemployment Insurance	657.01	861	861	984	0
6014	Office Supplies	1,848.51	2,500	2,500	2,500	0
6016	Gasoline	10,824.02	10,000	20,000	19,000	0
6018	Diesel Fuel	2,109.34	3,000	6,500	3,000	0
6028	Camera and Police Supplies	4,919.84	5,000	6,140	5,000	0
6030	Vehicle Repairs	2,094.68	2,500	3,942	2,500	0
6038	Small Tools and Equipment	4,985.70	5,000	5,000	5,000	0
6050	Travel	2,336.20	4,000	9,000	4,000	0
6056	Property Insurance	0.00	1,224	1,224	1,224	0
6059	Bonds	100.00	225	225	225	0
6073	Dues and Memberships	1,415.00	2,000	2,000	2,000	0
6077	Data Processing	877.15	2,000	0	2,000	0
6078	Education and Training	2,462.50	4,000	3,865	4,000	0
6079	Legal Books, Publications	817.15	1,500	1,500	1,500	0
6096	Equipment	0.00	0	0	0	0
6195	Safety Supplies	1,045.28	2,500	1,918	2,500	0
	Expenditure Total:	332,541.46	433,011	448,976	391,375	0

Fund 100 **Dept.** 407

MAIL ROOM

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6014	Office Supplies	1,759.06	2,000	2,000	2,000	0
6048	Communications	344.39	100	100	100	0
6069	Equipment Rental	14,856.20	16,188	16,188	16,188	0
	Expenditure Total:	16,959.65	18,288	18,288	18,288	0

Fund 100 **Dept.** 408

DATA PROCESSING

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4353	Emergency Services District	0.00	0	0	1,500	0
	Revenue Total:	0.00	0	0	1,500	0
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	92,387.41	95,002	95,002	215,004	0
6003	Salaries-Employees	570,704.78	604,495	604,495	625,779	0
6004	Overtime	0.00	500	500	500	0
6006	FICA	49,240.56	53,550	53,550	64,358	0
6007	Group Health	102,427.00	110,963	110,963	135,900	0
6008	Retirement	71,284.90	78,100	78,100	98,830	0
6011	Workers Compensation	11,147.38	13,227	13,227	14,430	0
6012	Unemployment Insurance	2,036.46	2,100	2,100	3,365	0
6014	Office Supplies	9,270.46	10,000	9,980	12,500	0
6016	Gasoline	2,205.63	2,000	3,100	4,000	0
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	458.19	1,800	1,800	3,000	0
6038	Small Tools and Equipment	0.00	1,000	1,000	2,500	0
6047	Mobile Phones	6,336.66	3,637	5,637	8,100	0
6048	Communications	169,175.02	118,000	118,000	85,000	0
6049	Postage	26.50	0	20	200	0
6050	Travel	0.00	7,000	7,100	7,000	0
6056	Property Insurance	0.00	24	24	24	0
6057	Vehicle Insurance	1,364.73	1,382	1,382	1,734	0
6067	Equipment Maintenance	1,036,085.69	1,249,970	1,249,970	1,526,169	0
6069	Equipment Rental	2,789.89	2,722	2,722	2,800	0
6073	Dues and Memberships	175.00	175	175	1,300	0
6077	Data Processing	13,206.99	16,123	410,857	20,000	0
6078	Education and Training	12,499.26	10,000	7,900	10,000	0
6082	Contractual Expense	676.72	584	584	2,000	0
6096	Equipment	13,114.68	0	0	0	0
	Expenditure Total:	2,166,613.91	2,382,354	2,778,188	2,844,493	0

Fund 100 **Dept.** 409

GENERAL ADMINISTRATION

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4172	Settlements	102,064.78	3,964	3,964	0	0
4300	State Revenue	4,729.12	0	0	0	0
4301	Contributions from other Entit	0.00	0	0	0	0
4308	Fee Revenue Admin Fee	20,000.00	0	0	30,000	0
4320	Federal Wildlife Allocation	44,003.56	35,659	35,659	40,000	0
4341	State Mixed Drink Tax	1,137,573.28	1,032,012	1,032,012	1,200,000	0
4342	State Bingo Tax	209,283.90	195,828	195,828	160,000	0
4360	Miscellaneous Revenue	19,860.19	2,500	2,500	0	0
4380	Financing Proceeds	0.00	0	0	0	0
4405	Sales Tax Commissions-Tax Auto	2,543,625.98	2,651,109	2,651,109	2,900,000	0
4418	Child Safety Admin Fee	53,333.55	52,650	52,650	148,000	0
4476	County's Waste Collection fee	320,948.67	350,048	350,048	340,000	0
4600	Interest Income	91,263.92	105,792	105,792	180,000	0
4601	Vending Machine Commissions	5,473.50	7,500	7,500	6,000	0
4602	Miscellaneous	162,447.43	138,843	138,843	60,000	0
4612	Snack Bar Commissions	303.00	3,600	3,600	0	0
4614	Land Rental	3,300.00	0	0	0	0
4640	Sale of Surplus	25,894.54	45,000	45,000	30,000	0
4642	Sale of Land	0.00	0	0	0	0
	Revenue Total:	4,744,105.42	4,624,505	4,624,505	5,094,000	0
EXPENDITURE ACCOUNTS						
6014	Office Supplies	11,889.15	4,000	4,000	4,000	0
6016	Gasoline	0.00	0	0	0	0
6025	Food-Human	1,237.10	2,000	2,000	3,000	0
6033	Contingencies	646,612.12	332,466	818,387	792,768	0
6040	Audit and Accounting	68,405.31	67,512	71,905	70,323	0
6045	Professional Services	133,744.04	38,000	38,000	39,582	0
6047	Mobile Phones	1,823.48	1,824	1,824	1,824	0
6048	Communications	3,329.84	1,200	1,200	1,350	0
6049	Postage	5,674.98	2,000	2,000	2,000	0
6050	Travel	67.44	10,000	9,290	10,000	0
6052	Travel-Mileage Reimbursement	0.00	0	0	0	0
6054	Advertising	6,404.96	11,000	11,000	11,000	0
6056	Property Insurance	55,611.40	30,226	30,226	30,226	0
6057	Vehicle Insurance	60,552.75	0	0	0	0
6058	Liability Other Insurance	34,937.20	88,000	88,000	90,000	0
6059	Bonds	177.50	0	0	0	0
6067	Equipment Maintenance	26,844.82	92,742	92,742	92,742	0
6070	INDIRECT COST	1,039,024.28	1,171,886	1,171,886	1,171,886	0
6072	Settlements and Judgments	0.00	0	40,470	0	0
6073	Dues and Memberships	43,908.41	58,426	58,426	60,923	0
6076	Bank Fees	265,686.30	260,000	260,000	265,000	0
6077	Data Processing	93,067.32	2,000	35,300	41,500	0
6078	Education and Training	5,679.84	5,700	5,700	5,700	0
6082	Contractual Expense	1,525,088.87	1,442,840	1,442,840	1,369,535	0
6087	Miscellaneous	0.00	0	0	0	0

Fund 100 **Dept.** 409

GENERAL ADMINISTRATION

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
6089	Land Acquisitions	0.00	0	288,000	0	0
	Expenditure Total:	4,029,767.11	3,621,822	4,473,196	4,063,359	0

Fund 100 **Dept.** 410 **CIVIL DIVISION**

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4353	Emergency Services District	30,000.00	30,000	30,000	30,000	0
	Revenue Total:	30,000.00	30,000	30,000	30,000	0
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	178,559.15	129,418	129,418	129,418	0
6003	Salaries-Employees	326,034.52	438,120	438,120	438,120	0
6006	FICA	37,157.38	44,656	44,656	44,656	0
6007	Group Health	39,502.24	45,614	45,614	52,632	0
6008	Retirement	51,248.66	60,223	60,223	63,409	0
6009	Auto Allowance	15,671.24	16,200	16,200	16,200	0
6011	Workers Compensation	1,503.53	1,875	1,875	1,875	0
6012	Unemployment Insurance	1,579.78	1,703	1,703	2,270	0
6014	Office Supplies	1,187.03	1,800	1,411	1,800	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6045	Professional Services	71,986.00	21,400	193,093	21,400	0
6047	Mobile Phones	525.13	3,600	3,141	3,000	0
6048	Communications	3,387.07	1,600	1,282	1,461	0
6049	Postage	1,256.48	546	546	546	0
6050	Travel	0.00	6,000	5,710	7,500	0
6059	Bonds	274.22	0	0	274	0
6069	Equipment Rental	3,350.77	3,270	3,270	3,270	0
6071	Court Costs and Transcripts	4,129.05	2,036	2,036	3,036	0
6072	Settlements and Judgments	25,199.00	0	0	0	0
6073	Dues and Memberships	2,524.34	1,610	2,753	1,800	0
6077	Data Processing	14,086.71	0	477	597	0
6078	Education and Training	1,644.00	3,500	4,049	4,436	0
6079	Legal Books, Publications	24,660.52	22,255	25,379	24,717	0
6082	Contractual Expense	144.27	144	144	175	0
6096	Equipment	0.00	0	0	0	0
	Expenditure Total:	805,611.09	805,570	981,100	822,592	0

Fund 100 **Dept.** 411

COMMISSIONER PCT. #1

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6001	Elected Officials	37,238.40	38,493	38,493	38,493	0
6003	Salaries-Employees	15,646.83	16,250	16,250	17,159	0
6006	FICA	3,874.76	4,188	4,188	4,257	0
6007	Group Health	9,360.00	10,140	10,140	11,133	0
6008	Retirement	5,684.68	6,108	6,108	6,538	0
6009	Auto Allowance	0.00	0	0	4,344	0
6011	Workers Compensation	224.47	233	233	236	0
6012	Unemployment Insurance	49.21	49	49	69	0
	Expenditure Total:	72,078.35	75,461	75,461	82,229	0

Fund 100 **Dept.** 412

COMMISSIONER PCT. #2

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4425	Jail-Federal	0.00	0	0	0	0
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6001	Elected Officials	37,238.80	38,493	38,493	38,493	0
6003	Salaries-Employees	16,451.18	16,442	16,442	18,360	0
6006	FICA	3,948.76	4,203	4,203	4,349	0
6007	Group Health	9,360.00	9,976	9,976	11,079	0
6008	Retirement	5,773.04	6,129	6,129	6,679	0
6009	Auto Allowance	0.00	0	0	4,344	0
6011	Workers Compensation	226.16	233	233	242	0
6012	Unemployment Insurance	50.41	49	49	73	0
6047	Mobile Phones	768.00	768	768	700	0
	Expenditure Total:	73,816.35	76,293	76,293	84,319	0

Fund 100 **Dept.** 413

COMMISSIONER PCT. #3

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6001	Elected Officials	42,599.54	38,493	38,493	38,493	0
6003	Salaries-Employees	15,911.27	19,384	19,384	19,386	0
6006	FICA	4,298.34	4,428	4,428	4,428	0
6007	Group Health	9,545.02	10,335	10,335	11,241	0
6008	Retirement	6,289.69	6,457	6,457	6,799	0
6009	Auto Allowance	0.00	0	0	4,344	0
6011	Workers Compensation	238.17	246	246	246	0
6012	Unemployment Insurance	59.22	58	58	78	0
6047	Mobile Phones	768.00	768	768	700	0
	Expenditure Total:	79,709.25	80,169	80,169	85,715	0

Fund 100 **Dept.** 414

COMMISSIONER PCT. #4

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6001	Elected Officials	38,529.27	38,493	38,493	38,493	0
6003	Salaries-Employees	16,442.81	16,442	16,442	16,553	0
6006	FICA	4,022.26	4,203	4,203	4,211	0
6007	Group Health	9,359.99	10,140	10,140	11,025	0
6008	Retirement	5,911.65	6,129	6,129	6,467	0
6009	Auto Allowance	0.00	0	0	4,344	0
6011	Workers Compensation	226.13	233	233	234	0
6012	Unemployment Insurance	50.34	49	49	66	0
6047	Mobile Phones	800.00	0	0	1,414	0
6048	Communications	0.00	0	0		
	Expenditure Total:	75,342.45	75,689	75,689	82,807	0

Fund 100 **Dept.** 415

BAIL BOND ADMINISTRATION

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4308	Fee Revenue Admin Fee	0.00	0	0	36,000	0
4400	Bail Bond Fees	17,059.50	13,500	13,500	13,200	0
	Revenue Total:	17,059.50	13,500	13,500	49,200	0
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	44,840.61	46,412	46,412	46,412	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	3,188.90	3,551	3,551	3,551	0
6007	Group Health	7,200.00	7,800	7,800	9,000	0
6008	Retirement	4,822.13	5,178	5,178	5,452	0
6011	Workers Compensation	181.33	197	197	197	0
6012	Unemployment Insurance	134.93	139	139	186	0
6014	Office Supplies	278.00	800	800	800	0
6048	Communications	710.49	900	900	900	0
6049	Postage	1.03	20	20	20	0
6050	Travel	0.00	600	600	600	0
6069	Equipment Rental	2,060.28	2,061	2,061	2,061	0
6078	Education and Training	0.00	500	500	500	0
	Expenditure Total:	63,417.70	68,158	68,158	69,679	0

Fund 100 **Dept.** 416

REPRODUCTION

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4464	Labor Charges	73,293.09	78,916	78,916	72,000	0
	Revenue Total:	73,293.09	78,916	78,916	72,000	0
EXPENDITURE ACCOUNTS						
6001	Elected Officials	0.00	0	0	0	0
6002	Salaries-Assistants/Deputies	48,120.90	49,879	49,879	49,895	0
6003	Salaries-Employees	54,787.37	55,790	55,790	61,433	0
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	11,097.77	12,449	12,449	12,449	0
6006	FICA	8,305.01	9,036	9,036	9,469	0
6007	Group Health	21,600.00	23,400	23,400	27,000	0
6008	Retirement	11,062.88	11,790	11,790	13,078	0
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	547.15	474	474	497	0
6012	Unemployment Insurance	348.30	354	354	495	0
6014	Office Supplies	4,671.97	5,400	5,400	5,400	0
6037	Road Materials	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	200	200	200	0
6048	Communications	5,753.71	5,800	5,800	6,000	0
6049	Postage	0.00	46	46	50	0
6050	Travel	0.00	1,500	1,500	1,500	0
6067	Equipment Maintenance	3,470.94	7,650	7,650	6,150	0
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	2,922.53	2,698	2,698	6,000	0
	Expenditure Total:	172,688.53	186,466	186,466	199,616	0

Fund 100 **Dept.** 419

ECONOMIC DEV AND COMM AFFAIRS

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4200	Program Revenues	0.00	0	65,000	53,530	0
4300	State Revenue	120,029.00	60,029	151,163	0	0
4353	Emergency Services District	0.00	0	0	0	0
4958	Indirect Cost	41,489.15	2,500	2,500	0	0
	Revenue Total:	161,518.15	62,529	218,663	53,530	0
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	84,996.89	85,000	85,000	85,000	0
6003	Salaries-Employees	289,223.13	291,013	342,763	347,763	0
6005	Extra Help	3,202.55	0	0	0	0
6006	FICA	28,155.14	29,252	33,593	33,593	0
6007	Group Health	51,002.77	54,600	62,400	72,000	0
6008	Retirement	39,823.11	41,953	48,285	50,839	0
6009	Auto Allowance	5,364.13	5,400	5,400	5,400	0
6011	Workers Compensation	1,528.96	1,597	1,838	1,838	0
6012	Unemployment Insurance	1,486.89	1,128	1,298	1,731	0
6014	Office Supplies	4,505.86	5,000	5,520	5,000	0
6016	Gasoline	272.88	250	250	1,000	0
6030	Vehicle Repairs	7.50	500	500	1,500	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6045	Professional Services	38,000.00	0	34,000	0	0
6047	Mobile Phones	960.00	960	960	960	0
6048	Communications	6,731.72	5,800	5,800	2,500	0
6049	Postage	310.67	654	654	1,000	0
6050	Travel	3,309.72	1,500	800	1,500	0
6054	Advertising	11,496.29	4,500	46,680	7,500	0
6057	Vehicle Insurance	255.37	75	75	247	0
6059	Bonds	0.00	0	0	71	0
6069	Equipment Rental	3,044.62	2,971	2,971	3,000	0
6070	INDIRECT COST	0.00	0	0		
6078	Education and Training	0.00	500	500	1,500	0
6082	Contractual Expense	2,807.33	147	4,647	175	0
6089	Land Acquisitions	1,200.00	0	0	0	0
	Expenditure Total:	577,685.53	532,800	683,934	624,117	0

Fund 100 **Dept.** 420

VEHICLE MAINTENANCE

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4380	Financing Proceeds	573.80	0	0	0	0
4460	County Attorney	0.00	0	0		
4464	Labor Charges	35,568.98	33,948	33,948	36,000	0
4640	Sale of Surplus	0.00	0	0	1,500	0
	Revenue Total:	36,142.78	33,948	33,948	37,500	0
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	53,622.04	57,025	57,025	55,714	0
6003	Salaries-Employees	183,373.33	188,660	187,660	188,323	0
6006	FICA	17,587.50	18,795	18,795	18,669	0
6007	Group Health	49,630.00	53,765	53,765	61,866	0
6008	Retirement	25,478.72	27,412	27,412	28,668	0
6010	Uniforms	2,234.89	1,835	1,835	1,835	0
6011	Workers Compensation	2,291.22	2,473	2,473	2,463	0
6012	Unemployment Insurance	735.22	737	737	976	0
6014	Office Supplies	1,928.30	2,700	2,700	2,700	0
6016	Gasoline	4,189.62	3,700	5,800	7,400	0
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	2,903.23	3,106	3,106	7,200	0
6022	Drugs Medicine	0.00	0	0	0	0
6030	Vehicle Repairs	2,458.72	2,500	2,500	2,500	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	1,106.25	1,104	1,104	1,750	0
6048	Communications	7,736.36	7,800	7,800	6,850	0
6049	Postage	0.00	0	0	0	0
6057	Vehicle Insurance	1,192.93	1,000	1,000	1,537	0
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	2,643.18	3,000	3,000	3,000	0
6069	Equipment Rental	180.00	180	180	180	0
6077	Data Processing	0.00	5,000	5,000	5,000	0
6078	Education and Training	0.00	250	250	250	0
6082	Contractual Expense	2,374.52	1,600	1,600	1,600	0
6091	Building Improvements	0.00	0	0	0	0
	Expenditure Total:	361,666.03	382,642	383,742	398,481	0

Fund 100 **Dept.** 4201

M&O - VEHICLE MAINTENANCE

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6005	Extra Help	7,452.00	9,396	9,396	9,396	0
6006	FICA	564.21	719	719	719	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	231.68	229	229	229	0
6012	Unemployment Insurance	22.60	31	31	31	0
6014	Office Supplies	519.69	1,000	1,000	1,000	0
6018	Diesel Fuel	0.00	1,000	1,000	1,000	0
6056	Property Insurance	3,952.63	5,553	5,553	7,779	0
6060	Electricity	13,331.63	12,000	12,000	12,000	0
6062	Water	0.00	0	0	0	0
6063	Sewage and Garbage	5,275.08	5,500	5,500	5,500	0
6064	Building Maintenance	582.39	1,000	1,000	1,000	0
6067	Equipment Maintenance	335.51	1,000	1,000	1,000	0
6082	Contractual Expense	555.28	2,800	2,800	2,800	0
	Expenditure Total:	32,822.70	40,228	40,228	42,454	0

CAMERON COUNTY, TEXAS
GENERAL FUND
2022-2023 Budget

Fund 100 **Dept.** 425

COUNTY CLERK - JUDICIAL

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4430	Fee Revenue	374,126.69	157,297	157,297	144,000	0
4431	Service Fees	4,358.77	9,284	9,284	5,400	0
4440	Court Cost	94.20	225	2,093	120	0
4441	Copy Reimbursements	32,089.98	31,136	31,136	30,000	0
4445	County Clerk-Judicial Rec Mgt	8,036.38	12,500	12,500	3,000	0
4508	District Atty. Mental Cases	0.00	4,085	0	0	0
4509	Transaction Fee	2,033.36	3,674	3,674	3,000	0
4540	Fines	103,087.09	118,388	118,388	146,000	0
4600	Interest Income	9,817.67	11,091	11,091	18,000	0
4602	Miscellaneous	5.80	0	0	0	0
4705	Long/Short	29.45	0	0	0	0
	Revenue Total:	533,679.39	347,680	345,463	349,520	0
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	45,739.80	48,315	39,315	48,315	0
6003	Salaries-Employees	543,758.68	643,725	574,725	634,182	0
6006	FICA	43,684.17	52,941	52,941	52,211	0
6007	Group Health	170,172.00	184,119	184,119	212,508	0
6008	Retirement	63,213.14	77,213	77,213	80,176	0
6011	Workers Compensation	2,425.04	2,940	2,940	2,899	0
6012	Unemployment Insurance	1,804.19	2,076	2,076	2,730	0
6014	Office Supplies	13,094.66	13,700	13,700	13,700	0
6048	Communications	2,049.57	2,050	2,050	2,300	0
6049	Postage	13,759.26	18,000	18,000	18,000	0
6050	Travel	1,755.33	3,600	3,600	3,600	0
6069	Equipment Rental	9,519.84	9,520	9,520	9,520	0
6071	Court Costs and Transcripts	0.00	0	1,868		
6078	Education and Training	1,200.00	1,200	1,200	1,200	0
	Expenditure Total:	912,175.68	1,059,399	983,267	1,081,341	0

Fund 100 **Dept.** 426

COUNTY COURT AT LAW I

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4334	Aid Count Court at Law	84,000.00	84,000	84,000	84,000	0
4415	Judges Signature Probate Fee	362.61	369	369	350	0
4602	Miscellaneous	525.77	0	0	0	0
	Revenue Total:	84,888.38	84,369	84,369	84,350	0
EXPENDITURE ACCOUNTS						
6001	Elected Officials	187,996.92	188,000	188,000	188,000	0
6003	Salaries-Employees	310,045.41	317,625	317,625	317,745	0
6006	FICA	34,533.94	38,722	38,722	38,731	0
6007	Group Health	50,400.00	54,600	54,600	63,000	0
6008	Retirement	53,558.87	56,307	56,307	59,285	0
6010	Uniforms	0.00	600	397	600	0
6011	Workers Compensation	2,349.13	2,367	2,367	2,379	0
6012	Unemployment Insurance	949.74	950	950	1,267	0
6014	Office Supplies	1,476.61	2,200	3,335	2,200	0
6028	Camera and Police Supplies	0.00	0	0	0	0
6045	Professional Services	0.00	1,000	0	1,000	0
6048	Communications	1,333.07	1,350	1,350	1,500	0
6049	Postage	0.00	0	0	0	0
6050	Travel	1,144.65	3,770	2,570	3,770	0
6058	Liability Other Insurance	1,500.00	1,500	1,500	1,500	0
6059	Bonds	0.00	178	178	178	0
6069	Equipment Rental	1,150.24	1,343	1,343	1,343	0
6071	Court Costs and Transcripts	0.00	500	0	500	0
6073	Dues and Memberships	465.00	465	465	465	0
6077	Data Processing	466.89	0	3,368	0	0
6078	Education and Training	2,065.00	2,100	900	2,100	0
6079	Legal Books, Publications	0.00	600	200	600	0
6082	Contractual Expense	313.67	300	300	355	0
	Expenditure Total:	649,749.14	674,477	674,477	686,518	0

Fund 100 **Dept.** 4261

COUNTY COURT AT LAW IV

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4334	Aid Count Court at Law	84,000.00	84,000	84,000	84,000	0
4415	Judges Signature Probate Fee	0.00	0	0	0	0
4416	Supp Ct Init Guardianship Fee	0.00	0	18,000	18,000	0
	Revenue Total:	84,000.00	84,000	102,000	102,000	0
EXPENDITURE ACCOUNTS						
6001	Elected Officials	151,124.52	165,600	165,600	165,600	0
6003	Salaries-Employees	340,409.13	363,981	363,981	364,160	0
6006	FICA	35,223.76	40,508	40,508	40,522	0
6007	Group Health	57,600.00	62,400	62,400	72,000	0
6008	Retirement	52,854.02	59,073	59,073	62,219	0
6010	Uniforms	0.00	600	600	600	0
6011	Workers Compensation	2,296.60	2,723	2,723	2,725	0
6012	Unemployment Insurance	1,033.42	1,092	1,092	1,456	0
6014	Office Supplies	1,366.02	1,799	1,799	2,200	0
6016	Gasoline	0.00	0	0	0	0
6028	Camera and Police Supplies	0.00	500	500	500	0
6044	Appointed Attorneys	45,094.99	45,000	45,000	45,000	0
6045	Professional Services	0.00	0	0	605	0
6047	Mobile Phones	459.32	540	540	500	0
6048	Communications	3,260.74	3,200	3,200	1,700	0
6049	Postage	126.34	500	500	500	0
6050	Travel	0.00	3,770	3,770	3,770	0
6052	Travel-Mileage Reimbursement	0.00	4,683	3,063	5,000	0
6058	Liability Other Insurance	974.23	1,500	1,500	1,500	0
6059	Bonds	177.50	196	196	196	0
6067	Equipment Maintenance	0.00	0	0	0	0
6069	Equipment Rental	1,857.92	1,813	2,263	1,813	0
6071	Court Costs and Transcripts	0.00	0	0	0	0
6073	Dues and Memberships	0.00	150	150	150	0
6078	Education and Training	408.50	2,100	3,720	2,100	0
6079	Legal Books, Publications	1,143.00	2,000	1,550	2,500	0
6082	Contractual Expense	0.00	0	0	0	0
6712	Ct. Int. Guardianship - Attny	0.00	0	18,000	18,000	0
	Expenditure Total:	695,410.01	763,728	781,728	795,316	0

Fund 100 **Dept.** 427

COUNTY COURT AT LAW II

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4334	Aid Count Court at Law	84,000.00	84,000	84,000	84,000	0
4415	Judges Signature Probate Fee	332.18	369	369	350	0
4416	Supp Ct Init Guardianship Fee	30.43	0	0	0	0
	Revenue Total:	84,362.61	84,369	84,369	84,350	0
EXPENDITURE ACCOUNTS						
6001	Elected Officials	187,996.92	188,000	188,000	188,000	0
6003	Salaries-Employees	261,611.74	321,325	282,525	321,385	0
6006	FICA	30,969.36	39,005	39,005	39,005	0
6007	Group Health	50,400.00	54,600	54,600	63,000	0
6008	Retirement	48,353.64	56,726	56,726	59,727	0
6010	Uniforms	497.68	600	624	660	0
6011	Workers Compensation	2,198.60	2,433	2,433	2,433	0
6012	Unemployment Insurance	800.76	961	961	1,282	0
6014	Office Supplies	3,210.00	2,200	2,471	2,200	0
6044	Appointed Attorneys	0.00	0	0	0	0
6047	Mobile Phones	524.88	540	540	540	0
6048	Communications	1,326.28	1,325	1,325	1,500	0
6049	Postage	0.00	50	0	55	0
6050	Travel	2,133.32	3,770	4,901	3,770	0
6058	Liability Other Insurance	1,500.00	1,220	1,359	1,220	0
6059	Bonds	71.00	178	178	178	0
6069	Equipment Rental	1,150.26	1,343	1,343	1,343	0
6071	Court Costs and Transcripts	0.00	375	0	375	0
6073	Dues and Memberships	535.00	500	535	500	0
6077	Data Processing	1,152.34	0	0	0	0
6078	Education and Training	1,920.00	2,100	1,425	2,100	0
6079	Legal Books, Publications	0.00	500	0	550	0
6082	Contractual Expense	313.67	300	300	355	0
	Expenditure Total:	596,665.45	678,051	639,251	690,178	0

Fund 100 **Dept.** 428

COUNTY COURT AT LAW III

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4334	Aid Count Court at Law	84,000.00	84,000	84,000	84,000	0
4415	Judges Signature Probate Fee	362.61	369	369	350	0
4602	Miscellaneous	0.00	0	0	0	0
	Revenue Total:	84,362.61	84,369	84,369	84,350	0
EXPENDITURE ACCOUNTS						
6001	Elected Officials	179,590.42	179,600	179,600	179,600	0
6003	Salaries-Employees	228,207.88	268,573	254,073	263,376	0
6006	FICA	27,683.27	34,327	34,327	33,924	0
6007	Group Health	43,200.00	46,800	46,800	54,000	0
6008	Retirement	43,857.30	49,915	49,915	51,933	0
6010	Uniforms	0.00	600	600	660	0
6011	Workers Compensation	2,029.97	2,161	2,161	2,138	0
6012	Unemployment Insurance	717.93	803	803	1,050	0
6014	Office Supplies	513.11	1,200	1,200	2,200	0
6044	Appointed Attorneys	0.00	0	0	0	0
6047	Mobile Phones	524.16	522	522	525	0
6048	Communications	1,333.07	1,325	1,325	1,500	0
6049	Postage	1.20	63	63	69	0
6050	Travel	2,243.13	3,770	3,770	3,770	0
6058	Liability Other Insurance	974.23	1,500	1,500	1,500	0
6059	Bonds	71.00	178	178	196	0
6067	Equipment Maintenance	0.00	0	0	0	0
6069	Equipment Rental	2,037.24	2,686	2,686	2,686	0
6071	Court Costs and Transcripts	0.00	0	0	0	0
6073	Dues and Memberships	225.00	350	350	350	0
6078	Education and Training	1,440.00	2,100	2,100	2,100	0
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	156.78	150	150	178	0
	Expenditure Total:	534,805.69	596,623	582,123	601,755	0

Fund 100 **Dept.** 4285

COUNTY COURT AT LAW V

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4334	Aid Count Court at Law	84,000.00	84,000	84,000	84,000	0
4415	Judges Signature Probate Fee	0.00	369	369	350	0
	Revenue Total:	84,000.00	84,369	84,369	84,350	0
EXPENDITURE ACCOUNTS						
6001	Elected Officials	151,596.53	151,600	151,600	165,600	0
6003	Salaries-Employees	253,330.58	258,551	255,851	258,551	0
6006	FICA	28,943.18	31,413	31,413	32,484	0
6007	Group Health	43,200.00	46,800	46,800	54,000	0
6008	Retirement	43,539.37	45,654	45,654	49,714	0
6010	Uniforms	395.64	600	0	600	0
6011	Workers Compensation	1,955.89	1,964	1,964	2,023	0
6012	Unemployment Insurance	776.75	773	773	1,030	0
6014	Office Supplies	695.42	2,200	1,063	2,200	0
6028	Camera and Police Supplies	0.00	0	0	0	0
6048	Communications	3,177.46	3,200	3,000	1,750	0
6049	Postage	0.00	0	0	0	0
6050	Travel	938.72	3,770	4,015	3,770	0
6058	Liability Other Insurance	0.00	0	0	0	0
6069	Equipment Rental	1,857.92	1,813	1,813	1,813	0
6071	Court Costs and Transcripts	1,000.00	0	0	0	0
6073	Dues and Memberships	225.00	225	0	225	0
6077	Data Processing	0.00	0	2,397	0	0
6078	Education and Training	945.00	2,100	2,120	2,100	0
6079	Legal Books, Publications	219.00	500	0	500	0
6085	Juror's Fees	0.00	0	0	0	0
	Expenditure Total:	532,796.46	551,163	548,463	576,360	0

Fund 100 **Dept.** 435

DISTRICT COURTS

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4422	Steno Fees and Interpreter Fee	72,390.01	67,737	67,737	84,000	0
4427	Jury Fees	73,969.55	136,268	136,268	134,000	0
4430	Fee Revenue	0.00	0	0	0	0
	Revenue Total:	146,359.56	204,005	204,005	218,000	0
EXPENDITURE ACCOUNTS						
6001	Elected Officials	102,450.16	100,800	100,800	100,800	0
6002	Salaries-Assistants/Deputies	776,996.09	872,091	820,464	872,091	0
6003	Salaries-Employees	1,152,632.88	1,245,015	1,215,015	1,241,150	0
6005	Extra Help	17,623.50	20,000	40,000	20,000	0
6006	FICA	151,303.92	171,200	171,200	170,904	0
6007	Group Health	306,730.67	332,280	332,280	383,400	0
6008	Retirement	218,513.03	246,636	246,636	259,229	0
6010	Uniforms	1,196.25	5,000	5,000	4,000	0
6011	Workers Compensation	10,897.97	11,368	11,368	11,357	0
6012	Unemployment Insurance	5,928.47	6,389	6,389	8,504	0
6014	Office Supplies	15,317.43	16,000	17,361	18,000	0
6028	Camera and Police Supplies	1,820.00	5,000	5,000	3,000	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6044	Appointed Attorneys	27,600.00	27,600	27,600	27,600	0
6045	Professional Services	11,880.00	2,350	2,350	2,350	0
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	456.47	1,000	500	500	0
6048	Communications	19,082.76	17,750	17,750	19,000	0
6049	Postage	2,473.45	2,137	2,137	2,500	0
6050	Travel	8,964.31	30,000	30,000	30,000	0
6056	Property Insurance	0.00	0	0	0	0
6058	Liability Other Insurance	448.46	3,000	3,000	3,000	0
6059	Bonds	0.00	0	0	0	0
6069	Equipment Rental	18,464.90	18,000	18,139	18,000	0
6071	Court Costs and Transcripts	11,041.25	35,000	35,000	35,000	0
6073	Dues and Memberships	825.00	1,560	1,560	1,560	0
6077	Data Processing	5,585.97	0	917	0	0
6078	Education and Training	2,385.00	10,500	10,500	10,500	0
6079	Legal Books, Publications	56,713.00	70,000	70,000	70,000	0
6082	Contractual Expense	57,542.64	2,653	5,280	3,200	0
6084	Judges	0.00	13,000	13,000	13,000	0
6085	Juror's Fees	50,828.30	344,994	344,077	345,000	0
6086	Juror's Expense	245.50	500	500	1,000	0
6096	Equipment	0.00	0	0	0	0
	Expenditure Total:	3,035,947.38	3,611,823	3,553,823	3,674,645	0

Fund 100 **Dept.** 4351

INDIGENT DEFENSE

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4300	State Revenue	204,416.00	211,651	211,651	194,580	0
4332	Reimbursement Indigent defense	146,634.51	135,774	135,774	136,500	0
	Revenue Total:	351,050.51	347,425	347,425	331,080	0
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	84,930.09	135,000	95,000	135,000	0
6003	Salaries-Employees	40,423.09	44,462	44,462	44,462	0
6006	FICA	9,377.12	13,729	13,729	13,729	0
6007	Group Health	19,339.00	20,951	20,951	24,318	0
6008	Retirement	13,485.18	20,023	20,023	21,082	0
6009	Auto Allowance	1,635.92	1,642	1,642	0	0
6011	Workers Compensation	518.82	762	762	762	0
6012	Unemployment Insurance	390.17	538	538	718	0
6014	Office Supplies	0.00	0	0	0	0
6044	Appointed Attorneys	1,228,015.87	1,838,225	1,803,460	1,838,225	0
6045	Professional Services	59,210.00	100,000	122,000	100,000	0
6047	Mobile Phones	0.00	0	0	0	0
6048	Communications	743.20	700	1,068	1,200	0
6049	Postage	0.00	0	0	0	0
6050	Travel	0.00	0	1,165	0	0
6071	Court Costs and Transcripts	14,009.08	60,000	37,632	60,000	0
6078	Education and Training	0.00	750	750	750	0
6082	Contractual Expense	0.00	0	33,600	0	0
	Expenditure Total:	1,472,077.54	2,236,782	2,196,782	2,240,246	0

Fund 100 **Dept.** 4352

CRIMINAL HEARINGS OFFICER

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4430	Fee Revenue	18,719.07	22,215	22,215	11,400	0
4440	Court Cost	335.30	200	200	200	0
4540	Fines	12.00	20	20	20	0
4600	Interest Income	4.45	6	6	10	0
	Revenue Total:	19,070.82	22,441	22,441	11,630	0
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	121,359.29	120,316	120,316	120,316	0
6003	Salaries-Employees	57,018.38	60,945	60,945	60,945	0
6005	Extra Help	12,085.34	11,000	11,000	11,000	0
6006	FICA	14,365.84	14,708	14,708	14,708	0
6007	Group Health	28,800.00	31,200	31,200	36,000	0
6008	Retirement	19,180.38	20,224	20,224	21,293	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	770.76	817	817	817	0
6012	Unemployment Insurance	573.37	577	577	769	0
6014	Office Supplies	2,012.48	1,015	1,756	1,015	0
6048	Communications	0.00	0	0	0	0
6049	Postage	0.00	600	1,000	600	0
6050	Travel	0.00	900	0	900	0
6059	Bonds	100.00	100	100	100	0
6069	Equipment Rental	2,099.86	2,049	2,049	2,049	0
6071	Court Costs and Transcripts	450.00	0	0	0	0
6076	Bank Fees	86.55	80	80	80	0
6077	Data Processing	2,423.95	0	0	0	0
6078	Education and Training	0.00	600	0	600	0
6082	Contractual Expense	432.46	420	779	420	0
	Expenditure Total:	261,758.66	265,551	265,551	271,612	0

Fund 100 **Dept.** 4353

COURTHOUSE SECURITY

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4430	Fee Revenue	115,334.02	159,568	159,568	132,000	0
	Revenue Total:	115,334.02	159,568	159,568	132,000	0
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	5,892.05	279,079	240,079	265,261	0
6006	FICA	447.45	21,350	21,350	20,292	0
6007	Group Health	0.00	54,600	54,600	63,000	0
6008	Retirement	632.79	30,702	30,702	31,020	0
6010	Uniforms	0.00	3,010	3,010	3,010	0
6011	Workers Compensation	18.74	2,793	2,793	2,680	0
6012	Unemployment Insurance	5.56	826	826	1,056	0
6014	Office Supplies	0.00	750	750	750	0
6028	Camera and Police Supplies	10,970.04	1,000	0	1,000	0
6050	Travel	2,215.08	5,000	3,000	5,000	0
6064	Building Maintenance	0.00	0	0	0	0
6067	Equipment Maintenance	0.00	3,238	10,238	3,238	0
6078	Education and Training	1,300.00	10,000	1,600	10,000	0
6082	Contractual Expense	0.00	0	0	0	0
	Expenditure Total:	21,481.71	412,348	368,948	406,307	0

Fund 100 **Dept.** 4354

PRE TRIAL RELEASE

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4400	Bail Bond Fees	0.00	53,000	53,000	18,000	0
	Revenue Total:	0.00	53,000	53,000	18,000	0
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	3,394.85	354,122	347,122	354,117	0
6006	FICA	239.03	27,274	27,274	27,274	0
6007	Group Health	0.00	72,930	72,930	83,673	0
6008	Retirement	364.59	39,510	39,510	41,600	0
6009	Auto Allowance	0.00	2,400	2,400	2,400	0
6011	Workers Compensation	17.00	1,504	1,504	1,504	0
6012	Unemployment Insurance	10.17	1,062	1,062	1,416	0
6014	Office Supplies	0.00	3,269	6,113	3,269	0
6047	Mobile Phones	45.70	900	900	600	0
6048	Communications	0.00	0	0	750	0
6050	Travel	0.00	2,000	656	2,000	0
6059	Bonds	0.00	150	150	150	0
6069	Equipment Rental	220.74	2,326	2,326	2,038	0
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	0.00	1,500	0	1,500	0
6082	Contractual Expense	0.00	1,445	0	1,445	0
	Expenditure Total:	4,292.08	510,392	501,947	523,736	0

Fund 100 **Dept.** 4355

484TH DISTRICT COURT

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6001	Elected Officials	0.00	0	0	12,600	0
6002	Salaries-Assistants/Deputies	213,791.46	216,899	145,899	96,899	0
6003	Salaries-Employees	156,776.43	160,343	160,343	161,601	0
6006	FICA	28,208.12	28,932	28,932	20,730	0
6007	Group Health	36,000.00	39,000	39,000	45,000	0
6008	Retirement	27,021.57	42,090	42,090	31,699	0
6009	Auto Allowance	0.00	2,400	0	0	0
6010	Uniforms	859.36	1,000	1,000	1,000	0
6011	Workers Compensation	2,111.45	2,069	2,069	1,613	0
6012	Unemployment Insurance	1,133.80	1,132	1,132	1,079	0
6014	Office Supplies	898.99	1,500	1,500	1,500	0
6016	Gasoline	0.00	0	0	0	0
6028	Camera and Police Supplies	0.00	1,000	1,000	1,000	0
6045	Professional Services	18,350.00	17,970	17,970	19,000	0
6047	Mobile Phones	0.00	225	225	225	0
6050	Travel	0.00	5,800	5,800	5,800	0
6069	Equipment Rental	2,452.37	2,393	2,393	2,393	0
6073	Dues and Memberships	0.00	580	580	580	0
6078	Education and Training	130.00	845	845	2,000	0
6082	Contractual Expense	0.00	0	0	20,000	0
	Expenditure Total:	487,733.55	524,178	450,778	424,719	0

Fund 100 **Dept.** 4357

M&O MAGISTRATE COURT

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6014	Office Supplies	1,026.79	1,500	1,500	1,500	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6045	Professional Services	0.00	9,000	9,000	9,000	0
6048	Communications	683.17	700	700	700	0
6056	Property Insurance	2,664.49	2,747	2,747	2,747	0
6060	Electricity	0.00	0	0	0	0
6064	Building Maintenance	459.30	7,500	7,500	7,500	0
6067	Equipment Maintenance	324.89	1,000	1,000	1,000	0
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	601.68	1,215	1,215	1,215	0
	Expenditure Total:	5,760.32	23,662	23,662	23,662	0

Fund 100 **Dept.** 450

DISTRICT CLERK

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4430	Fee Revenue	303,201.93	38,406	38,406	30,000	0
4431	Service Fees	14,571.27	13,360	13,360	13,200	0
4442	Copy Reimbursement-Dist Clerk	116,547.55	124,001	124,001	102,000	0
4446	Dist Clerk-Judicial Recd Mgmt	33,893.57	39,574	39,574	1,200	0
4448	Dist. Clerk-Passport Revenue	17,662.17	21,857	21,857	18,000	0
4449	Research fees - District Clrk	18,744.00	18,849	18,849	20,400	0
4452	District Clerk FAX Fee	0.00	0	0	0	0
4453	Passport Picture fee-Dist Clrk	3,190.00	6,486	6,486	0	0
4463	Restitution Rental	0.00	0	0	0	0
4470	District Clerk	468,752.53	486,203	486,203	445,800	0
4509	Transaction Fee	5,770.00	5,736	5,736	6,000	0
4510	District Clerk	285,022.95	304,624	304,624	252,000	0
4540	Fines	16,747.17	17,357	17,357	17,200	0
4600	Interest Income	15,649.51	18,229	18,229	24,000	0
4602	Miscellaneous	80.01	120	120	100	0
	Revenue Total:	1,299,832.66	1,094,802	1,094,802	929,900	0
EXPENDITURE ACCOUNTS						
6001	Elected Officials	81,043.84	86,000	86,000	86,000	0
6002	Salaries-Assistants/Deputies	55,865.00	55,454	55,454	55,454	0
6003	Salaries-Employees	1,219,493.54	1,277,172	1,258,700	1,277,172	0
6004	Overtime	1,001.90	0	0	0	0
6005	Extra Help	5,450.72	10,000	1,362	10,000	0
6006	FICA	101,208.09	109,363	109,363	109,620	0
6007	Group Health	309,600.00	335,400	335,400	387,000	0
6008	Retirement	145,949.92	158,280	158,280	167,046	0
6011	Workers Compensation	5,601.59	6,069	6,069	6,083	0
6012	Unemployment Insurance	4,167.91	4,028	4,028	5,384	0
6014	Office Supplies	36,005.12	30,578	27,686	30,578	0
6016	Gasoline	1,316.04	1,500	2,750	3,500	0
6030	Vehicle Repairs	925.71	750	750	750	0
6038	Small Tools and Equipment	18,136.11	0	16,706	0	0
6047	Mobile Phones	1,296.07	1,416	1,416	1,416	0
6048	Communications	19,743.34	18,250	18,250	19,000	0
6049	Postage	41,249.25	61,893	61,093	61,893	0
6050	Travel	5,422.65	7,000	9,562	7,000	0
6056	Property Insurance	0.00	0	0	0	0
6057	Vehicle Insurance	818.63	1,325	1,325	700	0
6058	Liability Other Insurance	7,220.64	6,539	6,039	6,539	0
6059	Bonds	1,428.00	1,428	1,428	1,428	0
6067	Equipment Maintenance	0.00	380	180	380	0
6069	Equipment Rental	33,781.04	34,903	34,903	34,903	0
6073	Dues and Memberships	175.00	175	175	175	0
6077	Data Processing	17,205.21	17,000	26,110	26,500	0
6078	Education and Training	1,905.00	3,500	4,030	3,500	0
6082	Contractual Expense	1,179.28	889	1,389	1,133	0
	Expenditure Total:	2,117,189.60	2,229,292	2,228,448	2,303,154	0

Fund 100 **Dept.** 452

JUSTICE OF PEACE ADMIN.

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4430	Fee Revenue	0.00	0	0	0	0
4454	JPTech Fee	76,723.10	116,345	116,345	121,208	0
4520	Bond Forfeitures	0.00	0	0		
	Revenue Total:	76,723.10	116,345	116,345	121,208	0
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	45,697.09	48,996	48,996	49,500	0
6006	FICA	3,312.12	3,748	3,748	3,787	0
6007	Group Health	7,200.00	7,800	7,800	9,000	0
6008	Retirement	4,912.50	5,467	5,467	5,815	0
6011	Workers Compensation	198.68	208	208	210	0
6012	Unemployment Insurance	147.74	147	147	198	0
6014	Office Supplies	0.00	0	0	0	0
6047	Mobile Phones	459.32	456	456	458	0
6050	Travel	47.04	1,200	1,700	1,200	0
6067	Equipment Maintenance	14,698.61	48,863	38,863	48,863	0
6071	Court Costs and Transcripts	0.00	4,323	4,323	4,323	0
6077	Data Processing	0.00	0	9,500	0	0
	Expenditure Total:	76,673.10	121,208	121,208	123,354	0

Fund 100 **Dept.** 453

JUSTICE OF THE PEACE #1

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4430	Fee Revenue	356,632.73	350,747	350,747	300,000	0
4440	Court Cost	20,785.84	19,624	19,624	15,600	0
4480	Justices of the Peace	7,463.50	7,894	7,894	3,600	0
4540	Fines	5,857.60	6,000	6,000	6,000	0
4600	Interest Income	154.41	145	145	145	0
4602	Miscellaneous	0.00	0	0	0	0
	Revenue Total:	390,894.08	384,410	384,410	325,345	0
EXPENDITURE ACCOUNTS						
6001	Elected Officials	51,029.82	55,983	55,983	55,983	0
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	123,430.89	127,958	118,418	125,223	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	12,995.50	14,530	14,530	14,321	0
6007	Group Health	36,000.00	39,000	39,000	45,000	0
6008	Retirement	18,757.21	20,523	20,523	21,287	0
6009	Auto Allowance	5,364.13	6,000	6,000	6,000	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	722.14	781	781	770	0
6012	Unemployment Insurance	380.91	384	384	501	0
6014	Office Supplies	1,989.25	1,683	1,743	2,000	0
6047	Mobile Phones	795.91	624	624	626	0
6048	Communications	3,286.47	2,100	1,900	2,000	0
6049	Postage	1,375.00	2,000	1,899	2,000	0
6050	Travel	626.82	1,800	1,800	1,800	0
6059	Bonds	0.00	178	0	178	0
6069	Equipment Rental	1,270.56	1,906	2,446	2,446	0
6073	Dues and Memberships	0.00	60	0	60	0
6076	Bank Fees	86.55	300	100	300	0
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	375.00	600	500	600	0
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	324.35	0	779	779	0
6109	Emergency-Hospital	0.00	0	0	0	0
	Expenditure Total:	258,810.51	276,410	267,410	281,874	0

Fund 100 **Dept.** 454

JUSTICE OF THE PEACE #2-1

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4430	Fee Revenue	315,768.37	338,187	338,187	330,000	0
4433	PSI Local	0.00	0	0		
4440	Court Cost	13,863.26	14,185	14,185	14,185	0
4480	Justices of the Peace	19,912.00	20,001	20,001	11,000	0
4540	Fines	5,908.35	6,003	6,003	6,003	0
4600	Interest Income	131.17	153	153	153	0
4705	Long/Short	0.00	0	0	0	0
	Revenue Total:	355,583.15	378,529	378,529	361,341	0
EXPENDITURE ACCOUNTS						
6001	Elected Officials	51,029.82	55,983	55,983	55,983	0
6003	Salaries-Employees	114,536.74	127,845	127,845	128,436	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	12,659.85	14,595	14,595	14,641	0
6007	Group Health	36,000.00	39,000	39,000	45,000	0
6008	Retirement	17,804.52	20,510	20,510	21,665	0
6009	Auto Allowance	5,364.13	6,000	6,000	6,000	0
6011	Workers Compensation	687.83	781	781	783	0
6012	Unemployment Insurance	356.33	384	384	514	0
6014	Office Supplies	5,090.40	3,800	4,585	3,800	0
6030	Vehicle Repairs	0.00	0	0	0	0
6047	Mobile Phones	960.00	960	960	960	0
6048	Communications	2,391.98	2,800	2,800	1,750	0
6049	Postage	2,520.07	3,000	3,000	3,000	0
6050	Travel	0.00	1,650	865	1,650	0
6059	Bonds	177.50	178	178	196	0
6069	Equipment Rental	2,987.30	2,915	3,440	2,915	0
6073	Dues and Memberships	135.00	135	135	149	0
6076	Bank Fees	300.45	478	478	526	0
6077	Data Processing	367.35	0	0	0	0
6078	Education and Training	450.00	900	475	900	0
6079	Legal Books, Publications	0.00	100	0	100	0
6082	Contractual Expense	1,863.34	1,547	1,547	2,405	0
	Expenditure Total:	255,682.61	283,561	283,561	291,373	0

Fund 100 **Dept.** 455

JUSTICE OF THE PEACE #2-2

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4430	Fee Revenue	232,435.34	230,948	230,948	174,000	0
4440	Court Cost	12,095.57	11,916	11,916	11,916	0
4480	Justices of the Peace	47,179.20	45,380	45,380	30,000	0
4540	Fines	6,151.40	6,282	6,282	6,282	0
4600	Interest Income	111.44	123	123	123	0
4602	Miscellaneous	0.00	0	0	0	0
	Revenue Total:	297,972.95	294,649	294,649	222,321	0
EXPENDITURE ACCOUNTS						
6001	Elected Officials	51,029.82	55,983	55,983	55,983	0
6003	Salaries-Employees	125,570.91	130,688	130,688	130,688	0
6006	FICA	12,729.03	14,595	14,595	14,739	0
6007	Group Health	36,000.00	39,000	39,000	45,000	0
6008	Retirement	18,988.42	20,827	20,827	21,929	0
6009	Auto Allowance	5,364.13	6,000	6,000	6,000	0
6011	Workers Compensation	737.81	793	793	793	0
6012	Unemployment Insurance	392.39	392	392	523	0
6014	Office Supplies	3,495.02	3,500	2,600	3,500	0
6047	Mobile Phones	0.00	0	0	0	0
6048	Communications	1,772.55	2,100	2,100	1,500	0
6049	Postage	2,297.22	3,500	3,409	3,500	0
6050	Travel	947.61	2,000	2,991	2,000	0
6059	Bonds	0.00	178	178	178	0
6069	Equipment Rental	2,111.79	2,061	2,061	2,061	0
6073	Dues and Memberships	60.00	60	60	60	0
6076	Bank Fees	0.00	400	400	400	0
6078	Education and Training	275.00	750	750	750	0
6079	Legal Books, Publications	0.00	175	175	175	0
6082	Contractual Expense	1,588.45	1,509	1,509	2,068	0
	Expenditure Total:	263,360.15	284,511	284,511	291,847	0

Fund 100 **Dept.** 456

JUSTICE OF THE PEACE #3-1

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4430	Fee Revenue	195,041.92	210,450	210,450	100,800	0
4440	Court Cost	11,271.04	12,000	12,000	7,200	0
4480	Justices of the Peace	23,225.40	23,811	23,811	10,800	0
4540	Fines	6,938.48	7,352	7,352	7,352	0
4600	Interest Income	93.17	105	105	105	0
	Revenue Total:	236,570.01	253,718	253,718	126,257	0
EXPENDITURE ACCOUNTS						
6001	Elected Officials	51,029.82	55,983	55,983	55,983	0
6003	Salaries-Employees	93,663.34	97,065	97,065	97,065	0
6006	FICA	11,006.45	12,241	12,241	12,241	0
6007	Group Health	28,800.00	31,200	31,200	36,000	0
6008	Retirement	15,558.48	17,076	17,076	17,979	0
6009	Auto Allowance	5,364.13	6,000	6,000	6,000	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	600.86	650	650	650	0
6012	Unemployment Insurance	332.38	291	291	388	0
6014	Office Supplies	1,711.98	2,200	2,039	2,200	0
6016	Gasoline	0.00	0	0	0	0
6047	Mobile Phones	459.32	624	624	500	0
6048	Communications	1,920.08	1,300	1,300	1,100	0
6049	Postage	1,999.80	3,500	3,500	3,500	0
6050	Travel	0.00	1,800	1,800	1,800	0
6059	Bonds	0.00	178	0	178	0
6069	Equipment Rental	907.50	990	990	1,980	0
6073	Dues and Memberships	0.00	0	0	0	0
6076	Bank Fees	131.00	350	0	350	0
6078	Education and Training	150.00	600	600	600	0
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	1,158.97	1,004	1,693	1,193	0
6087	Miscellaneous	0.00	0	0	0	0
	Expenditure Total:	214,794.11	233,052	233,052	239,707	0

Fund 100 **Dept.** 457

JUSTICE OF THE PEACE #3-2

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4430	Fee Revenue	205,004.93	213,074	213,074	126,000	0
4440	Court Cost	9,575.83	9,874	9,874	9,874	0
4454	JPTech Fee	0.00	0	0	0	0
4480	Justices of the Peace	5,870.20	5,288	5,288	5,288	0
4540	Fines	5,215.61	5,364	5,364	5,364	0
4600	Interest Income	90.06	99	99	99	0
4705	Long/Short	0.00	0	0	0	0
	Revenue Total:	225,756.63	233,699	233,699	146,625	0
EXPENDITURE ACCOUNTS						
6001	Elected Officials	51,029.82	55,983	55,983	55,983	0
6003	Salaries-Employees	90,944.35	94,313	94,313	94,313	0
6006	FICA	11,022.27	16,161	16,161	16,161	0
6007	Group Health	28,800.00	31,200	31,200	36,000	0
6008	Retirement	15,266.20	16,769	16,769	17,656	0
6009	Auto Allowance	5,364.13	6,000	6,000	6,000	0
6011	Workers Compensation	589.67	638	638	638	0
6012	Unemployment Insurance	282.29	283	283	377	0
6014	Office Supplies	1,474.72	2,000	2,200	2,000	0
6045	Professional Services	0.00	0	0	0	0
6047	Mobile Phones	632.38	960	960	636	0
6048	Communications	2,435.14	1,550	1,550	1,300	0
6049	Postage	825.00	1,500	1,500	1,500	0
6050	Travel	0.00	1,800	1,800	1,800	0
6059	Bonds	0.00	178	121	178	0
6069	Equipment Rental	907.50	990	990	1,980	0
6073	Dues and Memberships	60.00	135	135	135	0
6076	Bank Fees	323.28	392	392	392	0
6078	Education and Training	150.00	600	400	600	0
6082	Contractual Expense	1,258.31	1,136	1,193	1,193	0
	Expenditure Total:	211,365.06	232,588	232,588	238,842	0

Fund 100 **Dept.** 458

JUSTICE OF THE PEACE #4

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4430	Fee Revenue	230,197.58	233,617	233,617	150,000	0
4440	Court Cost	13,571.64	13,951	13,951	8,400	0
4480	Justices of the Peace	14,648.70	14,629	14,629	4,800	0
4540	Fines	6,848.63	7,364	7,364	7,364	0
4600	Interest Income	114.06	125	125	125	0
4705	Long/Short	87.10	0	0	0	0
	Revenue Total:	265,467.71	269,686	269,686	170,689	0
EXPENDITURE ACCOUNTS						
6001	Elected Officials	51,029.82	55,983	55,983	55,983	0
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	92,088.24	104,088	99,088	102,012	0
6004	Overtime	0.00	0	0	0	0
6006	FICA	10,844.66	12,778	12,778	12,619	0
6007	Group Health	28,800.00	31,200	31,200	36,000	0
6008	Retirement	15,388.48	17,860	17,860	18,560	0
6009	Auto Allowance	5,364.13	6,000	6,000	6,000	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	595.15	680	680	671	0
6012	Unemployment Insurance	286.09	312	312	408	0
6014	Office Supplies	1,486.99	1,261	902	2,000	0
6047	Mobile Phones	960.00	1,461	1,424	1,600	0
6048	Communications	2,432.89	2,500	2,500	2,500	0
6049	Postage	990.00	999	999	999	0
6050	Travel	1,439.75	1,800	2,179	1,800	0
6059	Bonds	0.00	178	128	178	0
6069	Equipment Rental	1,834.91	1,791	1,791	1,791	0
6073	Dues and Memberships	60.00	110	140	400	0
6076	Bank Fees	131.00	553	553	553	0
6078	Education and Training	400.00	600	600	600	0
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	821.68	742	779	779	0
6096	Equipment	0.00	0	0	0	0
	Expenditure Total:	214,953.79	240,896	235,896	245,453	0

Fund 100 **Dept.** 460

JUSTICE OF THE PEACE #5-1

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4430	Fee Revenue	748,337.57	690,492	690,492	468,000	0
4440	Court Cost	40,500.28	42,633	42,633	21,600	0
4480	Justices of the Peace	34,342.70	36,129	36,129	12,000	0
4486	Sheriff Arrest Fees	0.00	0	0	0	0
4540	Fines	23,564.10	24,811	24,811	12,840	0
4600	Interest Income	326.40	367	367	367	0
4705	Long/Short	0.00	0	0	0	0
	Revenue Total:	847,071.05	794,432	794,432	514,807	0
EXPENDITURE ACCOUNTS						
6001	Elected Officials	51,029.82	55,983	55,983	55,983	0
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	192,213.60	187,367	187,367	187,427	0
6006	FICA	18,523.61	19,149	19,149	19,149	0
6007	Group Health	43,200.00	46,800	46,800	54,000	0
6008	Retirement	26,088.90	27,011	27,011	28,439	0
6009	Auto Allowance	5,364.13	6,000	6,000	6,000	0
6010	Uniforms	0.00	600	600	600	0
6011	Workers Compensation	1,339.09	1,320	1,320	1,320	0
6012	Unemployment Insurance	560.49	558	558	744	0
6014	Office Supplies	2,998.51	3,000	3,000	3,000	0
6016	Gasoline	1,188.42	1,200	2,000	2,500	0
6018	Diesel Fuel	0.00	0	0		
6028	Camera and Police Supplies	0.00	850	850	850	0
6030	Vehicle Repairs	682.79	1,000	1,000	1,000	0
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	1,005.88	960	960	960	0
6048	Communications	1,875.97	650	650	700	0
6049	Postage	3,652.00	4,000	4,000	4,000	0
6050	Travel	2,545.56	2,500	2,500	2,500	0
6057	Vehicle Insurance	0.00	347	347	494	0
6059	Bonds	177.50	178	178	178	0
6064	Building Maintenance	0.00	0	0	0	0
6069	Equipment Rental	2,055.08	2,005	2,005	2,005	0
6073	Dues and Memberships	0.00	35	35	35	0
6076	Bank Fees	189.95	250	250	250	0
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	650.00	750	750	750	0
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	868.37	750	750	750	0
6096	Equipment	0.00	0	0	0	0
	Expenditure Total:	356,209.67	363,263	364,063	373,634	0

Fund 100 **Dept.** 4601

JUSTICE OF THE PEACE #5-3

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4430	Fee Revenue	425,194.50	403,336	403,336	282,000	0
4440	Court Cost	19,460.53	18,387	18,387	18,387	0
4480	Justices of the Peace	936.10	865	865	865	0
4540	Fines	7,674.64	7,890	7,890	7,890	0
4600	Interest Income	149.26	135	135	135	0
4705	Long/Short	-0.90	0	0	0	0
	Revenue Total:	453,414.13	430,613	430,613	309,277	0
EXPENDITURE ACCOUNTS						
6001	Elected Officials	51,029.82	55,983	55,983	55,983	0
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	134,144.41	138,517	137,317	136,205	0
6006	FICA	14,132.46	15,412	15,412	15,235	0
6007	Group Health	36,000.00	39,000	39,000	45,000	0
6008	Retirement	19,910.91	21,627	21,627	22,924	0
6009	Auto Allowance	5,167.51	6,000	6,000	6,000	0
6010	Uniforms	311.45	500	500	500	0
6011	Workers Compensation	1,110.28	1,075	1,075	1,066	0
6012	Unemployment Insurance	418.81	414	414	542	0
6014	Office Supplies	1,347.49	1,750	1,750	2,500	0
6028	Camera and Police Supplies	0.00	275	275	275	0
6047	Mobile Phones	544.42	960	960	960	0
6048	Communications	4,280.96	4,300	4,300	2,700	0
6049	Postage	2,488.98	2,050	2,050	3,000	0
6050	Travel	741.66	2,000	1,800	2,182	0
6059	Bonds	248.50	178	0	178	0
6069	Equipment Rental	2,111.79	2,061	2,061	2,125	0
6073	Dues and Memberships	60.00	60	60	60	0
6076	Bank Fees	86.55	234	234	234	0
6078	Education and Training	315.00	750	650	750	0
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	259.48	0	478	779	0
6100	Weapons	0.00	0	0	0	0
	Expenditure Total:	274,710.48	293,146	291,946	299,198	0

Fund 100 **Dept.** 461

JUSTICE OF THE PEACE #5-2

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4430	Fee Revenue	228,257.79	227,071	227,071	168,000	0
4440	Court Cost	12,558.65	12,343	12,343	12,343	0
4480	Justices of the Peace	16,439.70	13,521	13,521	9,600	0
4540	Fines	6,884.21	6,722	6,722	6,722	0
4600	Interest Income	105.56	110	110	110	0
4705	Long/Short	-2.70	0	0	0	0
	Revenue Total:	264,243.21	259,767	259,767	196,775	0
EXPENDITURE ACCOUNTS						
6001	Elected Officials	51,926.79	55,983	55,983	55,983	0
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	139,148.01	143,039	143,039	143,039	0
6006	FICA	13,835.83	15,684	15,684	15,684	0
6007	Group Health	35,999.99	39,000	39,000	45,000	0
6008	Retirement	20,532.89	22,179	22,179	23,352	0
6009	Auto Allowance	5,364.13	6,000	6,000	6,000	0
6010	Uniforms	0.00	300	300	600	0
6011	Workers Compensation	1,065.18	1,068	1,068	1,068	0
6012	Unemployment Insurance	421.37	428	428	571	0
6014	Office Supplies	1,171.05	2,232	2,197	2,500	0
6016	Gasoline	0.00	0	0	0	0
6048	Communications	620.92	650	650	700	0
6049	Postage	2,002.00	500	500	1,000	0
6050	Travel	0.00	2,000	2,000	2,000	0
6059	Bonds	0.00	391	391	391	0
6069	Equipment Rental	1,516.22	1,480	1,480	1,480	0
6073	Dues and Memberships	0.00	60	60	60	0
6076	Bank Fees	86.55	374	374	374	0
6078	Education and Training	0.00	750	750	750	0
6082	Contractual Expense	1,064.76	711	746	746	0
6100	Weapons	0.00	0	0	0	0
	Expenditure Total:	274,755.69	292,829	292,829	301,298	0

Fund 100 **Dept.** 464

JUSTICE OF THE PEACE 2-3

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4430	Fee Revenue	462,431.34	433,886	433,886	456,000	0
4440	Court Cost	27,421.67	25,654	25,654	25,654	0
4480	Justices of the Peace	28,083.00	27,415	27,415	12,000	0
4540	Fines	17,658.36	18,624	18,624	14,400	0
4600	Interest Income	205.86	182	182	182	0
4705	Long/Short	17.80	0	0	0	0
	Revenue Total:	535,818.03	505,761	505,761	508,236	0
EXPENDITURE ACCOUNTS						
6001	Elected Officials	51,029.82	55,983	55,983	55,983	0
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	129,264.57	133,715	133,715	133,715	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	13,366.03	14,971	14,971	14,971	0
6007	Group Health	36,000.00	39,000	39,000	45,000	0
6008	Retirement	19,388.00	21,165	21,165	22,285	0
6009	Auto Allowance	5,364.13	6,000	6,000	6,000	0
6011	Workers Compensation	746.00	806	806	806	0
6012	Unemployment Insurance	398.75	401	401	535	0
6014	Office Supplies	2,854.77	2,847	3,033	3,000	0
6028	Camera and Police Supplies	0.00	0	0	0	0
6047	Mobile Phones	607.28	456	756	600	0
6048	Communications	1,587.69	1,900	1,900	1,300	0
6049	Postage	1,504.71	1,500	1,200	1,500	0
6050	Travel	67.20	2,000	1,100	2,000	0
6059	Bonds	0.00	178	178	178	0
6069	Equipment Rental	2,729.16	2,730	2,730	2,730	0
6073	Dues and Memberships	60.00	60	135	135	0
6076	Bank Fees	131.00	358	358	358	0
6078	Education and Training	150.00	600	600	600	0
6079	Legal Books, Publications	152.10	0	0	300	0
6082	Contractual Expense	896.51	768	1,407	2,064	0
	Expenditure Total:	266,297.72	285,438	285,438	294,060	0

Fund 100 **Dept.** 475

DISTRICT ATTORNEY

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4337	DA Food Stamp Prosecutions	0.00	200	200	500	0
4338	State Aid-County Attorney	39,945.00	40,352	40,352	42,000	0
4460	County Attorney	37,808.32	38,031	38,031	36,000	0
4480	Justices of the Peace	157.06	0	0	150	0
	Revenue Total:	77,910.38	78,583	78,583	78,650	0
EXPENDITURE ACCOUNTS						
6001	Elected Officials	27,093.56	33,156	33,156	33,156	0
6002	Salaries-Assistants/Deputies	1,900,342.09	2,061,651	1,979,651	2,061,651	0
6003	Salaries-Employees	1,534,395.50	1,666,016	1,634,016	1,658,414	0
6004	Overtime	0.00	0	0	0	0
6006	FICA	257,175.70	287,703	287,703	287,121	0
6007	Group Health	494,973.32	526,781	526,781	607,824	0
6008	Retirement	372,243.20	418,265	418,265	439,689	0
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	15,321.90	16,157	16,157	16,182	0
6012	Unemployment Insurance	10,778.04	11,868	11,868	15,388	0
6014	Office Supplies	20,861.59	20,000	23,000	21,000	0
6016	Gasoline	0.00	0	0	0	0
6028	Camera and Police Supplies	4,313.01	5,000	7,284	5,250	0
6030	Vehicle Repairs	2,000.00	0	0	0	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6045	Professional Services	269.80	5,000	3,000	5,250	0
6047	Mobile Phones	81.27	0	0	0	0
6048	Communications	28,283.19	28,500	28,500	29,400	0
6049	Postage	1,222.13	2,273	2,273	2,387	0
6050	Travel	20,681.81	30,000	11,000	31,500	0
6057	Vehicle Insurance	0.00	0	0	0	0
6059	Bonds	532.50	497	781	522	0
6067	Equipment Maintenance	0.00	1,000	777	1,050	0
6069	Equipment Rental	13,131.22	13,000	13,000	13,000	0
6071	Court Costs and Transcripts	7,422.58	10,000	9,067	10,500	0
6073	Dues and Memberships	10,711.25	9,600	8,458	10,080	0
6077	Data Processing	479.87	0	22,236	0	0
6078	Education and Training	13,347.71	15,000	10,000	15,750	0
6079	Legal Books, Publications	29,373.42	27,500	27,994	30,000	0
6082	Contractual Expense	7,514.42	8,000	8,000	8,400	0
6096	Equipment	71,730.26	0	0	0	0
	Expenditure Total:	4,844,279.34	5,196,967	5,082,967	5,303,514	0

Fund 100 **Dept.** 491

VOTER REGISTRATION & ELECTIONS

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4447	Copy Receipts	0.00	0	0	500	0
	Revenue Total:	0.00	0	0	500	0
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	79,711.20	86,000	86,000	86,000	0
6003	Salaries-Employees	346,842.90	390,508	390,508	390,508	0
6004	Overtime	57,156.89	140,000	140,000	100,000	0
6005	Extra Help	176,214.64	400,000	400,000	400,000	0
6006	FICA	50,256.35	78,249	78,249	78,253	0
6007	Group Health	81,529.97	85,800	85,800	99,000	0
6008	Retirement	47,399.03	68,785	68,785	67,730	0
6009	Auto Allowance	5,167.09	5,400	5,400	5,400	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	2,753.95	4,318	4,318	4,318	0
6012	Unemployment Insurance	2,128.79	3,050	3,050	4,066	0
6014	Office Supplies	98,639.34	100,000	206,712	100,000	0
6016	Gasoline	7,698.72	10,000	14,800	16,300	0
6018	Diesel Fuel	16.52	500	500	500	0
6025	Food-Human	1,876.63	3,000	4,000	4,000	0
6030	Vehicle Repairs	6,657.04	7,000	7,000	7,000	0
6038	Small Tools and Equipment	8,212.51	0	0	0	0
6045	Professional Services	9,255.91	20,000	22,500	20,000	0
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	71,887.67	44,000	53,000	60,000	0
6048	Communications	11,304.66	8,400	13,000	13,000	0
6049	Postage	27,367.10	60,000	96,000	39,600	0
6050	Travel	5,940.30	3,600	3,600	3,600	0
6054	Advertising	11,359.49	10,000	66,345	26,500	0
6055	Printing and Binding	70,171.08	60,000	83,000	100,000	0
6057	Vehicle Insurance	1,786.22	1,120	1,120	2,609	0
6059	Bonds	141.00	270	270	500	0
6064	Building Maintenance	1,914.00	0	0	5,000	0
6067	Equipment Maintenance	80,419.70	80,000	21,000	25,000	0
6068	Real Estate Rental	0.00	0	10,400	5,000	0
6069	Equipment Rental	11,681.95	15,000	19,000	20,000	0
6073	Dues and Memberships	450.00	350	350	600	0
6077	Data Processing	56,486.71	73,747	136,247	172,960	0
6078	Education and Training	3,781.00	1,500	3,300	1,500	0
6079	Legal Books, Publications	0.00	50	50	500	0
6082	Contractual Expense	367.31	1,000	500	1,000	0
6087	Miscellaneous	0.00	0	0	0	0
	Expenditure Total:	1,336,575.67	1,761,647	2,024,804	1,860,444	0

Fund 100 **Dept.** 495

COUNTY AUDITOR

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4461	Audit Fees	24,897.00	32,587	32,587	30,450	0
4958	Indirect Cost	12,161.00	14,304	14,304	17,172	0
	Revenue Total:	37,058.00	46,891	46,891	47,622	0
EXPENDITURE ACCOUNTS						
6001	Elected Officials	164,152.86	131,114	131,114	131,114	0
6002	Salaries-Assistants/Deputies	1,047,275.17	1,105,397	1,082,922	1,143,041	0
6003	Salaries-Employees	5,276.05	0	0	0	0
6004	Overtime	2,997.70	3,000	3,000	3,000	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	89,594.48	94,896	92,954	97,776	0
6007	Group Health	165,786.37	179,400	175,681	216,000	0
6008	Retirement	131,112.88	138,295	138,295	150,033	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	5,018.55	5,265	5,196	5,425	0
6012	Unemployment Insurance	3,729.18	3,719	3,719	5,109	0
6014	Office Supplies	11,882.35	14,500	15,500	14,500	0
6016	Gasoline	486.38	700	700	700	0
6030	Vehicle Repairs	33.97	500	500	250	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	1,279.88	1,431	781	1,252	0
6048	Communications	15,437.37	7,100	4,300	5,900	0
6049	Postage	639.46	741	741	741	0
6050	Travel	1,119.61	15,000	7,705	10,000	0
6054	Advertising	783.40	356	856	500	0
6056	Property Insurance	0.00	1	1	0	0
6057	Vehicle Insurance	445.58	553	553	356	0
6059	Bonds	92.50	93	93	100	0
6067	Equipment Maintenance	74,130.82	75,000	77,100	92,958	0
6069	Equipment Rental	5,230.41	5,312	4,912	6,496	0
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	3,065.00	3,240	3,240	3,585	0
6077	Data Processing	4,141.17	5,000	41,210	23,506	0
6078	Education and Training	7,290.05	5,500	5,040	5,500	0
6082	Contractual Expense	13,794.27	132	132	180	0
6195	Safety Supplies	0.00	0	0	0	0
	Expenditure Total:	1,754,795.46	1,796,245	1,796,245	1,918,022	0

Fund 100 **Dept.** 4951

COUNTY PURCHASING

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	97,656.29	98,789	98,789	98,789	0
6003	Salaries-Employees	211,124.82	229,903	229,903	229,903	0
6006	FICA	23,250.31	25,218	25,218	25,218	0
6007	Group Health	50,400.00	54,600	54,600	63,000	0
6008	Retirement	33,201.05	36,673	36,673	38,613	0
6011	Workers Compensation	1,268.49	1,396	1,396	1,396	0
6012	Unemployment Insurance	944.79	986	986	1,315	0
6014	Office Supplies	3,781.78	2,397	3,560	2,397	0
6016	Gasoline	0.00	0	0		
6025	Food-Human	0.00	0	64		
6047	Mobile Phones	960.00	960	1,210	1,560	0
6048	Communications	3,929.97	1,800	973	1,700	0
6049	Postage	848.92	458	1,099	458	0
6050	Travel	654.90	1,740	1,299	1,740	0
6054	Advertising	38,105.01	25,000	34,300	30,000	0
6067	Equipment Maintenance	863.95	0	0	0	0
6069	Equipment Rental	2,457.65	2,594	2,594	3,327	0
6073	Dues and Memberships	380.00	320	320	320	0
6077	Data Processing	179.95	0	0	0	0
6078	Education and Training	1,400.00	1,450	1,300	1,450	0
	Expenditure Total:	471,407.88	484,284	494,284	501,186	0

Fund 100 **Dept.** 497

COUNTY TREASURER

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6001	Elected Officials	69,116.21	70,032	70,032	70,032	0
6002	Salaries-Assistants/Deputies	56,118.92	56,585	56,585	56,585	0
6003	Salaries-Employees	49,692.88	58,987	56,737	54,661	0
6004	Overtime	0.00	0	250		
6006	FICA	13,379.69	14,199	14,199	13,868	0
6007	Group Health	28,800.00	31,200	31,200	36,000	0
6008	Retirement	18,808.89	20,708	20,708	21,296	0
6011	Workers Compensation	727.45	788	788	770	0
6012	Unemployment Insurance	342.35	347	347	445	0
6014	Office Supplies	7,168.48	7,000	10,599	12,000	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	960.00	960	960	490	0
6048	Communications	2,201.08	1,000	1,000	510	0
6049	Postage	9,781.52	10,300	10,249	10,300	0
6050	Travel	1,982.53	3,000	3,000	5,000	0
6059	Bonds	615.00	615	615	615	0
6067	Equipment Maintenance	754.00	720	1,088	1,088	0
6069	Equipment Rental	3,242.40	3,164	3,164	3,164	0
6073	Dues and Memberships	150.00	150	183	150	0
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	330.00	900	900	1,153	0
6079	Legal Books, Publications	187.20	190	190	190	0
6082	Contractual Expense	3,895.99	4,024	4,075	4,024	0
6096	Equipment	0.00	0	0	0	0
	Expenditure Total:	268,254.59	284,869	286,869	292,341	0

Fund 100 **Dept.** 499

TAX ASSESSOR/COLLECTOR

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4150	Vehicle Inventory Tax Surplus	44,442.96	49,443	49,443	47,000	0
4154	Beer, Wine, Liquor Commissions	8,396.75	9,884	9,884	9,000	0
4201	Beer Licenses (net)	16,715.25	11,827	11,827	36,000	0
4202	Liquor Licenses (net)	95,978.50	68,292	68,292	78,000	0
4209	Gaming licenses	10,233.75	11,500	11,500	12,500	0
4340	Tax Commissions-AdValorem	2,791,354.70	3,266,568	3,266,568	3,266,568	0
4403	Certificates of Title	534,170.00	510,000	510,000	480,000	0
4404	Tax Certificates	8,400.00	7,548	7,548	9,000	0
4450	Tax Assessor/Collector-Auto	804,708.05	868,595	868,595	977,000	0
4600	Interest Income	15,057.96	16,519	16,519	17,500	0
4601	Vending Machine Commissions	0.00	0	0	0	0
4602	Miscellaneous	4,977.61	4,684	4,684	6,000	0
4609	TWX Reimbursement	3,278.00	3,006	3,006	3,500	0
4640	Sale of Surplus	0.00	0	0	0	0
4705	Long/Short	4,294.64	4,045	4,045	0	0
	Revenue Total:	4,342,008.17	4,831,911	4,831,911	4,942,068	0
EXPENDITURE ACCOUNTS						
6001	Elected Officials	88,382.36	92,955	92,955	92,955	0
6002	Salaries-Assistants/Deputies	159,862.51	179,285	184,390	187,999	0
6003	Salaries-Employees	2,066,159.08	2,721,099	2,468,099	2,747,747	0
6004	Overtime	3.00	0	0	0	0
6005	Extra Help	41,450.50	45,000	45,000	45,000	0
6006	FICA	177,002.64	232,506	232,506	235,212	0
6007	Group Health	553,637.00	685,573	685,573	790,866	0
6008	Retirement	248,874.06	333,974	333,974	355,796	0
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	9,786.88	12,907	12,907	13,057	0
6012	Unemployment Insurance	6,939.48	8,836	8,836	11,923	0
6014	Office Supplies	64,239.19	64,060	91,728	81,300	0
6016	Gasoline	5,323.42	5,000	8,000	5,993	0
6030	Vehicle Repairs	1,051.68	3,500	2,500	3,500	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	5,123.74	6,382	6,382	6,300	0
6048	Communications	79,189.20	82,000	80,000	80,000	0
6049	Postage	142,535.95	135,228	131,000	153,200	0
6050	Travel	2,606.10	6,000	12,000	4,858	0
6054	Advertising	15,741.00	19,400	9,800	19,400	0
6057	Vehicle Insurance	1,462.30	1,356	1,356	1,761	0
6059	Bonds	3,692.00	0	71	0	0
6067	Equipment Maintenance	25,122.15	32,519	32,519	47,466	0
6069	Equipment Rental	26,411.47	28,778	28,778	30,222	0
6073	Dues and Memberships	557.50	2,491	2,491	2,491	0
6076	Bank Fees	0.00	0	0	0	0
6077	Data Processing	112,848.63	161,289	141,378	112,000	0
6078	Education and Training	1,569.00	5,321	5,321	6,463	0
6082	Contractual Expense	40,636.16	35,729	40,329	39,339	0

Fund 100 **Dept.** 499

TAX ASSESSOR/COLLECTOR

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
	Expenditure Total:	3,880,207.00	4,901,188	4,657,893	5,074,848	0

Fund 100 **Dept.** 4997

VEHICLE INVENTORY TAX

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4150	Vehicle Inventory Tax Surplus	10,000.00	150,375	150,375	150,375	0
	Revenue Total:	10,000.00	150,375	150,375	150,375	0
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	306.37	5,000	5,000	5,000	0
6003	Salaries-Employees	11,831.57	47,892	47,892	47,892	0
6005	Extra Help	0.00	25,000	25,000	25,000	0
6006	FICA	865.20	5,959	5,959	5,959	0
6007	Group Health	7,200.00	7,800	7,800	7,800	0
6008	Retirement	1,305.52	6,553	6,553	6,553	0
6011	Workers Compensation	49.77	537	537	537	0
6012	Unemployment Insurance	17.85	234	234	234	0
6014	Office Supplies	48.32	10,000	10,000	10,000	0
6016	Gasoline	0.00	5,000	5,000	5,000	0
6030	Vehicle Repairs	0.00	1,040	1,040	1,040	0
6047	Mobile Phones	632.38	1,000	1,000	1,000	0
6048	Communications	0.00	0	0	0	0
6049	Postage	1,544.00	3,000	3,000	3,000	0
6050	Travel	1,499.32	1,500	1,500	1,500	0
6054	Advertising	1,008.00	1,600	1,600	1,600	0
6064	Building Maintenance	0.00	0	0	0	0
6069	Equipment Rental	0.00	2,000	2,000	2,000	0
6073	Dues and Memberships	0.00	500	500	500	0
6077	Data Processing	0.00	7,000	7,000	7,000	0
6078	Education and Training	0.00	2,000	2,000	2,000	0
6079	Legal Books, Publications	355.00	500	500	500	0
6096	Equipment	0.00	16,260	16,260	16,260	0
	Expenditure Total:	26,663.30	150,375	150,375	150,375	0

Fund 100 **Dept.** 5011

M&O VETERANS' OFFICE

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	5,217.57	5,580	5,580	6,137	0
6004	Overtime	116.79	0	0	0	0
6006	FICA	403.42	427	427	470	0
6007	Group Health	1,350.18	1,950	1,950	2,250	0
6008	Retirement	573.51	623	623	721	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	170.64	188	188	206	0
6012	Unemployment Insurance	16.31	17	17	25	0
6014	Office Supplies	997.79	1,250	1,250	1,250	0
6056	Property Insurance	686.32	708	708	1,101	0
6060	Electricity	1,890.01	2,000	2,000	2,500	0
6062	Water	145.71	200	200	250	0
6063	Sewage and Garbage	1,126.98	1,100	1,100	1,375	0
6064	Building Maintenance	133.00	2,500	2,500	7,500	0
6067	Equipment Maintenance	1,449.89	1,000	1,000	1,000	0
6082	Contractual Expense	432.12	750	750	750	0
	Expenditure Total:	14,710.24	18,293	18,293	25,535	0

Fund 100 **Dept.** 5012

M&O ELECTIONS OFFICE

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	5,217.57	5,580	5,580	6,137	0
6004	Overtime	116.79	0	0	0	0
6006	FICA	403.42	427	427	470	0
6007	Group Health	1,800.00	1,950	1,950	2,250	0
6008	Retirement	573.51	623	623	721	0
6010	Uniforms	0.00	133	133	133	0
6011	Workers Compensation	170.64	188	188	206	0
6012	Unemployment Insurance	16.31	17	17	25	0
6014	Office Supplies	2,542.61	2,500	2,500	2,500	0
6018	Diesel Fuel	0.00	1,500	1,500	1,500	0
6056	Property Insurance	2,004.61	2,022	2,022	3,420	0
6060	Electricity	7,984.13	6,804	6,804	8,505	0
6062	Water	336.93	360	360	450	0
6063	Sewage and Garbage	1,366.67	1,400	1,400	1,750	0
6064	Building Maintenance	3,363.64	3,500	3,500	3,500	0
6067	Equipment Maintenance	405.97	1,000	1,000	1,000	0
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	469.12	750	750	750	0
	Expenditure Total:	26,771.92	28,754	28,754	33,317	0

Fund 100 **Dept.** 5015

M&O LEVEE ST. ANNEX

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4614	Land Rental	5,225.00	5,700	5,700	5,700	0
	Revenue Total:	5,225.00	5,700	5,700	5,700	0
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	43,560.10	46,374	46,374	46,374	0
6004	Overtime	3,614.22	0	0	0	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	3,431.27	3,548	3,548	3,548	0
6007	Group Health	14,400.00	15,600	15,600	18,000	0
6008	Retirement	5,082.27	5,174	5,174	5,448	0
6010	Uniforms	1,814.84	0	0	0	0
6011	Workers Compensation	1,510.51	1,560	1,560	1,560	0
6012	Unemployment Insurance	144.07	139	139	185	0
6014	Office Supplies	7,355.21	6,000	6,000	7,500	0
6018	Diesel Fuel	0.00	600	600	600	0
6056	Property Insurance	38,937.10	40,141	40,141	53,341	0
6060	Electricity	106,163.97	104,135	104,135	130,169	0
6062	Water	1,839.39	2,000	2,000	2,500	0
6063	Sewage and Garbage	6,132.98	6,300	6,300	7,875	0
6064	Building Maintenance	22,354.72	30,000	30,000	30,000	0
6067	Equipment Maintenance	20,266.76	12,000	12,000	12,000	0
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	4,712.94	21,500	21,500	21,500	0
	Expenditure Total:	281,320.35	295,071	295,071	340,600	0

Fund 100 **Dept.** 5016

M&O ANIMAL SHELTER

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6005	Extra Help	2,346.00	3,132	3,132	3,132	0
6006	FICA	177.59	240	240	240	0
6007	Group Health	0.00	0	0	0	0
6011	Workers Compensation	72.92	76	76	105	0
6012	Unemployment Insurance	7.12	10	10	15	0
6014	Office Supplies	966.49	1,500	1,500	2,500	0
6017	Butane	10,968.88	8,000	8,000	10,000	0
6056	Property Insurance	3,996.62	5,515	5,515	5,364	0
6060	Electricity	6,366.80	6,441	6,441	8,051	0
6062	Water	2,033.54	2,400	2,400	3,000	0
6063	Sewage and Garbage	5,438.10	12,000	12,000	12,000	0
6064	Building Maintenance	19,254.32	4,000	4,000	8,000	0
6067	Equipment Maintenance	3,694.82	7,500	7,500	7,500	0
6082	Contractual Expense	1,533.00	3,800	3,800	3,800	0
	Expenditure Total:	56,856.20	54,614	54,614	63,707	0

Fund 100 **Dept.** 502

M&O CAMERON PARK LAW ENFORCEMT

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6014	Office Supplies	0.00	0	0	500	0
6056	Property Insurance	509.84	526	526	885	0
6060	Electricity	0.00	0	0	0	0
6064	Building Maintenance	575.00	1,000	1,000	1,000	0
6067	Equipment Maintenance	0.00	200	200	200	0
6082	Contractual Expense	2,465.00	2,600	2,600	2,600	0
6195	Safety Supplies	0.00	0	0	0	0
	Expenditure Total:	3,549.84	4,326	4,326	5,185	0

Fund 100 **Dept.** 503

M&O LOS FRESNOS

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4614	Land Rental	22,320.00	0	0	22,320	0
	Revenue Total:	22,320.00	0	0	22,320	0
EXPENDITURE ACCOUNTS						
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	12,552.00	15,034	15,034	15,034	0
6006	FICA	968.78	1,150	1,150	1,150	0
6007	Group Health	0.00	0	0	0	0
6010	Uniforms	1,779.88	1,800	1,800	1,800	0
6011	Workers Compensation	399.96	506	506	506	0
6012	Unemployment Insurance	38.72	45	45	60	0
6014	Office Supplies	938.25	1,400	1,400	1,400	0
6048	Communications	1,386.20	1,200	1,200	1,200	0
6056	Property Insurance	7,922.95	8,168	8,168	5,464	0
6060	Electricity	9,880.44	9,174	9,174	15,229	0
6062	Water	285.09	685	685	856	0
6063	Sewage and Garbage	1,645.44	1,700	1,700	2,125	0
6064	Building Maintenance	3,071.70	4,000	4,000	4,000	0
6067	Equipment Maintenance	1,594.19	1,600	1,600	1,600	0
6082	Contractual Expense	1,850.48	2,209	2,209	2,209	0
	Expenditure Total:	44,314.08	48,671	48,671	52,633	0

Fund 100 **Dept.** 504

M&O RIO HONDO ANNEX

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	4,278.00	5,011	5,011	5,011	0
6006	FICA	315.58	383	383	383	0
6007	Group Health	0.00	0	0	0	0
6011	Workers Compensation	128.46	169	169	169	0
6012	Unemployment Insurance	12.66	15	15	20	0
6014	Office Supplies	474.42	700	700	700	0
6016	Gasoline	0.00	0	0	0	0
6056	Property Insurance	817.85	844	844	1,750	0
6060	Electricity	4,573.73	3,700	3,700	6,142	0
6062	Water	461.18	444	444	555	0
6063	Sewage and Garbage	845.29	750	750	938	0
6064	Building Maintenance	1,247.55	1,250	1,250	1,563	0
6067	Equipment Maintenance	0.00	500	500	750	0
6082	Contractual Expense	313.24	300	300	300	0
	Expenditure Total:	13,467.96	14,066	14,066	18,281	0

Fund 100 **Dept.** 505

M&O PORT ISABEL ANNEX

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	10,662.37	11,159	11,159	11,389	0
6006	FICA	811.48	854	854	871	0
6007	Group Health	3,600.00	3,900	3,900	4,500	0
6008	Retirement	1,146.39	1,245	1,245	1,338	0
6010	Uniforms	1,816.16	263	263	460	0
6011	Workers Compensation	339.20	375	375	383	0
6012	Unemployment Insurance	32.65	33	33	46	0
6014	Office Supplies	337.42	1,000	1,000	1,000	0
6018	Diesel Fuel	0.00	1,000	1,000	0	0
6048	Communications	1,278.96	1,279	1,279	1,919	0
6056	Property Insurance	4,235.62	4,367	4,367	4,515	0
6060	Electricity	7,116.21	6,150	6,150	10,209	0
6062	Water	1,867.21	1,724	1,724	2,155	0
6063	Sewage and Garbage	4,363.63	4,100	4,100	5,125	0
6064	Building Maintenance	1,797.43	2,000	2,000	2,000	0
6067	Equipment Maintenance	814.81	1,000	1,000	1,000	0
6082	Contractual Expense	2,366.00	7,000	7,000	7,000	0
	Expenditure Total:	42,585.54	47,449	47,449	53,910	0

Fund 100 **Dept.** 507

M&O BROWNSVILLE HEALTH CENTER

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	20,589.24	23,014	23,014	23,014	0
6004	Overtime	0.00	0	0		
6006	FICA	1,573.41	1,761	1,761	1,761	0
6007	Group Health	7,200.00	7,800	7,800	9,000	0
6008	Retirement	2,213.13	2,568	2,568	2,704	0
6010	Uniforms	1,814.84	1,820	1,820	1,820	0
6011	Workers Compensation	663.70	774	774	774	0
6012	Unemployment Insurance	62.45	69	69	92	0
6014	Office Supplies	1,876.70	3,000	3,000	3,000	0
6018	Diesel Fuel	0.00	1,000	1,000	1,000	0
6048	Communications	5,412.12	5,500	5,500	5,500	0
6056	Property Insurance	4,314.05	4,448	4,448	7,162	0
6060	Electricity	28,743.86	27,204	27,204	34,005	0
6062	Water	1,252.42	1,400	1,400	1,750	0
6063	Sewage and Garbage	3,523.03	3,600	3,600	4,500	0
6064	Building Maintenance	-21,824.29	2,500	2,500	3,750	0
6067	Equipment Maintenance	814.51	1,000	1,000	1,500	0
6082	Contractual Expense	1,405.50	5,000	5,000	5,000	0
	Expenditure Total:	59,634.67	92,458	92,458	106,332	0

Fund 100 **Dept.** 508

M&O FATHER O'BRIEN HLTH CLINIC

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	10,866.61	11,159	11,159	11,389	0
6006	FICA	825.92	854	854	871	0
6007	Group Health	3,599.99	3,900	3,900	4,500	0
6008	Retirement	1,168.68	1,245	1,245	1,338	0
6010	Uniforms	0.00	263	263	395	0
6011	Workers Compensation	344.08	375	375	383	0
6012	Unemployment Insurance	33.17	33	33	46	0
6014	Office Supplies	920.67	1,250	1,250	1,250	0
6018	Diesel Fuel	0.00	250	250	250	0
6056	Property Insurance	3,046.43	2,868	2,868	4,081	0
6060	Electricity	4,856.88	4,113	4,113	6,828	0
6062	Water	1,793.40	1,724	1,724	2,155	0
6063	Sewage and Garbage	3,964.92	4,000	4,000	5,000	0
6064	Building Maintenance	1,967.40	2,000	2,000	2,000	0
6067	Equipment Maintenance	2,980.97	3,000	3,000	3,000	0
6082	Contractual Expense	2,932.40	9,500	9,500	9,500	0
	Expenditure Total:	39,301.52	46,534	46,534	52,986	0

Fund 100 **Dept.** 510

M&O DANCY BUILDING

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4602	Miscellaneous	1,200.00	0	0	0	0
	Revenue Total:	1,200.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	45,693.41	49,984	49,984	49,984	0
6004	Overtime	49.31	0	0	0	0
6006	FICA	3,341.79	3,824	3,824	3,824	0
6007	Group Health	14,819.72	15,600	15,600	18,000	0
6008	Retirement	4,917.61	5,577	5,577	5,872	0
6010	Uniforms	499.92	1,050	1,050	1,050	0
6011	Workers Compensation	1,483.55	1,681	1,681	1,681	0
6012	Unemployment Insurance	142.13	150	150	200	0
6014	Office Supplies	5,131.25	6,500	6,500	9,750	0
6018	Diesel Fuel	0.00	2,000	2,000	2,000	0
6056	Property Insurance	72,311.93	55,537	55,537	75,380	0
6060	Electricity	108,619.45	106,871	106,871	133,589	0
6062	Water	7,422.11	10,000	10,000	12,500	0
6063	Sewage and Garbage	4,476.00	4,950	4,950	6,188	0
6064	Building Maintenance	40,308.98	50,000	50,000	50,000	0
6067	Equipment Maintenance	33,078.34	50,000	47,000	50,000	0
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	5,165.12	20,000	20,000	20,000	0
	Expenditure Total:	347,460.62	383,724	380,724	440,018	0

Fund 100 **Dept.** 5111

M&O SANTA ROSA TECHNOLOGY CTR

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	10,725.67	12,032	12,032	12,032	0
6004	Overtime	87.95	0	0	0	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	813.85	920	920	920	0
6007	Group Health	3,390.14	3,900	3,900	4,500	0
6008	Retirement	1,162.88	1,491	1,491	1,413	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	341.68	405	405	405	0
6012	Unemployment Insurance	33.01	36	36	48	0
6014	Office Supplies	2,427.85	2,500	2,500	2,500	0
6048	Communications	1,528.82	1,600	1,600	1,600	0
6056	Property Insurance	4,541.52	4,682	4,682	4,491	0
6060	Electricity	7,164.48	6,500	6,500	10,790	0
6062	Water	2,805.20	1,612	2,652	2,015	0
6063	Sewage and Garbage	4,057.65	4,128	4,128	5,160	0
6064	Building Maintenance	667.25	1,500	1,500	1,500	0
6067	Equipment Maintenance	300.00	1,000	1,000	1,000	0
6082	Contractual Expense	652.24	6,000	4,960	6,000	0
	Expenditure Total:	40,700.19	48,306	48,306	54,374	0

Fund 100 **Dept.** 5113

M&O SAN BENITO DRIVE UP

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6014	Office Supplies	0.00	1,400	0	1,400	0
6048	Communications	166.88	1,200	1,500	1,782	0
6056	Property Insurance	2,893.96	5,161	5,161	6,272	0
6060	Electricity	25,181.66	36,000	40,451	46,800	0
6061	Natural Gas	1,410.39	1,800	1,800	1,800	0
6062	Water	1,017.64	982	1,402	1,228	0
6063	Sewage and Garbage	2,128.13	2,600	3,010	3,250	0
6064	Building Maintenance	351.15	4,000	2,500	4,000	0
6067	Equipment Maintenance	485.89	1,600	600	1,600	0
6082	Contractual Expense	60.00	2,500	819	2,500	0
	Expenditure Total:	33,695.70	57,243	57,243	70,632	0

Fund 100 **Dept.** 512

JAIL, DETENTION CENTER 1 & 2

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4223	Reimburse - Salaries	0.00	0	0	0	0
4319	Federal-SCAAP	0.00	165,000	165,000	367,000	0
4424	Jail-State, Other	700,321.68	1,180,932	1,180,932	0	0
4425	Jail-Federal	1,964,372.96	1,425,250	1,425,250	0	0
4604	Prisoner Transport	32,545.50	42,748	42,748	31,000	0
4611	Pay Phones Commissions	1,056,474.52	901,217	901,217	684,000	0
4665	Reimbursement Inmate damages	0.00	0	0	0	0
	Revenue Total:	3,753,714.66	3,715,147	3,715,147	1,082,000	0
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	139,886.43	169,134	169,134	169,134	0
6003	Salaries-Employees	8,561,525.94	10,178,027	8,290,839	8,544,724	0
6004	Overtime	2,349,159.92	500,000	2,070,000	500,000	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	824,503.29	829,840	829,840	704,860	0
6007	Group Health	2,318,400.00	2,480,400	2,480,400	2,403,000	0
6008	Retirement	1,186,731.71	1,210,244	1,210,244	1,082,360	0
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	35,692.84	36,000	36,500	42,000	0
6011	Workers Compensation	130,456.64	107,723	107,723	91,704	0
6012	Unemployment Insurance	34,180.80	32,541	32,541	36,854	0
6014	Office Supplies	34,587.51	64,523	42,425	64,523	0
6016	Gasoline	15,529.08	20,000	20,000	15,000	0
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	2,813.01	3,800	3,800	3,800	0
6022	Drugs Medicine	0.00	0	0	0	0
6025	Food-Human	1,811,140.10	1,500,000	1,620,000	1,500,000	0
6026	Household Supplies	241,104.10	240,885	282,083	280,000	0
6027	Clothing	29,988.06	30,000	30,000	30,000	0
6028	Camera and Police Supplies	6,254.53	24,835	24,835	24,835	0
6030	Vehicle Repairs	18,216.90	21,500	22,694	21,500	0
6037	Road Materials	0.00	0	0	0	0
6038	Small Tools and Equipment	7,331.83	10,000	10,000	10,000	0
6044	Appointed Attorneys	0.00	0	0	0	0
6046	Medical and Dental	21,051.20	22,000	22,000	22,000	0
6047	Mobile Phones	5,681.78	3,874	3,874	7,860	0
6048	Communications	10,118.45	10,100	10,100	8,037	0
6049	Postage	471.99	2,500	10,500	2,500	0
6050	Travel	139.76	3,000	5,500	3,000	0
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6057	Vehicle Insurance	6,545.24	7,000	7,000	6,490	0
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	71.00	213	213	198	0
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	8,826.34	61,000	43,000	61,000	0
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	26,027.36	24,892	24,892	24,892	0

Fund 100 **Dept.** 512

JAIL, DETENTION CENTER 1 & 2

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
6070	INDIRECT COST	0.00	0	0	0	0
6077	Data Processing	4,744.52	30,000	54,500	30,000	0
6078	Education and Training	2,350.00	6,000	7,306	6,000	0
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	11,676.33	11,200	11,200	12,049	0
6096	Equipment	0.00	0	0	0	0
6195	Safety Supplies	477.25	677	177	677	0
	Expenditure Total:	17,845,683.91	17,646,908	17,483,320	15,708,997	0

Fund 100 **Dept.** 5121 **M&O JAIL**

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6001	Elected Officials	0.00	0	0	0	0
6003	Salaries-Employees	153,044.28	173,575	165,763	165,575	0
6004	Overtime	1,754.37	8,000	8,000	8,000	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	11,538.94	13,278	13,278	13,278	0
6007	Group Health	43,200.00	46,800	46,800	54,000	0
6008	Retirement	16,653.79	19,366	19,366	20,391	0
6010	Uniforms	126.30	1,516	1,516	1,516	0
6011	Workers Compensation	7,914.29	9,707	9,707	9,707	0
6012	Unemployment Insurance	484.77	521	521	694	0
6014	Office Supplies	0.00	2,000	0	2,000	0
6056	Property Insurance	152,127.95	156,830	156,830	136,794	0
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	434,572.96	303,538	433,538	440,000	0
6061	Natural Gas	94,587.41	83,369	123,369	83,369	0
6062	Water	269,922.55	275,000	275,000	275,000	0
6063	Sewage and Garbage	302,742.14	310,000	310,000	310,000	0
6064	Building Maintenance	208,641.09	225,000	218,000	225,000	0
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	142,277.94	200,000	205,000	200,000	0
6068	Real Estate Rental	0.00	0	0	0	0
6195	Safety Supplies	0.00	2,500	0	2,500	0
	Expenditure Total:	1,839,588.78	1,831,000	1,986,688	1,947,824	0

Fund 100 **Dept.** 513

M&O HARLINGEN BUILDING

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	22,406.87	24,271	24,271	47,403	0
6004	Overtime	317.48	0	0	0	0
6006	FICA	1,616.98	1,857	1,857	3,626	0
6007	Group Health	7,200.01	7,800	7,800	18,000	0
6008	Retirement	2,443.37	2,708	2,708	5,569	0
6010	Uniforms	2,151.36	1,888	1,888	1,888	0
6011	Workers Compensation	732.96	816	816	1,594	0
6012	Unemployment Insurance	70.92	73	73	190	0
6014	Office Supplies	2,492.58	4,150	4,150	5,188	0
6056	Property Insurance	11,401.55	11,754	11,854	11,647	0
6060	Electricity	30,103.92	29,108	29,108	48,319	0
6062	Water	835.92	847	847	1,059	0
6063	Sewage and Garbage	2,204.24	2,500	2,500	3,125	0
6064	Building Maintenance	7,456.90	7,500	7,500	7,500	0
6067	Equipment Maintenance	7,343.00	5,000	5,000	5,000	0
6082	Contractual Expense	2,111.01	12,402	12,302	12,402	0
6195	Safety Supplies	0.00	0	0	0	0
	Expenditure Total:	100,889.07	112,674	112,674	172,510	0

Fund 100 **Dept.** 514

M&O COURTHOUSE BUILDING

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4455	Civil CH Const - Revenue	1,137,097.59	0	96,008	0	0
4602	Miscellaneous	0.00	0	0	0	0
	Revenue Total:	1,137,097.59	0	96,008	0	0
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	104,238.60	122,162	122,162	144,154	0
6004	Overtime	481.63	0	0	0	0
6005	Extra Help	2,016.00	0	0	0	0
6006	FICA	8,128.58	9,345	9,345	11,028	0
6007	Group Health	39,738.51	39,000	39,000	54,000	0
6008	Retirement	11,317.37	13,630	13,630	16,934	0
6010	Uniforms	4,591.42	2,600	2,600	3,250	0
6011	Workers Compensation	3,606.71	4,108	4,108	4,848	0
6012	Unemployment Insurance	357.54	366	366	577	0
6014	Office Supplies	15,595.28	22,000	22,000	22,000	0
6016	Gasoline	0.00	0	0	0	0
6018	Diesel Fuel	2,059.30	7,500	7,500	7,500	0
6022	Drugs Medicine	0.00	0	0	0	0
6048	Communications	8,699.30	6,900	8,400	8,625	0
6049	Postage	43.82	0	0	0	0
6050	Travel	0.00	0	0	0	0
6056	Property Insurance	132,227.42	112,121	112,121	233,880	0
6057	Vehicle Insurance	3,895.50	0	0	0	0
6060	Electricity	276,255.16	244,118	244,118	305,148	0
6062	Water	63,142.56	65,000	65,000	81,250	0
6063	Sewage and Garbage	103,770.25	105,000	103,500	131,250	0
6064	Building Maintenance	87,143.91	60,000	60,000	60,000	0
6067	Equipment Maintenance	74,016.45	50,000	50,000	50,000	0
6069	Equipment Rental	0.00	2,460	2,460	2,460	0
6077	Data Processing	0.00	0	10,136	0	0
6082	Contractual Expense	16,262.89	40,000	101,152	40,000	0
6096	Equipment	1,137,097.59	0	24,720	0	0
6195	Safety Supplies	730.50	1,009	1,009	1,009	0
	Expenditure Total:	2,095,416.29	907,319	1,003,327	1,177,913	0

Fund 100 **Dept.** 5141

MAINTENANCE DEPARTMENT

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	61,346.04	60,000	68,705	70,142	0
6003	Salaries-Employees	607,259.66	666,678	661,678	664,694	0
6004	Overtime	28,039.32	10,000	10,000	10,000	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	52,253.24	56,356	56,356	56,980	0
6007	Group Health	162,000.00	183,300	183,300	211,500	0
6008	Retirement	74,935.68	82,193	82,193	87,499	0
6010	Uniforms	6,111.31	11,500	11,500	12,500	0
6011	Workers Compensation	25,058.02	30,230	30,230	30,207	0
6012	Unemployment Insurance	2,105.60	2,210	2,210	2,979	0
6014	Office Supplies	0.00	6,000	6,000	6,000	0
6016	Gasoline	31,222.39	25,000	40,600	35,000	0
6018	Diesel Fuel	142.54	500	500	1,000	0
6022	Drugs Medicine	0.00	0	0	0	0
6030	Vehicle Repairs	11,860.74	10,000	10,000	15,000	0
6038	Small Tools and Equipment	0.00	0	0	5,000	0
6046	Medical and Dental	565.00	500	500	1,000	0
6047	Mobile Phones	0.00	13,715	16,715	20,000	0
6048	Communications	0.00	0	400	0	0
6049	Postage	0.00	100	100	100	0
6050	Travel	1,171.52	3,000	3,000	3,000	0
6056	Property Insurance	0.00	0	0	0	0
6057	Vehicle Insurance	2,276.82	3,427	3,427	6,987	0
6060	Electricity	0.00	0	0	0	0
6063	Sewage and Garbage	205.20	1,250	1,250	1,250	0
6064	Building Maintenance	425.00	0	0	0	0
6067	Equipment Maintenance	1,045.72	1,500	1,500	2,500	0
6069	Equipment Rental	2,520.52	3,190	3,190	3,190	0
6077	Data Processing	975.00	1,000	1,000	5,000	0
6078	Education and Training	950.00	1,300	1,300	5,000	0
6082	Contractual Expense	0.00	5,000	4,600	5,000	0
	Expenditure Total:	1,072,469.32	1,177,949	1,200,254	1,261,528	0

Fund 100 **Dept.** 5142

M&O 1157 E. MONROE

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6014	Office Supplies	0.00	1,000	1,000	1,000	0
6056	Property Insurance	180.51	723	723	723	0
6060	Electricity	1,757.37	3,600	3,600	4,500	0
6061	Natural Gas	0.00	0	0	0	0
6062	Water	193.15	1,000	1,000	1,250	0
6063	Sewage and Garbage	736.77	2,000	2,000	2,500	0
6064	Building Maintenance	0.00	5,000	5,000	5,000	0
6067	Equipment Maintenance	0.00	5,000	5,000	5,000	0
6082	Contractual Expense	0.00	2,000	2,000	2,000	0
	Expenditure Total:	2,867.80	20,323	20,323	21,973	0

Fund 100 **Dept.** 515

M&O SAN BENITO ANNEX

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4614	Land Rental	41,000.04	41,000	41,000	40,992	0
	Revenue Total:	41,000.04	41,000	41,000	40,992	0
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	63,349.10	67,987	63,987	67,987	0
6004	Overtime	7,300.92	0	0	0	0
6006	FICA	5,271.61	5,201	5,201	5,201	0
6007	Group Health	21,600.00	23,400	23,400	27,000	0
6008	Retirement	7,632.89	7,861	7,861	7,987	0
6010	Uniforms	1,353.17	2,200	2,200	2,200	0
6011	Workers Compensation	2,250.97	2,286	2,286	2,286	0
6012	Unemployment Insurance	216.43	204	204	272	0
6014	Office Supplies	7,624.15	8,000	8,000	8,000	0
6018	Diesel Fuel	0.00	1,000	0	1,000	0
6048	Communications	1,707.96	1,700	1,700	2,125	0
6056	Property Insurance	55,197.80	56,904	56,904	50,508	0
6060	Electricity	71,041.06	68,415	68,415	113,569	0
6061	Natural Gas	0.00	0	0	0	0
6062	Water	3,967.12	3,800	5,300	4,750	0
6063	Sewage and Garbage	19,909.24	20,000	17,000	25,000	0
6064	Building Maintenance	21,431.73	20,000	25,000	25,000	0
6067	Equipment Maintenance	17,457.69	20,000	17,500	30,000	0
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	3,908.48	6,100	6,100	6,100	0
	Expenditure Total:	311,220.32	315,058	311,058	378,985	0

Fund 100 **Dept.** 516

M&O RECORDS WAREHOUSE

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	10,432.86	11,159	9,159	12,275	0
6004	Overtime	233.57	0	0	0	0
6006	FICA	806.23	854	854	939	0
6007	Group Health	3,600.00	3,900	3,900	4,500	0
6008	Retirement	1,146.83	1,245	1,245	1,442	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	341.10	375	375	413	0
6012	Unemployment Insurance	32.46	33	33	49	0
6014	Office Supplies	1,892.43	2,000	2,000	2,000	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6056	Property Insurance	1,586.00	1,636	1,636	4,996	0
6060	Electricity	11,939.49	12,106	12,106	15,133	0
6062	Water	821.54	871	871	1,089	0
6063	Sewage and Garbage	6,427.50	4,400	4,400	5,500	0
6064	Building Maintenance	2,369.39	3,500	3,500	6,125	0
6067	Equipment Maintenance	5,701.68	5,000	5,000	5,000	0
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	1,317.15	1,318	1,318	1,318	0
	Expenditure Total:	48,648.23	48,397	46,397	60,779	0

Fund 100 **Dept.** 517

M&O HARLINGEN HEALTH BUILDING

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	164.90	0	0	0	0
6006	FICA	11.17	0	0	0	0
6007	Group Health	419.72	0	0	0	0
6008	Retirement	17.82	0	0	0	0
6010	Uniforms	0.00	0	0	0	0
6014	Office Supplies	1,067.95	2,500	2,500	2,500	0
6048	Communications	4,732.72	5,400	5,400	5,400	0
6056	Property Insurance	2,355.86	2,429	2,429	3,805	0
6060	Electricity	14,329.02	12,000	12,000	19,920	0
6062	Water	258.88	450	450	563	0
6063	Sewage and Garbage	1,901.37	2,000	2,000	2,500	0
6064	Building Maintenance	1,098.00	1,500	1,500	1,500	0
6067	Equipment Maintenance	1,000.00	1,500	1,500	1,500	0
6068	Real Estate Rental	1.00	0	0	0	0
6082	Contractual Expense	890.72	815	815	815	0
	Expenditure Total:	28,249.13	28,594	28,594	38,503	0

Fund 100 **Dept.** 518 **JAIL INFIRMARY**

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4602	Miscellaneous	10,882.00	19,539	19,539	15,800	0
	Revenue Total:	10,882.00	19,539	19,539	15,800	0
EXPENDITURE ACCOUNTS						
6001	Elected Officials	0.00	0	0	0	0
6002	Salaries-Assistants/Deputies	108,728.64	147,175	79,175	141,656	0
6003	Salaries-Employees	1,164,828.47	1,512,047	1,234,547	1,576,916	0
6004	Overtime	202,499.95	20,000	180,366	20,000	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	109,861.68	128,460	128,460	133,001	0
6007	Group Health	316,800.00	343,200	343,200	342,000	0
6008	Retirement	158,844.33	187,355	187,355	204,238	0
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	5,080.57	6,720	6,720	6,812	0
6012	Unemployment Insurance	4,552.11	5,038	5,038	6,954	0
6014	Office Supplies	7,632.16	9,000	9,000	12,000	0
6016	Gasoline	0.00	0	0	0	0
6022	Drugs Medicine	22,306.69	25,000	20,000	28,000	0
6030	Vehicle Repairs	0.00	0	0	0	0
6045	Professional Services	129,000.00	129,000	129,000	129,000	0
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	1,014.20	2,300	2,300	5,000	0
6048	Communications	2,540.90	2,400	3,334	3,500	0
6049	Postage	0.00	100	100	100	0
6050	Travel	0.00	600	600	600	0
6067	Equipment Maintenance	0.00	1,250	1,250	1,250	0
6069	Equipment Rental	6,835.92	6,836	6,836	6,836	0
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	0.00	200	200	300	0
6077	Data Processing	284,836.00	60,750	107,362	60,750	0
6078	Education and Training	0.00	965	965	3,000	0
6082	Contractual Expense	199,996.00	272,000	256,000	211,000	0
6096	Equipment	0.00	0	0	0	0
6101	Physicians/Non-Emergency	92,598.96	115,000	115,000	125,000	0
6102	Prescriptions	504,845.77	465,000	678,000	720,000	0
6103	Hospital-In Patient	25,575.54	50,000	22,000	50,000	0
6104	Hospital-Out Patient	13,969.37	15,000	78,200	17,000	0
6105	Laboratory Xray	60,358.16	70,000	85,000	90,000	0
6106	Optional Health Care Services	0.00	0	0	0	0
	Expenditure Total:	3,422,705.42	3,575,396	3,680,008	3,894,913	0

Fund 100 **Dept.** 520

M&O DARRELL HESTER BUILDING

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	12,116.70	13,025	13,025	13,597	0
6004	Overtime	0.00	0	0		
6006	FICA	925.11	996	996	1,040	0
6007	Group Health	3,809.86	3,900	3,900	4,500	0
6008	Retirement	1,302.72	1,453	1,453	1,597	0
6010	Uniforms	1,851.10	930	930	930	0
6011	Workers Compensation	396.37	438	438	457	0
6012	Unemployment Insurance	38.45	39	39	54	0
6014	Office Supplies	3,646.71	4,750	4,750	4,750	0
6018	Diesel Fuel	0.00	0	0	0	0
6056	Property Insurance	12,018.07	22,515	22,515	42,340	0
6060	Electricity	63,777.87	56,927	56,927	74,005	0
6061	Natural Gas	4,468.83	3,616	5,600	5,424	0
6062	Water	6,654.77	7,600	7,600	9,500	0
6063	Sewage and Garbage	21,353.20	22,000	22,000	22,000	0
6064	Building Maintenance	28,182.50	15,000	15,000	15,000	0
6067	Equipment Maintenance	11,432.85	15,000	15,000	15,000	0
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	46,546.27	15,000	13,016	15,000	0
	Expenditure Total:	218,521.38	183,189	183,189	225,194	0

Fund 100 **Dept.** 521 **M&O ORANGE ST.**

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	4,878.52	11,159	11,159	11,159	0
6004	Overtime	769.43	0	0	0	0
6006	FICA	431.62	854	854	854	0
6007	Group Health	3,600.00	3,900	3,900	4,500	0
6008	Retirement	606.25	1,245	1,245	1,311	0
6010	Uniforms	0.00	442	442	442	0
6011	Workers Compensation	201.79	375	375	375	0
6012	Unemployment Insurance	18.00	33	33	45	0
6014	Office Supplies	1,679.16	1,500	500	1,500	0
6056	Property Insurance	1,325.19	1,367	1,367	2,456	0
6060	Electricity	3,299.91	1,463	2,463	1,829	0
6062	Water	836.67	865	865	1,081	0
6063	Sewage and Garbage	3,179.43	3,200	3,200	4,000	0
6064	Building Maintenance	264.50	3,000	3,000	3,000	0
6067	Equipment Maintenance	0.00	3,000	3,000	3,000	0
6082	Contractual Expense	1,379.72	1,600	1,600	1,600	0
	Expenditure Total:	22,470.19	34,003	34,003	37,152	0

Fund 100 **Dept.** 522

M&O LA FERIA ANNEX

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	11,138.60	12,032	12,032	12,585	0
6004	Overtime	87.95	0	0	0	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	845.29	920	920	963	0
6007	Group Health	3,600.00	3,900	3,900	4,500	0
6008	Retirement	1,207.51	1,342	1,342	1,478	0
6010	Uniforms	1,814.88	1,851	1,851	1,851	0
6011	Workers Compensation	350.49	405	405	423	0
6012	Unemployment Insurance	34.31	36	36	50	0
6014	Office Supplies	813.29	2,000	2,000	2,000	0
6048	Communications	0.00	0	0	0	0
6056	Property Insurance	2,270.76	2,341	2,341	3,698	0
6060	Electricity	8,630.70	8,355	8,355	13,869	0
6062	Water	1,372.65	1,210	1,210	1,513	0
6063	Sewage and Garbage	1,782.50	1,600	1,600	2,000	0
6064	Building Maintenance	4,353.40	3,500	3,500	6,125	0
6067	Equipment Maintenance	1,237.82	2,750	2,750	2,750	0
6069	Equipment Rental	969.00	0	0	0	0
6082	Contractual Expense	1,030.24	1,100	1,100	1,100	0
	Expenditure Total:	41,539.39	43,342	43,342	54,905	0

Fund 100 **Dept.** 524

M&O ARROYO CITY FIRE STATION

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6014	Office Supplies	0.00	0	0	0	0
6056	Property Insurance	1,137.34	1,173	1,173	1,180	0
6060	Electricity	2,905.33	1,188	2,093	1,972	0
6062	Water	1,266.36	1,500	1,300	1,875	0
6063	Sewage and Garbage	483.00	550	485	605	0
6064	Building Maintenance	206.12	1,000	100	1,000	0
6067	Equipment Maintenance	225.52	1,000	0	1,000	0
6082	Contractual Expense	270.00	360	1,620	1,620	0
	Expenditure Total:	6,493.67	6,771	6,771	9,252	0

Fund 100 **Dept.** 551

CONSTABLE PCT#1

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4430	Fee Revenue	3,701.80	3,796	3,796	3,900	0
4431	Service Fees	7,017.48	6,733	6,733	9,600	0
4491	Constable Precinct #1	1,390.00	1,100	1,100	1,100	0
	Revenue Total:	12,109.28	11,629	11,629	14,600	0
EXPENDITURE ACCOUNTS						
6001	Elected Officials	62,048.73	67,002	67,002	67,002	0
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	191,246.06	205,432	205,432	207,164	0
6004	Overtime	0.00	0	0	0	0
6006	FICA	18,199.51	20,915	20,915	21,029	0
6007	Group Health	44,032.46	46,800	46,800	54,000	0
6008	Retirement	27,234.87	30,195	30,195	31,968	0
6010	Uniforms	2,435.82	2,750	3,100	2,750	0
6011	Workers Compensation	2,808.04	2,547	2,547	2,562	0
6012	Unemployment Insurance	595.68	611	611	820	0
6014	Office Supplies	1,916.27	2,000	2,811	2,500	0
6016	Gasoline	18,660.88	16,000	24,600	39,000	0
6028	Camera and Police Supplies	1,485.99	1,600	1,600	2,000	0
6030	Vehicle Repairs	14,427.84	15,000	15,000	15,000	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	1,369.01	1,739	1,739	1,300	0
6048	Communications	2,062.57	2,100	2,100	2,500	0
6049	Postage	0.00	300	0	500	0
6050	Travel	804.00	2,100	2,100	3,000	0
6057	Vehicle Insurance	5,931.71	3,636	3,636	4,583	0
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	177.50	178	178	200	0
6067	Equipment Maintenance	780.76	1,500	1,500	2,700	0
6068	Real Estate Rental	1,366.40	1,260	1,260	1,500	0
6069	Equipment Rental	1,838.47	1,993	1,993	1,993	0
6073	Dues and Memberships	0.00	95	95	300	0
6077	Data Processing	700.02	948	137	1,000	0
6078	Education and Training	333.00	600	600	625	0
6079	Legal Books, Publications	0.00	50	0	200	0
	Expenditure Total:	400,455.59	427,351	435,951	466,196	0

Fund 100 **Dept.** 552

CONSTABLE PCT#2

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4430	Fee Revenue	1,074.63	1,356	1,356	1,000	0
4431	Service Fees	156,397.97	148,067	148,067	126,000	0
4492	Constable Precinct #2	10,158.00	10,537	10,537	8,400	0
4494	Constable Precinct #4	0.00	0	0	0	0
	Revenue Total:	167,630.60	159,960	159,960	135,400	0
EXPENDITURE ACCOUNTS						
6001	Elected Officials	63,546.97	68,502	68,502	68,502	0
6003	Salaries-Employees	298,970.46	316,191	294,548	317,321	0
6004	Overtime	0.00	0	0	0	0
6006	FICA	26,564.91	29,502	29,502	29,552	0
6007	Group Health	65,263.61	70,200	70,200	81,000	0
6008	Retirement	38,965.49	42,705	42,705	44,965	0
6010	Uniforms	2,596.73	3,950	1,139	4,000	0
6011	Workers Compensation	4,402.67	3,884	3,884	3,884	0
6012	Unemployment Insurance	948.24	943	943	1,257	0
6014	Office Supplies	2,071.28	2,700	2,625	3,000	0
6016	Gasoline	26,324.45	24,000	37,500	49,000	0
6028	Camera and Police Supplies	3,792.90	4,000	4,155	4,000	0
6030	Vehicle Repairs	14,207.38	16,000	16,000	18,000	0
6038	Small Tools and Equipment	8,117.80	0	0	0	0
6047	Mobile Phones	960.00	960	960	960	0
6048	Communications	1,934.36	2,200	2,200	1,800	0
6049	Postage	719.37	2,900	575	2,900	0
6050	Travel	0.00	2,500	1,516	2,500	0
6056	Property Insurance	0.00	14	14	14	0
6057	Vehicle Insurance	8,302.38	6,849	6,849	9,564	0
6059	Bonds	71.00	178	178	178	0
6067	Equipment Maintenance	0.00	1,800	2,470	3,960	0
6069	Equipment Rental	2,954.93	3,169	3,169	2,149	0
6073	Dues and Memberships	60.00	60	60	60	0
6077	Data Processing	200.00	0	4,305	0	0
6078	Education and Training	1,009.10	1,300	1,600	1,125	0
6079	Legal Books, Publications	0.00	0	0	175	0
6082	Contractual Expense	766.97	0	765	1,627	0
6096	Equipment	84,695.70	0	0	0	0
6100	Weapons	0.00	0	0	2,000	0
	Expenditure Total:	657,446.70	604,507	596,364	653,493	0

Fund 100 **Dept.** 5521

PCT 2 SECURITY

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	551,780.66	328,470	336,113	341,231	0
6006	FICA	41,466.17	25,128	25,128	26,067	0
6007	Group Health	108,000.00	62,400	62,400	72,000	0
6008	Retirement	59,320.29	36,039	36,039	39,466	0
6010	Uniforms	6,401.71	3,010	3,010	3,500	0
6011	Workers Compensation	6,635.71	3,278	3,278	3,409	0
6012	Unemployment Insurance	1,625.10	969	969	1,344	0
6014	Office Supplies	1,410.41	750	1,087	500	0
6016	Gasoline	0.00	0	0	0	0
6028	Camera and Police Supplies	1,500.00	750	750	750	0
6030	Vehicle Repairs	0.00	0	0	0	0
6050	Travel	0.00	1,500	1,163	1,800	0
6067	Equipment Maintenance	938.00	0	0	1,920	0
6069	Equipment Rental	0.00	0	0	0	0
6078	Education and Training	880.00	1,500	1,500	1,000	0
6079	Legal Books, Publications	0.00	0	0	0	0
	Expenditure Total:	779,958.05	463,794	471,437	492,987	0

Fund 100 **Dept.** 553

CONSTABLE PCT#3

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4430	Fee Revenue	1,127.29	851	851	1,300	0
4431	Service Fees	77,797.89	78,327	78,327	78,000	0
4493	Constable Precinct #3	1,512.00	1,345	1,345	1,800	0
4640	Sale of Surplus	0.00	0	0		
	Revenue Total:	80,437.18	80,523	80,523	81,100	0
EXPENDITURE ACCOUNTS						
6001	Elected Officials	62,048.73	67,002	67,002	67,002	0
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	432,693.17	467,221	456,221	454,060	0
6004	Overtime	17.74	0	0	0	0
6006	FICA	36,753.89	40,942	40,942	39,893	0
6007	Group Health	79,583.07	85,800	85,800	99,000	0
6008	Retirement	53,207.95	58,621	58,621	60,105	0
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	4,460.68	4,500	4,500	6,600	0
6011	Workers Compensation	5,673.55	5,149	5,149	5,010	0
6012	Unemployment Insurance	1,325.87	1,375	1,375	1,779	0
6014	Office Supplies	2,442.73	2,416	2,416	2,416	0
6016	Gasoline	28,435.83	30,000	36,400	49,000	0
6017	Butane	0.00	0	0	0	0
6028	Camera and Police Supplies	138.25	2,227	2,227	3,000	0
6030	Vehicle Repairs	12,643.25	16,875	16,875	20,000	0
6037	Road Materials	0.00	0	0	0	0
6047	Mobile Phones	1,150.89	1,155	1,155	1,100	0
6048	Communications	2,861.36	1,400	1,400	1,400	0
6049	Postage	240.06	300	300	300	0
6050	Travel	588.62	2,000	2,000	2,000	0
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6057	Vehicle Insurance	9,231.62	10,250	10,250	7,821	0
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	319.50	178	178	178	0
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	0.00	1,100	1,100	3,500	0
6069	Equipment Rental	1,536.15	1,499	2,649	1,818	0
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	390.00	390	390	390	0
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	0.00	2,000	850	2,000	0
	Expenditure Total:	735,742.91	802,400	797,800	828,372	0

Fund 100 **Dept.** 554

CONSTABLE PCT#4

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4430	Fee Revenue	142,323.76	126,211	126,211	150,000	0
4431	Service Fees	17,517.36	17,962	17,962	15,600	0
4494	Constable Precinct #4	8,662.50	7,623	7,623	8,600	0
4495	Constable Precinct #5	0.00	0	0	0	0
	Revenue Total:	168,503.62	151,796	151,796	174,200	0
EXPENDITURE ACCOUNTS						
6001	Elected Officials	62,048.73	67,002	67,002	67,002	0
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	337,733.95	360,959	358,259	364,227	0
6004	Overtime	0.00	0	0	0	0
6006	FICA	29,709.30	32,739	32,739	32,952	0
6007	Group Health	72,810.29	78,000	78,000	90,000	0
6008	Retirement	43,328.92	47,488	47,488	50,313	0
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	4,031.89	4,866	6,792	5,000	0
6011	Workers Compensation	4,632.22	4,137	4,137	4,165	0
6012	Unemployment Insurance	1,041.49	1,076	1,076	1,445	0
6014	Office Supplies	1,530.55	1,527	1,467	1,800	0
6016	Gasoline	39,020.38	37,000	55,000	77,000	0
6017	Butane	0.00	0	0	0	0
6028	Camera and Police Supplies	4,251.00	4,000	3,500	4,000	0
6030	Vehicle Repairs	14,532.53	15,000	15,000	15,000	0
6037	Road Materials	0.00	0	0	0	0
6047	Mobile Phones	1,094.00	1,200	1,800	2,500	0
6048	Communications	3,993.82	2,600	2,600	2,600	0
6049	Postage	220.00	615	464	615	0
6050	Travel	0.00	3,250	2,370	3,250	0
6057	Vehicle Insurance	6,613.49	5,200	5,200	7,378	0
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	319.50	178	0	178	0
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	717.50	1,500	1,160	3,660	0
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	1,933.93	1,887	1,887	2,343	0
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	0.00	0	180	0	0
6077	Data Processing	535.48	948	0	5,000	0
6078	Education and Training	1,500.00	1,500	1,851	1,500	0
6079	Legal Books, Publications	0.00	0	0	0	0
	Expenditure Total:	631,598.97	672,672	687,972	741,928	0

Fund 100 **Dept.** 5541

MENTAL HEALTH TRANSPORT

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4200	Program Revenues	352,173.98	348,944	348,944	350,500	0
	Revenue Total:	352,173.98	348,944	348,944	350,500	0
EXPENDITURE ACCOUNTS						
6001	Elected Officials	0.00	0	0	0	0
6003	Salaries-Employees	291,119.67	223,863	223,863	223,863	0
6004	Overtime	2,312.67	18,000	18,000	18,000	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	21,750.88	18,503	18,503	18,503	0
6007	Group Health	57,923.61	46,800	46,800	54,000	0
6008	Retirement	31,553.77	29,907	29,907	27,733	0
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	1,787.00	2,179	2,179	2,179	0
6011	Workers Compensation	3,464.16	2,450	2,450	2,396	0
6012	Unemployment Insurance	901.12	724	724	944	0
6014	Office Supplies	0.00	0	0	0	0
6016	Gasoline	2,839.22	2,800	2,800	2,800	0
6017	Butane	0.00	0	0	0	0
6028	Camera and Police Supplies	1,816.00	1,816	1,816	1,816	0
6030	Vehicle Repairs	0.00	1,000	1,000	1,000	0
6057	Vehicle Insurance	0.00	902	902	1,091	0
	Expenditure Total:	415,468.10	348,944	348,944	354,325	0

Fund 100 **Dept.** 555

CONSTABLE PCT#5

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4381	Insurance Proceeds	33,299.23	0	20,806	0	0
4430	Fee Revenue	67,561.48	48,700	48,700	76,800	0
4431	Service Fees	57,210.00	50,925	50,925	66,000	0
4495	Constable Precinct #5	11,918.00	14,186	14,186	12,000	0
	Revenue Total:	169,988.71	113,811	134,617	154,800	0
EXPENDITURE ACCOUNTS						
6001	Elected Officials	62,048.73	67,002	67,002	67,002	0
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	444,178.01	477,029	459,029	475,871	0
6006	FICA	36,913.98	41,618	41,618	41,484	0
6007	Group Health	93,600.00	101,400	101,400	117,000	0
6008	Retirement	54,620.38	60,250	60,250	63,252	0
6010	Uniforms	4,288.62	5,050	5,050	5,050	0
6011	Workers Compensation	5,660.75	4,895	4,895	4,862	0
6012	Unemployment Insurance	1,371.00	1,419	1,419	1,886	0
6014	Office Supplies	2,308.53	2,000	2,378	2,500	0
6016	Gasoline	40,425.51	38,000	43,400	57,000	0
6028	Camera and Police Supplies	1,651.65	3,300	2,600	3,300	0
6030	Vehicle Repairs	25,501.27	25,000	45,806	25,000	0
6047	Mobile Phones	1,553.78	1,584	1,584	1,265	0
6048	Communications	4,733.26	4,800	4,800	5,100	0
6049	Postage	25.55	400	400	400	0
6050	Travel	2,100.64	2,100	2,100	2,500	0
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6057	Vehicle Insurance	8,912.31	8,643	8,643	6,837	0
6059	Bonds	401.50	178	0	178	0
6067	Equipment Maintenance	0.00	1,000	1,000	3,640	0
6069	Equipment Rental	884.49	863	1,363	3,262	0
6077	Data Processing	112.76	1,051	1,051	1,051	0
6078	Education and Training	1,328.09	2,200	2,200	2,200	0
6079	Legal Books, Publications	0.00	0	0	0	0
	Expenditure Total:	792,620.81	849,782	857,988	890,640	0

Fund 100 **Dept.** 5552

PCT 5 MENTAL HEALTH TRANSPORT

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4200	Program Revenues	165,796.16	262,558	262,558	264,000	0
	Revenue Total:	165,796.16	262,558	262,558	264,000	0
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	178,959.04	182,270	182,270	182,450	0
6004	Overtime	2,861.00	4,500	4,500	4,500	0
6006	FICA	13,479.53	14,265	14,265	14,279	0
6007	Group Health	36,000.00	39,000	39,000	45,000	0
6008	Retirement	19,541.86	23,074	23,074	21,877	0
6011	Workers Compensation	2,189.31	1,890	1,890	1,890	0
6012	Unemployment Insurance	563.85	559	559	745	0
	Expenditure Total:	253,594.59	265,558	265,558	270,741	0

Fund 100 **Dept.** 560 **SHERIFF'S OFFICE**

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4420	Sheriff Fees	241,287.12	237,745	237,745	228,000	0
4486	Sheriff Arrest Fees	6,027.25	5,603	5,603	6,000	0
4602	Miscellaneous	4,632.01	3,125	3,125	4,500	0
4640	Sale of Surplus	0.00	0	0	0	0
	Revenue Total:	251,946.38	246,473	246,473	238,500	0
EXPENDITURE ACCOUNTS						
6001	Elected Officials	110,786.31	112,936	112,936	112,936	0
6002	Salaries-Assistants/Deputies	143,223.25	161,373	103,373	161,376	0
6003	Salaries-Employees	4,348,181.25	4,681,280	4,423,280	4,667,576	0
6004	Overtime	49,209.02	35,000	40,000	35,000	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	345,068.88	379,176	379,176	380,805	0
6007	Group Health	809,421.21	873,600	873,600	1,026,000	0
6008	Retirement	500,123.28	550,151	550,151	578,330	0
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	35,621.54	37,000	37,000	37,000	0
6011	Workers Compensation	48,903.22	44,872	44,872	45,338	0
6012	Unemployment Insurance	13,828.54	14,454	14,454	19,235	0
6014	Office Supplies	40,389.44	40,000	39,745	40,000	0
6016	Gasoline	418,918.41	370,000	537,000	682,000	0
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	4,801.14	6,971	8,500	6,971	0
6022	Drugs Medicine	0.00	0	0	0	0
6028	Camera and Police Supplies	32,647.23	48,000	59,870	48,000	0
6030	Vehicle Repairs	266,048.49	260,000	279,000	260,000	0
6037	Road Materials	0.00	0	0	0	0
6046	Medical and Dental	2,662.10	7,000	7,000	7,000	0
6047	Mobile Phones	86,339.72	79,095	109,095	139,086	0
6048	Communications	69,376.43	71,000	71,000	74,000	0
6049	Postage	27,502.44	25,000	27,000	25,000	0
6050	Travel	19,605.64	18,000	19,000	18,000	0
6051	Travel-Prisoner Transportation	166,366.42	120,000	170,000	120,000	0
6054	Advertising	0.00	0	0	0	0
6057	Vehicle Insurance	109,804.80	93,500	93,500	100,551	0
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	745.50	568	568	568	0
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	4,128.77	5,000	5,000	166,425	0
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	18,348.61	18,002	18,002	18,039	0
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	11,802.30	12,465	13,185	12,491	0
6076	Bank Fees	0.00	0	0	0	0
6077	Data Processing	12,709.25	13,171	92,056	136,226	0
6078	Education and Training	16,115.00	8,000	8,000	8,000	0
6079	Legal Books, Publications	0.00	0	0	0	0

Fund 100 **Dept.** 560

SHERIFF'S OFFICE

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
6082	Contractual Expense	33,170.87	32,600	32,855	32,667	0
6084	Judges	0.00	0	0	0	0
6195	Safety Supplies	0.00	5,000	389	5,000	0
	Expenditure Total:	7,745,849.06	8,123,214	8,169,607	8,963,620	0

Fund 100 **Dept.** 5601

M&O SHERIFF'S OFFICE

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4301	Contributions from other Entit	44,000.00	35,000	40,000	40,000	0
	Revenue Total:	44,000.00	35,000	40,000	40,000	0
EXPENDITURE ACCOUNTS						
6001	Elected Officials	0.00	0	0	0	0
6014	Office Supplies	1,990.66	3,000	3,000	3,000	0
6016	Gasoline	0.00	0	0	0	0
6048	Communications	124,184.00	140,000	163,144	154,000	0
6049	Postage	0.00	0	0	0	0
6056	Property Insurance	17,719.00	18,737	18,737	19,187	0
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	50,335.99	45,189	45,189	45,189	0
6061	Natural Gas	1,647.57	1,608	2,408	1,608	0
6062	Water	2,894.89	3,000	3,000	3,000	0
6063	Sewage and Garbage	18,869.12	18,000	18,000	18,000	0
6064	Building Maintenance	2,071.80	10,000	8,326	10,000	0
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	86,055.41	141,844	98,145	18,000	0
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	49,440.00	50,924	50,924	52,961	0
6070	INDIRECT COST	0.00	0	0	0	0
6195	Safety Supplies	0.00	1,250	0	1,250	0
	Expenditure Total:	355,208.44	433,552	410,873	326,195	0

Fund 100 **Dept.** 562

SHERIFF'S AUTO THEFT

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	277,670.04	318,416	293,416	321,057	0
6004	Overtime	0.00	0	0	0	0
6006	FICA	20,028.91	24,362	24,362	24,524	0
6007	Group Health	57,600.00	62,400	62,400	72,000	0
6008	Retirement	29,844.67	35,317	35,317	37,357	0
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	2,183.30	4,400	4,400	4,400	0
6011	Workers Compensation	3,581.27	3,212	3,212	3,227	0
6012	Unemployment Insurance	918.49	950	950	1,272	0
6014	Office Supplies	0.00	0	0	0	0
	Expenditure Total:	391,826.68	449,057	424,057	463,837	0

Fund 100 **Dept.** 570

JUVENILE BOOTCAMP

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4602	Miscellaneous	9,488.00	10,037	10,037	11,400	0
	Revenue Total:	9,488.00	10,037	10,037	11,400	0
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	639,631.53	893,973	844,973	893,973	0
6004	Overtime	0.00	500	500	500	0
6005	Extra Help	30,516.75	60,000	55,000	50,000	0
6006	FICA	49,365.86	73,162	73,162	73,162	0
6007	Group Health	230,400.00	249,600	249,600	261,000	0
6008	Retirement	68,667.28	99,801	99,801	105,051	0
6010	Uniforms	456.30	1,500	1,500	1,500	0
6011	Workers Compensation	2,278.41	3,578	3,578	3,578	0
6012	Unemployment Insurance	2,062.14	2,863	2,863	3,797	0
6014	Office Supplies	663.90	12,350	23,350	12,350	0
6016	Gasoline	1.83	500	0	500	0
6018	Diesel Fuel	0.00	0	0	0	0
6022	Drugs Medicine	4,183.96	8,000	12,000	8,000	0
6025	Food-Human	63,342.95	70,000	70,000	70,000	0
6027	Clothing	0.00	800	1,800	800	0
6028	Camera and Police Supplies	0.00	0	10,000		
6045	Professional Services	0.00	1,200	0	1,200	0
6046	Medical and Dental	4,585.90	5,000	6,000	5,000	0
6047	Mobile Phones	433.67	500	1,920	1,800	0
6048	Communications	2,767.25	2,800	3,100	2,800	0
6056	Property Insurance	28,421.62	13,656	13,656	16,114	0
6057	Vehicle Insurance	4,137.00	1,857	1,857	1,637	0
6060	Electricity	50,344.34	54,120	54,120	54,120	0
6061	Natural Gas	0.00	0	0	0	0
6062	Water	4,252.85	3,200	3,200	3,200	0
6063	Sewage and Garbage	9,361.94	9,000	9,000	9,000	0
6064	Building Maintenance	10,781.55	9,000	21,000	9,000	0
6067	Equipment Maintenance	2,934.97	2,050	8,050	2,050	0
6069	Equipment Rental	2,091.59	2,050	2,730	2,050	0
6073	Dues and Memberships	0.00	500	500	500	0
6077	Data Processing	6,019.83	0	7,000	0	0
6082	Contractual Expense	30,111.06	25,000	26,300	29,480	0
6096	Equipment	0.00	0	0	0	0
	Expenditure Total:	1,247,814.48	1,606,560	1,606,560	1,622,162	0

Fund 100 **Dept.** 571

JUVENILE PROBATION

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6001	Elected Officials	75,598.94	75,600	75,600	81,000	0
6002	Salaries-Assistants/Deputies	77,504.65	78,418	78,418	78,418	0
6003	Salaries-Employees	1,425,153.45	1,501,573	1,471,943	1,501,573	0
6004	Overtime	0.00	0	0	0	0
6006	FICA	116,924.04	127,281	127,281	127,281	0
6007	Group Health	248,775.89	271,672	276,702	381,600	0
6008	Retirement	169,698.01	184,724	184,724	194,527	0
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	0.00	600	600	600	0
6011	Workers Compensation	5,555.70	6,271	6,271	6,271	0
6012	Unemployment Insurance	4,614.72	4,740	4,740	6,300	0
6014	Office Supplies	328.36	17,100	17,100	17,100	0
6016	Gasoline	11,046.45	21,000	21,000	21,000	0
6018	Diesel Fuel	0.00	0	0	0	0
6022	Drugs Medicine	6,665.31	6,000	6,000	6,000	0
6025	Food-Human	0.00	0	0	0	0
6030	Vehicle Repairs	10,788.71	13,300	21,800	13,300	0
6038	Small Tools and Equipment	4,496.96	0	6,000	0	0
6045	Professional Services	0.00	0	0	0	0
6046	Medical and Dental	10,220.80	9,000	9,000	9,000	0
6047	Mobile Phones	17,733.65	14,100	14,100	14,100	0
6048	Communications	46,326.54	45,000	45,000	45,000	0
6049	Postage	1,493.16	3,000	3,000	3,000	0
6051	Travel-Prisoner Transportation	727.50	3,500	3,500	3,500	0
6057	Vehicle Insurance	2,148.00	6,700	6,700	4,931	0
6058	Liability Other Insurance	0.00	195	195	195	0
6059	Bonds	0.00	71	471	71	0
6067	Equipment Maintenance	0.00	2,000	2,000	2,000	0
6069	Equipment Rental	7,912.08	7,805	7,805	7,805	0
6077	Data Processing	14,923.11	0	20,000	0	0
6080	Board of Children	0.00	35,000	20,000	35,000	0
6082	Contractual Expense	31,558.64	12,000	16,700	12,000	0
6096	Equipment	0.00	0	0	0	0
	Expenditure Total:	2,290,194.67	2,446,650	2,446,650	2,571,572	0

Fund 100 **Dept.** 5713

JUVENILE DETENTION

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	52,989.14	54,141	54,141	54,141	0
6003	Salaries-Employees	1,610,319.71	1,762,203	1,677,078	1,762,203	0
6004	Overtime	1,128.45	1,500	1,500	1,500	0
6005	Extra Help	75,622.41	150,000	150,000	150,000	0
6006	FICA	129,166.79	150,770	150,770	150,770	0
6007	Group Health	453,600.00	491,400	494,400	558,000	0
6008	Retirement	178,850.25	202,840	202,840	213,551	0
6010	Uniforms	0.00	1,500	2,500	1,500	0
6011	Workers Compensation	6,296.90	7,386	7,386	7,386	0
6012	Unemployment Insurance	5,319.32	5,904	5,904	7,871	0
6014	Office Supplies	11,486.71	13,000	26,000	13,000	0
6022	Drugs Medicine	1,631.17	5,500	10,500	5,500	0
6025	Food-Human	56,821.94	90,000	90,000	90,000	0
6027	Clothing	0.00	3,000	3,000	3,000	0
6028	Camera and Police Supplies	3,838.38	4,200	14,200	4,200	0
6038	Small Tools and Equipment	0.00	0	4,000	0	0
6045	Professional Services	0.00	500	500	500	0
6046	Medical and Dental	9,417.61	14,000	14,000	14,000	0
6047	Mobile Phones	2,465.04	2,700	2,700	2,700	0
6048	Communications	0.00	0	0	0	0
6067	Equipment Maintenance	3,766.00	5,300	10,300	5,300	0
6069	Equipment Rental	3,483.28	3,576	3,576	4,037	0
6073	Dues and Memberships	0.00	500	500	500	0
6077	Data Processing	1,482.83	0	15,000	0	0
6078	Education and Training	0.00	1,000	1,000	1,000	0
6082	Contractual Expense	23,783.33	35,000	64,125	35,000	0
6087	Miscellaneous	0.00	0	0	0	0
	Expenditure Total:	2,631,469.26	3,005,920	3,005,920	3,085,659	0

Fund 100 **Dept.** 576

ADULT PROBATION

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4463	Restitution Rental	24,000.00	24,000	24,000	24,000	0
4470	District Clerk	51.30	0	0	0	0
	Revenue Total:	24,051.30	24,000	24,000	24,000	0
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	12,340.69	13,025	13,025	13,597	0
6004	Overtime	0.00	0	0		
6006	FICA	943.85	996	996	1,040	0
6007	Group Health	3,600.00	3,900	3,900	4,500	0
6008	Retirement	1,327.17	1,453	1,453	1,597	0
6010	Uniforms	0.00	930	930	930	0
6011	Workers Compensation	391.19	438	438	457	0
6012	Unemployment Insurance	37.74	39	39	54	0
6014	Office Supplies	3,087.41	3,500	3,500	3,500	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6048	Communications	2,833.65	2,300	2,300	2,645	0
6056	Property Insurance	11,200.98	16,861	16,861	16,195	0
6060	Electricity	24,575.84	21,779	21,779	30,491	0
6062	Water	2,589.35	2,000	2,000	2,500	0
6063	Sewage and Garbage	1,961.23	2,400	2,400	3,000	0
6064	Building Maintenance	1,486.37	5,000	5,000	5,000	0
6067	Equipment Maintenance	492.67	1,000	1,000	1,000	0
6068	Real Estate Rental	9,485.40	9,485	9,485	9,485	0
6082	Contractual Expense	2,066.48	2,700	2,700	2,700	0
	Expenditure Total:	78,420.02	87,806	87,806	98,691	0

Fund 100 **Dept.** 630

HEALTH DEPARTMENT

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4200	Program Revenues	0.00	0	0	0	0
4211	Registration Fees-Flu Vaccine	4,700.00	6,500	6,500	7,000	0
4348	Court Assessments	61.28	0	0	360	0
4350	State Tobacco Reimbursement	145,217.60	145,217	145,217	162,757	0
4600	Interest Income	97.75	75	75	240	0
4602	Miscellaneous	3,194.00	2,454	2,454	3,300	0
	Revenue Total:	153,270.63	154,246	154,246	173,657	0
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	386,809.71	478,857	478,857	491,805	0
6003	Salaries-Employees	682,711.05	866,490	775,539	893,292	0
6004	Overtime	45.98	0	0	0	0
6005	Extra Help	14,292.00	15,000	15,000	15,000	0
6006	FICA	76,991.86	104,067	104,067	107,107	0
6007	Group Health	218,041.95	274,817	274,817	297,351	0
6008	Retirement	114,946.96	150,104	150,104	162,714	0
6011	Workers Compensation	4,474.40	5,710	5,710	5,891	0
6012	Unemployment Insurance	3,423.84	4,081	4,081	5,600	0
6014	Office Supplies	8,274.04	9,172	7,172	9,172	0
6016	Gasoline	7,036.67	8,000	11,600	13,000	0
6017	Butane	0.00	500	500	500	0
6022	Drugs Medicine	14,863.39	14,000	10,000	14,000	0
6025	Food-Human	0.00	0	0	0	0
6030	Vehicle Repairs	2,696.79	2,700	2,700	2,700	0
6040	Audit and Accounting	0.00	0	0	0	0
6045	Professional Services	2,305.43	5,000	3,100	5,000	0
6046	Medical and Dental	105.00	1,500	1,500	1,500	0
6047	Mobile Phones	29,284.20	16,600	22,840	18,000	0
6048	Communications	84,491.42	60,100	65,240	58,300	0
6049	Postage	587.51	3,505	3,585	4,500	0
6050	Travel	1,243.90	2,250	2,250	2,250	0
6054	Advertising	0.00	450	60	450	0
6057	Vehicle Insurance	5,215.70	2,535	2,535	3,697	0
6059	Bonds	0.00	0	0	0	0
6060	Electricity	553.72	478	478	600	0
6063	Sewage and Garbage	0.00	2,400	2,400	2,400	0
6067	Equipment Maintenance	471.94	1,000	1,000	1,000	0
6069	Equipment Rental	4,701.78	4,658	4,688	4,658	0
6073	Dues and Memberships	5,920.00	5,995	2,795	5,995	0
6077	Data Processing	3,426.06	0	0	0	0
6078	Education and Training	0.00	1,000	1,000	1,000	0
6082	Contractual Expense	7,269.47	7,180	7,180	7,180	0
6096	Equipment	0.00	0	0	0	0
	Expenditure Total:	1,680,184.77	2,048,149	1,960,798	2,134,662	0

Fund 100 **Dept.** 631

ENVIRONMENTAL HEALTH

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4203	Subdivision Plat InspectionFee	5,000.00	4,420	4,420	4,700	0
4204	Inspections	67,565.00	72,207	72,207	64,000	0
4205	Septic Tank Fees	63,580.00	56,430	56,430	62,000	0
4540	Fines	217.48	225	225	225	0
4602	Miscellaneous	29,865.57	29,036	29,036	29,500	0
4670	Donations	0.00	0	0	0	0
	Revenue Total:	166,228.05	162,318	162,318	160,425	0
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	68,956.06	67,970	72,163	72,205	0
6003	Salaries-Employees	443,843.97	498,644	482,644	493,856	0
6004	Overtime	24,255.41	15,000	15,000	20,000	0
6005	Extra Help	2,185.01	0	0	0	0
6006	FICA	38,919.50	44,818	44,818	44,834	0
6007	Group Health	138,012.82	148,200	148,200	163,611	0
6008	Retirement	57,746.37	65,365	65,365	68,260	0
6010	Uniforms	8,985.36	6,000	8,100	15,000	0
6011	Workers Compensation	7,352.92	9,810	9,810	9,730	0
6012	Unemployment Insurance	1,649.97	1,758	1,758	2,324	0
6014	Office Supplies	18,268.30	13,500	17,500	13,500	0
6016	Gasoline	27,431.61	26,000	44,807	50,000	0
6022	Drugs Medicine	25,671.53	18,000	15,846	25,000	0
6024	Animal Feed	2,017.45	3,010	4,510	6,010	0
6025	Food-Human	0.00	0	0	0	0
6028	Camera and Police Supplies	1,644.82	2,500	0	2,500	0
6030	Vehicle Repairs	10,780.10	10,000	15,000	10,000	0
6038	Small Tools and Equipment	5,790.46	0	0	0	0
6045	Professional Services	3,325.00	8,000	4,590	8,000	0
6047	Mobile Phones	7,673.93	9,622	11,964	9,622	0
6048	Communications	12,585.93	10,100	10,100	9,500	0
6049	Postage	357.95	1,200	1,200	1,200	0
6050	Travel	240.80	2,300	1,632	3,000	0
6054	Advertising	0.00	0	0	0	0
6056	Property Insurance	0.00	83	83	83	0
6057	Vehicle Insurance	4,364.25	4,524	4,524	4,529	0
6059	Bonds	0.00	0	0	0	0
6069	Equipment Rental	4,052.62	3,783	3,783	3,783	0
6073	Dues and Memberships	972.00	1,155	1,195	1,600	0
6077	Data Processing	2,875.00	3,000	7,109	3,000	0
6078	Education and Training	3,806.00	5,000	7,047	7,000	0
6082	Contractual Expense	0.00	946	0	946	0
6195	Safety Supplies	691.80	0	491	1,000	0
	Expenditure Total:	924,456.94	980,288	999,239	1,050,093	0

Fund 100 **Dept.** 640

INDIGENT SERVICES/AUTOPSIES

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4224	Reimburse - Equipment useage	0.00	0	0	0	0
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	406,004.30	407,880	407,880	407,880	0
6003	Salaries-Employees	0.00	50,000	45,429	78,152	0
6005	Extra Help	23,283.00	19,450	19,450	19,450	0
6006	FICA	16,971.46	36,262	37,519	38,708	0
6007	Group Health	14,400.00	15,600	19,500	27,000	0
6008	Retirement	-175.39	5,209	7,042	9,241	0
6011	Workers Compensation	1,506.12	4,810	4,977	4,959	0
6012	Unemployment Insurance	1,343.54	1,422	1,471	2,024	0
6014	Office Supplies	1,506.41	0	3,000	2,500	0
6016	Gasoline	0.00	0	0		
6028	Camera and Police Supplies	0.00	0	1,000		
6038	Small Tools and Equipment	669.88	0	900	2,000	0
6045	Professional Services	137,300.00	120,000	96,069	113,000	0
6046	Medical and Dental	227,089.99	210,000	210,565	30,000	0
6047	Mobile Phones	373.23	1,081	1,000	1,081	0
6048	Communications	0.00	900	0	900	0
6050	Travel	590.00	3,000	4,625	5,500	0
6052	Travel-Mileage Reimbursement	0.00	0	0	0	0
6058	Liability Other Insurance	7,818.52	7,115	9,102	7,115	0
6064	Building Maintenance	0.00	0	0	0	0
6078	Education and Training	850.00	1,000	1,900	1,000	0
6105	Laboratory Xray	0.00	0	0	180,000	0
	Expenditure Total:	839,531.06	883,729	871,429	930,510	0

Fund 100 **Dept.** 641

CHILD WELFARE

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6014	Office Supplies	1,799.78	1,800	1,800	1,800	0
6044	Appointed Attorneys	707,480.00	740,000	740,000	740,000	0
6054	Advertising	0.00	25,000	25,000	25,000	0
6080	Board of Children	0.00	1,000	1,000	1,000	0
	Expenditure Total:	709,279.78	767,800	767,800	767,800	0

Fund 100 **Dept.** 6411

CHILD PROTECTIVE LEGAL ADMIN

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4300	State Revenue	0.00	32,003	32,003	0	0
	Revenue Total:	0.00	32,003	32,003	0	0
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	101,006.78	107,608	107,608	107,617	0
6006	FICA	7,492.62	8,232	8,232	8,233	0
6007	Group Health	14,400.00	15,600	15,600	18,000	0
6008	Retirement	10,858.15	12,006	12,006	12,642	0
6011	Workers Compensation	296.74	356	356	356	0
6012	Unemployment Insurance	315.00	323	323	430	0
6014	Office Supplies	868.66	848	848	900	0
	Expenditure Total:	135,237.95	144,973	144,973	148,178	0

Fund 100 **Dept.** 642

INDIGENT HEALTH CLAIMS

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	55,094.70	56,750	56,750	56,750	0
6003	Salaries-Employees	97,333.37	102,074	102,074	102,074	0
6006	FICA	11,233.62	12,150	12,150	12,150	0
6007	Group Health	28,800.00	31,200	31,200	36,000	0
6008	Retirement	16,391.91	17,720	17,720	18,658	0
6011	Workers Compensation	562.34	651	651	651	0
6012	Unemployment Insurance	464.68	476	476	635	0
6014	Office Supplies	11,989.17	10,800	15,000	10,800	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6045	Professional Services	0.00	0	500		
6048	Communications	1,261.35	710	710	710	0
6049	Postage	20.28	500	3,000	1,680	0
6050	Travel	2,229.49	7,500	7,500	2,500	0
6059	Bonds	0.00	0	200		
6077	Data Processing	86,614.45	64,000	75,000	66,500	0
6078	Education and Training	0.00	1,000	1,000	1,000	0
6101	Physicians/Non-Emergency	434,118.84	1,068,898	900,000	437,850	0
6102	Prescriptions	310,325.76	513,214	513,214	513,214	0
6103	Hospital-In Patient	390,150.39	83,064	200,000	600,000	0
6104	Hospital-Out Patient	783,003.05	285,888	400,000	400,000	0
6105	Laboratory Xray	388,910.09	882,753	802,203	882,753	0
6106	Optional Health Care Services	28,828.93	0	0	0	0
	Expenditure Total:	2,647,332.42	3,139,348	3,139,348	3,143,925	0

Fund 100 **Dept.** 665

FARM & HOME DEMONSTRATION

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	88,453.67	124,436	124,436	124,436	0
6003	Salaries-Employees	77,313.10	55,738	55,738	55,738	0
6006	FICA	10,554.68	13,783	13,783	13,783	0
6007	Group Health	50,400.00	54,600	54,600	63,000	0
6008	Retirement	4,747.43	6,219	6,219	6,548	0
6011	Workers Compensation	685.10	765	765	765	0
6012	Unemployment Insurance	510.68	541	541	721	0
6014	Office Supplies	1,571.94	3,500	1,878	3,500	0
6016	Gasoline	2,826.30	2,800	3,900	4,600	0
6018	Diesel Fuel	1,001.82	1,300	2,162	1,900	0
6029	Demonstration	0.00	0	0	0	0
6030	Vehicle Repairs	246.36	1,500	1,800	1,500	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6048	Communications	6,511.30	4,000	4,000	3,100	0
6050	Travel	1,279.90	8,000	8,042	8,000	0
6052	Travel-Mileage Reimbursement	2,464.70	0	0	0	0
6057	Vehicle Insurance	1,011.83	774	774	1,070	0
6059	Bonds	71.00	0	0	0	0
6069	Equipment Rental	1,806.99	1,763	1,363	1,763	0
6073	Dues and Memberships	830.00	830	710	830	0
6077	Data Processing	0.00	1,000	0	1,000	0
6078	Education and Training	1,037.50	1,000	1,838	1,000	0
	Expenditure Total:	253,324.30	282,549	282,549	293,254	0

Fund 100 **Dept.** 666

M&O TICK ERRADICATION

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6022	Drugs Medicine	0.00	0	0	0	0
6056	Property Insurance	226.29	324	324	394	0
6060	Electricity	1,964.55	1,950	1,050	1,950	0
6062	Water	2,869.75	1,734	2,134	1,734	0
6063	Sewage and Garbage	34.76	0	500	400	0
6064	Building Maintenance	417.92	2,500	2,500	2,500	0
6067	Equipment Maintenance	7.32	500	500	500	0
	Expenditure Total:	5,520.59	7,008	7,008	7,478	0

CAMERON COUNTY, TEXAS

ROAD AND BRIDGE FUND

Fund Summary
Departments:
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

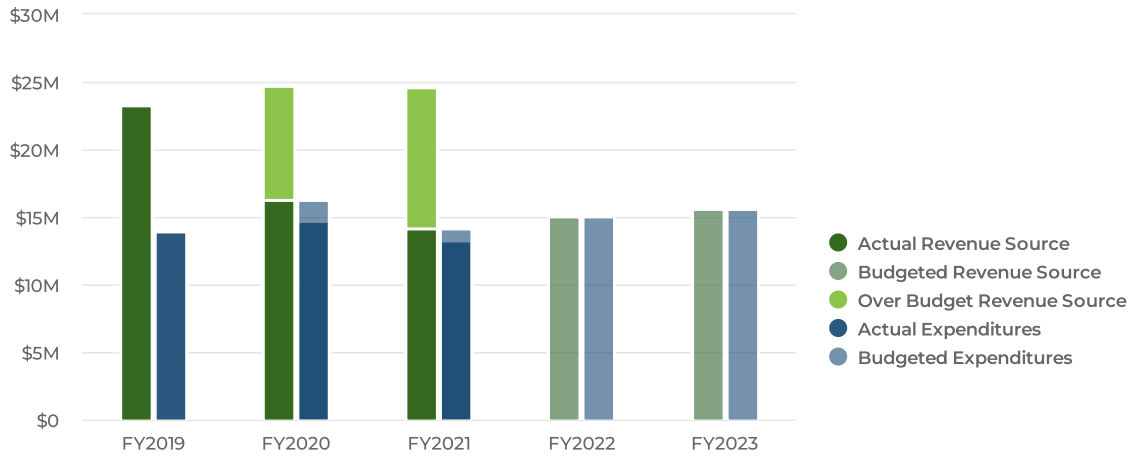
PROPOSED 2022-2023 BUDGET

Special Road & Bridge Fund

The Road and Bridge Fund is used to account for the construction, repair and maintenance of County Roads and Bridges. It also provides for Engineering and inspection services. Revenues are generated from property taxes, vehicle registration fees, over weight fines, inspection fees and other miscellaneous revenues.

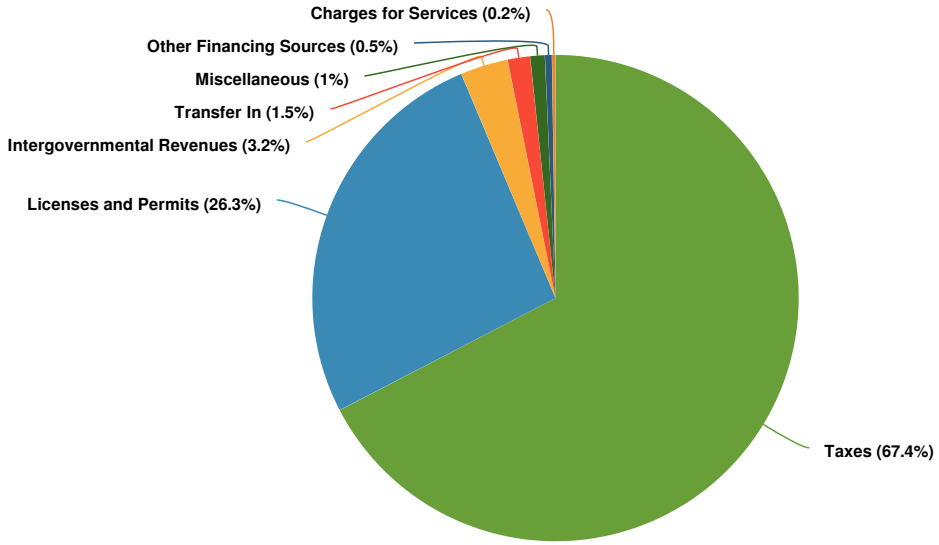
Summary

The County of Cameron is projecting $15.65M of revenue in FY2023, which represents a 3.8% increase over the prior year. Budgeted expenditures are projected to increase by 3.8% or $577.91K to $15.65M in FY2023.

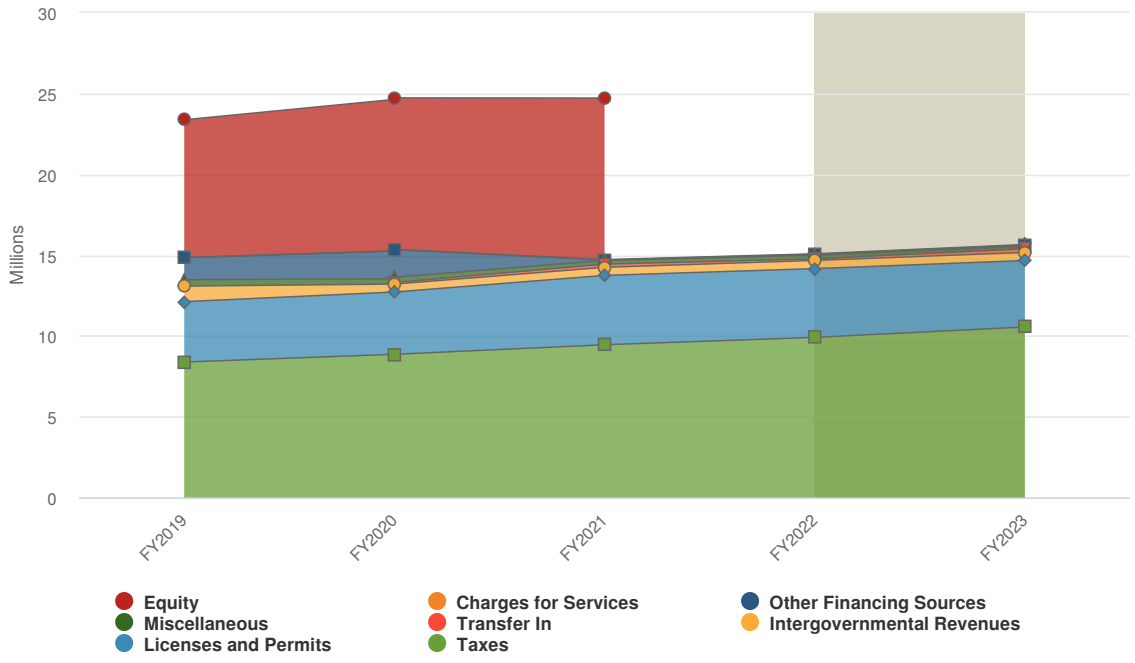


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

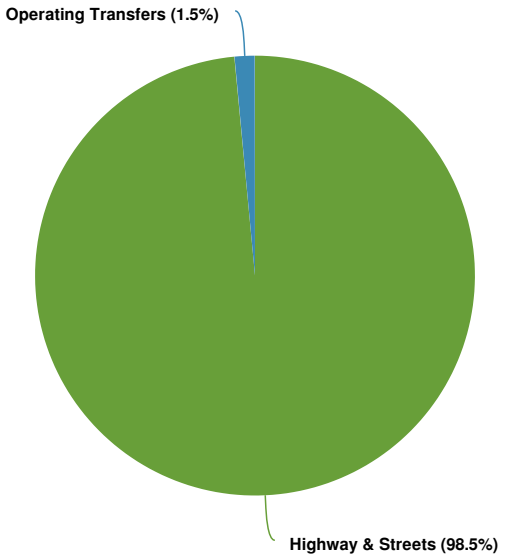


Grey background indicates budgeted figures.

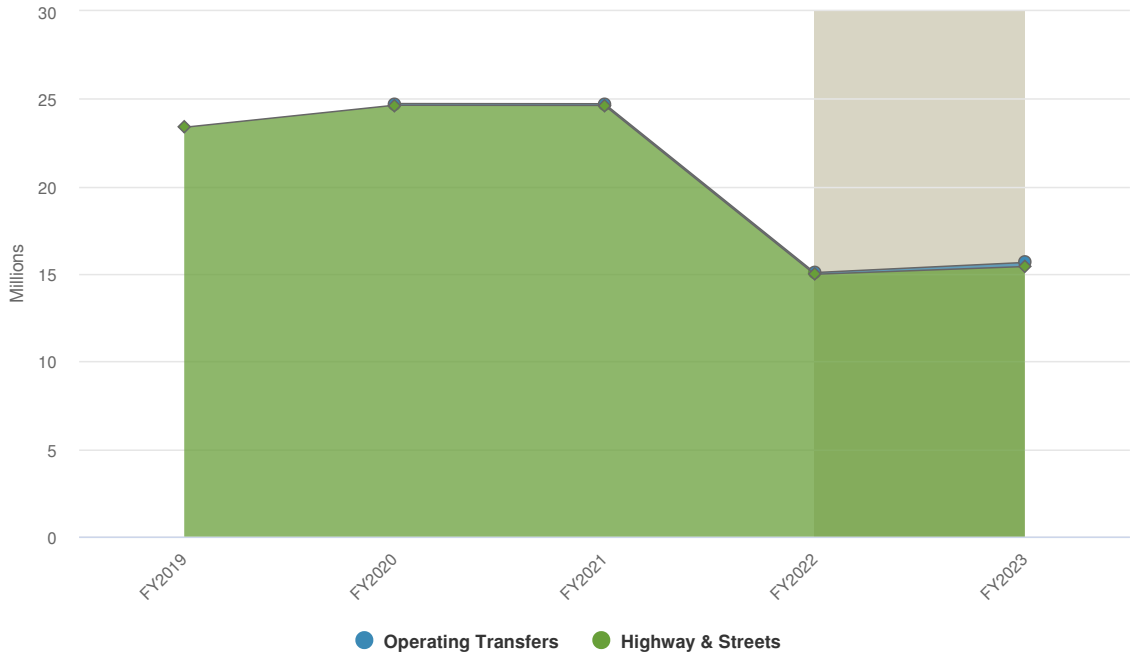
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Revenue Source				
Equity	$9,997,881	$0	$0	0%
Taxes	$9,448,412	$9,904,710	$10,546,296	6.5%
Miscellaneous	$229,838	$230,757	$153,400	-33.5%
Charges for Services	$25,975	$29,862	$35,400	18.5%
Licenses and Permits	$4,290,361	$4,253,332	$4,114,000	-3.3%
Intergovernmental Revenues	$500,627	$507,704	$497,300	-2%
Other Financing Sources	$23,843	$50,000	$72,000	44%
Transfer In	$196,699	$232,525	$232,525	0%
Total Revenue Source:	**$24,713,636**	**$15,208,890**	**$15,650,921**	**2.9%**

Revenue by Department

Projected 2023 Revenue by Department



Budgeted and Historical 2023 Revenue by Department



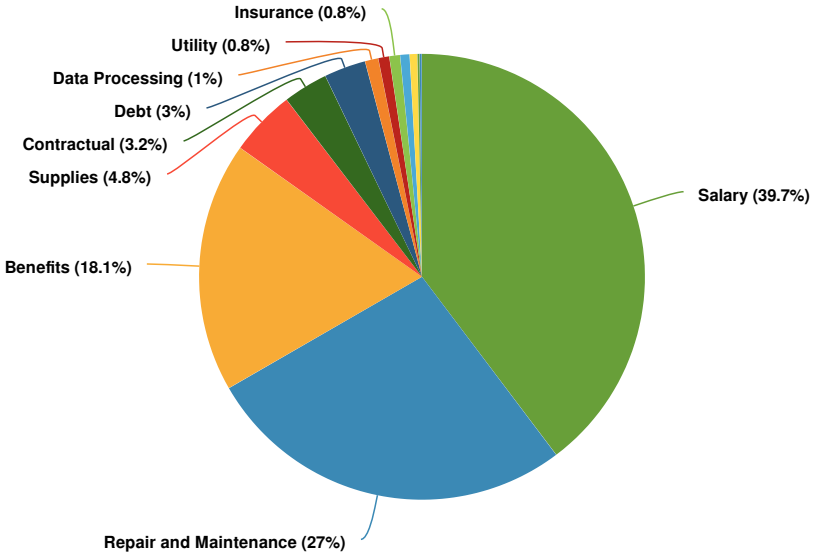
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Revenue				

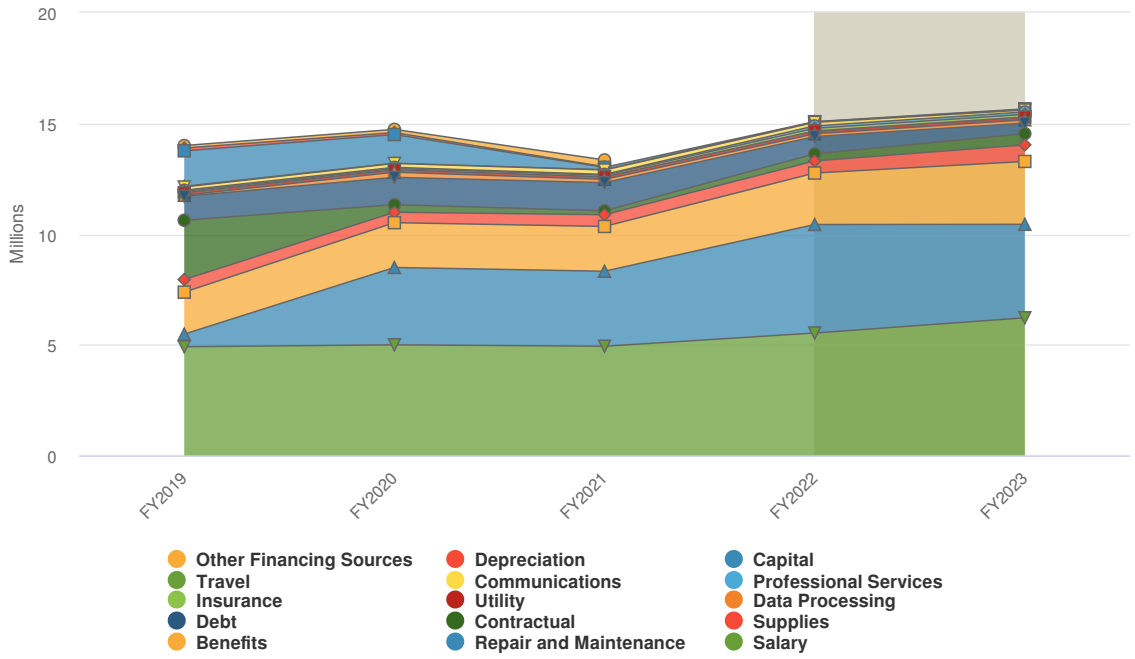
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Operating Transfers	$95,749	$232,525	$232,525	0%
Highway & Streets	$24,617,887	$14,976,365	$15,418,396	3%
Total Revenue:	**$24,713,636**	**$15,208,890**	**$15,650,921**	**2.9%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Expense Objects				
Salary				
Highway & Streets	$4,930,998	$5,897,622	$6,216,040	5.4%
Total Salary:	**$4,930,998**	**$5,897,622**	**$6,216,040**	**5.4%**
Benefits				
Highway & Streets	$2,022,452	$2,473,380	$2,839,342	14.8%
Total Benefits:	**$2,022,452**	**$2,473,380**	**$2,839,342**	**14.8%**
Supplies				
Highway & Streets	$529,083	$548,900	$749,000	36.5%
Total Supplies:	**$529,083**	**$548,900**	**$749,000**	**36.5%**
Repair and Maintenance				
Highway & Streets	$3,387,915	$4,516,653	$4,221,437	-6.5%
Total Repair and Maintenance:	**$3,387,915**	**$4,516,653**	**$4,221,437**	**-6.5%**
Professional Services				
Highway & Streets	$37,770	$106,800	$106,800	0%
Total Professional Services:	**$37,770**	**$106,800**	**$106,800**	**0%**

Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Communications				
Highway & Streets	$200,484	$162,182	$87,382	-46.1%
Total Communications:	**$200,484**	**$162,182**	**$87,382**	**-46.1%**
Travel				
Highway & Streets	$7,044	$20,800	$26,450	27.2%
Total Travel:	**$7,044**	**$20,800**	**$26,450**	**27.2%**
Contractual				
Highway & Streets	$176,162	$319,918	$507,780	58.7%
Total Contractual:	**$176,162**	**$319,918**	**$507,780**	**58.7%**
Insurance				
Highway & Streets	$70,077	$120,423	$121,505	0.9%
Total Insurance:	**$70,077**	**$120,423**	**$121,505**	**0.9%**
Utility				
Highway & Streets	$114,825	$125,005	$125,005	0%
Total Utility:	**$114,825**	**$125,005**	**$125,005**	**0%**
Data Processing				
Highway & Streets	$149,877	$130,000	$152,081	17%
Total Data Processing:	**$149,877**	**$130,000**	**$152,081**	**17%**
Capital				
Highway & Streets	$111,891	$10,000	$25,000	150%
Total Capital:	**$111,891**	**$10,000**	**$25,000**	**150%**
Debt				
Highway & Streets	$1,272,550	$777,207	$473,099	-39.1%
Total Debt:	**$1,272,550**	**$777,207**	**$473,099**	**-39.1%**
Other Financing Sources				
Operating Transfers	$304,941	$0	$0	0%
Total Other Financing Sources:	**$304,941**	**$0**	**$0**	**0%**
Depreciation				
Highway & Streets	$28,975	$0	$0	0%
Total Depreciation:	**$28,975**	**$0**	**$0**	**0%**
Total Expense Objects:	**$13,345,044**	**$15,208,890**	**$15,650,921**	**2.9%**

CAMERON COUNTY, TEXAS

ROAD & BRIDGE FUND

Detail Schedule of Revenues and Sources of Funds

2022-2023 Fiscal Year

Fund: 150

			2022 Approved	2022 Amended	2023 Recommended	2023 Approved
Revenues						
400	4101	Current Advalorem Taxes	9,888,275	9,888,275	10,531,102	0
400	4102	Delinquent Advalorem Taxes	207,639	207,639	249,966	0
400	4151	Discounts	(223,206)	(223,206)	(219,102)	0
400	4152	Commissions	(100,557)	(100,557)	(107,617)	0
400	4153	Errors and Adjustments	(50,480)	(50,480)	(107,811)	0
400	4159	Penalties and Interest	183,039	183,039	199,758	0
Total	**Taxes**		9,904,710	9,904,710	10,546,296	0
000	4311	Building Permits	677,832	677,832	694,000	0
000	4344	Automobilie Registration Fees	3,575,500	3,575,500	3,420,000	0
Total	**Licenses and Permits**		4,253,332	4,253,332	4,114,000	0
000	4343	Automobile Licenses	360,000	360,000	360,000	0
000	4345	Overweight Fees	147,704	147,704	137,300	0
621	4301	Contributions from other Entit	0	490,000	0	0
Total	**Intergovernmental Revenues**		507,704	997,704	497,300	0
000	4313	Review Fees	29,862	29,862	35,400	0
Total	**Charges for Services**		29,862	29,862	35,400	0
000	4312	Recording and Filing Fees	1,917	1,917	5,400	0
000	4354	Commercial Veh. Violations	53,021	53,021	26,000	0
000	4520	Bond Forfeitures	146,500	146,500	74,000	0
000	4600	Interest Income	29,319	29,319	48,000	0
Total	**Miscellaneous**		230,757	230,757	153,400	0
621	4641	Sale of Capital Assets	50,000	50,000	72,000	0
Total	**OTHER FINANCING SOURCES**		50,000	50,000	72,000	0
		Total Revenue & Operating Tran	14,976,365	15,466,365	15,418,396	0

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2022-2023 Budget

Dept.	Description	2021 Amended	2022 Approved	Expe Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
000	BALANCE SHEET	0.00	5,021,655	5,021,655	4,800,100	0
400	GENERAL REVENUE	0.00	9,904,710	9,904,710	10,546,296	0
421	G.I.S. MAPPING	0.00	0	0	0	0
621	CONSOLIDATED PRECINTS	0.00	50,000	540,000	72,000	0
6211	COLONIA PAVING PROJECT	0.00	0	0	0	0
622	ENGINEERING & RIGHT OF WA	0.00	0	0	0	0
	Revenue Total:	0.00	14,976,365	15,466,365	15,418,396	0
TRANSFERS IN						
382	AMERICAN RESCUE PLAN ACT	0.00	135,878	135,878	135,878	0
083	PARK SYSTEM TRANSFER	0.00	96,647	96,647	96,647	0
	Fund Balance:	0.00	232,525	232,525	232,525	0
TRANSFERS OUT						
013	COLONIA ACCESS	0.00	0	0	0	0
016	LATERAL ROAD FUND	0.00	0	0	0	0
041	DISASTER ASSISTANCE HOME	0.00	0	0	0	0
	Fund Balance:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
000	BALANCE SHEET	0.00	0	0	0	0
4099	TROPICAL STORM WILFRED	0.00	0	0	0	0
421	G.I.S. MAPPING	0.00	0	0	0	0
475	DISTRICT ATTORNEY	0.00	55,436	55,436	54,518	0
617	COMMISSIONERS STAFF PCT 1	0.00	118,247	118,247	119,039	0
6171	EWIDS	0.00	20,174	21,151	21,151	0
618	COMMISSIONERS STAFF PCT 2	0.00	122,631	122,631	119,218	0
6181	PCT 2 M&O WAREHOUSE	0.00	27,456	33,745	29,136	0
619	COMMISSIONERS STAFF PCT 3	0.00	128,182	128,182	126,056	0
6191	PCT 3 M&O WAREHOUSE	0.00	18,100	20,857	20,857	0
620	COMMISSIONER STAFF PCT 4	0.00	184,773	184,773	188,968	0
6201	PCT 4 M&O WAREHOUSE	0.00	23,475	23,475	24,846	0
621	CONSOLIDATED PRECINTS	0.00	11,487,371	12,113,925	11,397,481	0
6211	COLONIA PAVING PROJECT	0.00	0	0	0	0
6212	FEMA FUNDS	0.00	0	0	0	0
622	ENGINEERING & RIGHT OF WA	0.00	2,008,083	1,979,083	2,401,158	0
623	PLANNING & INSPECTION	0.00	1,014,962	1,014,962	1,148,493	0
	Expense Total:	0.00	15,208,890	15,816,467	15,650,921	0

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2022-2023 Budget

Fund 150 **Dept.** 000 **ROAD & BRIDGE ORG.**

Object	Description	2021 Actual	2022 Approved	Expe Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4311	Building Permits	734,609.49	677,832	677,832	694,000	0
4312	Recording and Filing Fees	2,326.00	1,917	1,917	5,400	0
4313	Review Fees	25,975.04	29,862	29,862	35,400	0
4343	Automobile Licenses	360,000.00	360,000	360,000	360,000	0
4344	Automobilie Registration Fees	3,555,752.00	3,575,500	3,575,500	3,420,000	0
4345	Overweight Fees	140,626.56	147,704	147,704	137,300	0
4354	Commercial Veh. Violations	28,735.10	53,021	53,021	26,000	0
4405	Sales Tax Commissions-Tax Auto	0.00	0	0	0	0
4520	Bond Forfeitures	143,353.65	146,500	146,500	74,000	0
4600	Interest Income	25,950.22	29,319	29,319	48,000	0
4602	Miscellaneous	29,241.07	0	0	0	0
4642	Sale of Land	0.00	0	0	0	0
	Revenue Total:	5,046,569.13	5,021,655	5,021,655	4,800,100	0
EXPENDITURE ACCOUNTS						
	Expenditure Total:	0.00	0	0	0	0

Fund 150 **Dept.** 400 **ROAD & BRIDGE**

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4101	Current Advalorem Taxes	9,330,864.09	9,888,275	9,888,275	10,531,102	0
4102	Delinquent Advalorem Taxes	316,420.13	207,639	207,639	249,966	0
4151	Discounts	-198,172.72	-223,206	-223,206	-219,102	0
4152	Commissions	-95,196.78	-100,557	-100,557	-107,617	0
4153	Errors and Adjustments	-100,531.67	-50,480	-50,480	-107,811	0
4159	Penalties and Interest	195,028.90	183,039	183,039	199,758	0
4311	Building Permits	0.00	0	0	0	0
	Revenue Total:	9,448,411.95	9,904,710	9,904,710	10,546,296	0

Fund 150 **Dept.** 475

DISTRICT ATTORNEY

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	36,347.14	39,852	39,852	37,862	0
6006	FICA	2,688.26	3,049	3,049	2,896	0
6007	Group Health	7,200.00	7,800	7,800	9,000	0
6008	Retirement	3,907.98	4,446	4,446	4,448	0
6011	Workers Compensation	105.15	169	169	161	0
6012	Unemployment Insurance	115.94	120	120	151	0
	Expenditure Total:	50,364.47	55,436	55,436	54,518	0

Fund 150 **Dept.** 617

COMMISSIONER PCT#1 STAFF

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6001	Elected Officials	9,639.97	14,624	14,624	14,624	0
6002	Salaries-Assistants/Deputies	43,568.85	44,379	44,379	44,379	0
6003	Salaries-Employees	16,066.87	17,160	17,160	16,251	0
6004	Overtime	0.00	0	0	0	0
6006	FICA	5,024.99	6,359	6,359	6,289	0
6007	Group Health	12,240.00	13,260	13,260	15,867	0
6008	Retirement	7,479.33	8,498	8,498	8,840	0
6009	Auto Allowance	0.00	6,000	6,000	1,656	0
6011	Workers Compensation	289.47	324	324	320	0
6012	Unemployment Insurance	185.81	185	185	243	0
6014	Office Supplies	330.79	600	600	600	0
6016	Gasoline	1,438.30	1,400	1,998	2,300	0
6030	Vehicle Repairs	900.89	1,000	435	1,000	0
6047	Mobile Phones	1,599.71	1,416	1,416	1,416	0
6048	Communications	1,541.51	500	400	500	0
6049	Postage	3.62	50	50	50	0
6050	Travel	0.00	1,000	1,565	3,077	0
6057	Vehicle Insurance	500.85	870	600	382	0
6059	Bonds	426.00	178	0	178	0
6078	Education and Training	250.00	300	250	923	0
6082	Contractual Expense	144.27	144	144	144	0
	Expenditure Total:	101,631.23	118,247	118,247	119,039	0

Fund 150 **Dept.** 6171

PCT 1 M&O WAREHOUSE

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	0.00	0	0	0	0
6014	Office Supplies	373.00	400	400	400	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6048	Communications	1,762.71	1,900	1,900	1,900	0
6056	Property Insurance	4,342.94	5,924	6,901	6,901	0
6060	Electricity	2,696.84	3,800	3,800	3,800	0
6062	Water	0.00	600	600	600	0
6063	Sewage and Garbage	0.00	800	800	800	0
6064	Building Maintenance	3,104.16	3,000	3,000	3,000	0
6067	Equipment Maintenance	1,493.35	2,000	2,000	2,000	0
6082	Contractual Expense	1,702.80	1,750	1,750	1,750	0
6109	Emergency-Hospital	0.00	0	0	0	0
	Expenditure Total:	15,475.80	20,174	21,151	21,151	0

Fund 150 **Dept.** 618

COMMISSIONER PCT#2 STAFF

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6001	Elected Officials	9,632.31	14,624	14,624	14,624	0
6002	Salaries-Assistants/Deputies	43,449.53	43,450	43,450	43,450	0
6003	Salaries-Employees	17,644.85	19,773	19,773	17,854	0
6006	FICA	5,004.62	6,561	6,561	6,414	0
6007	Group Health	12,367.84	13,260	13,260	15,921	0
6008	Retirement	7,604.75	8,686	8,686	8,920	0
6009	Auto Allowance	0.00	6,000	6,000	1,656	0
6011	Workers Compensation	291.83	331	331	323	0
6012	Unemployment Insurance	187.69	190	190	245	0
6014	Office Supplies	374.21	900	900	900	0
6016	Gasoline	0.00	600	600	600	0
6030	Vehicle Repairs	7.50	250	250	250	0
6047	Mobile Phones	1,152.00	960	960	960	0
6048	Communications	1,799.64	1,000	1,000	1,000	0
6049	Postage	117.25	50	50	50	0
6050	Travel	983.70	2,000	2,000	2,000	0
6057	Vehicle Insurance	325.86	250	250	305	0
6059	Bonds	0.00	0	0	0	0
6069	Equipment Rental	2,743.79	2,970	2,970	2,970	0
6078	Education and Training	435.00	500	500	500	0
6082	Contractual Expense	288.63	276	276	276	0
6085	Juror's Fees	0.00	0	0	0	0
	Expenditure Total:	104,411.00	122,631	122,631	119,218	0

Fund 150 **Dept.** 6181

PCT 2 M&O WAREHOUSE

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6014	Office Supplies	354.06	400	400	400	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6048	Communications	1,762.71	1,900	1,900	1,900	0
6056	Property Insurance	4,068.89	5,651	7,331	7,331	0
6060	Electricity	3,849.32	4,000	4,000	4,000	0
6062	Water	4,556.63	6,000	6,000	6,000	0
6063	Sewage and Garbage	1,859.79	2,005	2,005	2,005	0
6064	Building Maintenance	2,243.10	3,000	2,577	3,000	0
6067	Equipment Maintenance	2,643.94	3,000	7,609	3,000	0
6082	Contractual Expense	950.60	1,500	1,923	1,500	0
	Expenditure Total:	22,289.04	27,456	33,745	29,136	0

Fund 150 **Dept.** 619

COMMISSIONER PCT#3 STAFF

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6001	Elected Officials	9,632.31	14,624	14,624	14,624	0
6002	Salaries-Assistants/Deputies	46,301.77	46,194	46,194	45,194	0
6003	Salaries-Employees	17,491.62	19,493	19,493	17,493	0
6006	FICA	5,619.01	6,750	6,750	6,520	0
6007	Group Health	12,240.00	13,260	13,260	15,759	0
6008	Retirement	7,895.70	8,960	8,960	9,082	0
6009	Auto Allowance	0.00	6,000	6,000	1,656	0
6011	Workers Compensation	296.64	341	341	328	0
6012	Unemployment Insurance	191.38	197	197	251	0
6014	Office Supplies	1,090.62	1,200	1,168	1,200	0
6016	Gasoline	4,467.58	2,000	2,000	5,300	0
6030	Vehicle Repairs	258.86	1,000	800	1,000	0
6047	Mobile Phones	1,152.00	1,152	1,152	1,152	0
6048	Communications	3,130.34	1,500	2,110	1,500	0
6049	Postage	7.33	50	50	50	0
6050	Travel	184.07	2,000	2,000	2,000	0
6057	Vehicle Insurance	818.63	870	870	356	0
6059	Bonds	177.50	178	0	178	0
6060	Electricity	0.00	0	0	0	0
6069	Equipment Rental	1,752.85	1,913	1,913	1,913	0
6078	Education and Training	250.00	500	300	500	0
	Expenditure Total:	112,958.21	128,182	128,182	126,056	0

Fund 150 **Dept.** 6191

PCT 3 M&O WAREHOUSE

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	0.00	0	0	0	0
6014	Office Supplies	372.97	400	400	400	0
6048	Communications	1,433.74	1,500	1,500	1,500	0
6056	Property Insurance	619.21	7,000	9,757	9,757	0
6060	Electricity	2,024.36	2,400	2,400	2,400	0
6062	Water	245.20	600	600	600	0
6063	Sewage and Garbage	830.73	1,000	1,000	1,000	0
6064	Building Maintenance	1,530.87	2,000	2,000	2,000	0
6067	Equipment Maintenance	1,774.29	2,000	2,000	2,000	0
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	576.54	1,200	1,200	1,200	0
	Expenditure Total:	9,407.91	18,100	20,857	20,857	0

Fund 150 **Dept.** 620

COMMISSIONER PCT#4 STAFF

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6001	Elected Officials	9,632.31	14,624	14,624	14,624	0
6002	Salaries-Assistants/Deputies	46,882.41	49,374	49,374	49,374	0
6003	Salaries-Employees	40,825.56	51,033	51,033	51,033	0
6006	FICA	7,176.71	9,406	9,406	9,298	0
6007	Group Health	23,040.00	21,060	21,060	24,975	0
6008	Retirement	10,469.85	12,834	12,834	13,347	0
6009	Auto Allowance	0.00	6,000	6,000	1,656	0
6011	Workers Compensation	398.99	489	489	483	0
6012	Unemployment Insurance	268.54	301	301	396	0
6014	Office Supplies	1,572.68	2,000	2,250	2,000	0
6016	Gasoline	1,661.34	2,000	2,000	2,600	0
6018	Diesel Fuel	2,257.34	2,300	3,500	6,000	0
6030	Vehicle Repairs	481.13	1,000	1,000	1,000	0
6047	Mobile Phones	1,792.61	2,554	2,554	2,554	0
6048	Communications	3,817.59	4,000	2,800	4,000	0
6049	Postage	0.00	50	0	50	0
6050	Travel	966.40	2,000	2,000	2,000	0
6054	Advertising	0.00	0	0	0	0
6057	Vehicle Insurance	829.88	870	870	700	0
6059	Bonds	0.00	178	178	178	0
6069	Equipment Rental	2,140.51	2,000	2,000	2,000	0
6078	Education and Training	445.00	500	500	500	0
6079	Legal Books, Publications	0.00	200	0	200	0
	Expenditure Total:	154,658.85	184,773	184,773	188,968	0

Fund 150 **Dept.** 6201

PCT 4 M&O WAREHOUSE

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	0.00	0	0	2,600	0
6006	FICA	0.00	0	0	200	0
6011	Workers Compensation	0.00	0	0	88	0
6012	Unemployment Insurance	0.00	0	0	10	0
6014	Office Supplies	369.00	400	365	400	0
6048	Communications	0.00	0	0	0	0
6056	Property Insurance	5,850.50	8,125	8,125	6,598	0
6060	Electricity	2,058.58	4,000	4,000	4,000	0
6062	Water	783.28	1,200	1,200	1,200	0
6063	Sewage and Garbage	2,664.00	2,000	2,681	2,000	0
6064	Building Maintenance	3,051.20	4,000	3,646	4,000	0
6067	Equipment Maintenance	2,319.64	2,000	1,825	2,000	0
6082	Contractual Expense	1,846.96	1,750	1,633	1,750	0
	Expenditure Total:	18,943.16	23,475	23,475	24,846	0

Fund 150 **Dept.** 621

CONSOLIDATE R&B MAINT & OPERAT

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4172	Settlements	0.00	0	0	0	0
4301	Contributions from other Entit	0.00	0	490,000	0	0
4641	Sale of Capital Assets	22,700.00	50,000	50,000	72,000	0
4804	Tax Note Proceeds	0.00	0	0	0	0
	Revenue Total:	22,700.00	50,000	540,000	72,000	0
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	47,862.43	52,926	45,926	54,235	0
6003	Salaries-Employees	2,972,906.10	3,482,392	3,185,392	3,664,881	0
6004	Overtime	22,297.21	25,000	25,000	25,000	0
6005	Extra Help	1,538.27	0	0	1,500	0
6006	FICA	224,826.55	272,438	272,438	286,498	0
6007	Group Health	750,290.00	883,015	883,015	1,086,714	0
6008	Retirement	327,211.14	397,233	397,233	439,839	0
6010	Uniforms	43,816.05	41,300	49,300	48,000	0
6011	Workers Compensation	60,039.56	66,961	66,961	71,637	0
6012	Unemployment Insurance	9,293.39	10,681	10,681	14,976	0
6014	Office Supplies	33,427.29	37,000	30,000	37,000	0
6016	Gasoline	133,323.61	110,000	180,000	165,000	0
6017	Butane	2,669.54	5,000	5,000	5,000	0
6018	Diesel Fuel	243,314.59	275,000	466,100	358,000	0
6022	Drugs Medicine	0.00	1,000	1,000	500	0
6030	Vehicle Repairs	244,296.73	230,000	230,000	253,000	0
6033	Contingencies	426,872.31	797,880	778,880	450,794	0
6036	Miscellaneous Repairs	108,488.55	0	490,000	0	0
6037	Road Materials	2,197,902.90	3,077,923	3,195,500	3,077,793	0
6038	Small Tools and Equipment	6,281.05	6,500	13,500	24,600	0
6045	Professional Services	36,939.50	100,000	100,000	100,000	0
6046	Medical and Dental	830.00	1,500	1,500	1,500	0
6047	Mobile Phones	26,666.63	22,000	42,000	22,000	0
6048	Communications	124,941.74	100,000	70,000	25,000	0
6049	Postage	98.19	100	100	100	0
6050	Travel	0.00	2,000	2,000	3,500	0
6056	Property Insurance	1,141.21	38,100	4,586	38,100	0
6057	Vehicle Insurance	45,918.09	45,000	45,000	45,000	0
6059	Bonds	0.00	100	100	100	0
6060	Electricity	2,923.03	4,500	4,500	4,500	0
6062	Water	8,220.62	7,100	7,100	7,100	0
6063	Sewage and Garbage	82,112.69	85,000	85,000	85,000	0
6064	Building Maintenance	7,834.97	10,000	10,000	10,000	0
6065	Bridge Repair	0.00	10,000	6,000	10,000	0
6067	Equipment Maintenance	373,798.29	350,000	450,391	370,000	0
6069	Equipment Rental	12,412.67	40,000	40,000	40,000	0
6073	Dues and Memberships	1,217.49	2,000	2,500	2,000	0
6076	Bank Fees	0.00	15	15	15	0
6078	Education and Training	240.00	2,500	2,000	2,500	0
6082	Contractual Expense	21,934.75	100,000	100,000	75,000	0

Fund 150 **Dept.** 621

CONSOLIDATE R&B MAINT & OPERAT

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
6096	Equipment	100,950.00	0	20,000	0	0
6097	Debt Retirement	1,174,200.08	716,196	716,196	309,310	0
6098	Debt Interest	98,349.89	61,011	61,011	163,789	0
6136	Road Materials Pct. 1	0.00	0	0	0	0
6195	Safety Supplies	17,589.43	18,000	18,000	18,000	0
	Expenditure Total:	9,994,976.54	11,487,371	12,113,925	11,397,481	0

Fund 150 **Dept.** 622

ROAD & BRIDGE ENGINEERING

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	235,286.08	294,314	254,347	357,647	0
6003	Salaries-Employees	685,332.87	925,528	825,828	931,969	0
6004	Overtime	307.34	0	0	0	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	67,723.64	93,318	93,318	98,655	0
6007	Group Health	144,000.00	181,678	181,678	211,104	0
6008	Retirement	97,456.73	136,101	136,101	151,496	0
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	4,237.99	5,455	5,455	5,689	0
6012	Unemployment Insurance	2,788.46	3,660	3,660	5,158	0
6014	Office Supplies	10,617.77	10,500	17,000	10,500	0
6016	Gasoline	3,657.11	7,000	12,200	18,000	0
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	7,074.28	8,000	8,000	8,000	0
6037	Road Materials	0.00	0	0	0	0
6038	Small Tools and Equipment	925.00	1,000	1,000	1,000	0
6044	Appointed Attorneys	0.00	0	0	0	0
6045	Professional Services	0.00	5,000	1,500	5,000	0
6047	Mobile Phones	13,204.86	12,000	18,500	12,000	0
6048	Communications	13,971.75	9,000	10,500	9,000	0
6049	Postage	479.10	500	500	500	0
6050	Travel	0.00	2,000	7,000	2,500	0
6054	Advertising	1,153.36	3,500	4,500	3,500	0
6056	Property Insurance	84.90	129	129	129	0
6057	Vehicle Insurance	3,613.28	2,800	2,800	3,768	0
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	96.90	100	100	100	0
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	55.00	3,600	2,100	12,600	0
6068	Real Estate Rental	0.00	0	0	4,000	0
6069	Equipment Rental	10,265.59	10,500	10,500	10,500	0
6070	INDIRECT COST	69,985.00	71,000	26,385	279,262	0
6071	Court Costs and Transcripts	0.00	0	0	0	0
6073	Dues and Memberships	1,060.00	1,400	1,400	2,000	0
6076	Bank Fees	0.00	0	0	0	0
6077	Data Processing	146,190.22	130,000	260,582	152,081	0
6078	Education and Training	1,000.00	2,000	3,000	2,000	0
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	45,819.45	78,000	81,000	78,000	0
6084	Judges	0.00	0	0	0	0
6088	Right of Way (R.O.W.)	10,941.48	10,000	10,000	10,000	0
6091	Building Improvements	0.00	0	0	15,000	0
	Expenditure Total:	1,577,328.16	2,008,083	1,979,083	2,401,158	0

Fund 150 **Dept.** 623

PLANNING AND INSPECTION

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	212,450.86	236,641	236,641	243,180	0
6003	Salaries-Employees	407,715.32	491,617	482,017	553,642	0
6004	Overtime	0.00	0	0	0	0
6006	FICA	46,047.24	56,241	56,241	60,957	0
6007	Group Health	85,615.00	108,350	108,350	138,984	0
6008	Retirement	66,691.18	82,026	82,026	93,606	0
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	3,279.03	4,000	4,000	5,000	0
6011	Workers Compensation	2,478.60	3,181	3,181	3,443	0
6012	Unemployment Insurance	1,773.88	2,206	2,206	3,187	0
6014	Office Supplies	113.53	5,000	5,000	5,500	0
6016	Gasoline	13,737.34	12,000	21,600	28,800	0
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	1,783.00	5,000	5,000	5,000	0
6037	Road Materials	0.00	0	0	0	0
6046	Medical and Dental	0.00	300	300	300	0
6047	Mobile Phones	754.64	800	800	1,000	0
6048	Communications	0.00	0	0	0	0
6050	Travel	601.56	1,000	1,000	1,000	0
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6057	Vehicle Insurance	1,262.25	4,000	4,000	1,344	0
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	0.00	100	100	100	0
6078	Education and Training	1,687.95	2,500	2,500	3,450	0
6079	Legal Books, Publications	0.00	0	0	0	0
	Expenditure Total:	845,991.38	1,014,962	1,014,962	1,148,493	0

CAMERON COUNTY, TEXAS

LAW LIBRARY FUND

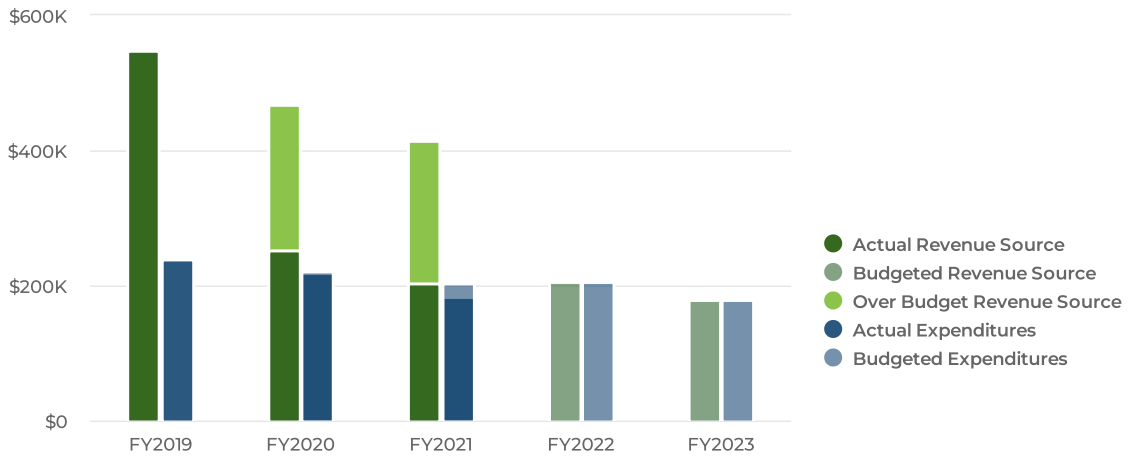
PROPOSED 2022-2023 BUDGET

Law Library Fund

The Law Library Fund is a Special Revenue, Non Major, Fund. The funding is provided by Court Fees assessed when filing specific Court Cases. Operational costs include staffing, supplies and Legal research subscriptions.

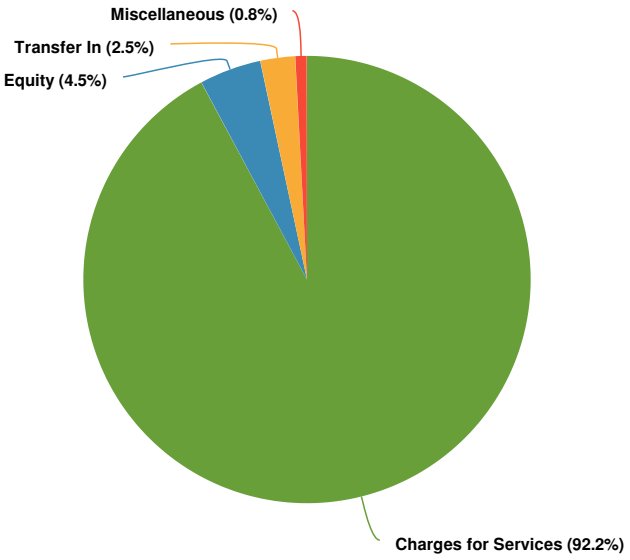
Summary

The County of Cameron is projecting $179K of revenue in FY2023, which represents a 13.2% decrease over the prior year. Budgeted expenditures are projected to decrease by 13.2% or $27.27K to $179K in FY2023.

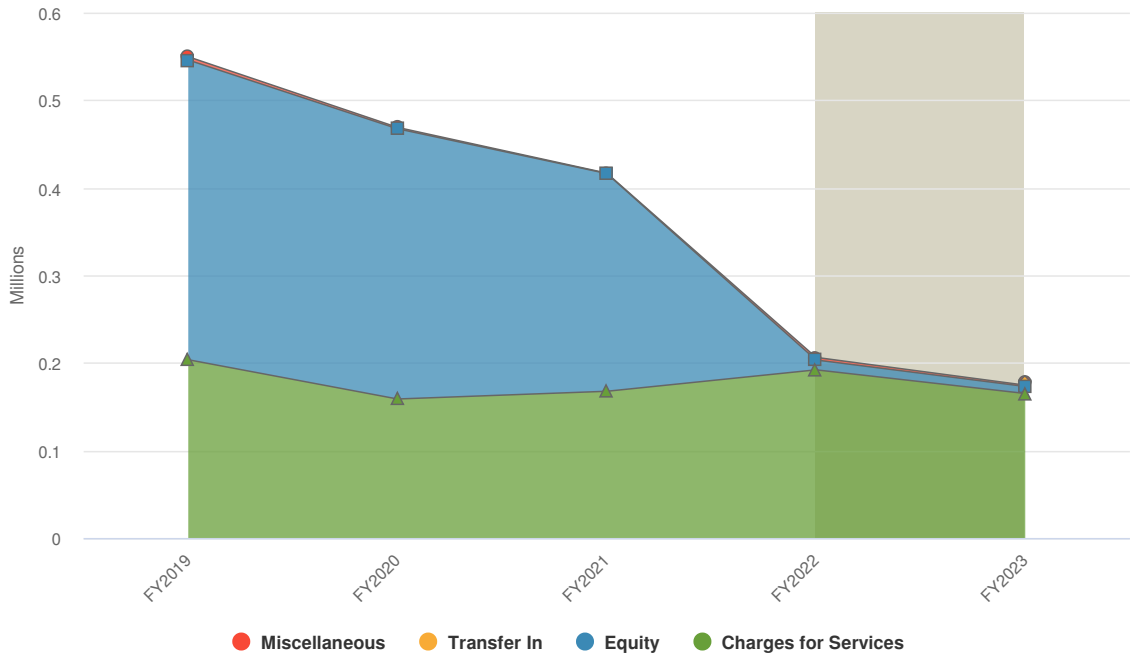


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

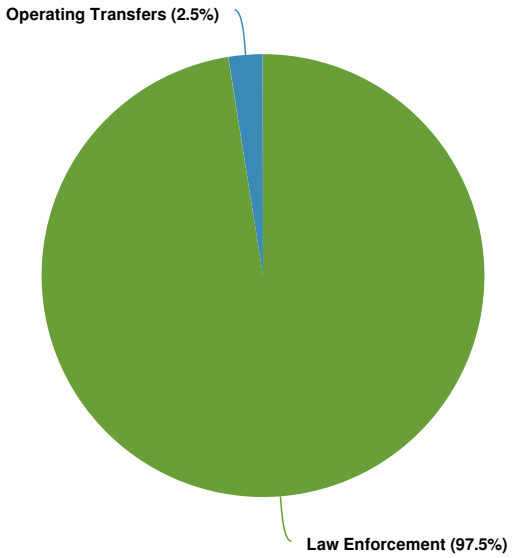


Grey background indicates budgeted figures.

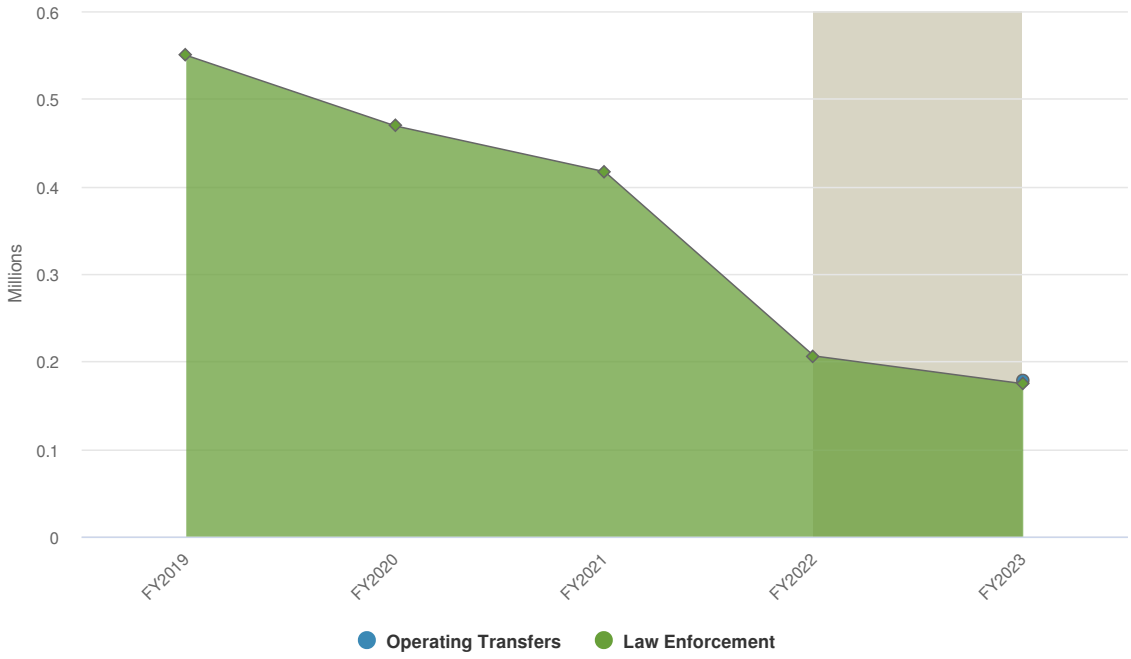
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Revenue Source				
Equity	$248,661	$11,265	$8,012	-28.9%
Miscellaneous	$473	$3,000	$1,500	-50%
Charges for Services	$167,528	$192,000	$165,000	-14.1%
Transfer In	$0	$4,488	$4,488	0%
Total Revenue Source:	**$416,661**	**$210,753**	**$179,000**	**-15.1%**

Revenue by Department

Projected 2023 Revenue by Department



Budgeted and Historical 2023 Revenue by Department



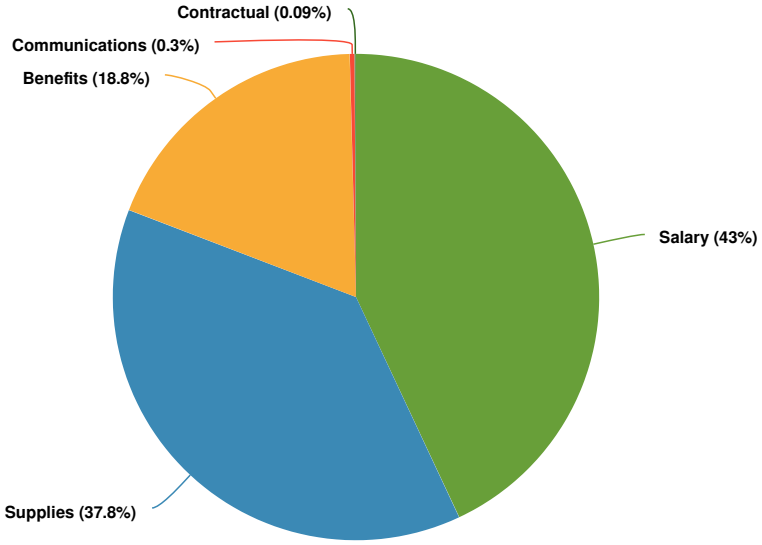
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Revenue				

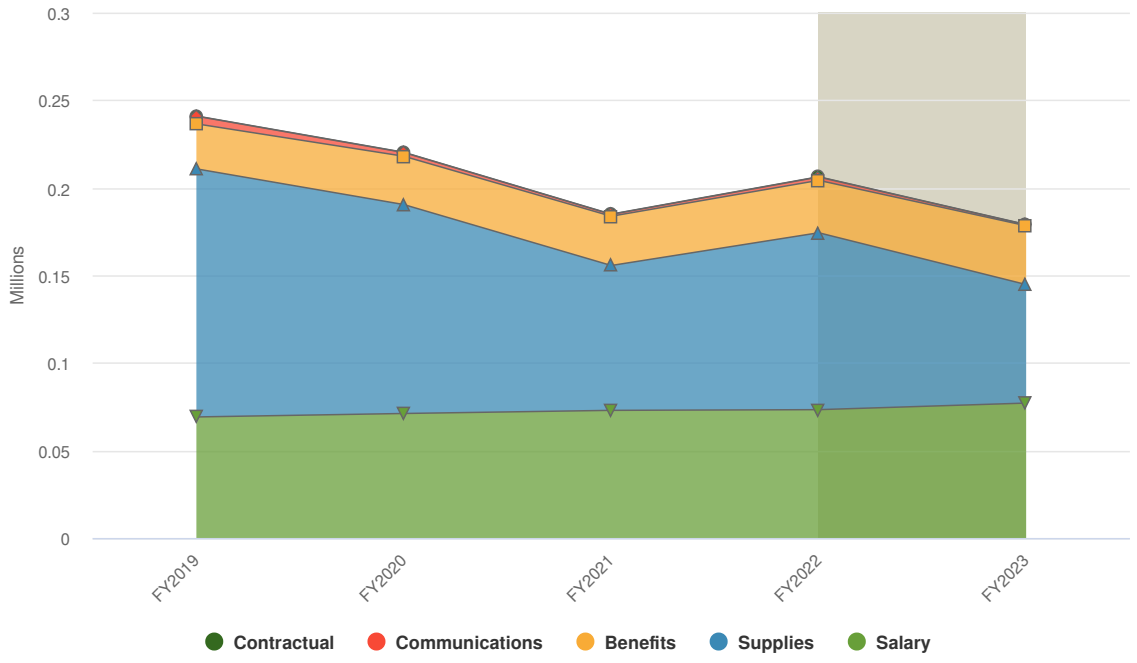
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Operating Transfers	$0	$4,488	$4,488	0%
Law Enforcement	$416,661	$206,265	$174,512	-15.4%
Total Revenue:	**$416,661**	**$210,753**	**$179,000**	**-15.1%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Expense Objects				
Salary	$72,872	$77,024	$77,024	0%
Benefits	$28,133	$30,653	$33,584	9.6%
Supplies	$82,713	$101,020	$67,672	-33%
Communications	$1,064	$1,900	$564	-70.3%
Contractual	$144	$156	$156	0%
Total Expense Objects:	**$184,926**	**$210,753**	**$179,000**	**-15.1%**

CAMERON COUNTY, TEXAS

LAW LIBRARY FUND

Detail Schedule of Revenues and Sources of Funds

2022-2023 Fiscal Year

Fund: 170

			2022 Approved	2022 Amended	2023 Recommended	2023 Approved
Revenues						
650	4409	Law Library Fees	192,000	192,000	165,000	0
Total	**Charges for Services**		192,000	192,000	165,000	0
650	4600	Interest Income	3,000	3,000	1,500	0
Total	**Miscellaneous**		3,000	3,000	1,500	0
		Total Revenue & Operating Tran	195,000	195,000	166,500	0

CAMERON COUNTY, TEXAS
LAW LIBRARY FUND
2022-2023 Budget

Dept.	Description	2021 Amended	2022 Approved	Expe Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
650	LAW LIBRARY	0.00	195,000	195,000	166,500	0
	Revenue Total:	0.00	195,000	195,000	166,500	0
TRANSFERS IN						
382	AMERICAN RESCUE PLAN ACT	0.00	4,488	4,488	4,488	0
	Fund Balance:	0.00	4,488	4,488	4,488	0
EXPENDITURE ACCOUNTS						
650	LAW LIBRARY	0.00	210,753	224,983	179,000	0
	Expense Total:	0.00	210,753	224,983	179,000	0

CAMERON COUNTY, TEXAS
LAW LIBRARY FUND
2022-2023 Budget

Fund 170 **Dept.** 650 **LAW LIBRARY**

Object	Description	2021 Actual	2022 Approved	Expe Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4409	Law Library Fees	167,528.03	192,000	192,000	165,000	0
4600	Interest Income	472.60	3,000	3,000	1,500	0
	Revenue Total:	168,000.63	195,000	195,000	166,500	0
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	43,529.22	45,937	45,937	45,937	0
6003	Salaries-Employees	29,343.15	31,087	31,087	31,087	0
6006	FICA	5,436.09	5,892	5,892	5,892	0
6007	Group Health	14,335.98	15,600	15,600	18,000	0
6008	Retirement	7,837.80	8,594	8,594	9,048	0
6011	Workers Compensation	299.39	336	336	336	0
6012	Unemployment Insurance	223.69	231	231	308	0
6014	Office Supplies	369.04	920	920	920	0
6033	Contingencies	0.00	0	0	0	0
6048	Communications	1,064.07	1,900	1,900	564	0
6049	Postage	14.41	100	100	100	0
6069	Equipment Rental	0.00	0	0	0	0
6079	Legal Books, Publications	82,329.18	100,000	114,230	66,652	0
6082	Contractual Expense	144.28	156	156	156	0
	Expenditure Total:	184,926.30	210,753	224,983	179,000	0

CAMERON COUNTY, TEXAS

EMPLOYEE BENEFITS FUND

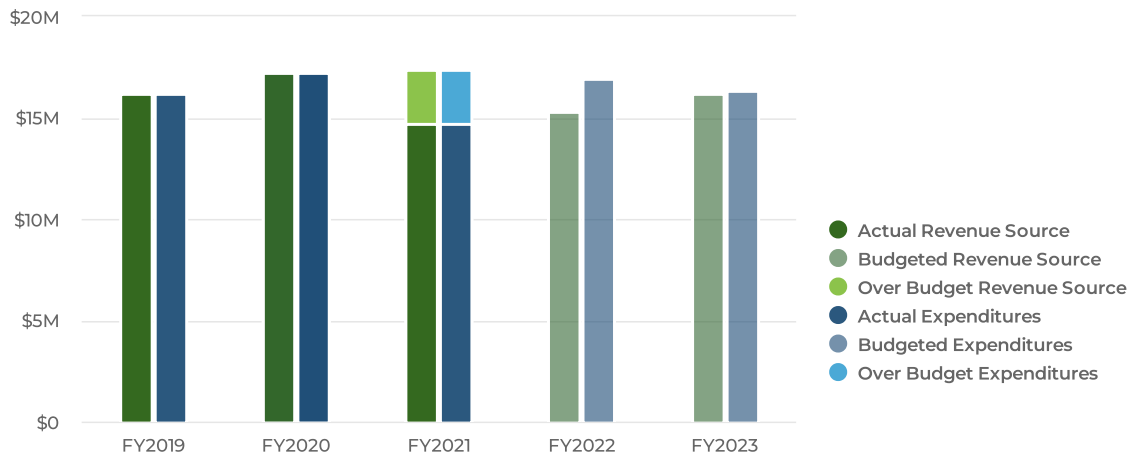
PROPOSED 2022-2023 BUDGET

Health Trust

The Employee Benefits Health Trust Fund is an Internal Service Fund. Funds are transferred from individual County funds on a per employee basis in addition to payroll deductions from employees for dependents. Retirees participating in the County's plan submit their premiums directly to the County as well as any COBRA participants. Expenditures include administration expenses, contractual services and payment of claims.

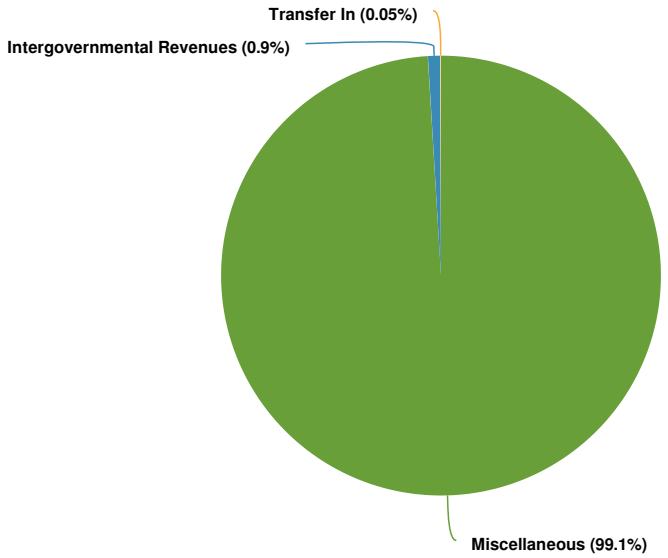
Summary

The County of Cameron is projecting $16.22M of revenue in FY2023, which represents a 6% increase over the prior year. Budgeted expenditures are projected to decrease by 3.5% or $586.04K to $16.37M in FY2023.

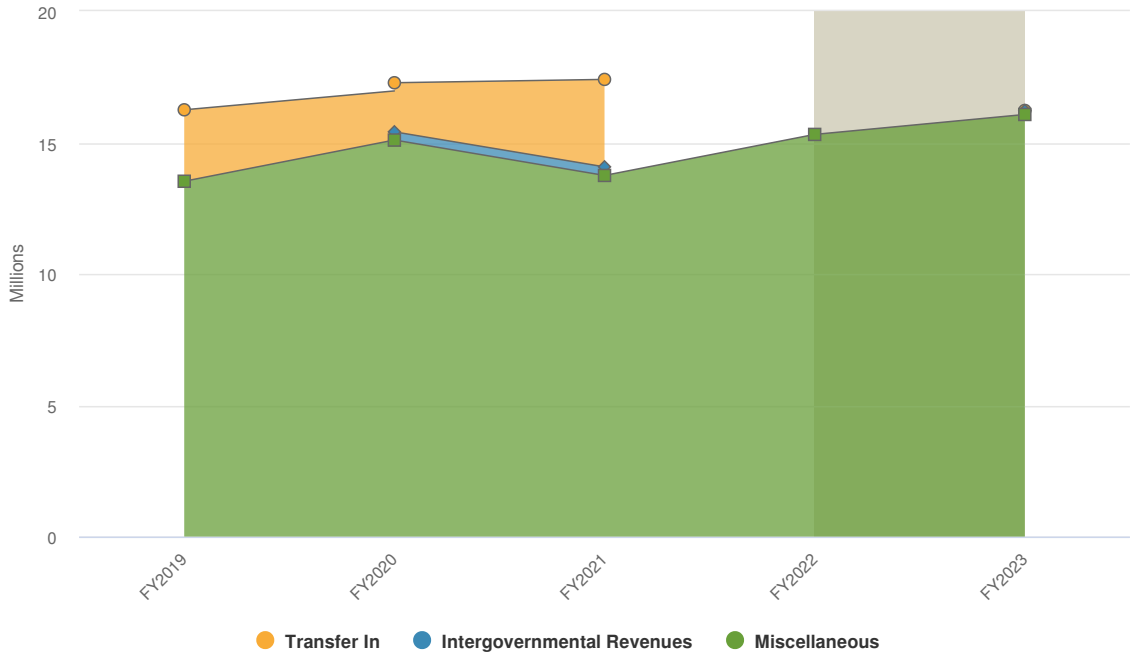


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



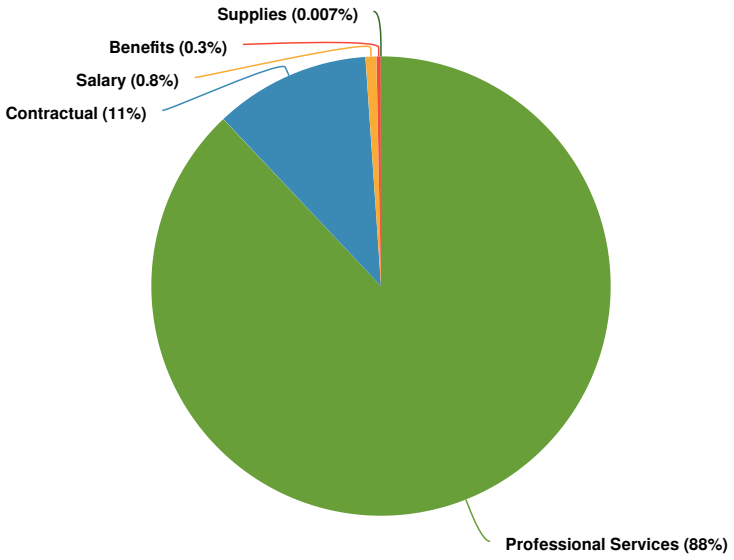
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Revenue Source				

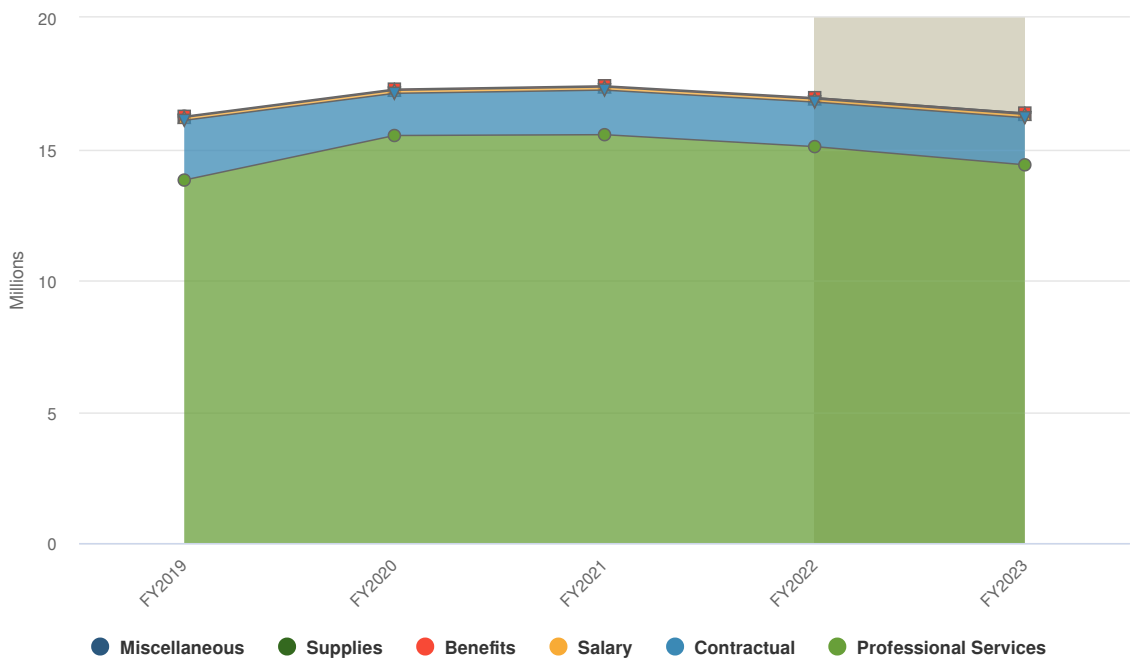
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Miscellaneous	$13,746,573	$15,308,448	$16,067,600	5%
Intergovernmental Revenues	$327,065	$0	$145,000	N/A
Transfer In	$3,328,971	$8,056	$8,056	0%
Total Revenue Source:	**$17,402,609**	**$15,316,504**	**$16,220,656**	**5.9%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Expense Objects				
Salary				
Sal-Asst/Deputy	$60,477	$63,773	$63,773	0%
Sal-Employees	$58,584	$62,142	$62,142	0%
Total Salary:	**$119,062**	**$125,915**	**$125,915**	**0%**
Benefits				
FICA	$8,747	$9,632	$9,632	0%
Group Health	$21,069	$23,400	$23,400	0%
Retirement	$12,804	$14,049	$14,791	5.3%
Workers Comp.	$490	$535	$535	0%
Unemployment Ins	$365	$378	$504	33.3%
Total Benefits:	**$43,475**	**$47,994**	**$48,862**	**1.8%**
Supplies				
Office Supplies	$0	$1,000	$1,000	0%
Postage	$0	$100	$100	0%
Total Supplies:	**$0**	**$1,100**	**$1,100**	**0%**
Professional Services				

Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Professional Ser	$45,583	$55,000	$40,500	-26.4%
Med. and Dental	$15,497,139	$14,354,825	$14,354,825	0%
Total Professional Services:	**$15,542,722**	**$14,409,825**	**$14,395,325**	**-0.1%**
Contractual				
Contractual Exp	$1,697,351	$1,725,003	$1,794,880	4.1%
Total Contractual:	**$1,697,351**	**$1,725,003**	**$1,794,880**	**4.1%**
Total Expense Objects:	**$17,402,609**	**$16,309,837**	**$16,366,082**	**0.3%**

CAMERON COUNTY, TEXAS

EMPLOYEE BENEFITS FUND

Detail Schedule of Revenues and Sources of Funds

2022-2023 Fiscal Year

Fund: 300

			2022 Approved	2022 Amended	2023 Recommended	2023 Approved
Revenues						
409	4958	Indirect Cost	0	0	145,000	0
Total	**Intergovernmental Revenues**		0	0	145,000	0
409	4321	Health Ins Premiums	15,298,448	15,298,448	16,044,600	0
409	4322	Cobra Premiums	10,000	10,000	15,000	0
409	4600	Interest Income	0	0	8,000	0
Total	**Miscellaneous**		15,308,448	15,308,448	16,067,600	0
		Total Revenue & Operating Tran	15,308,448	15,308,448	16,212,600	0

CAMERON COUNTY, TEXAS
HEALTH TRUST
2022-2023 Budget

Dept.	Description	2021 Amended	2022 Approved	Expe Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
409	GENERAL ADMINISTRATION	0.00	15,308,448	15,308,448	16,212,600	0
	Revenue Total:	0.00	15,308,448	15,308,448	16,212,600	0
TRANSFERS IN						
382	AMERICAN RESCUE PLAN ACT	0.00	8,056	8,056	8,056	0
	Fund Balance:	0.00	8,056	8,056	8,056	0
EXPENDITURE ACCOUNTS						
402	HUMAN RESOURCES	0.00	175,009	175,009	175,877	0
409	GENERAL ADMINISTRATION	0.00	16,134,828	16,134,828	16,190,205	0
	Expense Total:	0.00	16,309,837	16,309,837	16,366,082	0

Fund 300 **Dept.** 402

CAMERON COUNTY HEALTH INS. TR

Object	Description	2021 Actual	2022 Approved	Over Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	60,477.48	63,773	63,773	63,773	0
6003	Salaries-Employees	58,584.24	62,142	62,142	62,142	0
6004	Overtime	0.00	0	0		
6006	FICA	8,746.54	9,632	9,632	9,632	0
6007	Group Health	21,069.10	23,400	23,400	23,400	0
6008	Retirement	12,804.39	14,049	14,049	14,791	0
6011	Workers Compensation	489.88	535	535	535	0
6012	Unemployment Insurance	364.63	378	378	504	0
6014	Office Supplies	0.00	1,000	1,000	1,000	0
6049	Postage	0.00	100	100	100	0
	Expenditure Total:	162,536.26	175,009	175,009	175,877	0

CAMERON COUNTY, TEXAS
HEALTH TRUST
2022-2023 Budget

Fund 300 **Dept.** 409

GENERAL ADMINISTRATION

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4321	Health Ins Premiums	13,720,891.95	15,298,448	15,298,448	16,044,600	0
4322	Cobra Premiums	10,000.00	10,000	10,000	15,000	0
4600	Interest Income	2,466.48	0	0	8,000	0
4602	Miscellaneous	13,214.44	0	0		
4614	Land Rental	0.00	0	0		
4958	Indirect Cost	327,065.12	0	0	145,000	0
	Revenue Total:	14,073,637.99	15,308,448	15,308,448	16,212,600	0
EXPENDITURE ACCOUNTS						
6045	Professional Services	45,583.32	55,000	55,000	40,500	0
6046	Medical and Dental	15,497,138.53	14,354,825	14,354,825	14,354,825	0
6050	Travel	0.00	0	0		
6082	Contractual Expense	1,697,350.82	1,725,003	1,725,003	1,794,880	0
6087	Miscellaneous	0.00	0	0	0	0
	Expenditure Total:	17,240,072.67	16,134,828	16,134,828	16,190,205	0

CAMERON COUNTY, TEXAS

WORKERS' COMPENSATION FUND

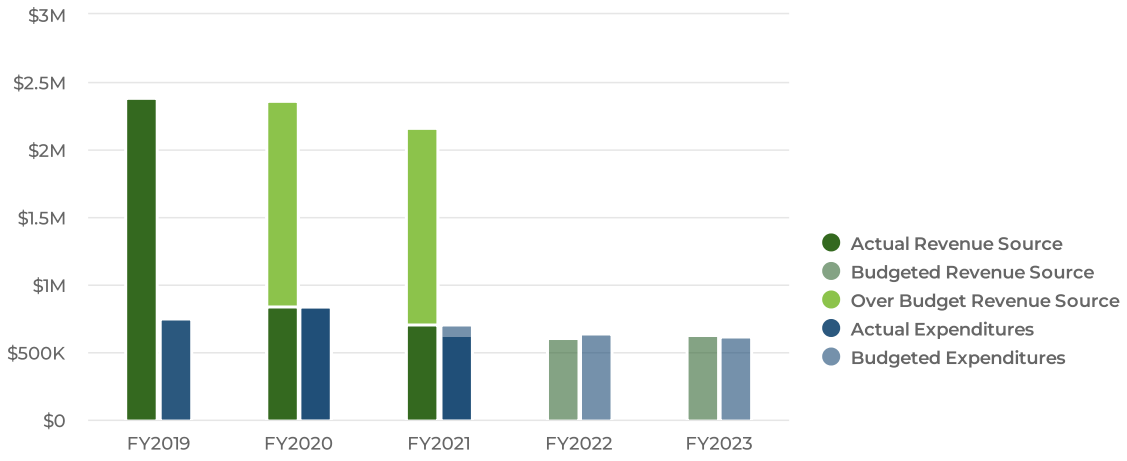
PROPOSED 2022-2023 BUDGET

Workers Compensation Fund

The Workers Compensation Fund is an Internal Service utilized to account for administrative costs, Insurance premiums and contractual services related to the program.

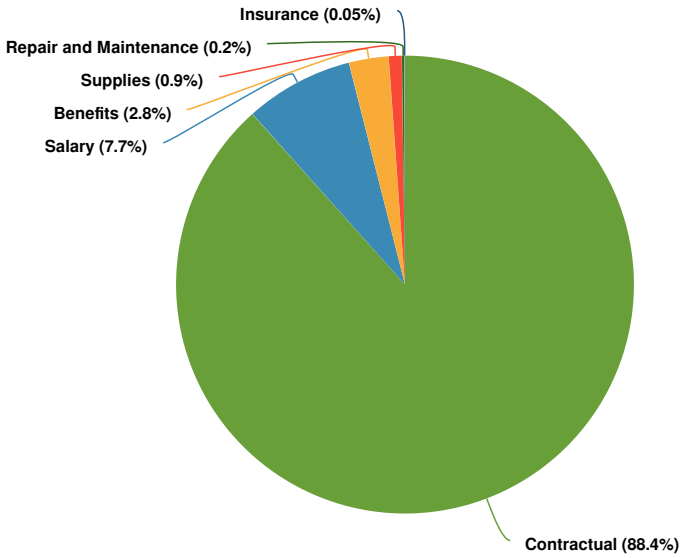
Summary

The County of Cameron is projecting $637K of revenue in FY2023, which represents a 3.6% increase over the prior year. Budgeted expenditures are projected to decrease by 3.8% or $24.59K to $623.71K in FY2023.

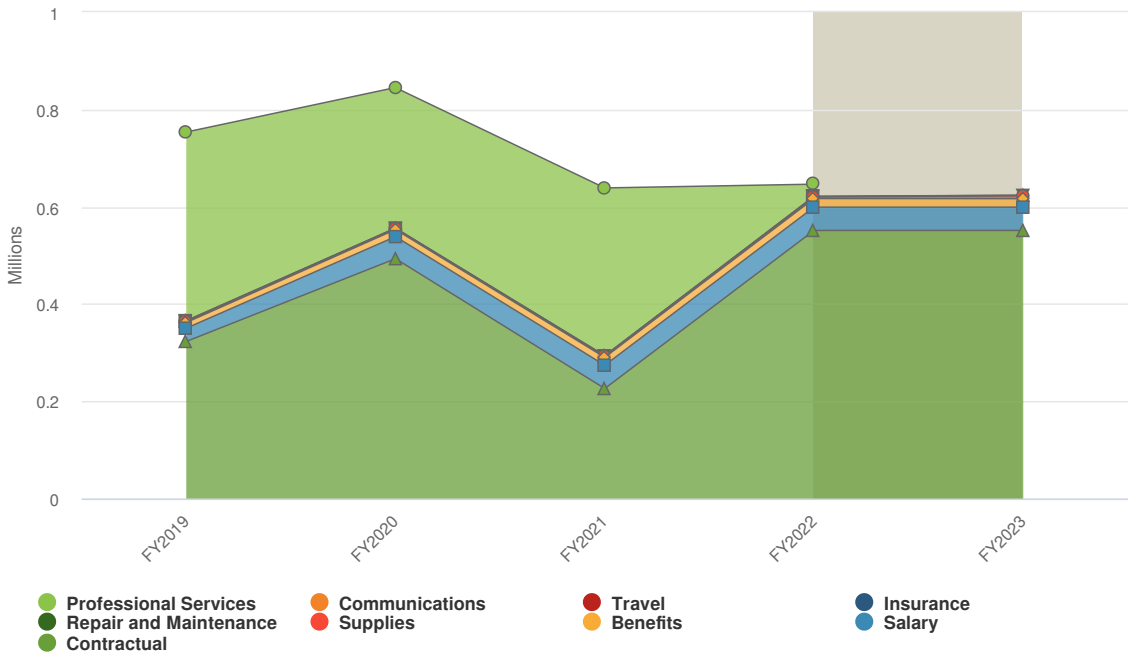


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Expense Objects				
Salary				
Sal-Employees	$47,902	$47,903	$47,903	0%
Total Salary:	**$47,902**	**$47,903**	**$47,903**	**0%**
Benefits				
FICA	$3,555	$3,665	$3,665	0%
Group Health	$7,200	$7,800	$7,800	0%
Retirement	$5,152	$5,935	$5,627	-5.2%
Workers Comp.	$197	$203	$203	0%
Unemployment Ins	$147	$144	$192	33.3%
Total Benefits:	**$16,250**	**$17,747**	**$17,487**	**-1.5%**
Supplies				
Uniforms	$0	$200	$200	0%
Office Supplies	$0	$850	$850	0%
Gasoline	$2,786	$2,200	$4,700	113.6%
Total Supplies:	**$2,786**	**$3,250**	**$5,750**	**76.9%**
Repair and Maintenance				
Vehicle Repairs	$406	$1,000	$1,000	0%
Total Repair and Maintenance:	**$406**	**$1,000**	**$1,000**	**0%**
Professional Services				
Workers Comp Cla	$344,907	$25,000	$0	-100%
Total Professional Services:	**$344,907**	**$25,000**	**$0**	**-100%**
Communications				
Mobile Phones	$0	$960	$0	-100%
Total Communications:	**$0**	**$960**	**$0**	**-100%**
Travel				
Travel	$0	$500	$0	-100%
Educate&Train	$0	$442	$0	-100%
Total Travel:	**$0**	**$942**	**$0**	**-100%**
Contractual				
Dues&Memberships	$0	$308	$308	0%
Contractual Exp	$226,202	$550,957	$550,957	0%
Total Contractual:	**$226,202**	**$551,265**	**$551,265**	**0%**
Insurance				
Vehicle Ins	$233	$235	$305	29.8%
Total Insurance:	**$233**	**$235**	**$305**	**29.8%**

Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Total Expense Objects:	**$638,687**	**$648,302**	**$623,710**	**-3.8%**

CAMERON COUNTY, TEXAS
WORKERS COMPENSATION FUND
Detail Schedule of Revenues and Sources of Funds
2022-2023 Fiscal Year

Fund: 301

			2022 Approved	2022 Amended	2023 Recommended	2023 Approved
Revenues						
000	4600	Interest Income	3,000	3,000	9,000	0
409	4315	Workers Compensation Premium	611,985	611,985	628,000	0
Total	**Miscellaneous**		614,985	614,985	637,000	0
		Total Revenue & Operating Tran	614,985	614,985	637,000	0

CAMERON COUNTY, TEXAS
WORKERS COMPENSATION FUND
2022-2023 Budget

Dept.	Description	2021 Amended	2022 Approved	Expe Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
000	BALANCE SHEET	0.00	3,000	3,000	9,000	0
409	GENERAL ADMINISTRATION	0.00	611,985	611,985	628,000	0
	Revenue Total:	0.00	614,985	614,985	637,000	0
EXPENDITURE ACCOUNTS						
402	HUMAN RESOURCES	0.00	72,345	72,345	72,753	0
409	GENERAL ADMINISTRATION	0.00	575,957	575,957	550,957	0
	Expense Total:	0.00	648,302	648,302	623,710	0

Fund 301 **Dept.** 000

WORKERS COMPESATION FUND

Object	Description	2021 Actual	2022 Approved	Reve Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4600	Interest Income	3,219.06	3,000	3,000	9,000	0
	Revenue Total:	3,219.06	3,000	3,000	9,000	0

Fund 301 **Dept.** 402

SAFETY RISK

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	47,902.21	47,903	47,903	47,903	0
6006	FICA	3,554.59	3,665	3,665	3,665	0
6007	Group Health	7,200.00	7,800	7,800	7,800	0
6008	Retirement	5,151.61	5,935	5,935	5,627	0
6010	Uniforms	0.00	200	200	200	0
6011	Workers Compensation	197.08	203	203	203	0
6012	Unemployment Insurance	146.64	144	144	192	0
6014	Office Supplies	0.00	850	450	850	0
6016	Gasoline	2,786.02	2,200	3,392	4,700	0
6030	Vehicle Repairs	405.97	1,000	1,000	1,000	0
6047	Mobile Phones	0.00	960	960	0	0
6057	Vehicle Insurance	233.25	235	235	305	0
6073	Dues and Memberships	0.00	308	308	308	0
6078	Education and Training	0.00	442	150	0	0
	Expenditure Total:	67,577.37	72,345	72,345	72,753	0

Fund 301 **Dept.** 409

WORKERS COMPENSATION FUND

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4315	Workers Compensation Premium	639,656.22	611,985	611,985	628,000	0
	Revenue Total:	639,656.22	611,985	611,985	628,000	0
EXPENDITURE ACCOUNTS						
6082	Contractual Expense	226,202.39	550,957	550,957	550,957	0
6411	Workers Comp Claims	344,907.38	25,000	25,000	0	0
	Expenditure Total:	571,109.77	575,957	575,957	550,957	0

CAMERON COUNTY, TEXAS

PRETRIAL INTERVENTION FUND

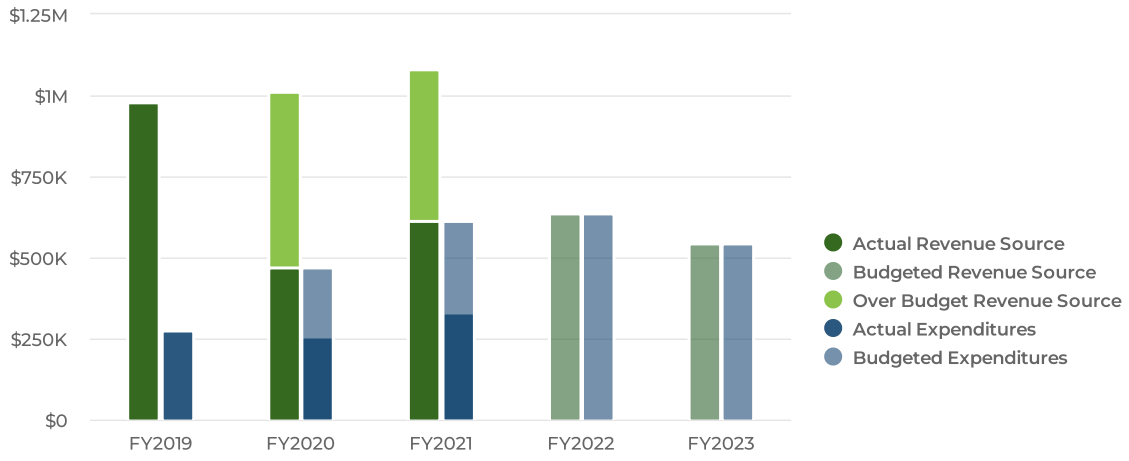
PROPOSED 2022-2023 BUDGET

Pretrial Intervention Fund

The Pretrial Intervention Fund is a non-major special revenue fund. Funds are generated through participant fees which are then utilized to administer the program.

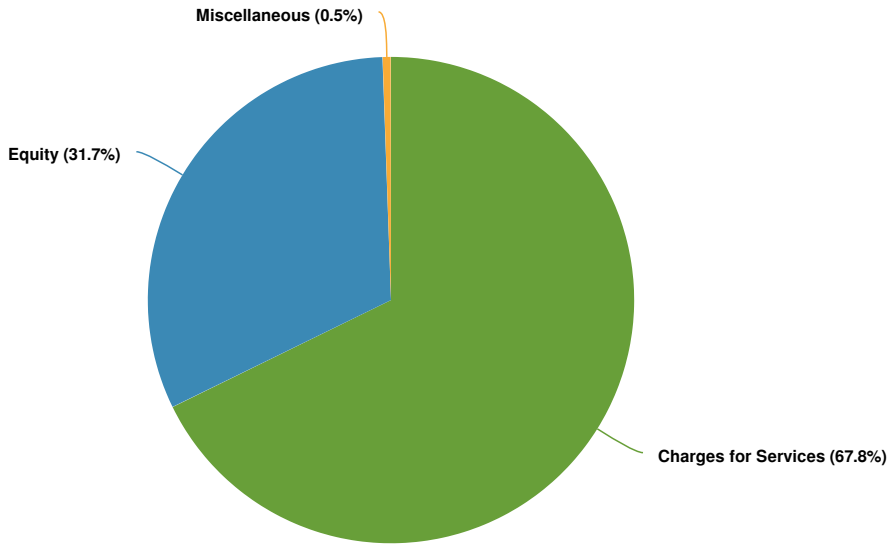
Summary

The County of Cameron is projecting $546.06K of revenue in FY2023, which represents a 14.7% decrease over the prior year. Budgeted expenditures are projected to decrease by 14.7% or $94.47K to $546.06K in FY2023.

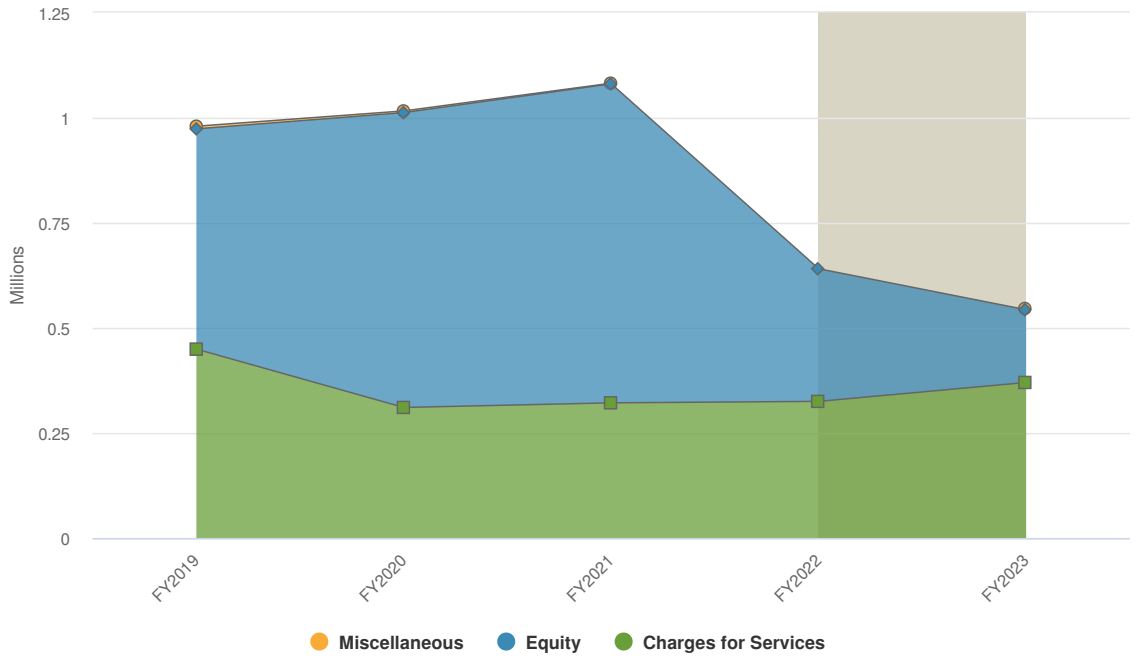


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

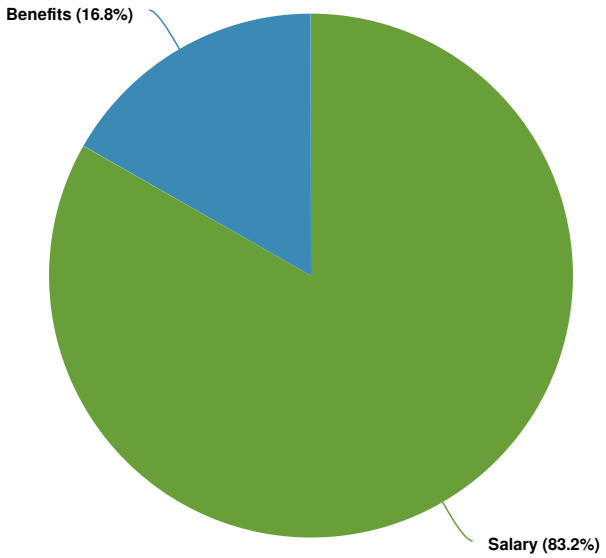


Grey background indicates budgeted figures.

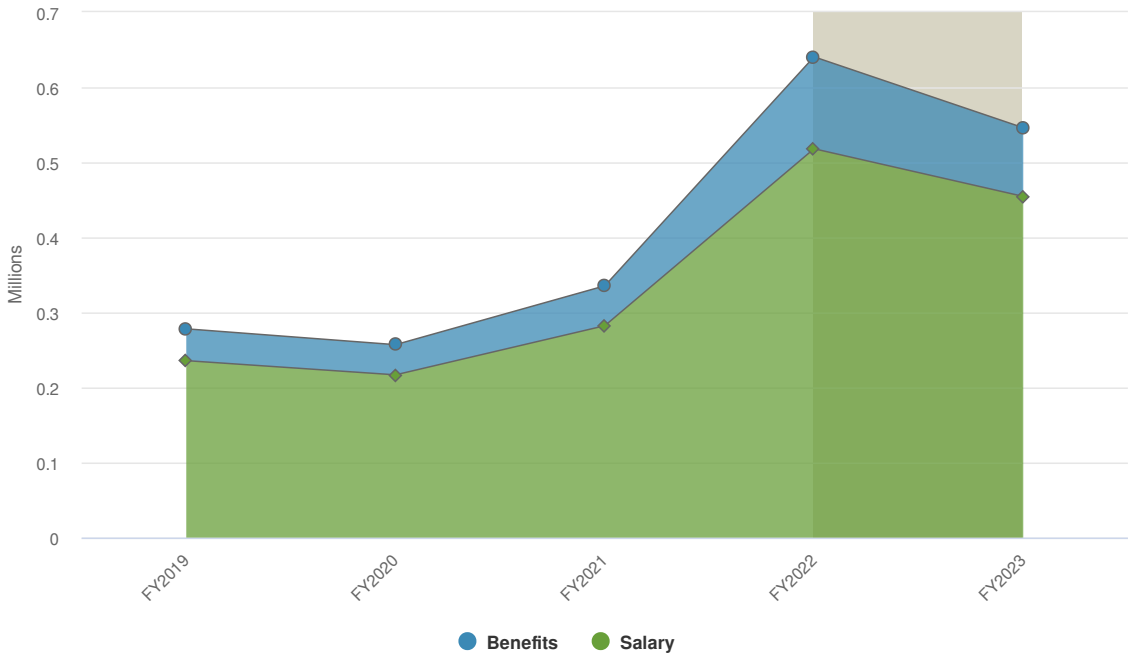
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Revenue Source				
Equity	$759,040	$315,534	$173,062	-45.2%
Miscellaneous	$1,504	$0	$3,000	N/A
Charges for Services	$321,500	$325,000	$370,000	13.8%
Total Revenue Source:	**$1,082,044**	**$640,534**	**$546,062**	**-14.7%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Expense Objects				
Salary	$282,262	$518,054	$454,568	-12.3%
Benefits	$53,153	$122,480	$91,494	-25.3%
Total Expense Objects:	**$335,415**	**$640,534**	**$546,062**	**-14.7%**

CAMERON COUNTY, TEXAS

PRETRIAL INTERVENTION FUND

Detail Schedule of Revenues and Sources of Funds

2022-2023 Fiscal Year

Fund: 600

			2022 Approved	2022 Amended	2023 Recommended	2023 Approved
Revenues						
475	4460	County Attorney	325,000	325,000	370,000	0
Total	**Charges for Services**		325,000	325,000	370,000	0
000	4600	Interest Income	0	0	3,000	0
Total	**Miscellaneous**		0	0	3,000	0
		Total Revenue & Operating Tran	325,000	325,000	373,000	0

CAMERON COUNTY, TEXAS
PRETRIAL INTERVENTION FUN
2022-2023 Budget

Dept.	Description	2021 Amended	2022 Approved	Expe Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
000	BALANCE SHEET	0.00	0	0	3,000	0
475	DISTRICT ATTORNEY	0.00	325,000	325,000	370,000	0
	Revenue Total:	0.00	325,000	325,000	373,000	0
EXPENDITURE ACCOUNTS						
475	DISTRICT ATTORNEY	0.00	640,534	640,534	546,062	0
	Expense Total:	0.00	640,534	640,534	546,062	0

Fund 600 **Dept.** 000

PRE-TRIAL DIVERSION

Object	Description	2021 Actual	2022 Approved	Reve Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4600	Interest Income	1,504.24	0	0	3,000	0
	Revenue Total:	1,504.24	0	0	3,000	0

Fund 600 **Dept.** 475

PRE-TRIAL DIVERSION

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4460	County Attorney	321,500.00	325,000	325,000	370,000	0
	Revenue Total:	321,500.00	325,000	325,000	370,000	0
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	225,985.04	339,600	339,600	362,844	0
6003	Salaries-Employees	56,276.86	178,454	178,454	91,724	0
6006	FICA	21,064.01	39,631	39,631	34,774	0
6007	Group Health	0.00	25,000	25,000	0	0
6008	Retirement	30,346.63	55,639	55,639	53,400	0
6011	Workers Compensation	882.82	500	500	1,502	0
6012	Unemployment Insurance	859.85	1,710	1,710	1,818	0
	Expenditure Total:	335,415.21	640,534	640,534	546,062	0

CAMERON COUNTY, TEXAS

DEBT SERVICE FUNDS

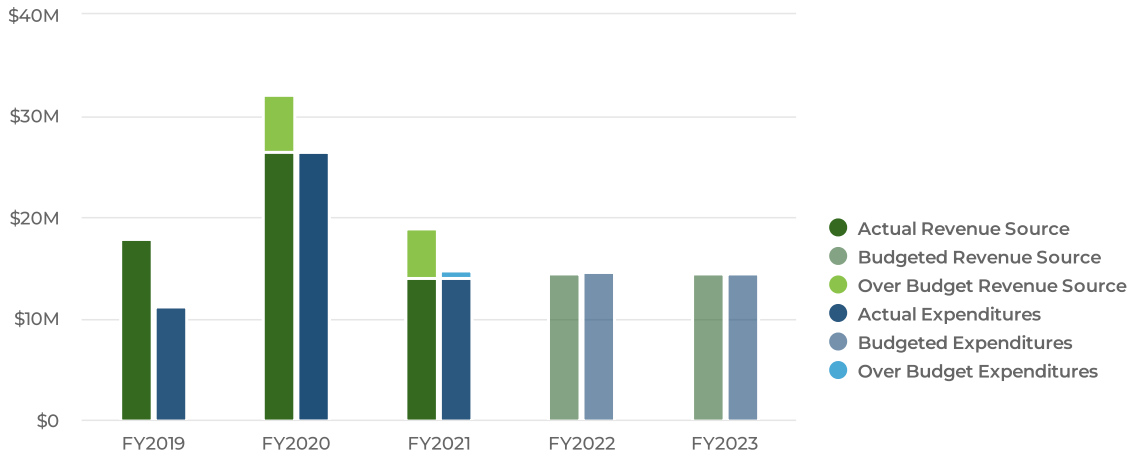
PROPOSED 2022-2023 BUDGET

I & S Limited Tax Rev Bonds

The I&S Limited Debt Service Fund is a non-major special revenue fund. Revenues are generated from property tax receipts, interest earnings and transfers in from enterprise funds for their portion of the related debt service requirements.

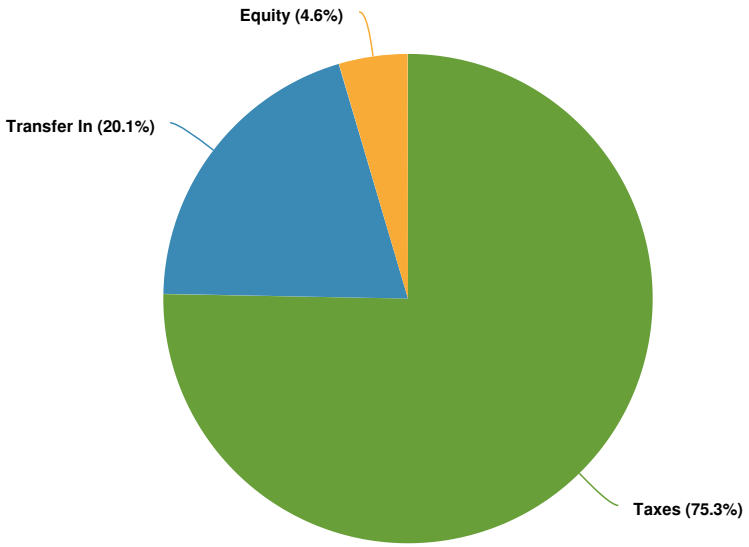
Summary

The County of Cameron is projecting $14.48M of revenue in FY2023, which represents a 0.6% decrease over the prior year. Budgeted expenditures are projected to decrease by 1.2% or $178.83K to $14.48M in FY2023.

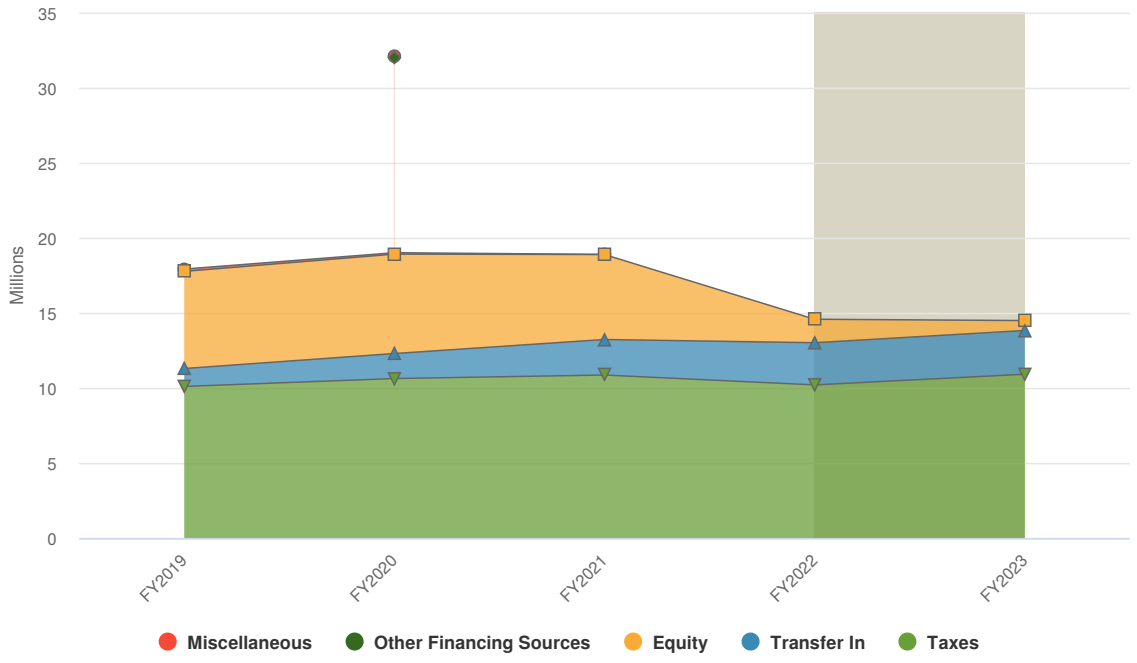


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

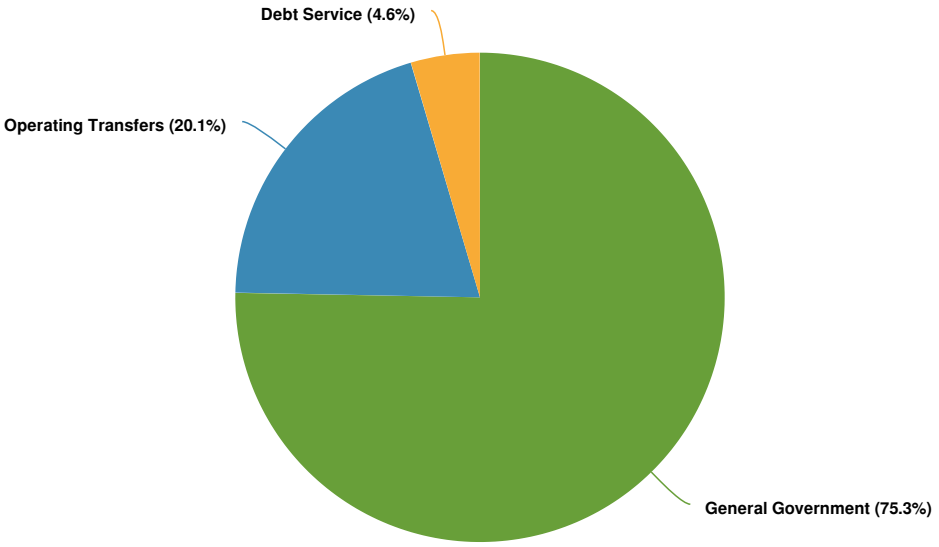


Grey background indicates budgeted figures.

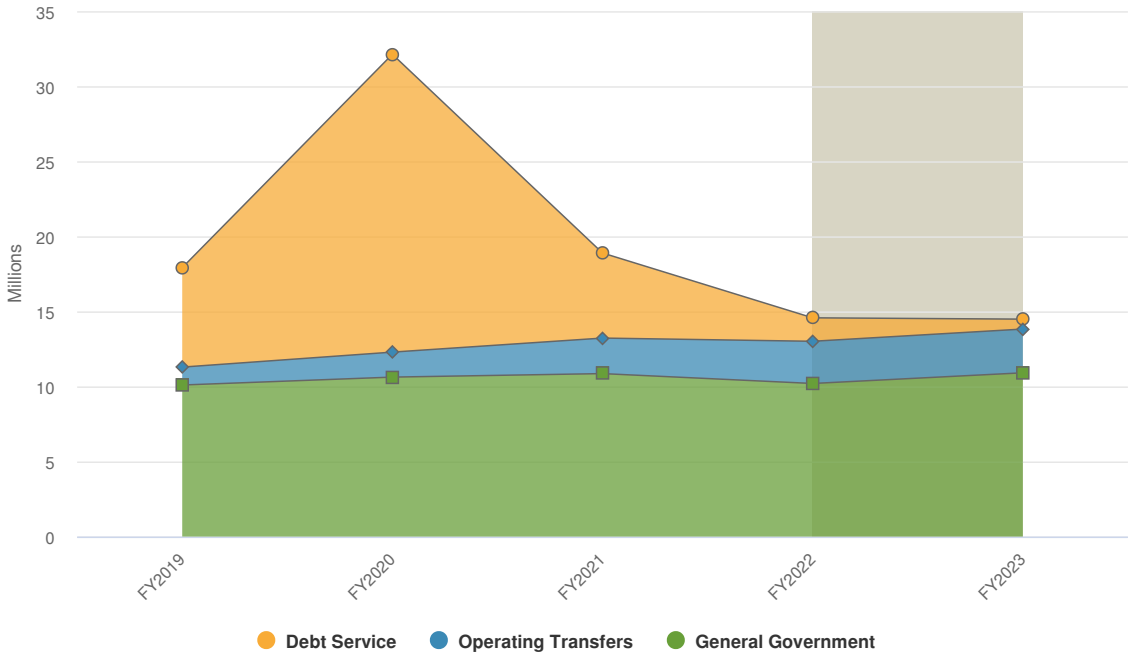
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Revenue Source				
Equity	$5,659,443	$1,563,016	$661,242	-57.7%
Taxes	$10,854,229	$10,196,968	$10,908,167	6.7%
Miscellaneous	$8,944	$0	$0	N/A
Transfer In	$2,367,388	$3,069,269	$2,914,311	-5%
Total Revenue Source:	**$18,890,004**	**$14,829,253**	**$14,483,720**	**-2.4%**

Revenue by Department

Projected 2023 Revenue by Department



Budgeted and Historical 2023 Revenue by Department



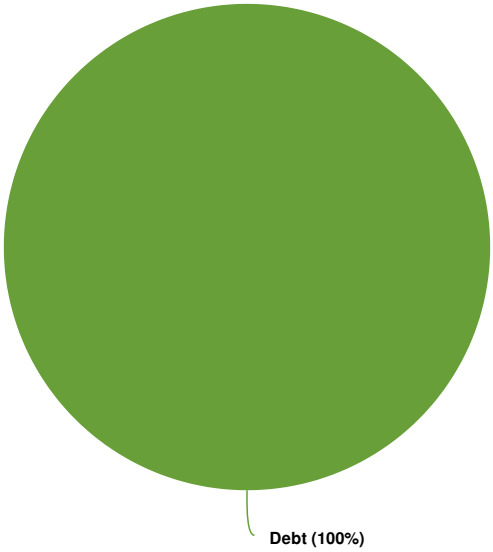
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Revenue				

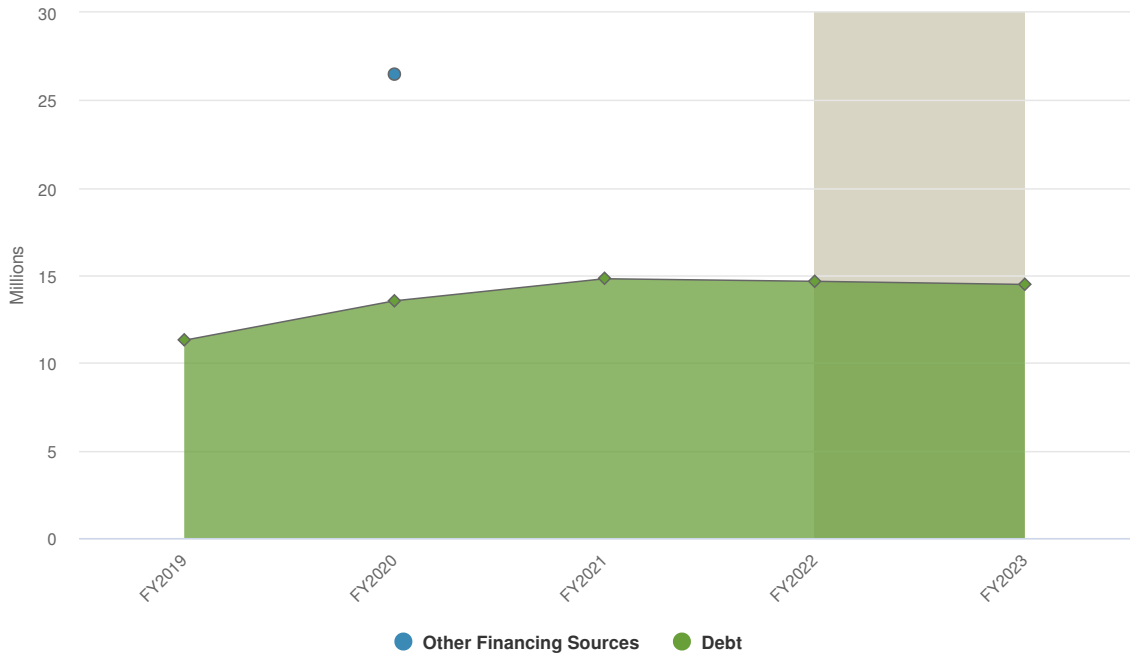
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
General Government	$10,854,930	$10,196,968	$10,908,167	6.9%
Operating Transfers	$2,367,388	$3,069,269	$2,914,311	-5%
Debt Service	$5,667,686	$1,563,016	$661,242	-57.7%
Total Revenue:	**$18,890,004**	**$14,829,253**	**$14,483,720**	**-2.4%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Expense Objects				
Debt	$14,802,217	$14,959,338	$14,476,975	-3.2%
Total Expense Objects:	**$14,802,217**	**$14,959,338**	**$14,476,975**	**-3.2%**

CAMERON COUNTY, TEXAS

I&S LIMITED TAX FUND

Detail Schedule of Revenues and Sources of Funds

2022-2023 Fiscal Year

Fund: 630

			2022 Approved	2022 Amended	2023 Recommended	2023 Approved
Revenues						
400	4101	Current Advalorem Taxes	9,716,749	9,716,749	10,736,927	0
400	4102	Delinquent Advalorem Taxes	122,496	122,496	189,153	0
400	4104	Current Taxes Other	492,445	492,445	114,530	0
400	4105	Deliquent Tax Revenue Other	41,784	41,784	47,857	0
400	4107	Discounts Other	(10,238)	(10,238)	(2,183)	0
400	4108	Commissions Other	(5,420)	(5,420)	(1,741)	0
400	4109	Errors & Adjustments Other	(2,671)	(2,671)	(1,624)	0
400	4110	Penalty & Interesst Other	18,016	18,016	13,892	0
400	4151	Discounts	(202,373)	(202,373)	(204,332)	0
400	4152	Commissions	(98,103)	(98,103)	(109,240)	0
400	4153	Errors and Adjustments	(49,192)	(49,192)	(109,256)	0
400	4159	Penalties and Interest	173,475	173,475	202,256	0
Total	**Taxes**		10,196,968	10,196,968	10,876,239	0
400	4600	Interest Income	0	0	25,183	0
Total	**Miscellaneous**		0	0	25,183	0
		Total Revenue & Operating Tran	10,196,968	10,196,968	10,901,422	0

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2022-2023 Budget

Dept.	Description	2021 Amended	2022 Approved	7286 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
000	BALANCE SHEET	0.00	0	0	0	0
400	GENERAL REVENUE	0.00	10,196,968	10,196,968	10,901,422	0
726	2015 Refunding CO's	0.00	0	0	0	0
	Revenue Total:	0.00	10,196,968	10,196,968	10,901,422	0
TRANSFERS IN						
010	GENERAL FUND TRANSFER	0.00	258,331	258,331	302,088	0
068	VENUE PROJECT	0.00	1,228,923	1,228,923	1,228,811	0
074	VETERAN'S BRIDGE TRANSFER	0.00	453,302	453,302	199,745	0
077	LOS INDIOS BRIDGE	0.00	181,745	181,745	110,933	0
080	GATEWAY BRIDGE TRANSFER	0.00	442,065	442,065	195,190	0
083	PARK SYSTEM TRANSFER	0.00	504,903	504,903	877,544	0
	Fund Balance:	0.00	3,069,269	3,069,269	2,914,311	0
EXPENDITURE ACCOUNTS						
721	2011 REFUNDING CO'S	0.00	0	0	0	0
722	2011 CO'S	0.00	0	0	0	0
723	2012 REFUNDING CO'S	0.00	1,151,925	1,151,925	1,155,050	0
724	2014 Certificates of Obli	0.00	1,202,375	1,202,375	1,202,132	0
725	2014 Refunding CO's	0.00	0	0	0	0
726	2015 Refunding CO's	0.00	800,510	800,510	799,749	0
727	2016 CO's	0.00	1,245,550	1,245,550	1,243,250	0
7275	2017 CO's VENUE TAX PROJE	0.00	611,450	611,450	615,300	0
728	2017 CO's	0.00	883,375	883,375	884,200	0
7285	LIMITED TAX REFUNDING 17	0.00	799,675	799,675	800,625	0
7286	2019 CO's	0.00	2,961,600	2,961,600	2,959,500	0
7287	2019 Refunding CO's	0.00	2,620,113	2,620,113	1,287,818	0
7288	Tax Note Series 2020	0.00	857,521	857,521	858,117	0
7289	2021 CO's	0.00	988,490	988,490	989,600	0
729	CO'S,SERIES2008	0.00	0	0	0	0
7291	SECO FINANCING	0.00	303,538	303,538	302,088	0
7295	2022 COâ€™s	0.00	0	0	1,020,300	0
7296	2022 TAX NOTES	0.00	0	0	189,055	0
747	LEASED EQUIPMENT PURCHASE	0.00	533,216	533,216	170,191	0
	Expense Total:	0.00	14,959,338	14,959,338	14,476,975	0

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2022-2023 Budget

Fund 630 **Dept.** 400 **I & S LIMITED**

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4101	Current Advalorem Taxes	9,379,327.58	9,716,749	9,716,749	10,736,927	0
4102	Delinquent Advalorem Taxes	378,339.25	122,496	122,496	189,153	0
4104	Current Taxes Other	1,250,683.02	492,445	492,445	114,530	0
4105	Deliquent Tax Revenue Other	69,032.79	41,784	41,784	47,857	0
4107	Discounts Other	-26,562.46	-10,238	-10,238	-2,183	0
4108	Commissions Other	-13,023.97	-5,420	-5,420	-1,741	0
4109	Errors & Adjustments Other	-14,043.96	-2,671	-2,671	-1,624	0
4110	Penalty & Interesst Other	33,996.07	18,016	18,016	13,892	0
4151	Discounts	-200,697.36	-202,373	-202,373	-204,332	0
4152	Commissions	-96,338.85	-98,103	-98,103	-109,240	0
4153	Errors and Adjustments	-101,694.53	-49,192	-49,192	-109,256	0
4159	Penalties and Interest	195,211.38	173,475	173,475	202,256	0
4600	Interest Income	701.06	0	0	25,183	0
	Revenue Total:	10,854,930.02	10,196,968	10,196,968	10,901,422	0

Fund 630 **Dept.** 721 **CO'S/ REFUNDING 2011**

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6097	Debt Retirement	1,600,000.00	0	0	0	0
6098	Debt Interest	40,000.00	0	0	0	0
6099	Fiscal Agent Fees	0.00	0	0	0	0
	Expenditure Total:	1,640,000.00	0	0	0	0

Fund 630 **Dept.** 723

2012 REFUNDING CO'S

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6097	Debt Retirement	1,020,000.00	1,045,000	1,045,000	1,080,000	0
6098	Debt Interest	137,150.00	106,175	106,175	74,300	0
6099	Fiscal Agent Fees	0.00	750	750	750	0
	Expenditure Total:	1,157,150.00	1,151,925	1,151,925	1,155,050	0

Fund 630 **Dept.** 724

2014 Certificates of Obligatio

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6097	Debt Retirement	710,000.00	735,000	735,000	760,000	0
6098	Debt Interest	489,218.76	466,625	466,625	441,382	0
6099	Fiscal Agent Fees	500.00	750	750	750	0
	Expenditure Total:	1,199,718.76	1,202,375	1,202,375	1,202,132	0

Fund 630 **Dept.** 726

2015 Refunding CO's

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6097	Debt Retirement	579,640.46	610,148	610,148	640,656	0
6098	Debt Interest	219,358.00	189,612	189,612	158,343	0
6099	Fiscal Agent Fees	750.00	750	750	750	0
	Expenditure Total:	799,748.46	800,510	800,510	799,749	0

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2022-2023 Budget

Fund 630 **Dept.** 727 **2016 CO's**

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6097	Debt Retirement	645,000.00	670,000	670,000	695,000	0
6098	Debt Interest	601,100.00	574,800	574,800	547,500	0
6099	Fiscal Agent Fees	750.00	750	750	750	0
	Expenditure Total:	1,246,850.00	1,245,550	1,245,550	1,243,250	0

Fund 630 **Dept.** 7275

2017 CO's - VENUE TAX PROJECT

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6097	Debt Retirement	200,000.00	205,000	205,000	215,000	0
6098	Debt Interest	411,700.00	405,700	405,700	399,550	0
6099	Fiscal Agent Fees	0.00	750	750	750	0
	Expenditure Total:	611,700.00	611,450	611,450	615,300	0

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2022-2023 Budget

Fund 630 **Dept.** 728 **2017 CO's**

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6097	Debt Retirement	455,000.00	465,000	465,000	480,000	0
6098	Debt Interest	429,150.00	417,625	417,625	403,450	0
6099	Fiscal Agent Fees	750.00	750	750	750	0
	Expenditure Total:	884,900.00	883,375	883,375	884,200	0

Fund 630 **Dept.** 7285

LIMITED TAX REFUNDING 17 CO's

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6097	Debt Retirement	610,000.00	625,000	625,000	645,000	0
6098	Debt Interest	189,400.00	173,925	173,925	154,875	0
6099	Fiscal Agent Fees	750.00	750	750	750	0
	Expenditure Total:	800,150.00	799,675	799,675	800,625	0

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2022-2023 Budget

Fund 630 **Dept.** 7286 **2019 CO's**

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6097	Debt Retirement	1,350,000.00	1,400,000	1,400,000	1,455,000	0
6098	Debt Interest	1,609,100.00	1,560,850	1,560,850	1,503,750	0
6099	Fiscal Agent Fees	750.00	750	750	750	0
	Expenditure Total:	2,959,850.00	2,961,600	2,961,600	2,959,500	0

Fund 630 **Dept.** 7287

2019 Refunding CO's

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6097	Debt Retirement	177,732.99	2,325,655	2,325,655	1,038,558	0
6098	Debt Interest	319,856.12	293,708	293,708	248,510	0
6099	Fiscal Agent Fees	750.00	750	750	750	0
	Expenditure Total:	498,339.11	2,620,113	2,620,113	1,287,818	0

Fund 630 **Dept.** 7288

TAX NOTE SERIES 2020

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6097	Debt Retirement	685,074.10	719,158	719,158	756,650	0
6098	Debt Interest	172,717.06	137,613	137,613	100,717	0
6099	Fiscal Agent Fees	750.00	750	750	750	0
	Expenditure Total:	858,541.16	857,521	857,521	858,117	0

Fund 630 **Dept.** 7289 **2021 CO's**

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6097	Debt Retirement	0.00	440,000	440,000	470,000	0
6098	Debt Interest	0.00	547,740	547,740	518,850	0
6099	Fiscal Agent Fees	0.00	750	750	750	0
	Expenditure Total:	0.00	988,490	988,490	989,600	0

Fund 630 **Dept.** 7291 **SECO FINANCING**

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6097	Debt Retirement	0.00	258,331	258,331	264,691	0
6098	Debt Interest	0.00	0	45,207	37,397	0
	Expenditure Total:	0.00	303,538	303,538	302,088	0

Fund 630 **Dept.** 7295 **2022 COâ€™s**

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6097	Debt Retirement	0.00	0	0	220,000	0
6098	Debt Interest	0.00	0	0	799,550	0
6099	Fiscal Agent Fees	0.00	0	0	750	0
	Expenditure Total:	0.00	0	0	1,020,300	0

Fund 630 **Dept.** 7296

2022 TAX NOTES

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6097	Debt Retirement	0.00	0	0	43,994	0
6098	Debt Interest	0.00	0	0	144,311	0
6099	Fiscal Agent Fees	0.00	0	0	750	0
	Expenditure Total:	0.00	0	0	189,055	0

Fund 630 **Dept.** 747

LEASED EQUIPMENT

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6097	Debt Retirement	1,234,044.69	516,085	516,085	166,244	0
6098	Debt Interest	45,175.27	17,131	17,131	3,947	0
	Expenditure Total:	1,279,219.96	533,216	533,216	170,191	0

CAMERON COUNTY, TEXAS

VENUE FUND

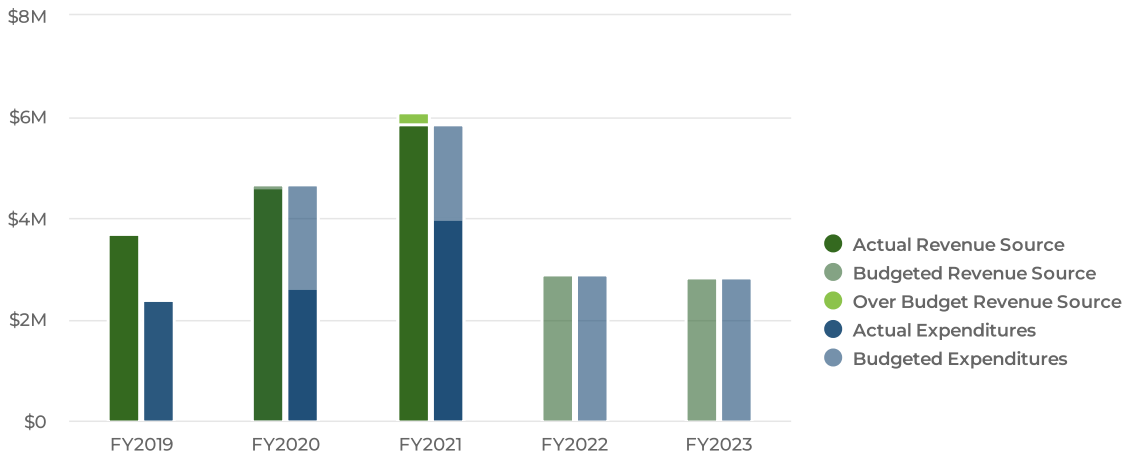
PROPOSED 2022-2023 BUDGET

Venue Project

The Venue Tax Project Fund is a Special Revenue non-major fund. Revenues are generated through a hotel tax, a vehicle rental tax, concession payments from events and rental fees. The funds are utilized to service debt, administrative and operation costs of the facilities.

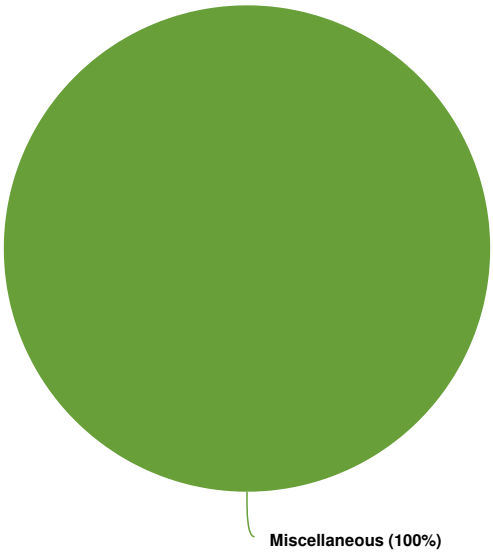
Summary

The County of Cameron is projecting $2.84M of revenue in FY2023, which represents a 2.4% decrease over the prior year. Budgeted expenditures are projected to decrease by 2.2% or $64.65K to $2.84M in FY2023.

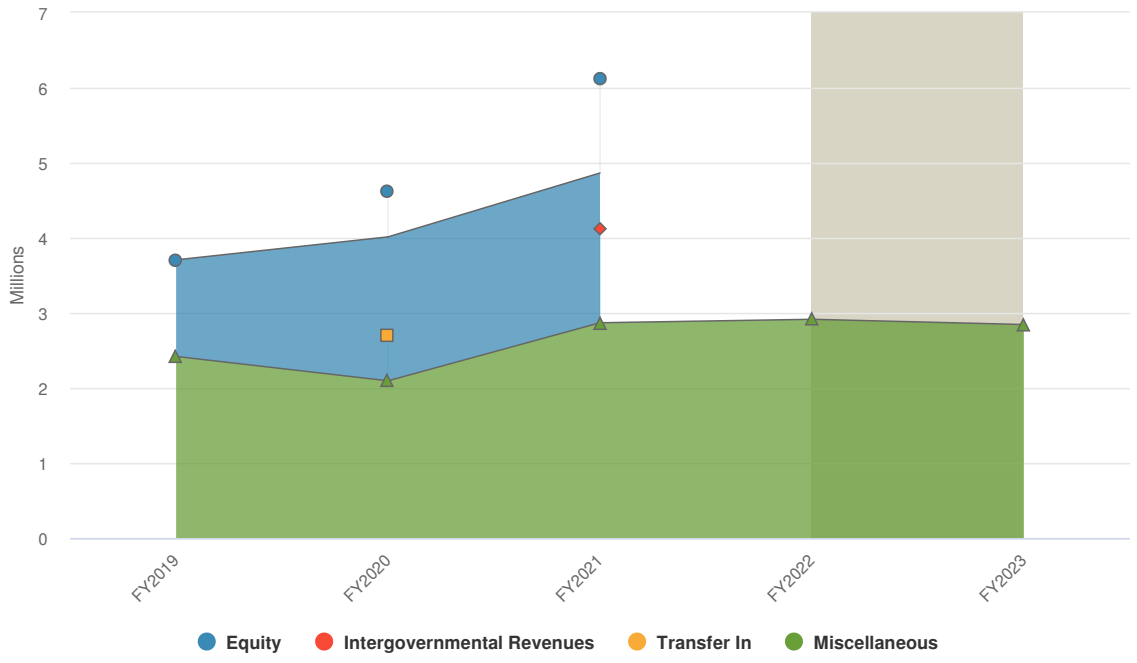


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

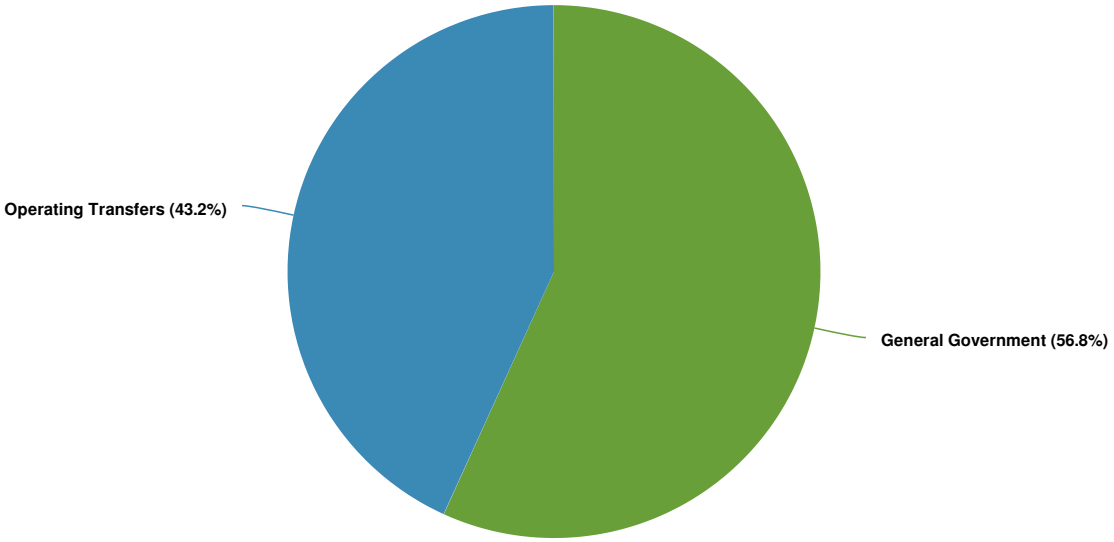


Grey background indicates budgeted figures.

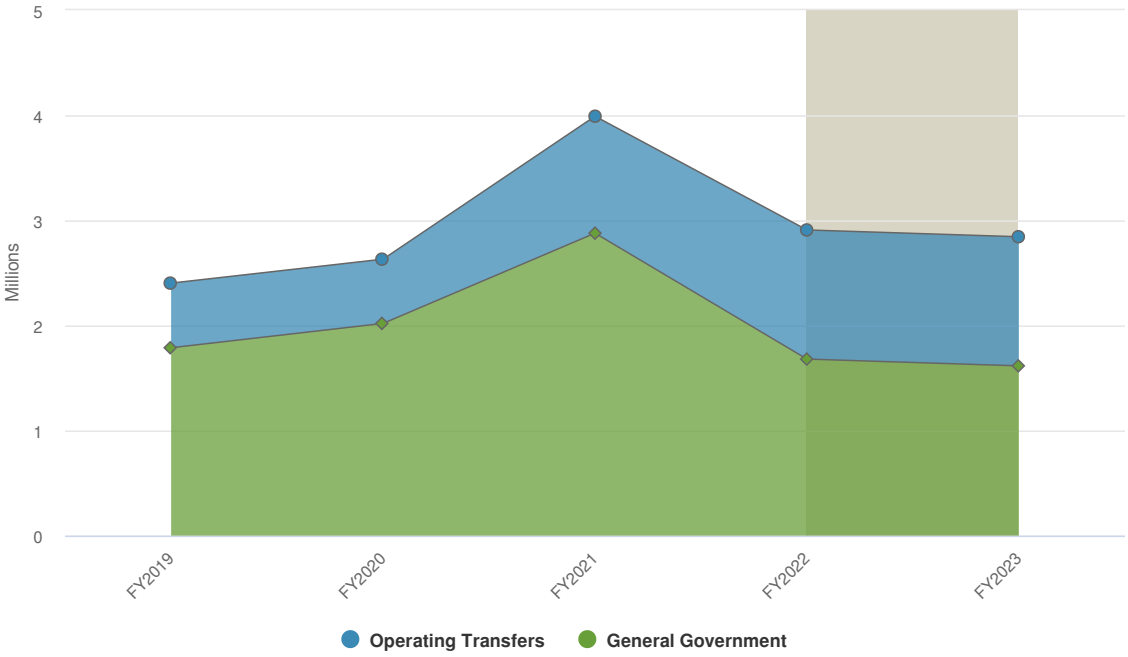
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Revenue Source				
Equity	$1,995,540	$0	$0	0%
Miscellaneous	$2,867,582	$2,913,647	$2,844,000	-2.4%
Intergovernmental Revenues	$1,250,000	$0	$0	0%
Transfer In	$0	$2,362	$0	-100%
Total Revenue Source:	**$6,113,122**	**$2,916,009**	**$2,844,000**	**-2.5%**

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

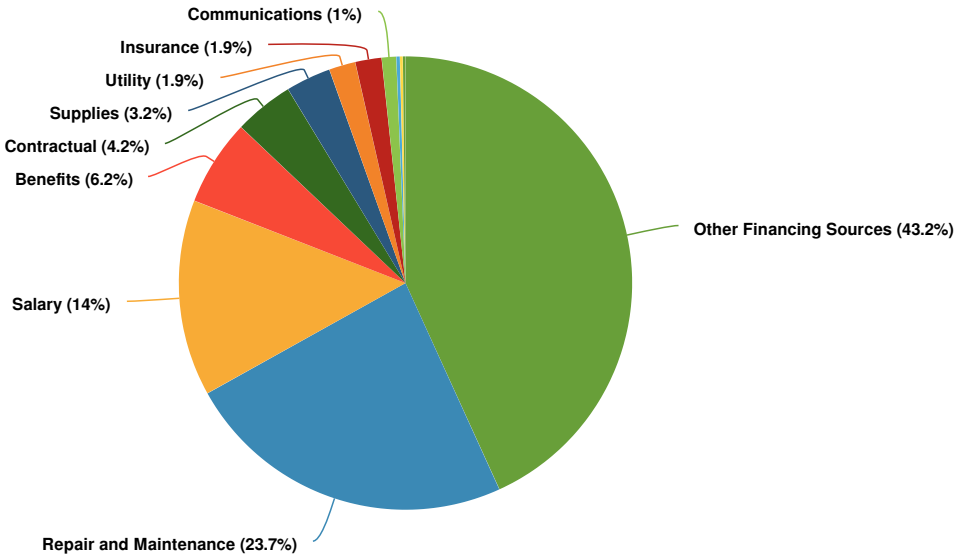


Grey background indicates budgeted figures.

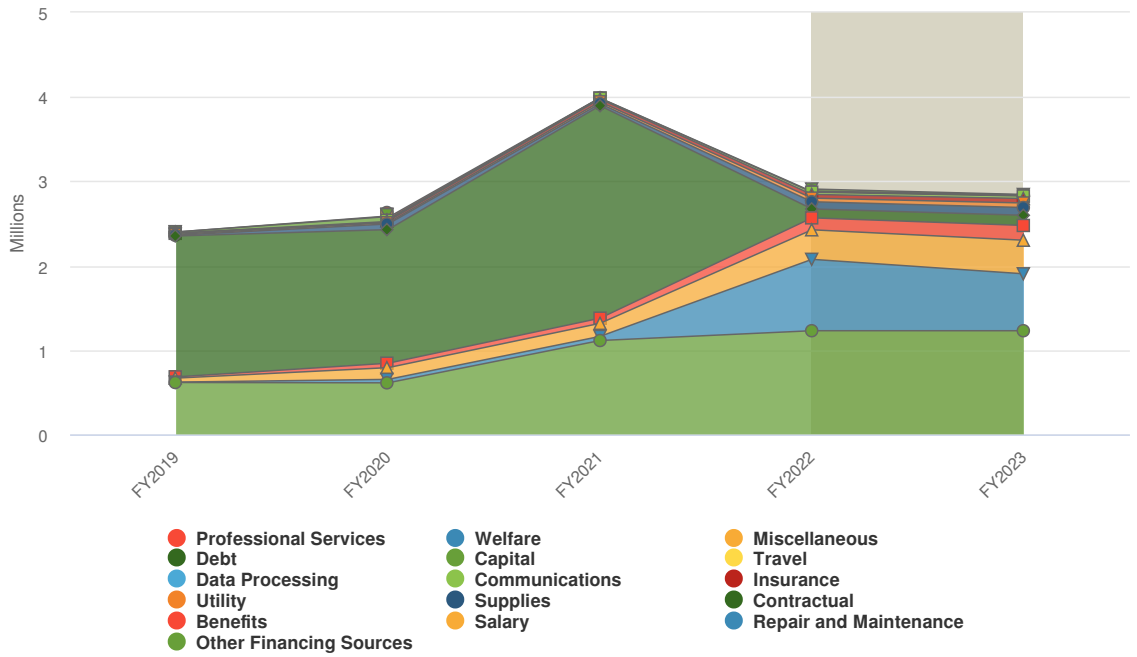
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Expenditures				
General Government	$2,878,218	$1,687,086	$1,615,189	-4.3%
Operating Transfers	$1,112,747	$1,228,923	$1,228,811	0%
Total Expenditures:	**$3,990,965**	**$2,916,009**	**$2,844,000**	**-2.5%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Expense Objects				
Salary	$155,186	$351,813	$398,291	13.2%
Benefits	$60,961	$142,016	$175,068	23.3%
Supplies	$25,027	$83,494	$91,700	9.8%
Repair and Maintenance	$48,617	$853,340	$674,633	-20.9%
Professional Services	$3,500	$0	$0	0%
Communications	$10,594	$26,423	$29,023	9.8%
Travel	$0	$6,000	$6,000	0%
Contractual	$2,518,583	$105,600	$120,600	14.2%
Insurance	$31,846	$43,900	$53,374	21.6%
Utility	$21,130	$43,000	$54,000	25.6%
Data Processing	$1,672	$7,500	$7,500	0%
Miscellaneous	$352	$0	$0	0%
Capital	$0	$24,000	$5,000	-79.2%
Debt	$750	$0	$0	0%
Other Financing Sources	$1,112,747	$1,228,923	$1,228,811	0%
Total Expense Objects:	**$3,990,965**	**$2,916,009**	**$2,844,000**	**-2.5%**

CAMERON COUNTY, TEXAS
VENUE TAX PROJECT FUND
Detail Schedule of Revenues and Sources of Funds
2022-2023 Fiscal Year

Fund: 680

			2022 Approved	2022 Amended	2023 Recommended	2023 Approved
Revenues						
Total	**Taxes**		0	0	0	0
4093	4300	State Revenue	0	750,000	0	0
4094	4300	State Revenue	0	500,000	0	0
Total	**Intergovernmental Revenues**		0	1,250,000	0	0
000	4125	Venue Tax-Hotel Occupancy Tax	1,756,346	1,756,346	1,750,000	0
000	4126	Venue Tax-Motor Vehicle Rental	1,083,600	1,083,600	930,000	0
000	4600	Interest Income	5,337	5,337	14,000	0
489	4670	Donations	0	2,550		0
660	4614	Land Rental	5,000	5,000	100,000	0
660	4841	Concessions Leases	63,364	63,364	50,000	0
Total	**Miscellaneous**		2,913,647	2,916,197	2,844,000	0
		Total Revenue & Operating Tran	2,913,647	4,166,197	2,844,000	0

CAMERON COUNTY, TEXAS
Venue Project
2022-2023 Budget

Dept.	Description	2021 Amended	2022 Approved	Expe Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
000	BALANCE SHEET	0.00	2,845,283	2,845,283	2,694,000	0
4093	ECOTOURISM CTR PHASE I	0.00	0	750,000	0	0
4094	ECOTOURISM CENTER PHASE I	0.00	0	500,000	0	0
489	SOUTH TEXAS ECOTOURISM CE	0.00	0	2,550	0	0
660	ISLA BLANCA PARK	0.00	68,364	68,364	150,000	0
	Revenue Total:	0.00	2,913,647	4,166,197	2,844,000	0
TRANSFERS IN						
382	AMERICAN RESCUE PLAN ACT	0.00	2,362	2,362	0	0
0681	VENUE TAX 2017 BONDS	0.00	0	0	0	0
	Fund Balance:	0.00	2,362	2,362	0	0
TRANSFERS OUT						
063	I&S LIMITED	0.00	1,228,923	1,228,923	1,228,811	0
	Fund Balance:	0.00	1,228,923	1,228,923	1,228,811	0
EXPENDITURE ACCOUNTS						
000	BALANCE SHEET	0.00	862,340	523,253	680,133	0
4093	ECOTOURISM CTR PHASE I	0.00	0	750,000	0	0
4094	ECOTOURISM CENTER PHASE I	0.00	0	500,000	0	0
489	SOUTH TEXAS ECOTOURISM CE	0.00	368,049	1,083,856	407,411	0
660	ISLA BLANCA PARK	0.00	456,697	505,022	527,645	0
	Expense Total:	0.00	1,687,086	3,362,131	1,615,189	0

Fund 680 **Dept.** 000

VENUE TAX FUND

Object	Description	2021 Actual	2022 Approved	Expe Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4125	Venue Tax-Hotel Occupancy Tax	0.00	1,756,346	1,756,346	1,750,000	0
4126	Venue Tax-Motor Vehicle Rental	0.00	1,083,600	1,083,600	930,000	0
4600	Interest Income	4,991.56	5,337	5,337	14,000	0
4702	ACH UNIDENTIFIED	0.00	0	0	0	0
	Revenue Total:	4,991.56	2,845,283	2,845,283	2,694,000	0
EXPENDITURE ACCOUNTS						
6033	Contingencies	0.00	812,340	473,253	630,133	0
6082	Contractual Expense	37,406.25	50,000	50,000	50,000	0
6097	Debt Retirement	0.00	0	0	0	0
	Expenditure Total:	37,406.25	862,340	523,253	680,133	0

Fund 680 **Dept.** 4093

ECOTOURISM CENTER PHASE I

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4300	State Revenue	750,000.00	0	750,000	0	0
	Revenue Total:	750,000.00	0	750,000	0	0
EXPENDITURE ACCOUNTS						
6082	Contractual Expense	448,461.74	0	750,000	0	0
	Expenditure Total:	448,461.74	0	750,000	0	0

Fund 680 **Dept.** 4094

ECOTOURISM CENTER PHASE II

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4300	State Revenue	500,000.00	0	500,000	0	0
	Revenue Total:	500,000.00	0	500,000	0	0
EXPENDITURE ACCOUNTS						
6082	Contractual Expense	298,974.49	0	500,000	0	0
	Expenditure Total:	298,974.49	0	500,000	0	0

CAMERON COUNTY, TEXAS
Venue Project
2022-2023 Budget

Fund 680 **Dept.** 489

SOUTH TEXAS ECOTOURISM CENTER

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4102	Delinquent Advalorem Taxes	0.00	0	0		
4670	Donations	0.00	0	2,550		
	Revenue Total:	0.00	0	2,550	0	0
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	0.00	59,588	59,588	75,080	0
6003	Salaries-Employees	0.00	118,701	80,701	118,841	0
6004	Overtime	0.00	5,000	5,000	5,000	0
6006	FICA	0.00	14,022	14,022	15,217	0
6007	Group Health	0.00	39,000	39,000	45,000	0
6008	Retirement	0.00	20,450	20,450	23,368	0
6010	Uniforms	0.00	0	0	2,500	0
6011	Workers Compensation	0.00	3,438	3,438	3,509	0
6012	Unemployment Insurance	0.00	550	550	796	0
6014	Office Supplies	0.00	15,000	30,996	15,000	0
6016	Gasoline	0.00	2,000	2,000	3,000	0
6030	Vehicle Repairs	0.00	0	0	2,000	0
6038	Small Tools and Equipment	0.00	5,000	8,945	5,000	0
6047	Mobile Phones	0.00	1,200	800	1,200	0
6048	Communications	1,467.23	12,000	40,000	14,600	0
6050	Travel	0.00	0	1,000		
6054	Advertising	10,425.00	10,000	5,500	10,000	0
6056	Property Insurance	0.00	10,000	11,441	12,000	0
6057	Vehicle Insurance	0.00	0	0	1,200	0
6060	Electricity	0.00	12,000	10,000	12,000	0
6062	Water	0.00	2,500	20,500	10,000	0
6063	Sewage and Garbage	0.00	3,500	3,500	5,000	0
6064	Building Maintenance	0.00	5,000	4,000	5,000	0
6067	Equipment Maintenance	0.00	5,000	1,300	5,000	0
6069	Equipment Rental	0.00	2,100	2,100	2,100	0
6070	INDIRECT COST	0.00	0	250,493	0	0
6077	Data Processing	684.18	5,000	33,914	5,000	0
6081	Assistance Payments	0.00	0	0	0	0
6082	Contractual Expense	1,685,151.11	5,000	364,993	5,000	0
6087	Miscellaneous	352.24	0	300	0	0
6096	Equipment	0.00	12,000	69,325	5,000	0
	Expenditure Total:	1,698,079.76	368,049	1,083,856	407,411	0

Fund 680 **Dept.** 660

AMPHITHEATER BUILDING

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4614	Land Rental	110,870.00	5,000	5,000	100,000	0
4841	Concessions Leases	49,209.76	63,364	63,364	50,000	0
	Revenue Total:	160,079.76	68,364	68,364	150,000	0
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	64,746.60	65,000	65,000	65,000	0
6003	Salaries-Employees	86,077.20	83,524	83,524	109,370	0
6004	Overtime	4,362.25	5,000	20,000	5,000	0
6005	Extra Help	0.00	15,000	0	20,000	0
6006	FICA	11,779.63	12,892	12,892	14,869	0
6007	Group Health	29,708.67	31,200	31,200	45,000	0
6008	Retirement	16,689.69	17,129	17,129	22,834	0
6010	Uniforms	1,392.99	1,200	1,200	1,200	0
6011	Workers Compensation	2,307.75	2,829	2,829	3,698	0
6012	Unemployment Insurance	475.09	506	506	777	0
6014	Office Supplies	20,385.96	20,000	20,000	20,000	0
6016	Gasoline	3,137.10	3,200	5,700	8,000	0
6018	Diesel Fuel	0.00	0	0	0	0
6025	Food-Human	110.95	1,000	0	1,000	0
6030	Vehicle Repairs	66.39	1,000	500	2,500	0
6038	Small Tools and Equipment	0.00	36,094	36,094	36,000	0
6047	Mobile Phones	1,185.18	1,223	1,223	1,223	0
6048	Communications	7,941.93	12,000	12,000	12,000	0
6050	Travel	0.00	5,000	0	5,000	0
6054	Advertising	16,016.73	20,000	20,000	25,000	0
6056	Property Insurance	31,718.44	32,700	39,674	39,674	0
6057	Vehicle Insurance	127.80	1,200	1,200	500	0
6060	Electricity	16,403.49	18,000	18,000	19,440	0
6062	Water	0.00	2,000	0	2,160	0
6063	Sewage and Garbage	4,726.59	5,000	3,000	5,400	0
6064	Building Maintenance	44,194.80	15,000	37,425	15,000	0
6067	Equipment Maintenance	4,355.31	15,000	12,500	15,000	0
6069	Equipment Rental	21,312.25	10,000	24,000	20,000	0
6073	Dues and Memberships	245.00	500	500	500	0
6077	Data Processing	987.95	2,500	18,926	2,500	0
6078	Education and Training	0.00	1,000	0	1,000	0
6082	Contractual Expense	590.46	8,000	8,000	8,000	0
6087	Miscellaneous	0.00	0	0	0	0
6096	Equipment	0.00	12,000	12,000	0	0
	Expenditure Total:	391,046.20	456,697	505,022	527,645	0

CAMERON COUNTY, TEXAS

INTERNATIONAL TOLL BRIDGE SYSTEM FUND

740-4950 Auditor
740-5620 Sheriff Auto Theft
740-6100 Veterans International Toll Bridge
770-6100 Free Trade Bridge at Los Indios
770-6115 Cold Storage Facility
800-6100 Gateway International Toll Bridge

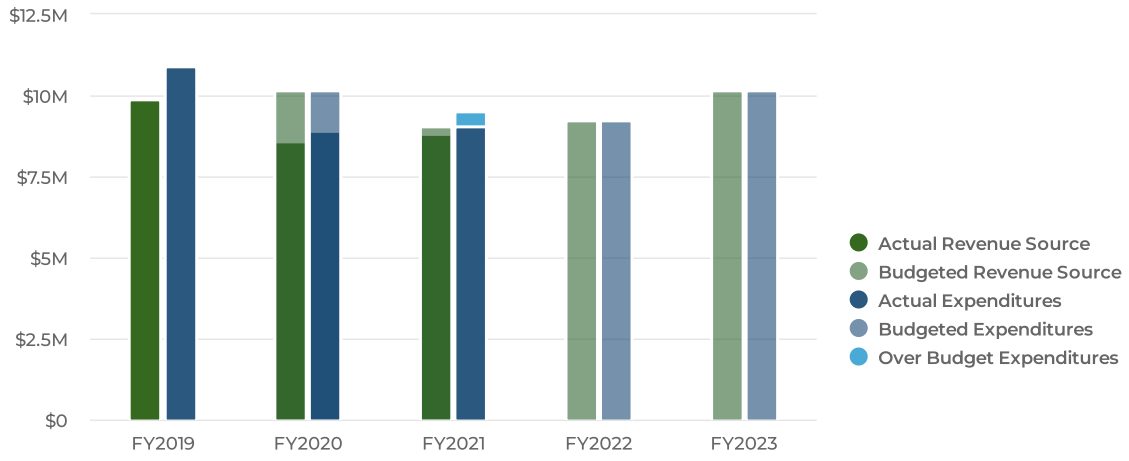
PROPOSED 2022-2023 BUDGET

Veterans Operating Fund

The Veterans International Bridge Operating Fund is an enterprise fund. The fund generates revenues from tolls and concessions. The revenues are utilized for debt service, bridge operations and administrative costs. The County in with the City of Brownsville split surplus after all expenses.

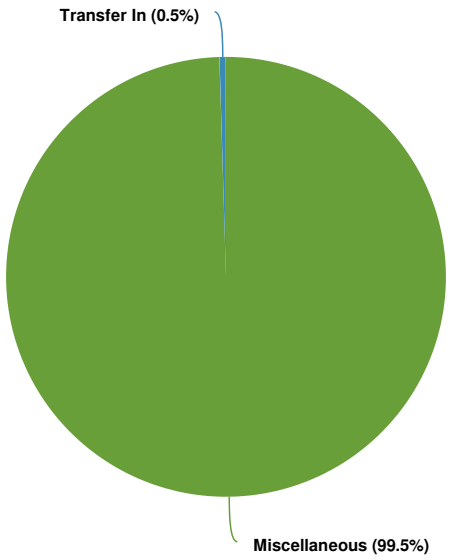
Summary

The County of Cameron is projecting $10.19M of revenue in FY2023, which represents a 9.9% increase over the prior year. Budgeted expenditures are projected to increase by 9.9% or $917.07K to $10.19M in FY2023.

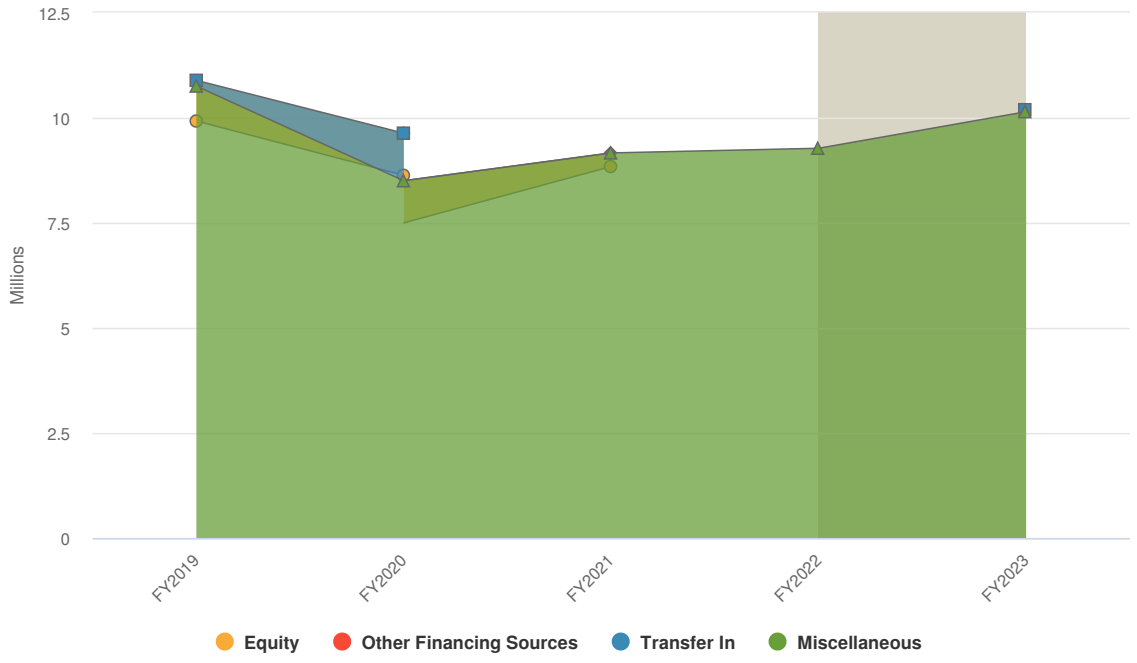


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

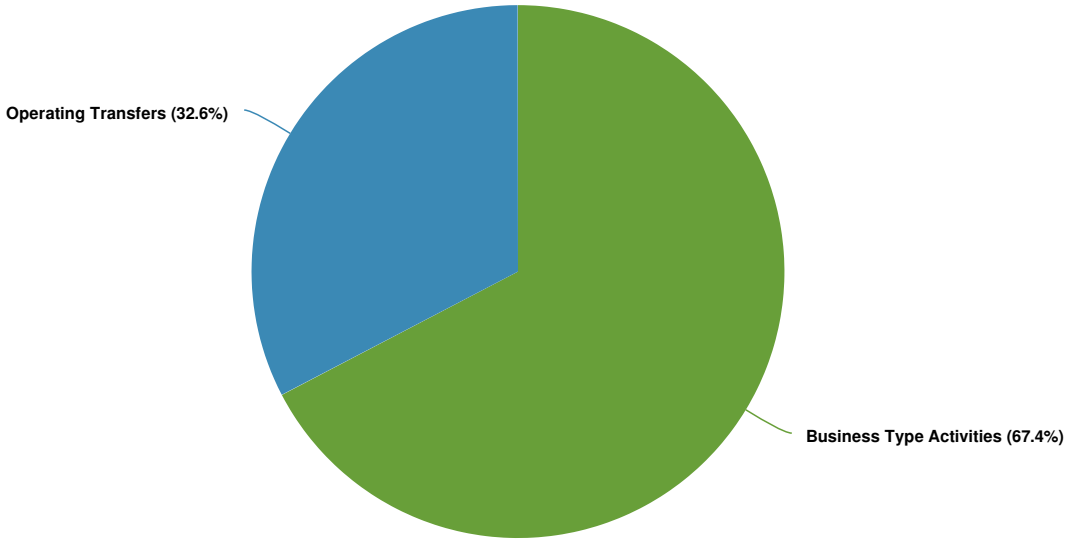


Grey background indicates budgeted figures.

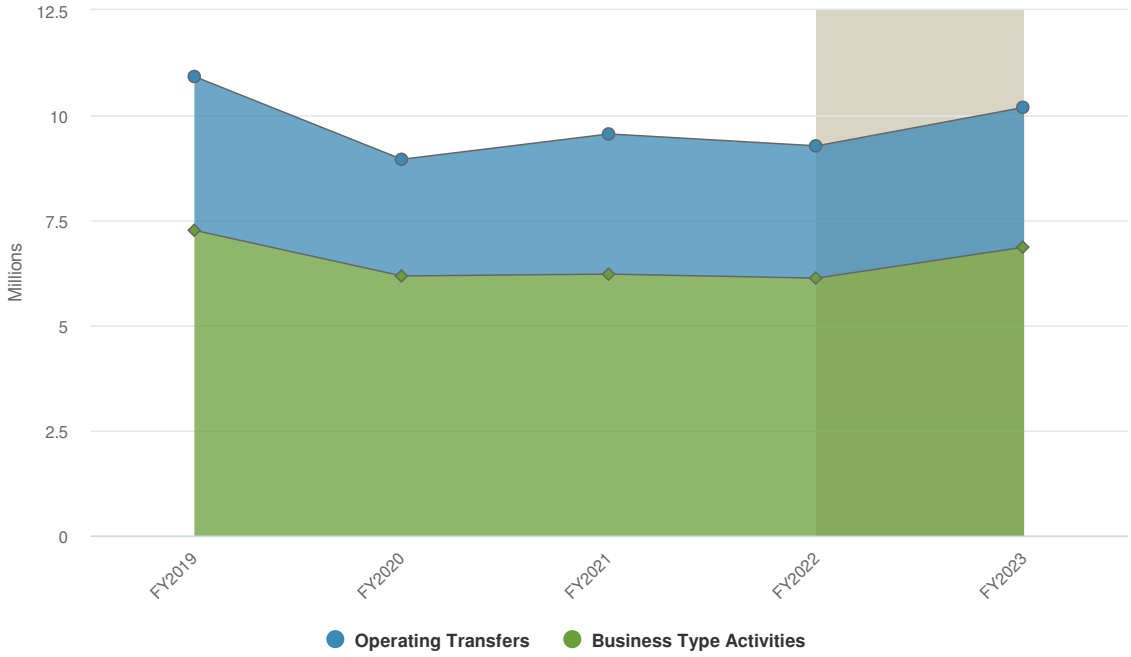
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Revenue Source				
Equity	-$323,312		$0	N/A
Miscellaneous	$9,161,412	$9,272,358	$10,142,000	9.4%
Other Financing Sources	$850	$0	$0	0%
Transfer In	$0	$47,431	$47,431	0%
Total Revenue Source:	**$8,838,950**	**$9,319,789**	**$10,189,431**	**9.3%**

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

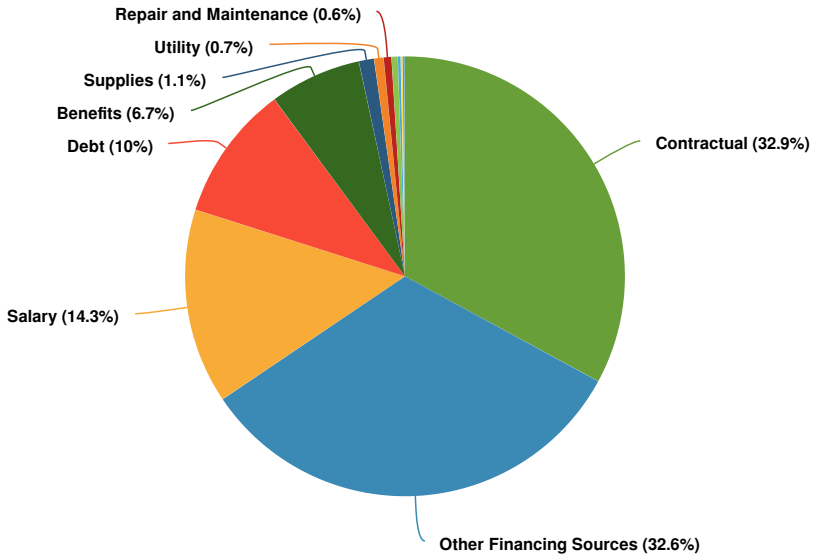


Grey background indicates budgeted figures.

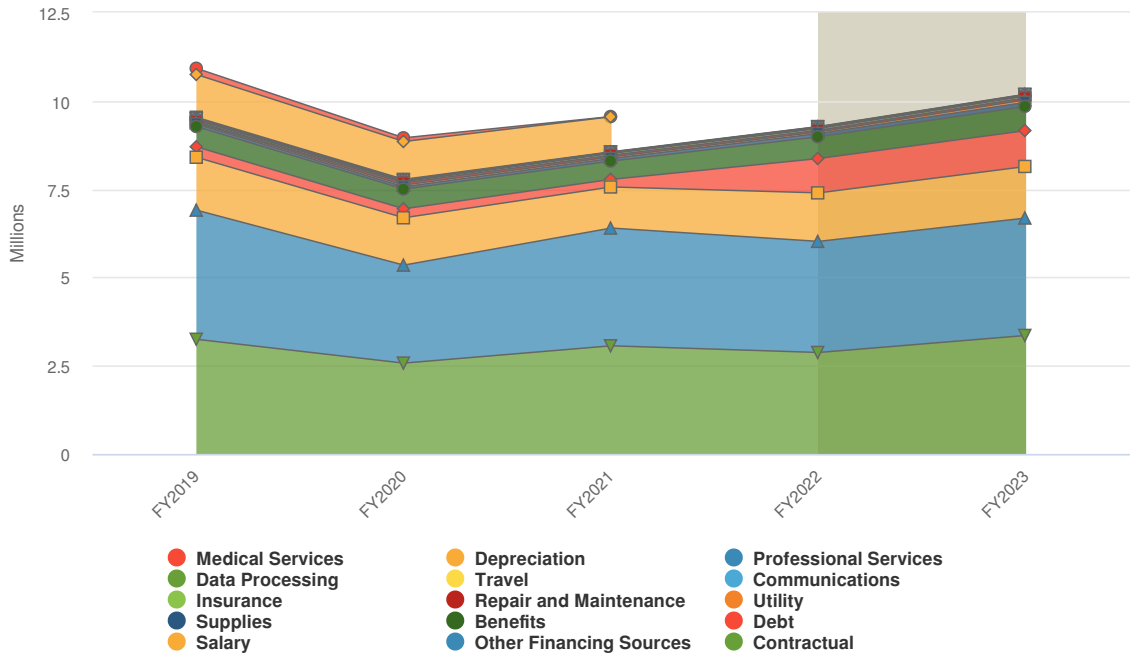
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Expenditures				
Business Type Activities	$6,220,574	$6,172,931	$6,863,226	11.2%
Operating Transfers	$3,335,140	$3,146,858	$3,326,205	5.7%
Total Expenditures:	**$9,555,714**	**$9,319,789**	**$10,189,431**	**9.3%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Expense Objects				
Salary	$1,163,772	$1,413,146	$1,460,656	3.4%
Benefits	$518,989	$626,002	$686,214	9.6%
Supplies	$71,901	$90,000	$114,832	27.6%
Repair and Maintenance	$49,203	$48,500	$58,500	20.6%
Professional Services	$8,692	$7,147	$7,147	0%
Communications	$32,183	$24,000	$20,000	-16.7%
Travel	$893	$15,000	$15,000	0%
Contractual	$3,062,115	$2,872,847	$3,355,460	16.8%
Insurance	$46,603	$48,000	$48,000	0%
Utility	$45,686	$45,000	$70,100	55.8%
Data Processing	$5,999	$10,000	$10,000	0%
Debt	$215,537	$973,289	$1,017,317	4.5%
Medical Services	$5,739		$0	N/A
Other Financing Sources	$3,335,140	$3,146,858	$3,326,205	5.7%
Depreciation	$993,262		$0	N/A
Total Expense Objects:	**$9,555,714**	**$9,319,789**	**$10,189,431**	**9.3%**

CAMERON COUNTY, TEXAS
VETERANS BRIDGE FUND
Detail Schedule of Revenues and Sources of Funds

Fund: 740

			2022 Approved	2022 Amended	2023 Recommended	2023 Approved
Revenues						
Total	**Fines and Forfeitures**		0	0	0	0
610	4451	Tolls - Entrance Fees	9,265,650	9,265,650	10,100,000	0
610	4600	Interest Income	6,708	6,708	42,000	0
Total	**Miscellaneous**		9,272,358	9,272,358	10,142,000	0
Total	**OTHER FINANCING SOURCES**		0	0	0	0
		Total Revenue & Operating Tran	9,272,358	9,272,358	10,142,000	0

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2022-2023 Budget

Dept.	Description	2021 Amended	2022 Approved	Expe Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
000	BALANCE SHEET	0.00	0	0	0	0
610	TOLL BRIDGE OPERATIONS	0.00	9,272,358	9,272,358	10,142,000	0
	Revenue Total:	0.00	9,272,358	9,272,358	10,142,000	0
TRANSFERS IN						
382	AMERICAN RESCUE PLAN ACT	0.00	47,431	47,431	47,431	0
075	VETERANS I&S TRANSFER	0.00	0	0	0	0
080	GATEWAY BRIDGE TRANSFER	0.00	0	0	0	0
	Fund Balance:	0.00	47,431	47,431	47,431	0
TRANSFERS OUT						
010	GENERAL FUND TRANSFER	0.00	2,693,556	2,693,556	3,126,460	0
063	I&S LIMITED	0.00	453,302	453,302	199,745	0
	Fund Balance:	0.00	3,146,858	3,146,858	3,326,205	0
EXPENDITURE ACCOUNTS						
000	BALANCE SHEET	0.00	2,686,847	2,969,774	3,084,460	0
495	COUNTY AUDITOR	0.00	63,201	63,201	64,418	0
562	SHERIFF - AUTO THEFT DETA	0.00	485,515	485,515	504,869	0
610	TOLL BRIDGE OPERATIONS	0.00	2,937,368	2,937,368	3,209,479	0
	Expense Total:	0.00	6,172,931	6,455,858	6,863,226	0

Fund 740 **Dept.** 000

LOS TOMATES OPERATING

Object	Description	2021 Actual	2022 Approved	Expe Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6070	INDIRECT COST	2,805,450.00	2,686,847	2,686,847	3,084,460	0
6082	Contractual Expense	0.00	0	282,927		
	Expenditure Total:	2,805,450.00	2,686,847	2,969,774	3,084,460	0

Fund 740 **Dept.** 495

COUNTY AUDITOR

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	41,371.07	45,900	45,900	45,900	0
6006	FICA	3,151.81	3,511	3,511	3,511	0
6007	Group Health	7,200.00	7,800	7,800	9,000	0
6008	Retirement	4,449.89	5,687	5,687	5,662	0
6011	Workers Compensation	169.86	152	152	152	0
6012	Unemployment Insurance	126.94	151	151	193	0
	Expenditure Total:	56,469.57	63,201	63,201	64,418	0

Fund 740 **Dept.** 562

SHERIFF'S AUTO THEFT

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6001	Elected Officials	0.00	0	0	0	0
6003	Salaries-Employees	298,417.87	337,501	337,501	338,101	0
6004	Overtime	0.00	0	0	5,000	0
6006	FICA	21,936.95	25,819	25,819	26,224	0
6007	Group Health	57,600.00	62,400	62,400	72,000	0
6008	Retirement	32,090.75	41,311	41,311	39,756	0
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	753.74	2,000	2,000	2,000	0
6011	Workers Compensation	3,469.35	3,384	3,384	3,434	0
6012	Unemployment Insurance	912.65	1,100	1,100	1,354	0
6014	Office Supplies	0.00	0	0	0	0
6016	Gasoline	2,197.05	12,000	12,000	12,000	0
6017	Butane	0.00	0	0	0	0
6028	Camera and Police Supplies	0.00	0	0	5,000	0
	Expenditure Total:	417,378.36	485,515	485,515	504,869	0

Fund 740 **Dept.** 610 **BRIDGE OPERATIONS**

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4451	Tolls - Entrance Fees	9,145,047.32	9,265,650	9,265,650	10,100,000	0
4551	J.P Precinct #5/1	0.00	0	0	0	0
4600	Interest Income	11,201.63	6,708	6,708	42,000	0
4602	Miscellaneous	163.00	0	0	0	0
4614	Land Rental	5,000.00	0	0	0	0
4640	Sale of Surplus	850.00	0	0	0	0
4841	Concessions Leases	0.00	0	0	0	0
	Revenue Total:	9,162,261.95	9,272,358	9,272,358	10,142,000	0
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	132,279.72	133,223	88,223	162,261	0
6003	Salaries-Employees	641,298.46	846,522	747,022	844,394	0
6004	Overtime	50,404.96	50,000	70,000	65,000	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	61,249.63	78,775	78,775	81,982	0
6007	Group Health	225,756.00	252,369	252,369	299,772	0
6008	Retirement	88,643.17	127,585	127,585	126,020	0
6009	Auto Allowance	-1.56	0	0	0	0
6010	Uniforms	10,709.15	15,000	15,000	15,000	0
6011	Workers Compensation	9,707.77	12,560	12,560	12,863	0
6012	Unemployment Insurance	2,525.80	3,398	3,398	4,291	0
6014	Office Supplies	39,867.56	40,000	40,000	53,332	0
6016	Gasoline	9,693.99	10,000	17,500	16,000	0
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	573.28	1,000	1,500	1,500	0
6022	Drugs Medicine	0.00	0	0	0	0
6025	Food-Human	167.27	1,000	1,000	1,000	0
6026	Household Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	868.69	3,500	3,500	3,500	0
6033	Contingencies	0.00	0	0	0	0
6038	Small Tools and Equipment	4,845.00	3,000	3,000	3,000	0
6040	Audit and Accounting	6,647.00	6,647	6,647	6,647	0
6044	Appointed Attorneys	0.00	0	0	0	0
6046	Medical and Dental	0.00	500	500	500	0
6047	Mobile Phones	6,084.20	4,000	5,556	5,000	0
6048	Communications	26,098.74	20,000	22,620	15,000	0
6049	Postage	20.39	1,000	1,000	1,000	0
6050	Travel	-257.00	10,000	5,824	10,000	0
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6054	Advertising	29,196.20	35,000	35,000	35,000	0
6056	Property Insurance	45,603.38	45,000	45,000	45,000	0
6057	Vehicle Insurance	999.74	3,000	3,000	3,000	0
6058	Liability Other Insurance	0.00	0	0	0	0
6060	Electricity	29,405.08	28,000	35,500	46,700	0
6062	Water	8,673.63	9,000	9,000	12,000	0
6063	Sewage and Garbage	7,607.17	8,000	8,000	11,400	0
6064	Building Maintenance	31,632.43	25,000	25,000	25,000	0

Fund 740 **Dept.** 610

BRIDGE OPERATIONS

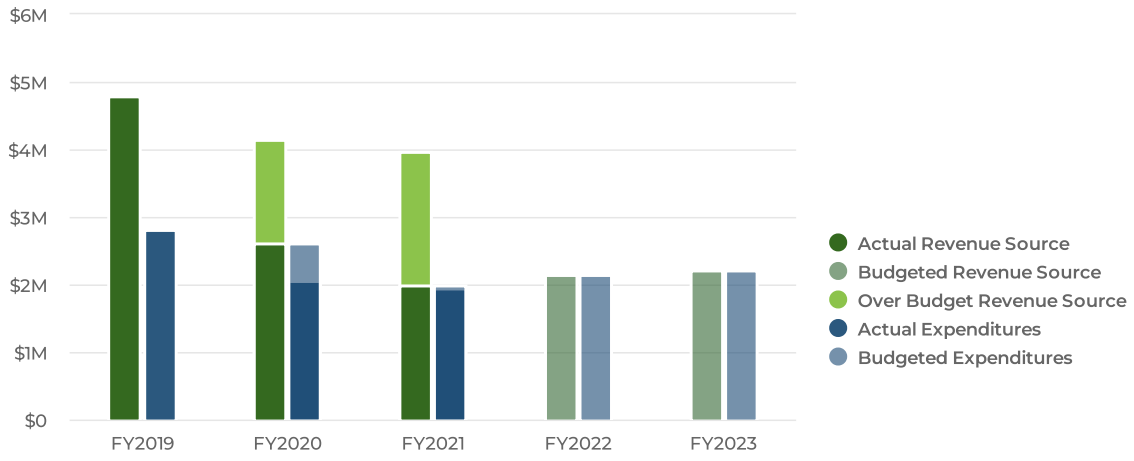
Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
6067	Equipment Maintenance	16,701.49	20,000	20,000	30,000	0
6069	Equipment Rental	3,341.52	7,000	7,000	7,000	0
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	33,711.00	30,000	30,000	35,000	0
6076	Bank Fees	0.00	4,000	4,000	4,000	0
6077	Data Processing	5,999.18	10,000	10,000	10,000	0
6078	Education and Training	1,150.00	5,000	5,000	5,000	0
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	190,416.73	110,000	219,000	190,000	0
6096	Equipment	0.00	0	0	0	0
6097	Debt Retirement	0.00	805,989	805,989	690,284	0
6098	Debt Interest	215,536.57	167,300	167,300	327,033	0
6195	Safety Supplies	3,073.50	5,000	5,000	5,000	0
	Expenditure Total:	1,940,229.84	2,937,368	2,937,368	3,209,479	0

Free Trade Bridge - Operating

The Free Trade Bridge at Los Indios Operating Fund is an Enterprise Fund. Revenues are generated from tolls and concessions. Revenues are used for Bridge maintenance and operations and debt service. Excess revenues after expenses are split 50% to the County and 25% each to the cities of San Benito and Harlingen.

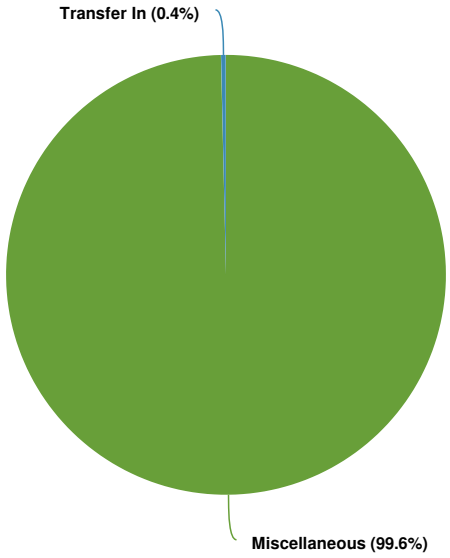
Summary

The County of Cameron is projecting $2.22M of revenue in FY2023, which represents a 2.9% increase over the prior year. Budgeted expenditures are projected to increase by 2.9% or $63.47K to $2.22M in FY2023.

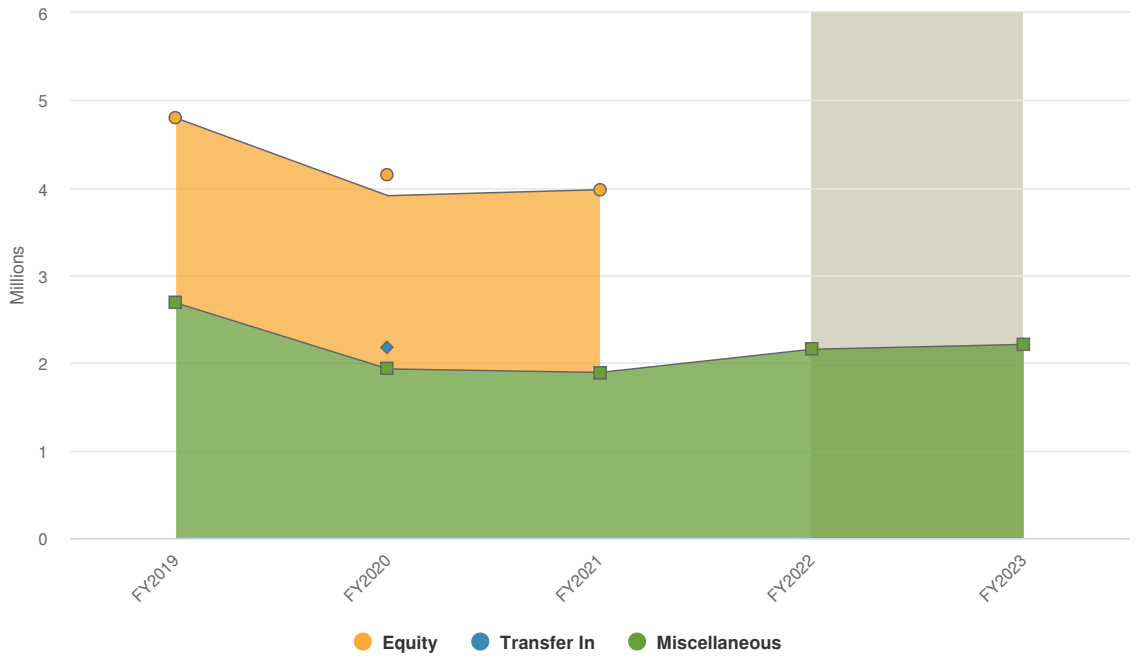


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

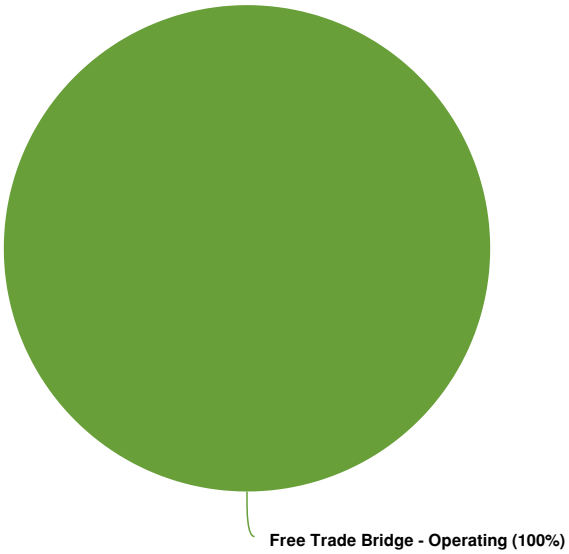


Grey background indicates budgeted figures.

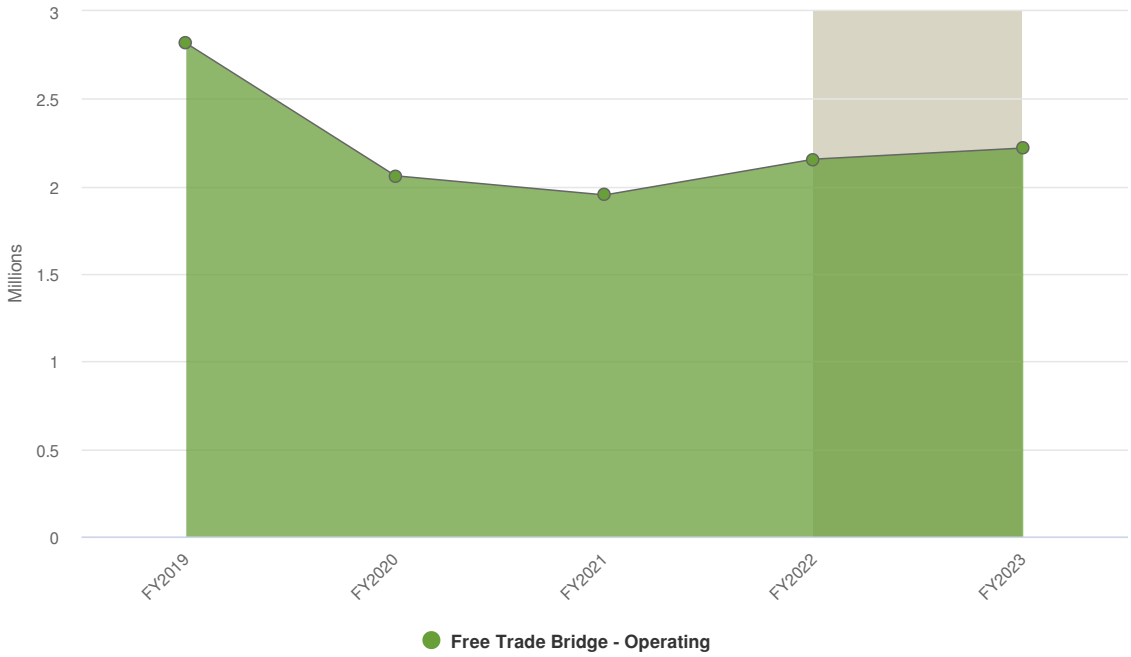
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Revenue Source				
Equity	$2,087,795		$0	N/A
Miscellaneous	$1,890,205	$2,155,097	$2,210,500	2.6%
Transfer In	$0	$8,066	$8,066	0%
Total Revenue Source:	**$3,978,001**	**$2,163,163**	**$2,218,566**	**2.6%**

Expenditures by Fund

2023 Expenditures by Fund



Budgeted and Historical 2023 Expenditures by Fund



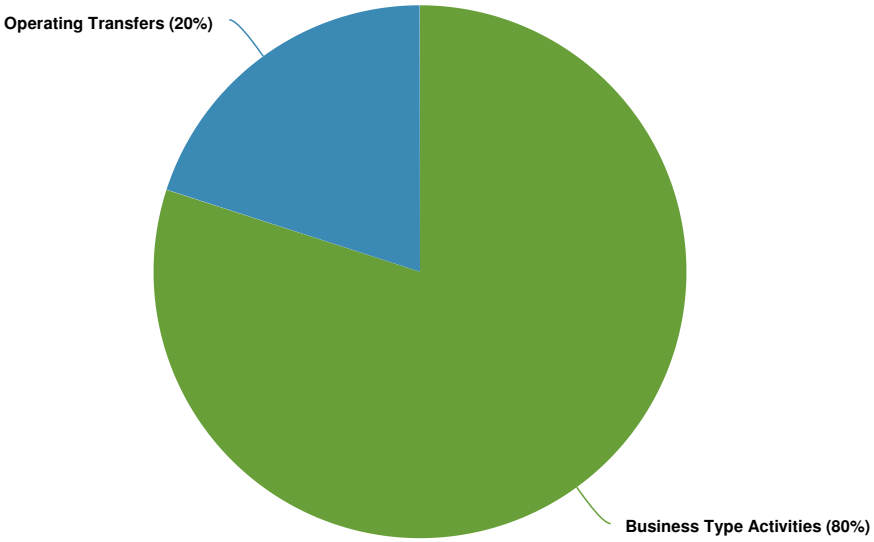
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Free Trade Bridge - Operating	$1,950,624	$2,163,103	$2,218,566	2.6%

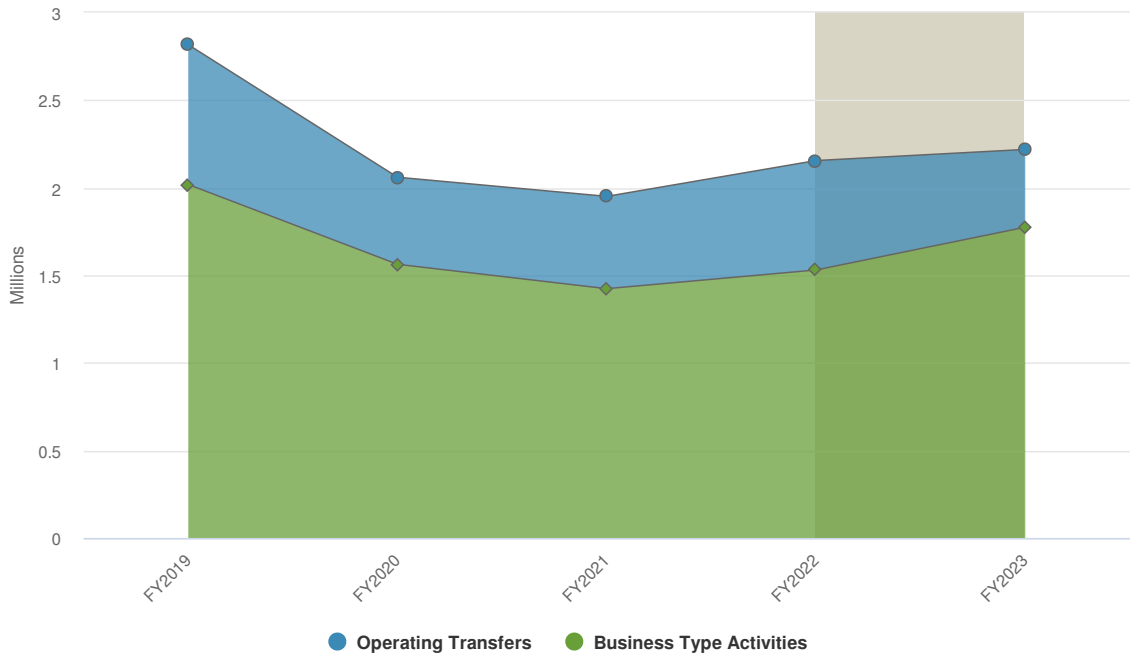
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Total Free Trade Bridge - Operating:	$1,950,624	$2,163,103	$2,218,566	2.6%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

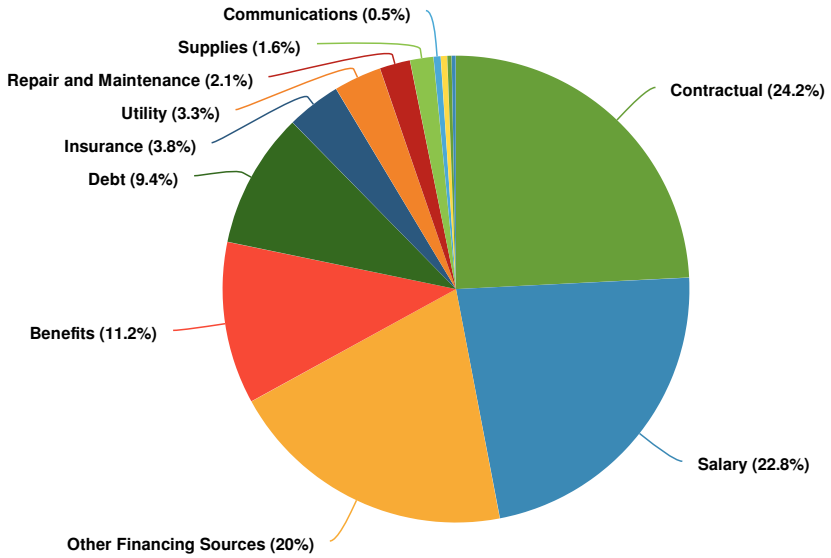


Grey background indicates budgeted figures.

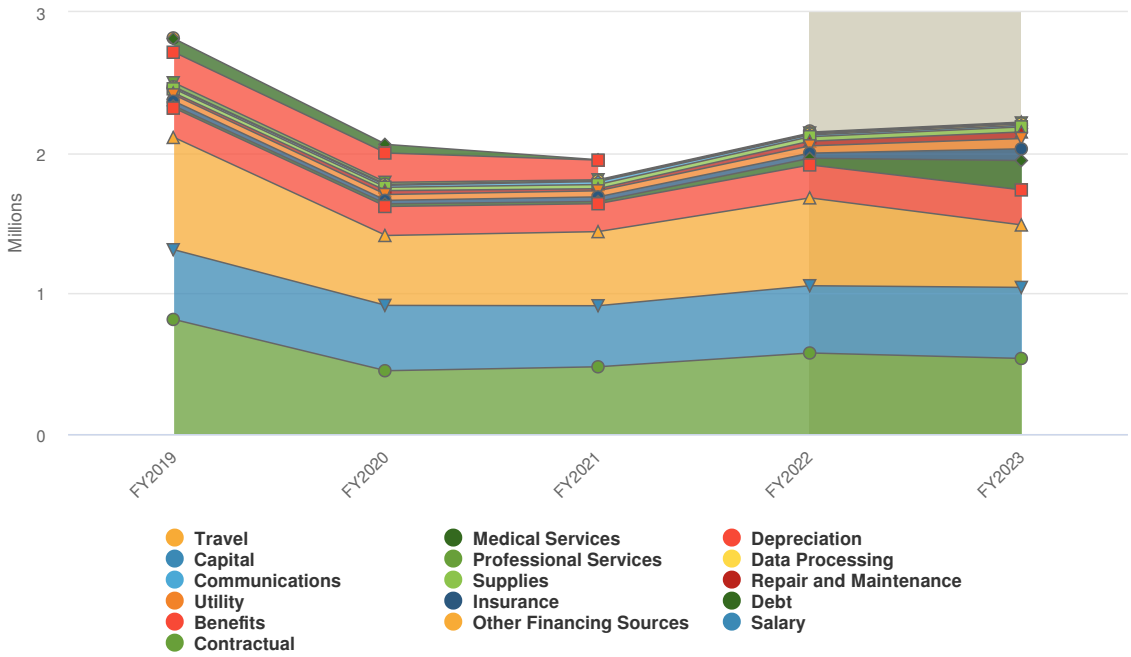
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Expenditures				
Business Type Activities	$1,423,570	$1,538,262	$1,774,542	15.4%
Operating Transfers	$527,054	$624,841	$444,024	-28.9%
Total Expenditures:	**$1,950,624**	**$2,163,103**	**$2,218,566**	**2.6%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Expense Objects				
Salary	$434,204	$491,904	$505,416	2.7%
Benefits	$198,592	$228,841	$249,296	8.9%
Supplies	$29,422	$31,800	$35,937	13%
Repair and Maintenance	$14,993	$33,000	$47,000	42.4%
Professional Services	$6,647	$6,647	$6,647	0%
Communications	$21,425	$12,704	$11,000	-13.4%
Travel	$0	$8,000	$0	-100%
Contractual	$478,029	$576,223	$537,290	-6.8%
Insurance	$32,635	$36,550	$83,306	127.9%
Utility	$43,249	$51,796	$73,296	41.5%
Data Processing	$6,070	$7,000	$10,000	42.9%
Capital	$0	$6,500	$6,500	0%
Debt	$15,846	$47,297	$208,854	341.6%
Medical Services	$2,487		$0	N/A
Other Financing Sources	$527,054	$624,841	$444,024	-28.9%
Depreciation	$139,972		$0	N/A
Total Expense Objects:	**$1,950,624**	**$2,163,103**	**$2,218,566**	**2.6%**

CAMERON COUNTY, TEXAS
LOS INDIOS BRIDGE FUND
Detail Schedule of Revenues and Sources of Funds
2022-2023 Fiscal Year

Fund: 770

			2022 Approved	2022 Amended	2023 Recommended	2023 Approved
Revenues						
610	4381	Insurance Proceeds	0	226,124		0
610	4451	Tolls - Entrance Fees	2,145,773	2,145,773	2,200,000	0
610	4600	Interest Income	1,424	1,424	10,500	0
6115	4841	Concessions Leases	7,900	7,900	0	0
Total	**Miscellaneous**		2,155,097	2,381,221	2,210,500	0
		Total Revenue & Operating Tran	2,155,097	2,381,221	2,210,500	0

CAMERON COUNTY, TEXAS
FREE TRADE BRIDGE - OPERA
2022-2023 Budget

Dept.	Description	2021 Amended	2022 Approved	Expe Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
000	BALANCE SHEET	0.00	0	0	0	0
610	TOLL BRIDGE OPERATIONS	0.00	2,147,197	2,373,321	2,210,500	0
6115	COLD STORAGE FACILITY	0.00	7,900	7,900	0	0
	Revenue Total:	0.00	2,155,097	2,381,221	2,210,500	0
TRANSFERS IN						
382	AMERICAN RESCUE PLAN ACT	0.00	8,066	8,066	8,066	0
	Fund Balance:	0.00	8,066	8,066	8,066	0
TRANSFERS OUT						
010	GENERAL FUND TRANSFER	0.00	443,096	443,096	342,474	0
063	I&S LIMITED	0.00	181,745	181,745	110,933	0
	Fund Balance:	0.00	624,841	624,841	453,407	0
EXPENDITURE ACCOUNTS						
000	BALANCE SHEET	0.00	443,095	443,095	342,473	0
610	TOLL BRIDGE OPERATIONS	0.00	1,080,667	1,306,791	1,342,308	0
6115	COLD STORAGE FACILITY	0.00	14,500	14,500	80,378	0
	Expense Total:	0.00	1,538,262	1,764,386	1,765,159	0

Fund 770 **Dept.** 000

LOS INDIOS TOLL BRIDGE

Object	Description	2021 Actual	2022 Approved	Expe Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6070	INDIRECT COST	314,905.00	443,095	443,095	342,473	0
	Expenditure Total:	314,905.00	443,095	443,095	342,473	0

Fund 770 **Dept.** 610 **FREE TRADE BRIDGE**

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4381	Insurance Proceeds	0.00	0	226,124		
4451	Tolls - Entrance Fees	1,888,043.51	2,145,773	2,145,773	2,200,000	0
4600	Interest Income	2,161.93	1,424	1,424	10,500	0
4602	Miscellaneous	0.00	0	0	0	0
	Revenue Total:	1,890,205.44	2,147,197	2,373,321	2,210,500	0
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	44,612.18	44,947	34,947	60,781	0
6003	Salaries-Employees	366,620.22	416,957	364,957	414,635	0
6004	Overtime	22,971.90	30,000	30,000	30,000	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	32,403.04	37,631	37,631	38,622	0
6007	Group Health	112,190.00	121,540	121,540	121,976	0
6008	Retirement	46,709.46	60,947	60,947	59,309	0
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	6,074.57	9,600	9,600	9,600	0
6011	Workers Compensation	5,954.63	7,100	7,100	8,604	0
6012	Unemployment Insurance	1,334.79	1,623	1,623	2,019	0
6014	Office Supplies	14,166.57	15,000	15,000	18,037	0
6016	Gasoline	2,845.82	3,000	3,600	4,100	0
6025	Food-Human	0.00	1,000	1,000	1,000	0
6028	Camera and Police Supplies	508.12	1,000	1,000	1,000	0
6030	Vehicle Repairs	30.25	2,000	2,000	2,000	0
6033	Contingencies	0.00	0	0	0	0
6038	Small Tools and Equipment	4,695.00	1,000	1,000	1,000	0
6040	Audit and Accounting	6,647.00	6,647	6,647	6,647	0
6045	Professional Services	0.00	0	0	0	0
6047	Mobile Phones	621.60	1,000	1,000	1,000	0
6048	Communications	20,803.26	11,704	11,704	10,000	0
6049	Postage	0.00	200	200	200	0
6054	Advertising	6,087.50	20,000	9,400	10,000	0
6056	Property Insurance	32,635.14	35,000	35,000	41,378	0
6057	Vehicle Insurance	0.00	550	550	550	0
6060	Electricity	28,813.87	32,296	32,296	32,296	0
6062	Water	918.00	2,000	2,000	2,000	0
6063	Sewage and Garbage	4,834.31	5,000	5,000	5,000	0
6064	Building Maintenance	4,861.13	20,000	11,000	20,000	0
6067	Equipment Maintenance	9,278.74	10,000	10,000	20,000	0
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	2,424.00	9,700	9,700	9,700	0
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	28,200.00	30,000	22,000	30,000	0
6076	Bank Fees	203.14	500	500	500	0
6077	Data Processing	6,069.62	7,000	7,000	10,000	0
6078	Education and Training	0.00	5,000	0	0	0
6082	Contractual Expense	126,209.41	72,928	174,928	154,000	0
6091	Building Improvements	0.00	1,500	227,624	1,500	0

Fund 770 **Dept.** 610

FREE TRADE BRIDGE

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
6096	Equipment	0.00	5,000	0	5,000	0
6097	Debt Retirement	-0.37	36,707	36,707	95,841	0
6098	Debt Interest	15,846.08	10,590	10,590	113,013	0
6195	Safety Supplies	1,131.64	1,000	1,000	1,000	0
	Expenditure Total:	956,700.62	1,080,667	1,306,791	1,342,308	0

Fund 770 **Dept.** 6115

COLD STORAGE FACILITY

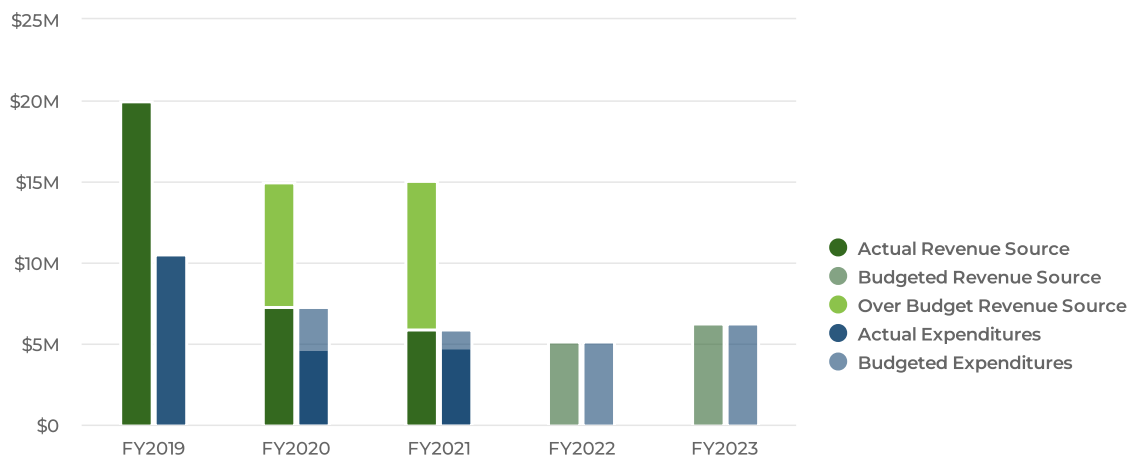
Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4841	Concessions Leases	0.00	7,900	7,900	0	0
	Revenue Total:	0.00	7,900	7,900	0	0
EXPENDITURE ACCOUNTS						
6056	Property Insurance	0.00	1,000	1,000	41,378	0
6060	Electricity	8,682.86	12,000	12,000	33,000	0
6062	Water	0.00	500	500	1,000	0
6067	Equipment Maintenance	822.93	1,000	1,000	5,000	0
	Expenditure Total:	9,505.79	14,500	14,500	80,378	0

Gateway Bridge - Operating

The Gateway International Bridge fund is an Enterprise Fund. Revenues are generated from tolls and concessions for the lease of property. Revenues are utilized for maintenance and operations of the bridge, administration and debt service. Gateway Bridge is 100% owned by Cameron County.

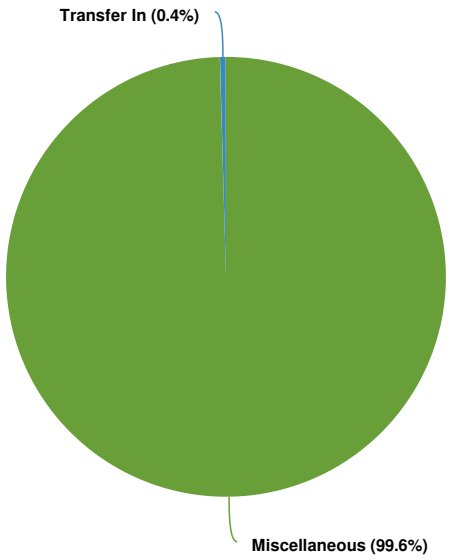
Summary

The County of Cameron is projecting $6.26M of revenue in FY2023, which represents a 21.5% increase over the prior year. Budgeted expenditures are projected to increase by 21.5% or $1.11M to $6.26M in FY2023.

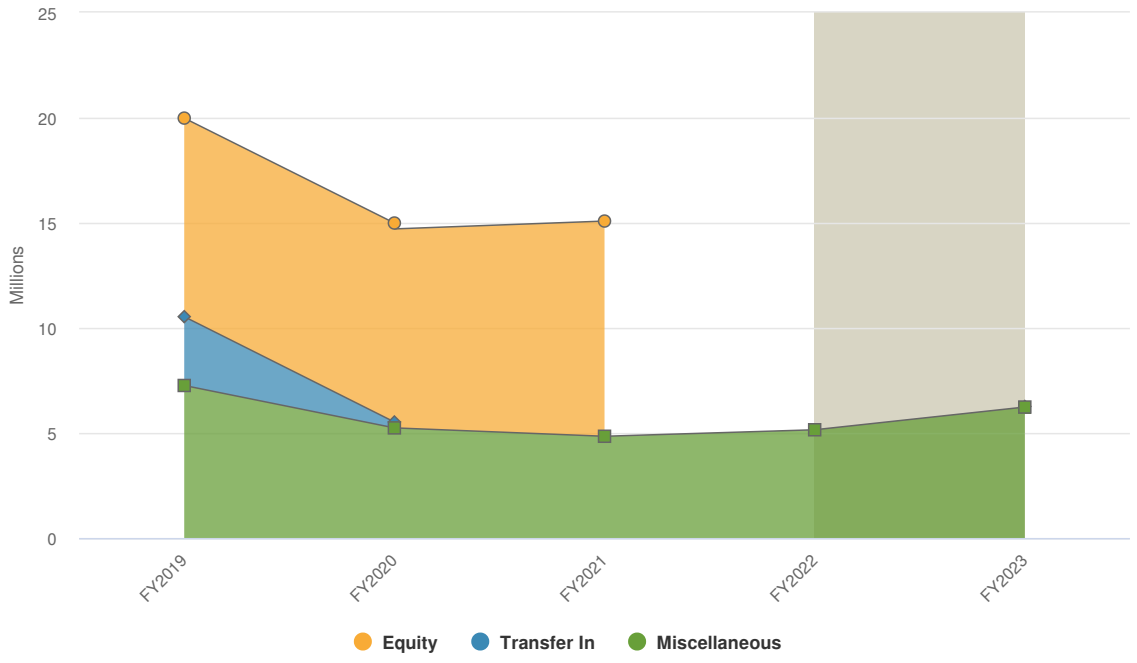


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

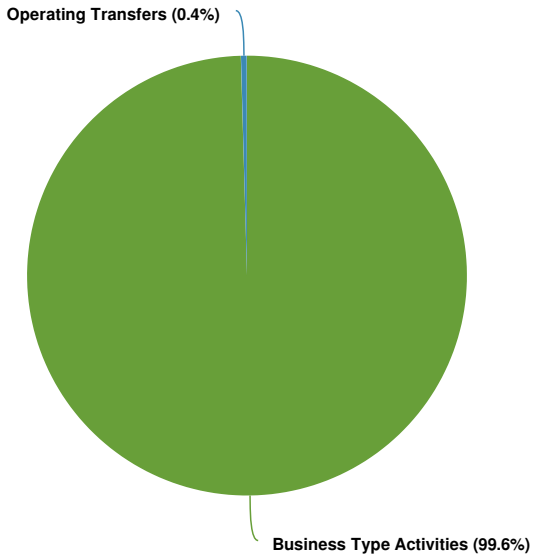


Grey background indicates budgeted figures.

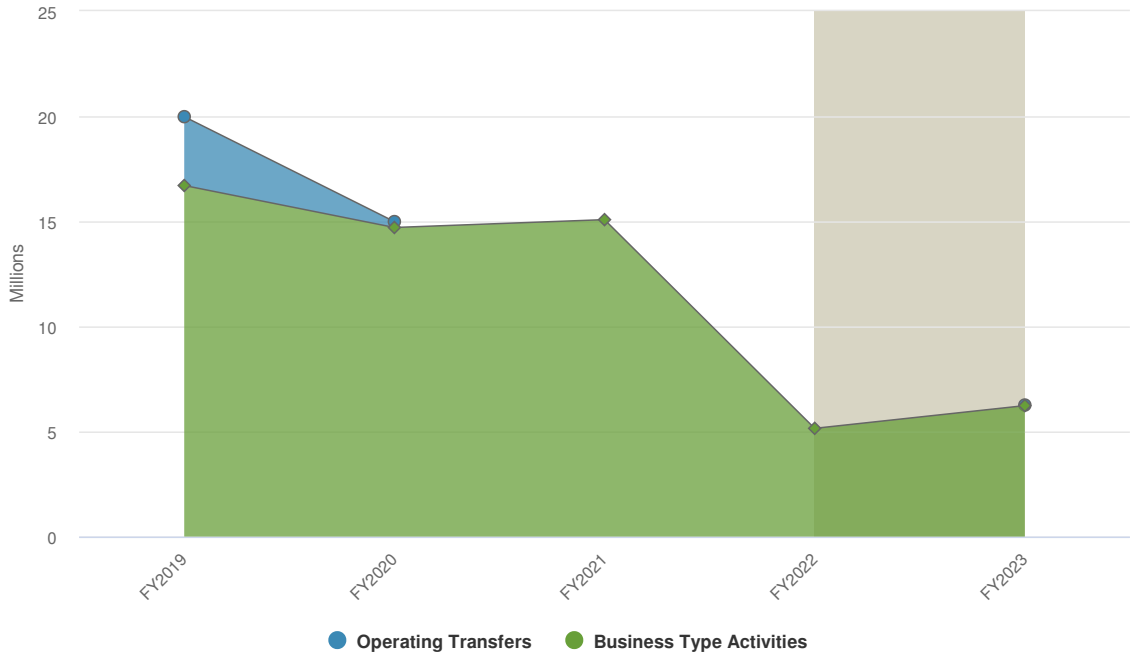
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Revenue Source				
Equity	$10,240,438		$0	N/A
Miscellaneous	$4,839,502	$5,148,611	$6,230,000	21%
Transfer In	$0	$27,593	$27,593	0%
Total Revenue Source:	**$15,079,939**	**$5,176,204**	**$6,257,593**	**20.9%**

Revenue by Department

Projected 2023 Revenue by Department



Budgeted and Historical 2023 Revenue by Department



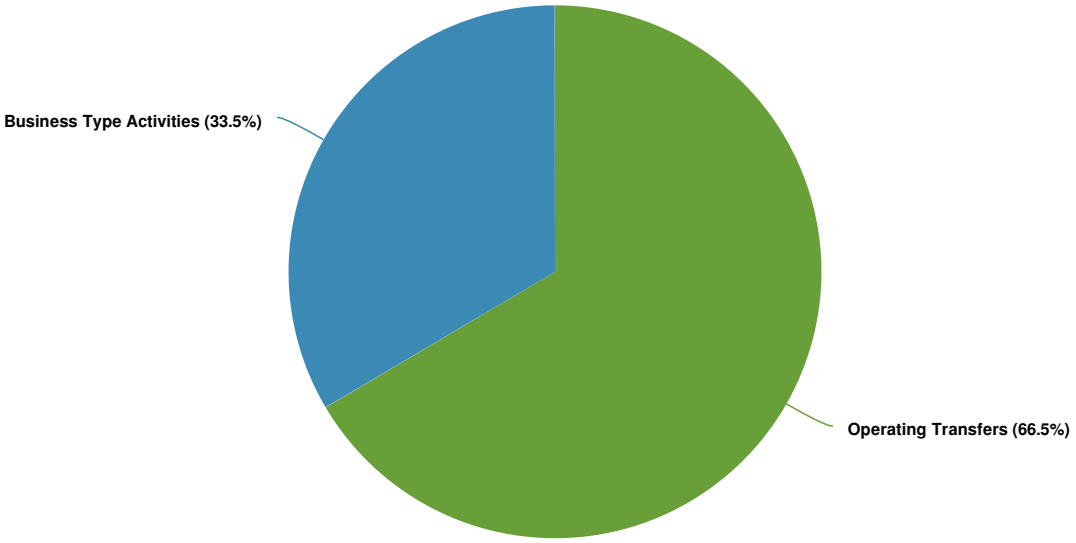
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Revenue				

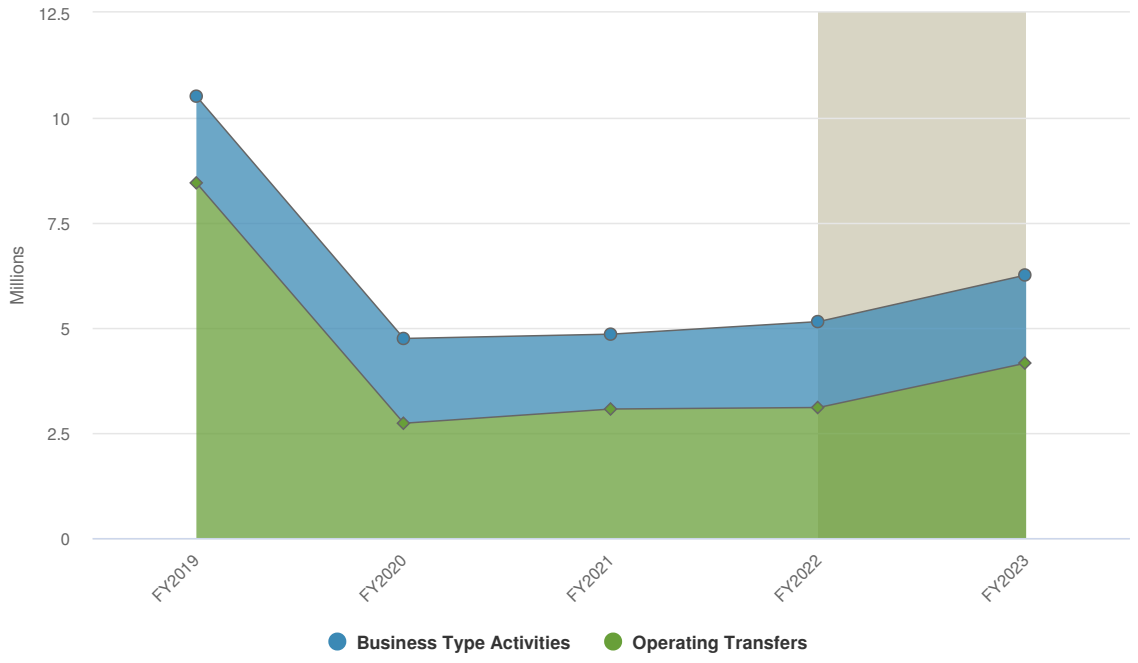
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Operating Transfers	$0	$27,593	$27,593	0%
Business Type Activities	$15,079,939	$5,148,611	$6,230,000	21%
Total Revenue:	**$15,079,939**	**$5,176,204**	**$6,257,593**	**20.9%**

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

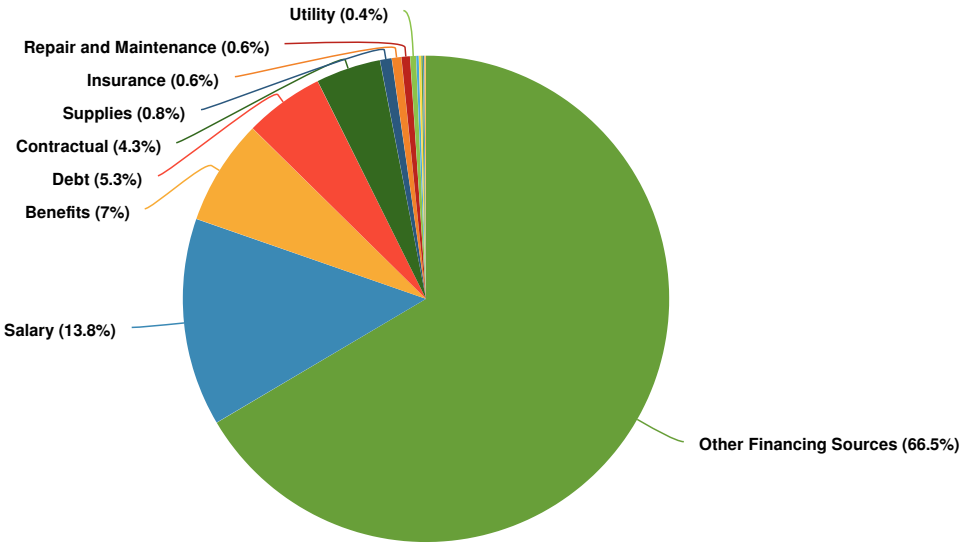


Grey background indicates budgeted figures.

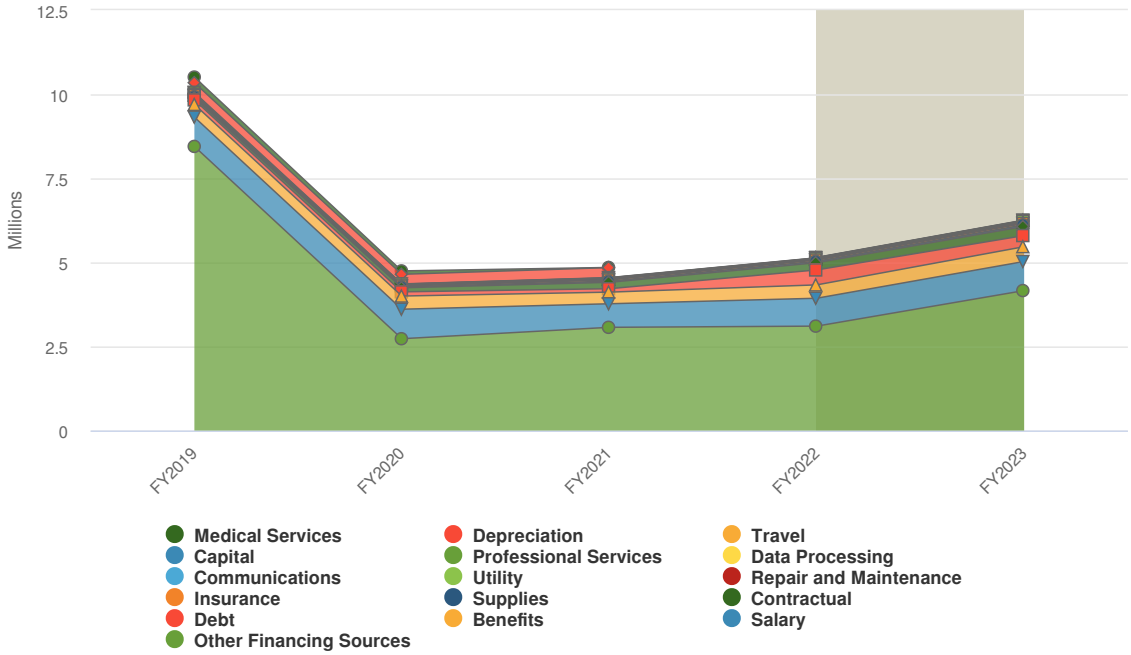
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Expenditures				
Business Type Activities	$1,780,826	$2,072,285	$2,095,880	1.1%
Operating Transfers	$3,068,310	$3,103,919	$4,161,713	34.1%
Total Expenditures:	**$4,849,135**	**$5,176,204**	**$6,257,593**	**20.9%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Expense Objects				
Salary	$701,000	$847,291	$865,123	2.1%
Benefits	$345,558	$406,867	$440,120	8.2%
Supplies	$34,183	$43,400	$48,925	12.7%
Repair and Maintenance	$18,428	$21,000	$36,000	71.4%
Professional Services	$6,647	$6,647	$6,647	0%
Communications	$21,616	$11,600	$10,600	-8.6%
Travel	$0	$6,000	$6,000	0%
Contractual	$190,226	$215,000	$270,000	25.6%
Insurance	$34,588	$35,000	$40,000	14.3%
Utility	$19,301	$22,800	$25,000	9.6%
Data Processing	$5,018	$5,000	$10,000	100%
Capital	$0	$6,500	$6,500	0%
Debt	$101,794	$445,180	$330,965	-25.7%
Medical Services	$4,592		$0	N/A
Other Financing Sources	$3,068,310	$3,103,919	$4,161,713	34.1%
Depreciation	$297,875		$0	N/A
Total Expense Objects:	**$4,849,135**	**$5,176,204**	**$6,257,593**	**20.9%**

CAMERON COUNTY, TEXAS
GATEWAY BRIDGE FUND
Detail Schedule of Revenues and Sources of Funds
2022-2023 Fiscal Year

Fund: 800

			2022 Approved	2022 Amended	2023 Recommended	2023 Approved
Revenues						
610	4451	Tolls - Entrance Fees	4,878,070	4,878,070	5,900,000	0
610	4600	Interest Income	12,541	12,541	72,000	0
610	4614	Land Rental	18,000	18,000	258,000	0
610	4841	Concessions Leases	240,000	240,000	0	0
Total	**Miscellaneous**		5,148,611	5,148,611	6,230,000	0
Total	**OTHER FINANCING SOURCES**		0	0	0	0
		Total Revenue & Operating Tran	5,148,611	5,148,611	6,230,000	0

CAMERON COUNTY, TEXAS
GATEWAY BRIDGE - OPERATIN
2022-2023 Budget

Dept.	Description	2021 Amended	2022 Approved	Expe Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
000	BALANCE SHEET	0.00	0	0	0	0
610	TOLL BRIDGE OPERATIONS	0.00	5,148,611	5,148,611	6,230,000	0
	Revenue Total:	0.00	5,148,611	5,148,611	6,230,000	0
TRANSFERS IN						
382	AMERICAN RESCUE PLAN ACT	0.00	27,593	27,593	27,593	0
075	VETERANS I&S TRANSFER	0.00	0	0	0	0
	Fund Balance:	0.00	27,593	27,593	27,593	0
TRANSFERS OUT						
010	GENERAL FUND TRANSFER	0.00	2,661,854	2,661,854	3,966,523	0
063	I&S LIMITED	0.00	442,065	442,065	195,190	0
074	VETERAN'S BRIDGE TRANSFER	0.00	0	0	0	0
	Fund Balance:	0.00	3,103,919	3,103,919	4,161,713	0
EXPENDITURE ACCOUNTS						
610	TOLL BRIDGE OPERATIONS	0.00	2,072,285	2,072,285	2,095,880	0
	Expense Total:	0.00	2,072,285	2,072,285	2,095,880	0

Fund 800 **Dept.** 610

GATEWAY INTL TOLL BRIDGE

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4451	Tolls - Entrance Fees	4,562,289.86	4,878,070	4,878,070	5,900,000	0
4600	Interest Income	14,518.46	12,541	12,541	72,000	0
4602	Miscellaneous	3,123.88	0	0	0	0
4614	Land Rental	258,000.00	18,000	18,000	258,000	0
4641	Sale of Capital Assets	0.00	0	0	0	0
4841	Concessions Leases	0.00	240,000	240,000	0	0
	Revenue Total:	4,837,932.20	5,148,611	5,148,611	6,230,000	0
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	45,473.84	45,808	45,808	61,637	0
6003	Salaries-Employees	608,186.46	754,483	626,983	748,486	0
6004	Overtime	47,339.70	47,000	67,000	55,000	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	53,097.02	64,818	64,818	66,182	0
6007	Group Health	205,704.00	222,924	222,924	257,724	0
6008	Retirement	75,463.15	104,979	104,979	101,320	0
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	9,314.26	15,000	15,000	15,000	0
6011	Workers Compensation	9,132.61	11,350	11,350	11,444	0
6012	Unemployment Insurance	2,161.38	2,796	2,796	3,450	0
6014	Office Supplies	19,778.16	21,000	21,000	26,525	0
6016	Gasoline	0.00	1,000	1,000	1,000	0
6025	Food-Human	0.00	1,000	1,000	1,000	0
6028	Camera and Police Supplies	0.00	1,000	1,000	1,000	0
6030	Vehicle Repairs	916.54	1,000	1,000	1,000	0
6033	Contingencies	0.00	0	0	0	0
6038	Small Tools and Equipment	4,695.00	2,000	2,000	2,000	0
6040	Audit and Accounting	6,647.00	6,647	6,647	6,647	0
6045	Professional Services	0.00	0	0	0	0
6047	Mobile Phones	1,709.84	2,600	4,700	2,600	0
6048	Communications	19,905.76	9,000	9,000	8,000	0
6049	Postage	0.00	400	400	400	0
6050	Travel	0.00	3,000	3,000	3,000	0
6054	Advertising	0.00	15,000	12,900	15,000	0
6056	Property Insurance	34,588.36	35,000	35,000	40,000	0
6059	Bonds	0.00	0	0	0	0
6060	Electricity	15,734.79	18,000	18,000	18,000	0
6062	Water	1,259.84	2,000	3,000	2,500	0
6063	Sewage and Garbage	2,305.92	2,800	4,300	4,500	0
6064	Building Maintenance	9,472.40	10,000	10,000	15,000	0
6067	Equipment Maintenance	8,039.48	10,000	10,000	20,000	0
6069	Equipment Rental	0.00	5,000	5,000	5,000	0
6073	Dues and Memberships	3,000.00	3,000	3,000	3,000	0
6076	Bank Fees	203.14	2,000	2,000	2,000	0
6077	Data Processing	5,018.07	5,000	5,000	10,000	0
6078	Education and Training	0.00	3,000	500	3,000	0
6082	Contractual Expense	119,522.36	100,000	170,000	155,000	0

Fund 800 **Dept.** 610

GATEWAY INTL TOLL BRIDGE

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
6091	Building Improvements	0.00	1,500	1,500	1,500	0
6096	Equipment	0.00	5,000	5,000	5,000	0
6097	Debt Retirement	-0.37	373,485	373,485	266,340	0
6098	Debt Interest	101,794.52	71,695	71,695	64,625	0
6118	Legislative Outreach	67,500.00	90,000	127,500	90,000	0
6195	Safety Supplies	395.98	2,000	2,000	2,000	0
	Expenditure Total:	1,478,359.21	2,072,285	2,072,285	2,095,880	0

CAMERON COUNTY, TEXAS

COLONIA LIGHT/SCOFFLAW FUND

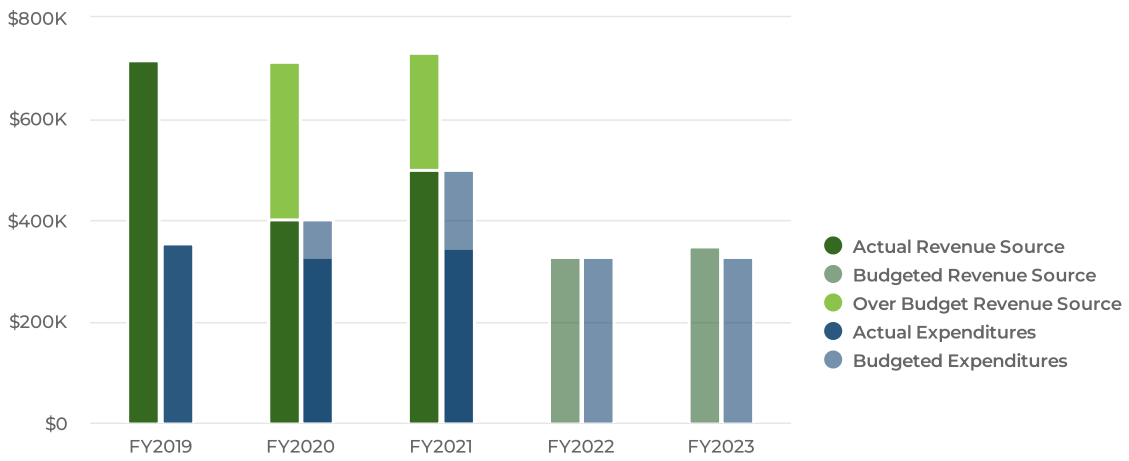
PROPOSED 2022-2023 BUDGET

Colonia Lights/Scofflaw

The Colonia Streetlight/Scofflaw Fund is a Special Revenue Fund. The Streetlight program is funded through assessment in participating colonies based on the number of street lights. The owner of each lot is assessed a pro rata share of the utility costs. The Scofflaw program is currently not in operation.

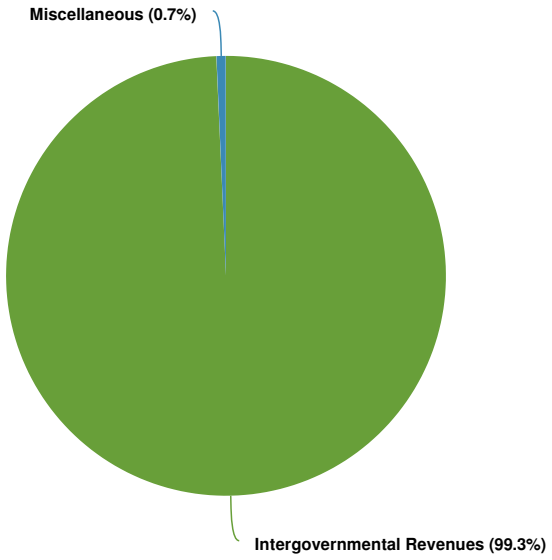
Summary

The County of Cameron is projecting $349.4K of revenue in FY2023, which represents a 6.1% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to $329.25K in FY2023.

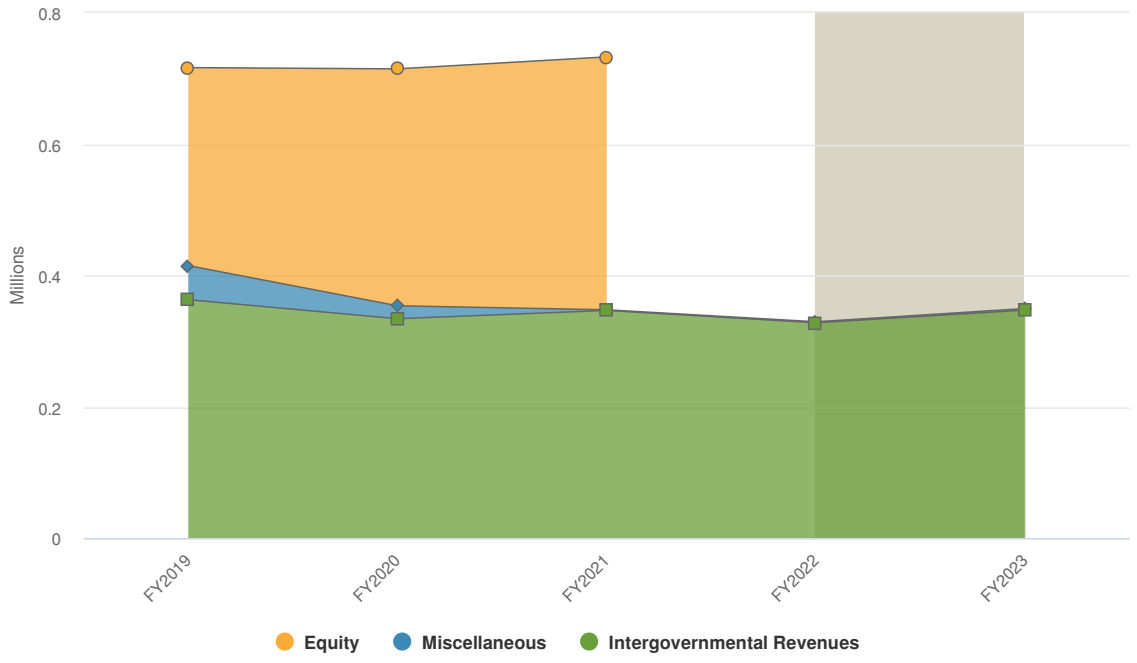


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

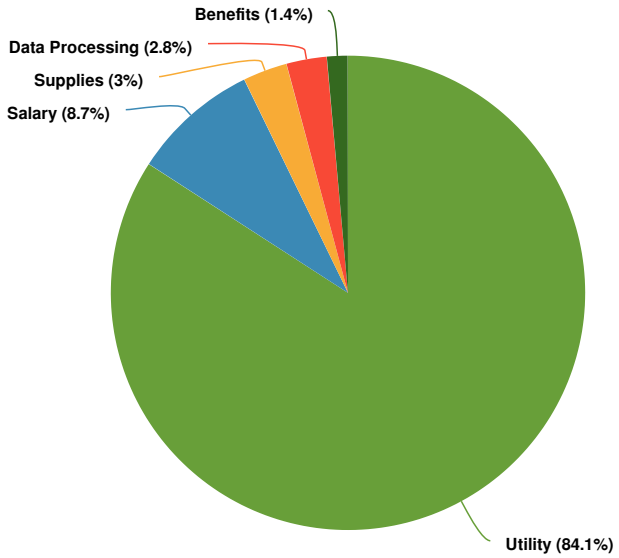


Grey background indicates budgeted figures.

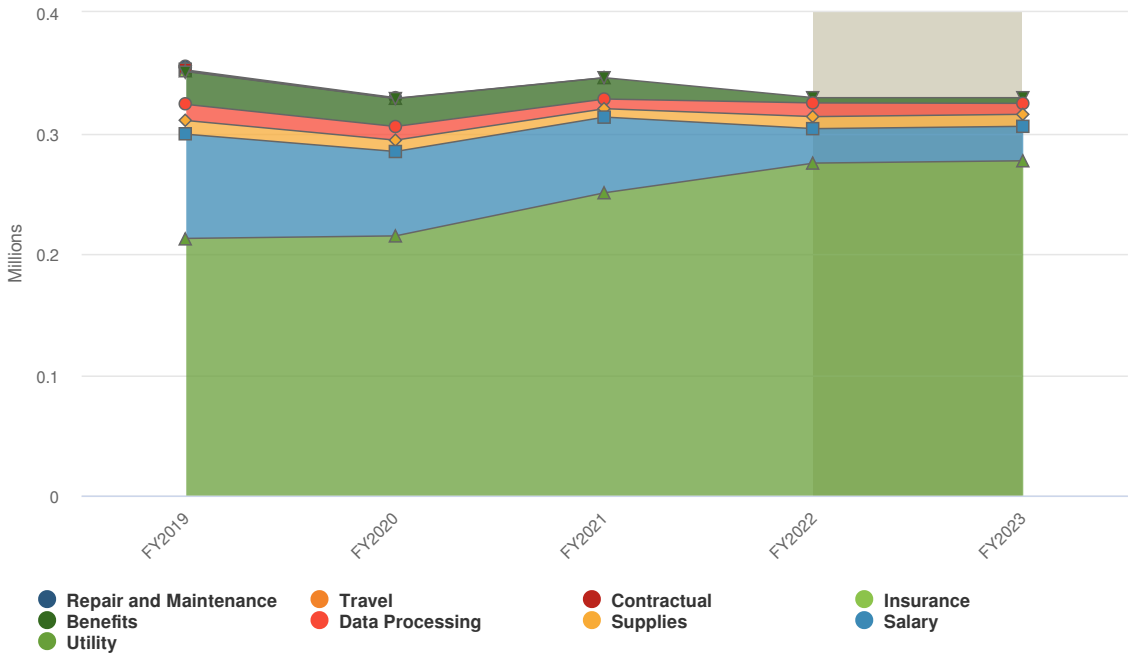
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Revenue Source				
Equity	$385,088	$0	$0	0%
Miscellaneous	$1,027	$1,540	$2,400	55.8%
Intergovernmental Revenues	$346,445	$327,706	$347,000	5.9%
Total Revenue Source:	**$732,560**	**$329,246**	**$349,400**	**6.1%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Revised Budget	FY2021 Actual	FY2022 Approved Budget	FY2021 Revised Budget vs. FY2022 Budgeted (% Change)	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Expense Objects					
Salary	$97,401	$62,618	$28,500	-100%	0%
Benefits	$30,939	$17,623	$4,326	-100%	8.4%
Supplies	$14,153	$6,943	$9,955	-100%	0%
Insurance	$94	$93		-100%	N/A
Utility	$343,858	$250,587	$275,130	-100%	0.7%
Data Processing	$13,670	$8,000	$11,335	-100%	-20.1%
Total Expense Objects:	**$500,115**	**$345,863**	**$329,246**	**-100%**	**0%**

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2022-2023 Budget

Dept.	Description	2021 Amended	2022 Approved	5436 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
000	BALANCE SHEET	0.00	1,540	1,540	2,400	0
499	TAX ASSESSOR-COLLECTOR	0.00	0	0	0	0
542	SOLID WASTE COLLECTION	0.00	327,706	327,706	347,000	0
5459	NEW COMBES HWY ROAD	0.00	0	1,659	0	0
	Revenue Total:	0.00	329,246	330,905	349,400	0
EXPENDITURE ACCOUNTS						
499	TAX ASSESSOR-COLLECTOR	0.00	0	0	0	0
542	SOLID WASTE COLLECTION	0.00	54,116	54,116	52,202	0
5421	CAMERON PARK	0.00	24,072	24,072	25,220	0
5422	LAGUNA HEIGHTS	0.00	4,284	4,284	4,514	0
5423	MEADOW BROOKE	0.00	3,468	3,468	3,515	0
5424	RANCHO GRANDE SOUTH	0.00	1,020	1,020	1,040	0
5425	SALDIVAR SUBDIVISION	0.00	1,428	1,428	1,440	0
5426	BENT TREE SUBDIVISION	0.00	9,180	9,180	9,897	0
5427	SAN CARLOS SUBDIVISION	0.00	1,632	1,632	1,639	0
5428	LA PALOMA SUBDIVISION	0.00	2,448	2,448	2,461	0
5429	EL RANCHITO SUBDIVISION	0.00	9,996	9,996	9,886	0
5430	LAS PALMAS SUBDIVISION	0.00	4,284	4,284	4,422	0
5431	PASO REAL SUBDIVISION	0.00	16,116	14,116	16,623	0
5432	OLMITO SUBDIVISION	0.00	13,464	13,464	13,445	0
5433	VALLE DE CIPRES	0.00	7,344	7,344	7,386	0
5434	SAN PEDRO SUBDIVISION	0.00	6,120	6,120	6,450	0
5435	LUZ DEL CIELO SUBDIVISION	0.00	5,304	5,304	5,164	0
5436	OLMITO PHASE II SUBDIVISI	0.00	7,956	7,956	8,344	0
5437	EL CARIBE ESTATES SUBDIVI	0.00	1,428	1,428	1,395	0
5438	RANCHO GRANDE SOUTH SUBDV	0.00	54,876	54,876	54,784	0
5439	DAKOTA ESTATES SUBDIVISIO	0.00	5,304	5,304	5,054	0
5440	IGLESIA VIEJA SUBDIVISION	0.00	6,120	6,120	6,058	0
5442	LA GLORIA CANAL SUBDIVISI	0.00	9,996	9,996	9,839	0
5443	JUAN ABREGO AND FRANCISCA	0.00	1,224	1,224	1,283	0
5444	LANTANA ROAD SUBDIVISION	0.00	2,040	2,040	2,005	0
5445	SUMMERHILL SUBDIVISION	0.00	3,468	3,468	3,356	0
5446	SANTA MARIA NORTH SUBDIVI	0.00	5,304	5,304	4,851	0
5447	LUZ DEL CIELO I&II SUBDIV	0.00	3,264	5,264	3,390	0
5448	IGLESIA ANTIGUA SUBDIVISI	0.00	3,672	3,672	3,557	0
5449	NICHO ESPARZA SUBDIVISION	0.00	3,264	3,264	3,105	0
5450	ENTANADA LOOP SUBDIVISION	0.00	5,508	5,508	5,211	0
5451	LONGORIA AND EL ROSAL SUB	0.00	8,976	8,976	8,493	0
5452	STA MARIA/J.E. SOLIS SUBD	0.00	7,752	7,752	7,133	0
5453	PUERTA DEL CIELO SUBDIVIS	0.00	5,100	5,100	5,205	0
5454	RESACA SANTA SUBDIVISION	0.00	12,036	12,036	12,016	0
5455	ESQUINA SUBDIVISION	0.00	3,606	3,606	3,134	0
5456	WEST LAKESIDE	0.00	1,836	8,976	1,870	0
5457	PASO REAL SUBD SECTION IV	0.00	8,976	1,836	9,012	0

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2022-2023 Budget

Dept.	Description	2021 Amended	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
5458	VALLE HERMOSA SUBDIVISION	0.00	3,264	3,264	3,343	0
5459	NEW COMBES HWY ROAD	0.00	0	1,659	1,504	0
	Expense Total:	0.00	329,246	330,905	329,246	0

Fund 820 **Dept.** 000

SOLID WASTE COLLECTION

Object	Description	2021 Actual	2022 Approved	Reve Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4600	Interest Income	1,026.93	1,540	1,540	2,400	0
	Revenue Total:	1,026.93	1,540	1,540	2,400	0

Fund 820 **Dept.** 499 **SCOFFLAW**

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4200	Program Revenues	0.00	0	0	0	0
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
	Expenditure Total:	0.00	0	0	0	0

Fund 820 **Dept.** 542

SOLID WASTE/STREET LIGHT

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4458	Solid Waste Collection Fee	346,445.02	327,706	327,706	347,000	0
	Revenue Total:	346,445.02	327,706	327,706	347,000	0
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	3,377.68	8,000	8,000	8,000	0
6003	Salaries-Employees	3,670.17	5,000	5,000	5,000	0
6005	Extra Help	17,030.00	15,500	15,500	15,500	0
6006	FICA	1,823.81	2,027	2,027	2,027	0
6007	Group Health	1,378.73	924	924	1,092	0
6008	Retirement	758.57	1,189	1,189	1,363	0
6011	Workers Compensation	99.45	99	99	113	0
6012	Unemployment Insurance	73.29	87	87	95	0
6014	Office Supplies	5,290.02	6,500	6,500	6,500	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6049	Postage	0.00	3,455	3,455	3,455	0
6077	Data Processing	8,000.00	11,335	11,335	9,057	0
	Expenditure Total:	41,501.72	54,116	54,116	52,202	0

Fund 820 **Dept.** 5421

CAMERON PARK STREET LIGHT

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6060	Electricity	6,997.32	24,072	24,072	25,220	0
	Expenditure Total:	6,997.32	24,072	24,072	25,220	0

Fund 820 **Dept.** 5422

LAGUNA HEIGHTS STREET LIGHT

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6060	Electricity	19,535.74	4,284	4,284	4,514	0
	Expenditure Total:	19,535.74	4,284	4,284	4,514	0

Fund 820 **Dept.** 5423

MEADOW BROOKE SUBDIVISION

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6060	Electricity	2,946.24	3,468	3,468	3,515	0
	Expenditure Total:	2,946.24	3,468	3,468	3,515	0

Fund 820 **Dept.** 5424

RANCHO GRANDE SUBDIVISION

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6060	Electricity	54,940.79	1,020	1,020	1,040	0
	Expenditure Total:	54,940.79	1,020	1,020	1,040	0

Fund 820 **Dept.** 5425

SALDIVAR SUBDIVISION

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6060	Electricity	1,288.98	1,428	1,428	1,440	0
	Expenditure Total:	1,288.98	1,428	1,428	1,440	0

Fund 820 **Dept.** 5426

BENT TREE SUBDIVISION

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6060	Electricity	9,426.69	9,180	9,180	9,897	0
	Expenditure Total:	9,426.69	9,180	9,180	9,897	0

Fund 820 **Dept.** 5427

SAN CARLOS SUBDIVISION

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6060	Electricity	1,675.82	1,632	1,632	1,639	0
	Expenditure Total:	1,675.82	1,632	1,632	1,639	0

Fund 820 **Dept.** 5428

LA PALOMA SUBDIVISION

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6060	Electricity	2,209.68	2,448	2,448	2,461	0
	Expenditure Total:	2,209.68	2,448	2,448	2,461	0

Fund 820 **Dept.** 5429

EL RANCHITO SUBDIVISION

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6060	Electricity	9,555.95	9,996	9,996	9,886	0
	Expenditure Total:	9,555.95	9,996	9,996	9,886	0

Fund 820 **Dept.** 5430

LAS PALMAS SUBDIVISION

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6060	Electricity	3,314.52	4,284	4,284	4,422	0
	Expenditure Total:	3,314.52	4,284	4,284	4,422	0

Fund 820 **Dept.** 5431

PASO REAL SUBDIVISION

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6060	Electricity	9,207.00	16,116	14,116	16,623	0
	Expenditure Total:	9,207.00	16,116	14,116	16,623	0

Fund 820 **Dept.** 5432 **OLMITO SUBDIVISIONS**

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6060	Electricity	13,570.47	13,464	13,464	13,445	0
	Expenditure Total:	13,570.47	13,464	13,464	13,445	0

Fund 820 **Dept.** 5433

VALLE DE CIPRES SUBDIVISION

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6060	Electricity	6,629.04	7,344	7,344	7,386	0
	Expenditure Total:	6,629.04	7,344	7,344	7,386	0

Fund 820 **Dept.** 5434

SAN PEDRO SUBDIVISION

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6060	Electricity	6,290.20	6,120	6,120	6,450	0
	Expenditure Total:	6,290.20	6,120	6,120	6,450	0

Fund 820 **Dept.** 5435

LUZ DEL CIELO SUBDIVISION

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6060	Electricity	0.00	5,304	5,304	5,164	0
	Expenditure Total:	0.00	5,304	5,304	5,164	0

Fund 820 **Dept.** 5436

OLMITO PHASE II SUBDIVISIONS

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6060	Electricity	7,692.99	7,956	7,956	8,344	0
	Expenditure Total:	7,692.99	7,956	7,956	8,344	0

Fund 820 **Dept.** 5437

EL CARIBE ESTATES SUBDIVISION

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6060	Electricity	881.46	1,428	1,428	1,395	0
	Expenditure Total:	881.46	1,428	1,428	1,395	0

Fund 820 **Dept.** 5438

RANCHO GRANDE SOUTH SUBDV

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6060	Electricity	0.00	54,876	54,876	54,784	0
	Expenditure Total:	0.00	54,876	54,876	54,784	0

Fund 820 **Dept.** 5439

DAKOTA ESTATES SUBDIVISION

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6060	Electricity	3,397.18	5,304	5,304	5,054	0
	Expenditure Total:	3,397.18	5,304	5,304	5,054	0

Fund 820 **Dept.** 5440

IGLESIA VIEJA SUBDIVISION

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6060	Electricity	5,870.78	6,120	6,120	6,058	0
	Expenditure Total:	5,870.78	6,120	6,120	6,058	0

Fund 820 **Dept.** 5442

LA GLORIA CANAL SUBDIVISION

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6060	Electricity	9,578.38	9,996	9,996	9,839	0
	Expenditure Total:	9,578.38	9,996	9,996	9,839	0

Fund 820 **Dept.** 5443

JUAN ABREGO AND FRANCISCA ROAD

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6060	Electricity	1,104.84	1,224	1,224	1,283	0
	Expenditure Total:	1,104.84	1,224	1,224	1,283	0

Fund 820 **Dept.** 5444

LANTANA ROAD SUBDIVISION

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6060	Electricity	1,683.50	2,040	2,040	2,005	0
	Expenditure Total:	1,683.50	2,040	2,040	2,005	0

Fund 820 **Dept.** 5445

SUMMER HILL SUBDIVISION

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6060	Electricity	3,334.06	3,468	3,468	3,356	0
	Expenditure Total:	3,334.06	3,468	3,468	3,356	0

Fund 820 **Dept.** 5446

SANTA MARIA NORTH SUBDIVISION

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6060	Electricity	4,505.07	5,304	5,304	4,851	0
	Expenditure Total:	4,505.07	5,304	5,304	4,851	0

Fund 820 **Dept.** 5447

LUZ DEL CIELO I&II SUBDIVISION

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6060	Electricity	8,577.32	3,264	5,264	3,390	0
	Expenditure Total:	8,577.32	3,264	5,264	3,390	0

Fund 820 **Dept.** 5448

IGLESIA ANTIGUA SUBDIVISION

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6060	Electricity	3,529.32	3,672	3,672	3,557	0
	Expenditure Total:	3,529.32	3,672	3,672	3,557	0

Fund 820 **Dept.** 5449

NICHO ESPARZA SUBDIVISION

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6060	Electricity	0.00	3,264	3,264	3,105	0
	Expenditure Total:	0.00	3,264	3,264	3,105	0

Fund 820 **Dept.** 5450

ENTANADA LOOP SUBDIVISION

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6060	Electricity	5,090.81	5,508	5,508	5,211	0
	Expenditure Total:	5,090.81	5,508	5,508	5,211	0

Fund 820 **Dept.** 5451

LONGORIA/EL ROSAL SUBDIVISION

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6060	Electricity	8,095.46	8,976	8,976	8,493	0
	Expenditure Total:	8,095.46	8,976	8,976	8,493	0

Fund 820 **Dept.** 5452

STA MARIA/J.E. SOLIS SUBDIVISI

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6060	Electricity	7,431.98	7,752	7,752	7,133	0
	Expenditure Total:	7,431.98	7,752	7,752	7,133	0

Fund 820 **Dept.** 5453

PUERTA DEL CIELO SUBDIVISION

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6060	Electricity	4,980.41	5,100	5,100	5,205	0
	Expenditure Total:	4,980.41	5,100	5,100	5,205	0

Fund 820 **Dept.** 5454

RESACA SANTA SUBDIVISION

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6060	Electricity	11,836.52	12,036	12,036	12,016	0
	Expenditure Total:	11,836.52	12,036	12,036	12,016	0

Fund 820 **Dept.** 5455

ESQUINA SUBDIVISION

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6060	Electricity	3,329.16	3,606	3,606	3,134	0
	Expenditure Total:	3,329.16	3,606	3,606	3,134	0

Fund 820 **Dept.** 5456 **WEST LAKESIDE**

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6060	Electricity	7,970.16	1,836	8,976	1,870	0
	Expenditure Total:	7,970.16	1,836	8,976	1,870	0

Fund 820 **Dept.** 5457

PASO REAL SUBD SECTION IV

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6060	Electricity	1,841.40	8,976	1,836	9,012	0
	Expenditure Total:	1,841.40	8,976	1,836	9,012	0

Fund 820 **Dept.** 5458

VALLE HERMOSO SUBDIVISION

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6060	Electricity	2,267.56	3,264	3,264	3,343	0
	Expenditure Total:	2,267.56	3,264	3,264	3,343	0

Fund 820 **Dept.** 5459

NEW COMBES HWY ROAD

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4458	Solid Waste Collection Fee	0.00	0	1,659		
	Revenue Total:	0.00	0	1,659	0	0
EXPENDITURE ACCOUNTS						
6060	Electricity	0.00	0	1,659	1,504	0
	Expenditure Total:	0.00	0	1,659	1,504	0

CAMERON COUNTY, TEXAS

PARK SYSTEM REVENUE FUND

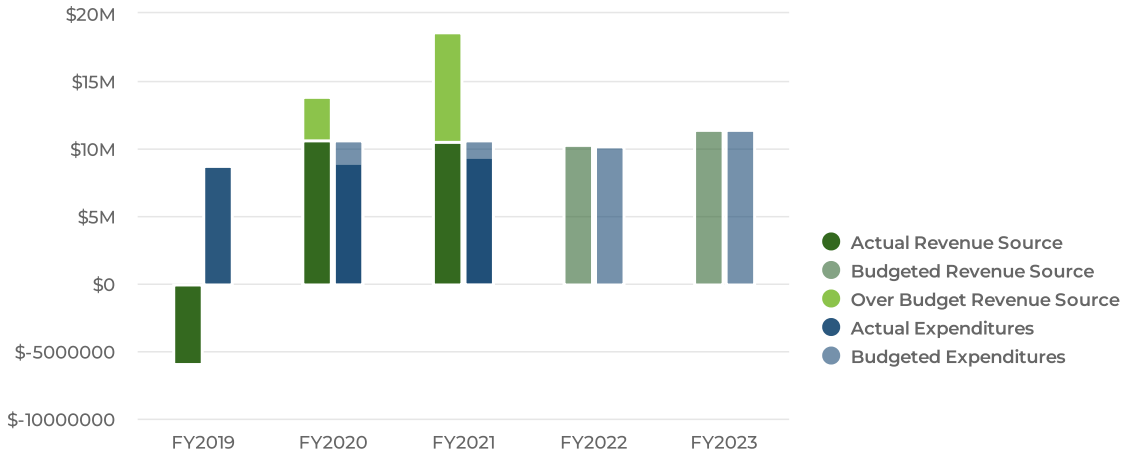
PROPOSED 2022-2023 BUDGET

Park System Revenue Fund

The Park System Fund is an Enterprise fund. Revenues are generated from entrance fees, concession agreements, RV space rental fees and other miscellaneous fees. Entrance fees are utilized to maintain the beaches, beach access parking areas, and beach side amenities. Concession revenues and RV rental fees are utilized to maintain the RV park and community parks within Cameron County

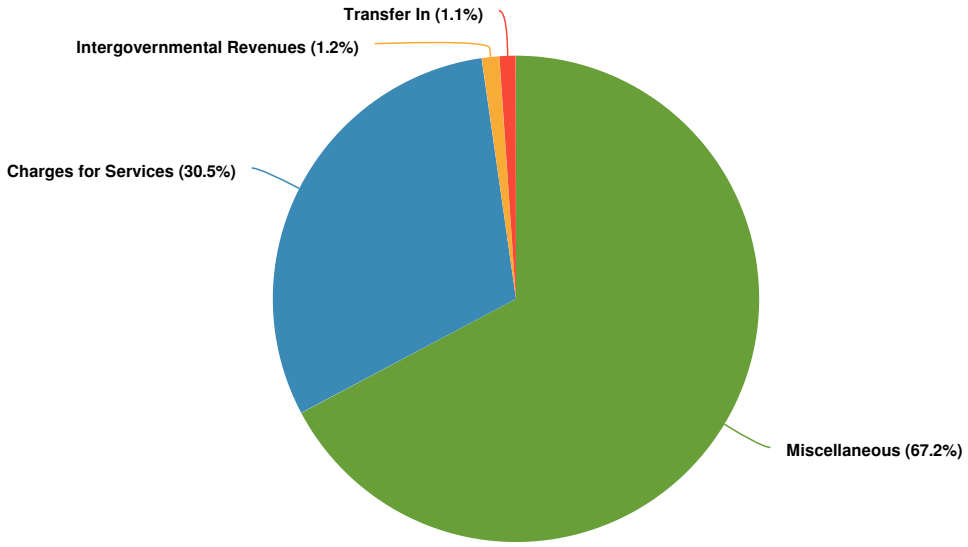
Summary

The County of Cameron is projecting $11.43M of revenue in FY2023, which represents a 10.2% increase over the prior year. Budgeted expenditures are projected to increase by 11.9% or $1.22M to $11.43M in FY2023.

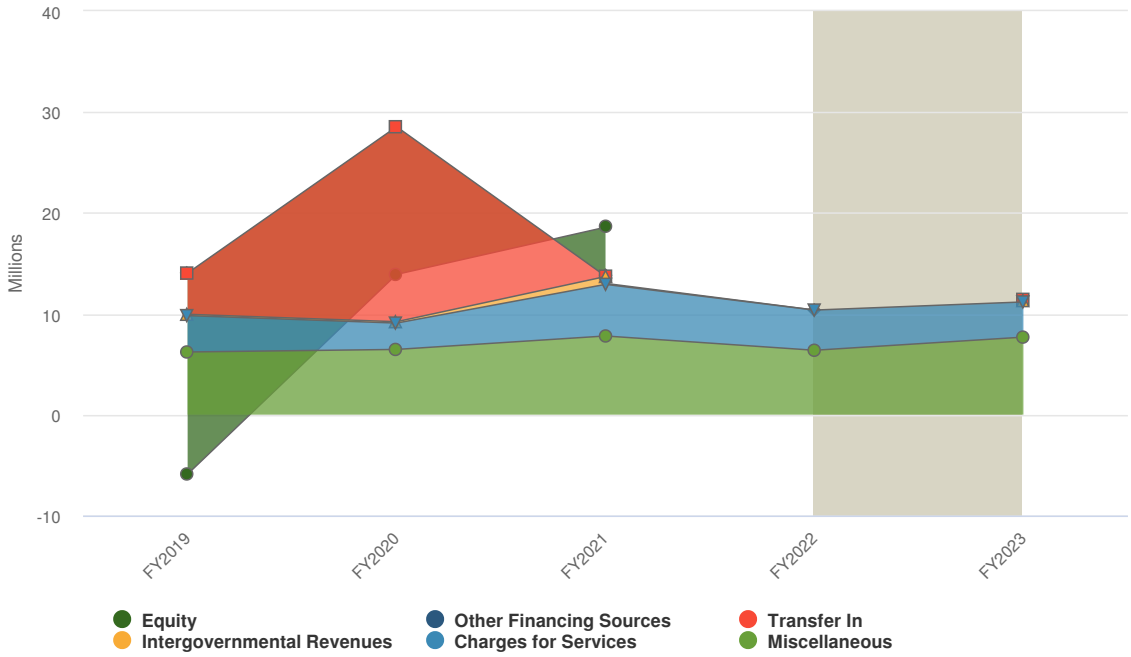


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

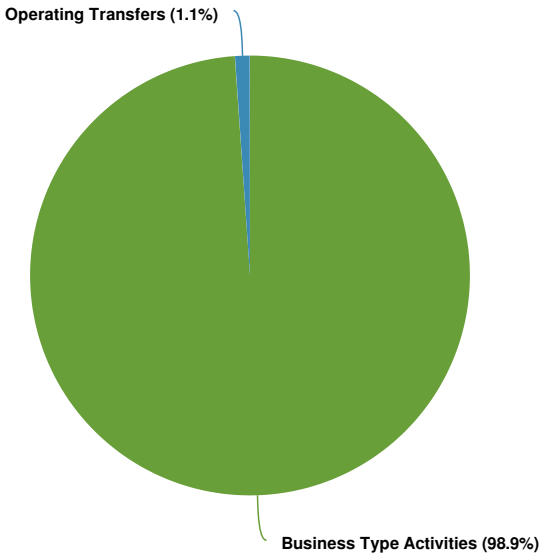


Grey background indicates budgeted figures.

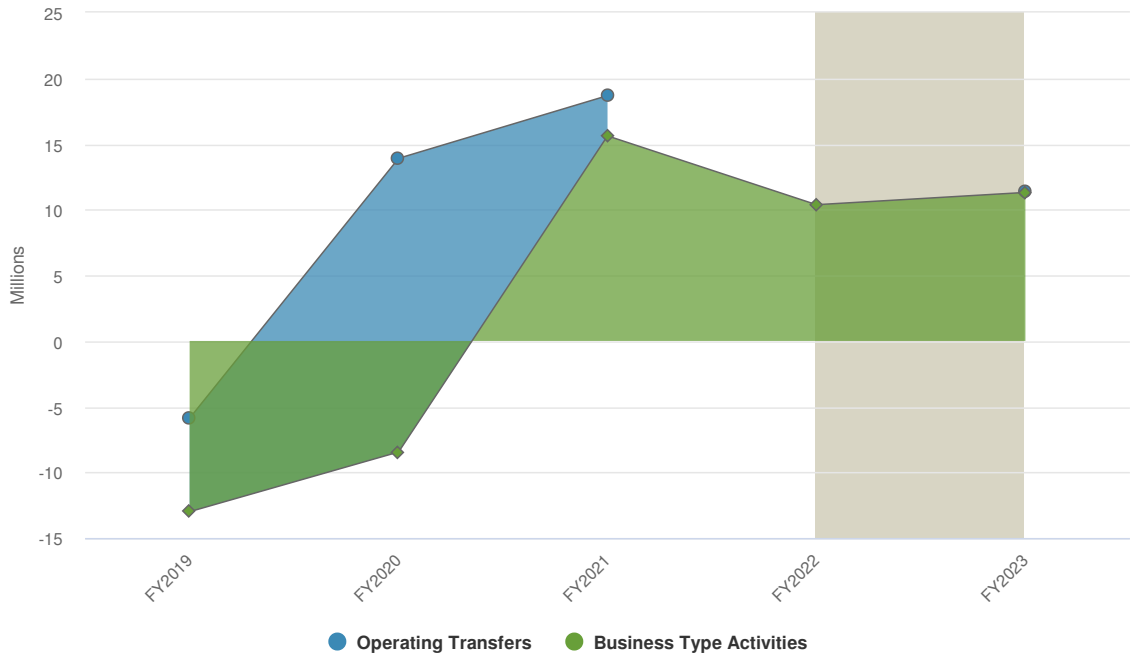
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Revenue Source				
Equity	$4,852,602	$0	$0	0%
Miscellaneous	$7,800,461	$6,383,167	$7,686,841	20.4%
Charges for Services	$5,116,079	$3,985,593	$3,488,000	-12.5%
Intergovernmental Revenues	$777,645	$0	$133,000	N/A
Other Financing Sources	$97,017	$5,000	$0	-100%
Transfer In	$35,002	$123,634	$123,634	0%
Total Revenue Source:	**$18,678,807**	**$10,497,394**	**$11,431,475**	**8.9%**

Revenue by Department

Projected 2023 Revenue by Department



Budgeted and Historical 2023 Revenue by Department

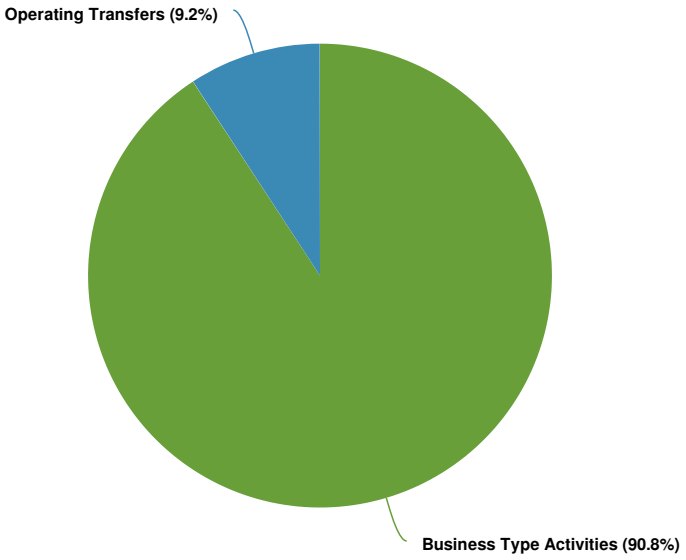


Grey background indicates budgeted figures.

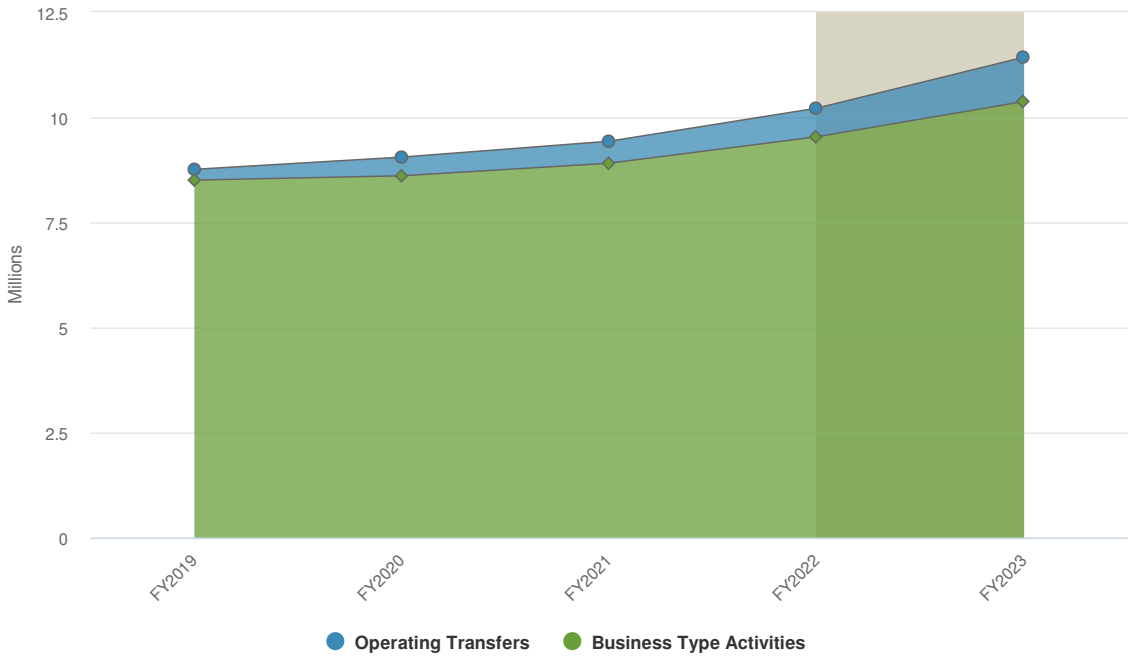
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Revenue				
Operating Transfers	$3,065,488	$123,634	$123,634	0%
Business Type Activities	$15,613,318	$10,373,760	$11,307,841	9%
Total Revenue:	**$18,678,807**	**$10,497,394**	**$11,431,475**	**8.9%**

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

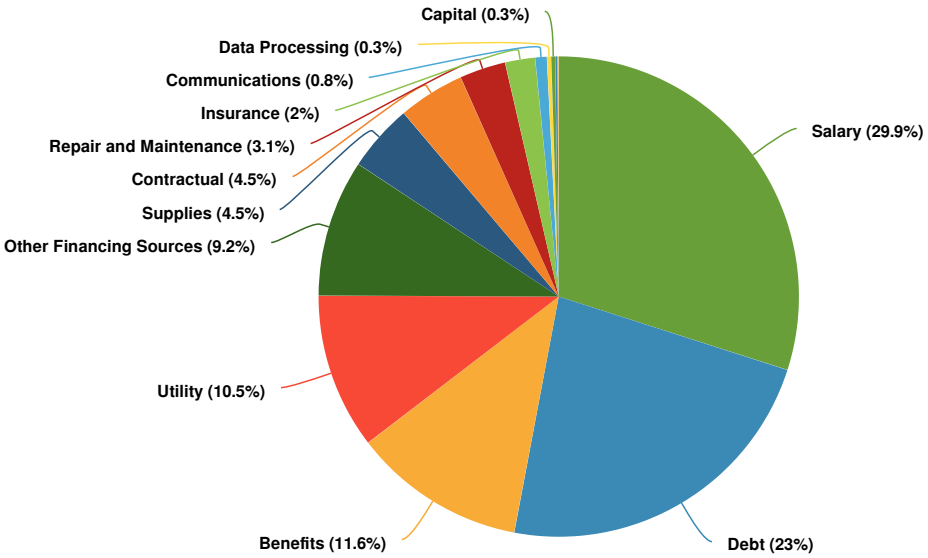


Grey background indicates budgeted figures.

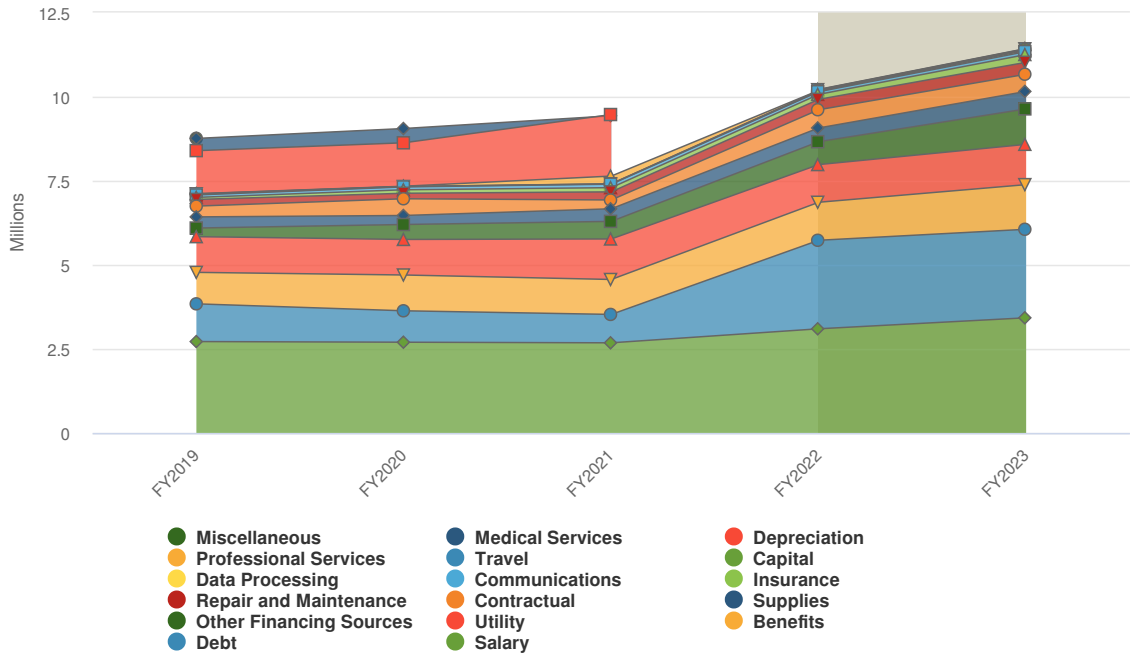
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Expenditures				
Business Type Activities	$8,907,363	$9,832,774	$10,377,044	5.5%
Operating Transfers	$522,982	$680,620	$1,054,431	54.9%
Total Expenditures:	**$9,430,345**	**$10,513,394**	**$11,431,475**	**8.7%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Expense Objects				
Salary	$2,678,902	$3,318,563	$3,423,117	3.2%
Benefits	$1,039,111	$1,210,367	$1,328,112	9.7%
Supplies	$374,613	$409,008	$519,746	27.1%
Repair and Maintenance	$241,035	$309,238	$354,338	14.6%
Professional Services	$230,580	$8,416	$8,416	0%
Communications	$102,622	$80,170	$88,253	10.1%
Travel	$3,001	$15,900	$17,900	12.6%
Contractual	$262,368	$541,863	$511,143	-5.7%
Insurance	$125,273	$146,941	$231,511	57.6%
Utility	$1,205,034	$1,115,571	$1,198,071	7.4%
Data Processing	$7,725	$13,500	$33,200	145.9%
Capital	$0	$30,800	$30,800	0%
Debt	$844,608	$2,632,437	$2,632,437	0%
Medical Services	-$38,056	$0	$0	0%
Other Financing Sources	$522,982	$680,620	$1,054,431	54.9%
Depreciation	$1,830,547	$0	$0	0%
Total Expense Objects:	**$9,430,345**	**$10,513,394**	**$11,431,475**	**8.7%**

CAMERON COUNTY, TEXAS
PARK SYSTEM FUND
Detail Schedule of Revenues and Sources of Funds
2022-2023 Fiscal Year

Fund: 830

			2022 Approved	2022 Amended	2023 Recommended	2023 Approved
Revenues						
655	4300	State Revenue	0	137,140		0
6551	4300	State Revenue	0	120,000		0
6552	4300	State Revenue	0	100,000		0
6553	4300	State Revenue	0	750,000		0
6556	4300	State Revenue	0	499,683		0
Total	**Intergovernmental Revenues**		0	1,606,823	0	0
6601	4821	Daily Entrance Fees	878,359	878,359	1,400,000	0
6611	4821	Daily Entrance Fees	76,091	76,091	142,000	0
662	4821	Daily Entrance Fees	319,256	319,256	325,000	0
664	4821	Daily Entrance Fees	960,333	960,333	1,300,000	0
668	4489	Park Ranger Arrest Fees-Misc	7,392	7,392	6,000	0
6682	4821	Daily Entrance Fees	323,893	323,893	315,000	0
6696	4821	Daily Entrance Fees	1,420,269	1,420,269		0
Total	**Charges for Services**		3,985,593	3,985,593	3,488,000	0
000	4600	Interest Income	17,543	17,543	52,000	0
000	4602	Miscellaneous	0	0	700,000	0
652	4840	Community Center Rental	500	500	8,000	0
6556	4200	Program Revenues	0	251,948		0
660	4602	Miscellaneous	51,410	51,410	30,000	0
660	4830	RV Full	3,735,256	3,735,256	4,000,000	0
660	4841	Concessions Leases	1,114,168	1,114,168	1,400,000	0
660	4845	Electricity	189,331	189,331	240,000	0
660	4846	Water	236	236	1,000	0
660	4849	Tents	23,214	23,214	18,500	0
660	4850	CABANAS RENTAL	35,808	35,808	47,000	0
6601	4602	Miscellaneous	55,610	55,610		0
6601	4822	Annual Passes	141,086	141,086	105,000	0
6601	4824	90 Day Passes	52,189	52,189	43,000	0
6601	4842	Parks Tag Fee	43	43		0
661	4602	Miscellaneous	22,144	22,144	18,500	0
661	4830	RV Full	158,566	158,566	154,000	0
661	4839	Apartment Rental	0	0	400,000	0
661	4841	Concessions Leases	323,643	323,643		0
661	4845	Electricity	7,500	7,500	9,200	0
661	4849	Tents	12,636	12,636	19,041	0
6611	4705	Long/Short	302	302		0
6611	4822	Annual Passes	10,953	10,953	10,700	0
6611	4824	90 Day Passes	10,177	10,177	10,500	0
662	4602	Miscellaneous	3,335	3,335	3,000	0
662	4822	Annual Passes	71,100	71,100	76,000	0
662	4824	90 Day Passes	2,391	2,391	3,000	0
662	4830	RV Full	184,840	184,840	195,000	0
662	4839	Apartment Rental	2,100	2,100	2,100	0

CAMERON COUNTY, TEXAS
PARK SYSTEM FUND
Detail Schedule of Revenues and Sources of Funds
2022-2023 Fiscal Year

Fund: 830

			2022 Approved	2022 Amended	2023 Recommended	2023 Approved
662	4842	Parks Tag Fee	500	500		0
662	4845	Electricity	7,198	7,198	7,400	0
662	4849	Tents	9,768	9,768	8,900	0
664	4602	Miscellaneous	4	4		0
6641	4843	Trash Bag Revenue	139,616	139,616	125,000	0
Total	**Miscellaneous**		6,383,167	6,635,115	7,686,841	0
669	4640	Sale of Surplus	5,000	5,000		0
Total	**OTHER FINANCING SOURCES**		5,000	5,000	0	0
		Total Revenue & Operating Tran	10,373,760	12,232,531	11,174,841	0

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2022-2023 Budget

Dept.	Description	2021 Amended	2022 Approved	6542 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
000	BALANCE SHEET	0.00	17,543	17,543	752,000	0
652	COMMUNITY PARKS	0.00	500	500	8,000	0
655	CIAP GRANT PROJECTS	0.00	0	137,140	0	0
6551	CIAP-ADMIN	0.00	0	120,000	0	0
6552	CIAP-NATURE PARK	0.00	0	100,000	0	0
6553	CIAP-DEEP RIVER	0.00	0	750,000	0	0
6556	THOMAE PARK BOAT RAMP	0.00	0	751,631	0	0
660	ISLA BLANCA PARK	0.00	5,149,423	5,149,423	5,869,500	0
6601	ISLA BLANCA BEACH MAINTEN	0.00	1,127,287	1,127,287	1,548,000	0
661	ANDY BOWIE PARK	0.00	524,489	524,489	600,741	0
6611	ANDY BOWIE BEACH MAINTENA	0.00	97,523	97,523	163,200	0
662	THOMAE PARK	0.00	600,488	600,488	620,400	0
664	PUBLIC BEACHES	0.00	960,337	960,337	1,300,000	0
6641	TRASH BAG COLLECTION PROG	0.00	139,616	139,616	125,000	0
668	PARK RANGERS	0.00	7,392	7,392	6,000	0
6681	CODE ENFORCEMENT	0.00	0	0	0	0
6682	BEACH SAFETY PROGRAM	0.00	323,893	323,893	315,000	0
669	PARK SYSTEM ADMINISTRATIO	0.00	5,000	5,000	0	0
6692	Parks Donation	0.00	0	0	0	0
6694	PARKS SUMMER PROGRAM	0.00	0	0	0	0
6696	2016 CO's	0.00	1,420,269	1,420,269	0	0
	Revenue Total:	0.00	10,373,760	12,232,531	11,307,841	0
TRANSFERS IN						
382	AMERICAN RESCUE PLAN ACT	0.00	123,634	123,634	123,634	0
	Fund Balance:	0.00	123,634	123,634	123,634	0
TRANSFERS OUT						
010	GENERAL FUND TRANSFER	0.00	79,070	79,070	79,591	0
015	ROAD & BRIDGE FUND	0.00	96,647	96,647	97,296	0
030	HEALTH TRUST	0.00	0	0	0	0
063	I&S LIMITED	0.00	504,903	504,903	877,544	0
	Fund Balance:	0.00	680,620	680,620	1,054,431	0
EXPENDITURE ACCOUNTS						
000	BALANCE SHEET	0.00	0	0	0	0
535	LAURELS	0.00	50,538	50,538	55,310	0
652	COMMUNITY PARKS	0.00	529,829	493,569	607,869	0
6528	LA PALOMA PARK	0.00	49,944	48,075	54,143	0
654	BROWNE ROAD PARK	0.00	275,476	259,476	274,484	0
6541	EL RANCHTIO PARK	0.00	36,459	38,059	37,878	0
6542	OLMITO PARK	0.00	0	524,509	0	0
655	CIAP GRANT PROJECTS	0.00	0	171,750	0	0
6551	CIAP-ADMIN	0.00	0	204,776	0	0
6552	CIAP-NATURE PARK	0.00	0	166,667	0	0

Dept.	Description	2021 Amended	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
6553	CIAP-DEEP RIVER	0.00	0	750,000	0	0
6556	THOMAE PARK BOAT RAMP	0.00	0	751,631	0	0
660	ISLA BLANCA PARK	0.00	1,517,887	1,535,246	1,567,675	0
6601	ISLA BLANCA BEACH MAINTEN	0.00	637,790	759,427	682,967	0
661	ANDY BOWIE PARK	0.00	314,061	261,327	322,509	0
6611	ANDY BOWIE BEACH MAINTENA	0.00	87,875	122,261	93,463	0
662	THOMAE PARK	0.00	418,800	439,752	457,789	0
663	PARKS CAPITAL IMPROVEMENT	0.00	0	0	0	0
6631	PARKS CAPITAL IMPROVEMNTS	0.00	244,000	244,000	200,000	0
664	PUBLIC BEACHES	0.00	344,915	342,884	361,857	0
6641	TRASH BAG COLLECTION PROG	0.00	118,625	122,625	118,672	0
668	PARK RANGERS	0.00	772,331	761,258	857,919	0
6681	CODE ENFORCEMENT	0.00	34,378	45,451	34,397	0
6682	BEACH SAFETY PROGRAM	0.00	419,301	411,501	419,706	0
669	PARK SYSTEM ADMINISTRATIO	0.00	1,961,484	1,755,419	2,191,081	0
6691	GREENS DIVISION	0.00	310,801	308,635	318,748	0
6692	Parks Donation	0.00	0	0	0	0
6694	PARKS SUMMER PROGRAM	0.00	15,230	15,230	22,056	0
6695	PARK ADMIN BUF	0.00	42,800	269,365	48,271	0
6696	2016 CO's	0.00	1,650,250	1,650,250	1,650,250	0
	Expense Total:	0.00	9,832,774	12,503,681	10,377,044	0

Fund 830 **Dept.** 000

PARK SYSTEM REVENUE FUND

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4600	Interest Income	17,749.42	17,543	17,543	52,000	0
4602	Miscellaneous	786,477.41	0	0	700,000	0
4702	ACH UNIDENTIFIED	0.00	0	0		
	Revenue Total:	804,226.83	17,543	17,543	752,000	0
EXPENDITURE ACCOUNTS						
	Expenditure Total:	0.00	0	0	0	0

Fund 830 **Dept.** 535 **LAURELES PARK**

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6005	Extra Help	0.00	13,104	7,104	13,440	0
6006	FICA	0.00	1,002	1,002	1,028	0
6010	Uniforms	0.00	200	200	200	0
6011	Workers Compensation	0.00	360	360	370	0
6012	Unemployment Insurance	0.00	43	43	52	0
6014	Office Supplies	1,713.17	3,000	3,000	3,000	0
6016	Gasoline	0.00	0	0		
6022	Drugs Medicine	412.50	3,000	991	3,000	0
6037	Road Materials	0.00	1,500	1,000	1,500	0
6056	Property Insurance	696.97	719	719	5,110	0
6060	Electricity	2,562.09	14,800	14,800	14,800	0
6062	Water	4,838.93	4,600	10,600	4,600	0
6063	Sewage and Garbage	5,835.06	3,900	6,409	3,900	0
6064	Building Maintenance	13,988.04	1,200	1,200	1,200	0
6067	Equipment Maintenance	566.34	3,000	3,000	3,000	0
6069	Equipment Rental	1,800.00	0	0		
6082	Contractual Expense	3,200.00	0	0		
6195	Safety Supplies	0.00	110	110	110	0
	Expenditure Total:	35,613.10	50,538	50,538	55,310	0

Fund 830 **Dept.** 652

COMMUNITY PARKS

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4840	Community Center Rental	850.00	500	500	8,000	0
	Revenue Total:	850.00	500	500	8,000	0
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	131,672.84	180,767	176,267	195,593	0
6004	Overtime	1,774.18	800	800	800	0
6005	Extra Help	0.00	50,400	50,400	50,400	0
6006	FICA	9,498.03	17,745	17,745	18,880	0
6007	Group Health	28,800.00	46,800	46,800	58,500	0
6008	Retirement	14,356.40	23,359	23,359	24,526	0
6010	Uniforms	1,219.76	1,135	1,135	2,000	0
6011	Workers Compensation	1,599.01	3,949	3,949	4,447	0
6012	Unemployment Insurance	407.58	765	765	987	0
6014	Office Supplies	9,062.86	15,000	15,000	20,000	0
6016	Gasoline	11,338.29	12,000	20,000	19,000	0
6018	Diesel Fuel	22.26	0	0		
6022	Drugs Medicine	940.93	10,000	1,173	8,000	0
6030	Vehicle Repairs	396.06	1,200	1,200	3,000	0
6037	Road Materials	0.00	1,500	1,500	2,000	0
6038	Small Tools and Equipment	9,493.92	0	1,536		
6045	Professional Services	0.00	0	0		
6047	Mobile Phones	0.00	1,378	1,378	1,378	0
6048	Communications	7,517.36	6,600	6,600	6,600	0
6056	Property Insurance	7,698.03	7,402	7,402	21,038	0
6057	Vehicle Insurance	415.89	550	550	691	0
6058	Liability Other Insurance	0.00	22	22	22	0
6060	Electricity	24,662.50	45,742	37,742	60,742	0
6062	Water	8,916.72	16,000	16,000	22,800	0
6063	Sewage and Garbage	19,788.05	22,000	22,000	35,000	0
6064	Building Maintenance	14,377.81	15,000	15,000	20,500	0
6067	Equipment Maintenance	9,195.96	17,200	18,769	17,200	0
6069	Equipment Rental	1,021.30	8,965	5,329	8,965	0
6082	Contractual Expense	2,500.00	15,600	998	4,200	0
6096	Equipment	0.00	7,800	0	0	0
6195	Safety Supplies	0.00	150	150	600	0
	Expenditure Total:	316,675.74	529,829	493,569	607,869	0

Fund 830 **Dept.** 6528

LA PALOMA PARK

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6005	Extra Help	3,690.00	13,104	13,104	13,440	0
6006	FICA	282.29	1,002	1,002	1,028	0
6007	Group Health	0.00	0	0		
6010	Uniforms	0.00	200	200	200	0
6011	Workers Compensation	101.48	360	360	370	0
6012	Unemployment Insurance	11.04	43	43	52	0
6014	Office Supplies	2,595.49	2,100	2,100	3,000	0
6016	Gasoline	0.00	0	0		
6022	Drugs Medicine	0.00	2,000	2,000	2,000	0
6037	Road Materials	0.00	2,000	2,000	2,000	0
6056	Property Insurance	857.76	885	885	4,403	0
6060	Electricity	7,295.59	19,000	17,600	17,000	0
6062	Water	2,821.72	3,000	3,000	3,000	0
6063	Sewage and Garbage	3,831.72	3,100	3,700	4,500	0
6064	Building Maintenance	4,056.63	1,500	1,500	1,500	0
6067	Equipment Maintenance	66.95	1,500	431	1,500	0
6082	Contractual Expense	0.00	0	0		
6195	Safety Supplies	35.71	150	150	150	0
	Expenditure Total:	25,646.38	49,944	48,075	54,143	0

Fund 830 **Dept.** 654

BROWNE ROAD PARK

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	64,584.02	86,624	86,624	86,624	0
6004	Overtime	0.00	500	500	500	0
6005	Extra Help	7,148.25	13,104	13,104	13,104	0
6006	FICA	5,424.64	7,667	7,667	7,667	0
6007	Group Health	20,325.00	23,400	23,400	27,000	0
6008	Retirement	6,943.03	8,723	8,723	10,235	0
6010	Uniforms	595.00	585	585	585	0
6011	Workers Compensation	1,612.20	1,908	1,908	1,908	0
6012	Unemployment Insurance	216.91	331	331	401	0
6014	Office Supplies	8,843.87	12,800	9,800	12,800	0
6016	Gasoline	0.00	1,500	1,500	1,725	0
6022	Drugs Medicine	0.00	3,000	3,000	2,300	0
6030	Vehicle Repairs	1,336.48	1,000	1,000	1,000	0
6037	Road Materials	0.00	2,000	2,000	2,000	0
6038	Small Tools and Equipment	4,740.60	0	1,581		
6048	Communications	8,140.68	9,204	9,204	9,204	0
6056	Property Insurance	8,791.61	8,699	8,699	22,980	0
6057	Vehicle Insurance	759.40	390	390	610	0
6060	Electricity	31,336.77	47,229	47,229	40,229	0
6062	Water	6,681.55	8,800	8,800	8,800	0
6063	Sewage and Garbage	2,884.73	3,000	6,000	6,800	0
6064	Building Maintenance	11,085.36	6,200	6,200	6,200	0
6067	Equipment Maintenance	5,813.20	10,000	8,419	9,000	0
6069	Equipment Rental	612.74	662	662	662	0
6077	Data Processing	0.00	0	0		
6082	Contractual Expense	2,000.00	2,000	2,000	2,000	0
6096	Equipment	0.00	16,000	0	0	0
6195	Safety Supplies	35.71	150	150	150	0
	Expenditure Total:	199,911.75	275,476	259,476	274,484	0

Fund 830 **Dept.** 6541

EL RANCHITO PARK

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6004	Overtime	0.00	0	0		
6005	Extra Help	2,520.00	13,104	13,104	13,440	0
6006	FICA	192.80	1,002	1,002	1,028	0
6007	Group Health	0.00	0	0		
6010	Uniforms	0.00	200	200	200	0
6011	Workers Compensation	69.30	360	360	370	0
6012	Unemployment Insurance	7.55	43	43	52	0
6014	Office Supplies	2,951.23	5,000	5,000	5,000	0
6016	Gasoline	0.00	0	0		
6022	Drugs Medicine	540.76	2,000	400	2,000	0
6037	Road Materials	0.00	1,000	1,000	1,000	0
6056	Property Insurance	62.13	900	900	1,938	0
6060	Electricity	1,470.81	2,000	2,000	2,000	0
6062	Water	3,109.24	2,200	3,700	2,200	0
6063	Sewage and Garbage	4,041.04	3,000	5,200	3,000	0
6064	Building Maintenance	910.95	4,000	4,000	4,000	0
6067	Equipment Maintenance	825.00	1,500	1,000	1,500	0
6082	Contractual Expense	0.00	0	0		
6195	Safety Supplies	0.00	150	150	150	0
	Expenditure Total:	16,700.81	36,459	38,059	37,878	0

Fund 830 **Dept.** 6542 **OLMITO PARK**

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6082	Contractual Expense	0.00	0	524,509		
	Expenditure Total:	0.00	0	524,509	0	0

Fund 830 **Dept.** 655

CIAP GRANT PROJECTS

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4300	State Revenue	0.00	0	137,140		
	Revenue Total:	0.00	0	137,140	0	0
EXPENDITURE ACCOUNTS						
6082	Contractual Expense	0.00	0	171,750		
	Expenditure Total:	0.00	0	171,750	0	0

Fund 830 **Dept.** 6551

CIAP-ADMINISTRATION

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4300	State Revenue	6,800.00	0	120,000		
	Revenue Total:	6,800.00	0	120,000	0	0
EXPENDITURE ACCOUNTS						
6082	Contractual Expense	0.00	0	204,776		
	Expenditure Total:	0.00	0	204,776	0	0

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2022-2023 Budget

Fund 830 **Dept.** 6552

CIAP-NATURE PARK

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4300	State Revenue	100,000.00	0	100,000		
	Revenue Total:	100,000.00	0	100,000	0	0
EXPENDITURE ACCOUNTS						
6045	Professional Services	160,867.00	0	166,667		
6082	Contractual Expense	0.00	0	0		
	Expenditure Total:	160,867.00	0	166,667	0	0

Fund 830 **Dept.** 6553

CIAP-DEEP RIVER

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4300	State Revenue	0.00	0	750,000		
	Revenue Total:	0.00	0	750,000	0	0
EXPENDITURE ACCOUNTS						
6082	Contractual Expense	0.00	0	750,000		
	Expenditure Total:	0.00	0	750,000	0	0

Fund 830 **Dept.** 6556

CIAP-ISLA DEL CARMEN

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4200	Program Revenues	0.00	0	251,948		
4300	State Revenue	499,683.00	0	499,683		
	Revenue Total:	499,683.00	0	751,631	0	0
EXPENDITURE ACCOUNTS						
6082	Contractual Expense	-0.00	0	751,631		
	Expenditure Total:	0.00	0	751,631	0	0

Fund 830 **Dept.** 660 **ISLA BLANCA PARK**

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4459	Beach Cleanup - Pct#1	137,304.23	0	0	133,000	0
4602	Miscellaneous	61,976.02	51,410	51,410	30,000	0
4641	Sale of Capital Assets	0.00	0	0		
4830	RV Full	3,922,197.94	3,735,256	3,735,256	4,000,000	0
4838	Boat Slips Marina	0.00	0	0		
4841	Concessions Leases	1,457,915.15	1,114,168	1,114,168	1,400,000	0
4842	Parks Tag Fee	0.00	0	0		
4845	Electricity	251,332.40	189,331	189,331	240,000	0
4846	Water	262.32	236	236	1,000	0
4849	Tents	25,095.00	23,214	23,214	18,500	0
4850	CABANAS RENTAL	54,440.00	35,808	35,808	47,000	0
	Revenue Total:	5,910,523.06	5,149,423	5,149,423	5,869,500	0
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	0.00	0	0		
6003	Salaries-Employees	100,286.29	476,256	350,299	484,025	0
6004	Overtime	2,952.27	8,000	8,000	8,000	0
6005	Extra Help	7,850.25	24,760	237	8,400	0
6006	FICA	8,480.48	37,222	34,105	38,283	0
6007	Group Health	30,662.69	124,800	104,311	157,500	0
6008	Retirement	11,051.85	46,503	34,276	59,255	0
6009	Auto Allowance	0.00	0	0		
6010	Uniforms	2,464.51	2,618	2,327	2,618	0
6011	Workers Compensation	2,161.76	7,873	7,267	6,271	0
6012	Unemployment Insurance	322.11	1,641	1,490	2,031	0
6014	Office Supplies	8,702.62	15,000	20,401	15,000	0
6016	Gasoline	1,655.51	5,000	17,000	5,750	0
6018	Diesel Fuel	252.61	0	0		
6022	Drugs Medicine	0.00	0	0		
6030	Vehicle Repairs	2,115.13	2,800	6,300	2,800	0
6037	Road Materials	850.02	0	0		
6038	Small Tools and Equipment	0.00	0	0		
6040	Audit and Accounting	6,647.00	7,166	7,166	7,166	0
6046	Medical and Dental	0.00	750	174	750	0
6047	Mobile Phones	4,270.06	7,170	5,272	7,170	0
6048	Communications	28,456.44	21,350	28,149	21,350	0
6049	Postage	31.11	300	300	300	0
6050	Travel	0.00	1,500	0	1,500	0
6054	Advertising	660.00	1,500	1,500	1,500	0
6056	Property Insurance	66,599.67	77,200	74,700	67,458	0
6057	Vehicle Insurance	1,073.49	2,000	2,000	1,070	0
6058	Liability Other Insurance	0.00	0	0		
6060	Electricity	232,520.38	214,000	214,000	214,000	0
6062	Water	99,757.54	70,000	91,182	70,000	0
6063	Sewage and Garbage	239,062.63	190,000	239,763	190,000	0
6064	Building Maintenance	10,743.67	48,428	39,375	48,428	0
6067	Equipment Maintenance	0.00	7,500	7,500	7,500	0

Fund 830 **Dept.** 660

ISLA BLANCA PARK

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
6069	Equipment Rental	2,861.77	2,000	17,800	2,000	0
6070	INDIRECT COST	0.00	0	0		
6073	Dues and Memberships	0.00	500	75	500	0
6074	Credit Services	300.00	1,000	1,000	1,000	0
6075	Taxes	21,868.75	8,200	8,200	8,200	0
6077	Data Processing	4,088.10	4,000	14,000	4,000	0
6078	Education and Training	0.00	400	2,000	400	0
6082	Contractual Expense	83,959.09	93,000	193,074	123,000	0
6087	Miscellaneous	0.00	0	53		
6195	Safety Supplies	394.27	450	1,950	450	0
	Expenditure Total:	983,102.07	1,517,887	1,535,246	1,567,675	0

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
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Fund 830 **Dept.** 6601

ISLA BLANCA BEACH MAINTENANCE

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4602	Miscellaneous	0.00	55,610	55,610		
4821	Daily Entrance Fees	2,087,112.50	878,359	878,359	1,400,000	0
4822	Annual Passes	134,434.50	141,086	141,086	105,000	0
4824	90 Day Passes	50,172.00	52,189	52,189	43,000	0
4842	Parks Tag Fee	32.00	43	43		
	Revenue Total:	2,271,751.00	1,127,287	1,127,287	1,548,000	0
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	0.00	0	0		
6003	Salaries-Employees	440,683.43	143,598	239,555	164,568	0
6004	Overtime	6,448.19	9,700	9,700	9,700	0
6005	Extra Help	32,652.00	43,200	43,200	43,200	0
6006	FICA	35,888.33	15,032	18,149	16,636	0
6007	Group Health	131,336.86	46,800	67,289	63,000	0
6008	Retirement	47,902.61	15,437	27,664	20,472	0
6010	Uniforms	7,254.90	6,200	6,491	6,700	0
6011	Workers Compensation	9,344.88	4,398	5,004	4,975	0
6012	Unemployment Insurance	1,458.06	648	799	870	0
6014	Office Supplies	71,770.06	64,000	64,000	64,000	0
6016	Gasoline	11,414.42	9,500	6,900	11,414	0
6018	Diesel Fuel	570.73	0	0		
6022	Drugs Medicine	0.00	0	0		
6030	Vehicle Repairs	10,149.87	10,000	10,000	10,000	0
6038	Small Tools and Equipment	0.00	0	0		
6047	Mobile Phones	4,341.28	2,021	3,919	2,021	0
6048	Communications	9,849.76	1,000	1,701	1,000	0
6049	Postage	0.00	0	0		
6057	Vehicle Insurance	111.78	2,532	2,532	687	0
6058	Liability Other Insurance	0.00	0	0		
6060	Electricity	115,826.26	115,000	105,600	115,000	0
6061	Natural Gas	0.00	0	0		
6062	Water	41,358.50	25,000	25,000	25,000	0
6063	Sewage and Garbage	138,899.61	90,000	90,000	90,000	0
6064	Building Maintenance	18,710.87	18,200	18,200	18,200	0
6067	Equipment Maintenance	9,390.31	10,000	10,000	10,000	0
6068	Real Estate Rental	0.00	0	0		
6082	Contractual Expense	5,534.29	5,000	3,200	5,000	0
6087	Miscellaneous	0.00	0	0		
6195	Safety Supplies	295.85	524	524	524	0
	Expenditure Total:	1,151,192.85	637,790	759,427	682,967	0

Fund 830 **Dept.** 661 **ANDY BOWIE PARK**

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4451	Tolls - Entrance Fees	0.00	0	0		
4602	Miscellaneous	20,123.00	22,144	22,144	18,500	0
4821	Daily Entrance Fees	0.00	0	0		
4830	RV Full	165,937.80	158,566	158,566	154,000	0
4839	Apartment Rental	0.00	0	0	400,000	0
4841	Concessions Leases	341,596.43	323,643	323,643		
4842	Parks Tag Fee	0.00	0	0		
4845	Electricity	9,681.13	7,500	7,500	9,200	0
4849	Tents	12,415.00	12,636	12,636	19,041	0
	Revenue Total:	549,753.36	524,489	524,489	600,741	0
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	71,502.21	156,309	118,510	154,421	0
6004	Overtime	3,059.20	1,800	1,527	1,800	0
6005	Extra Help	4,791.72	7,200	7,200	8,400	0
6006	FICA	5,795.23	12,646	11,225	12,502	0
6007	Group Health	16,131.81	39,000	33,249	45,000	0
6008	Retirement	7,998.70	15,922	13,254	18,986	0
6010	Uniforms	43.89	2,000	1,946	2,500	0
6011	Workers Compensation	763.05	1,918	1,646	1,922	0
6012	Unemployment Insurance	228.38	546	546	654	0
6014	Office Supplies	634.61	14,500	14,500	14,500	0
6016	Gasoline	0.00	0	0		
6022	Drugs Medicine	0.00	150	150	150	0
6030	Vehicle Repairs	0.00	1,000	1,000	1,000	0
6037	Road Materials	0.00	7,300	3,416	5,000	0
6047	Mobile Phones	911.74	585	585	585	0
6048	Communications	10,033.25	8,500	11,204	8,500	0
6049	Postage	0.00	0	0		
6054	Advertising	0.00	1,500	1,500	1,500	0
6056	Property Insurance	3,503.08	3,612	3,612	5,016	0
6057	Vehicle Insurance	1,185.02	100	100	100	0
6060	Electricity	8,325.97	9,000	9,000	9,000	0
6062	Water	1,665.43	3,000	3,000	3,000	0
6063	Sewage and Garbage	2,424.90	5,000	5,800	5,000	0
6064	Building Maintenance	1,003.65	13,500	13,500	13,500	0
6067	Equipment Maintenance	624.00	2,500	2,500	2,500	0
6069	Equipment Rental	1,849.07	0	0		
6074	Credit Services	300.00	500	500	500	0
6077	Data Processing	0.00	0	0	500	0
6082	Contractual Expense	872.56	5,800	1,684	5,800	0
6109	Emergency-Hospital	0.00	0	0		
6195	Safety Supplies	172.12	173	173	173	0
	Expenditure Total:	143,819.59	314,061	261,327	322,509	0

CAMERON COUNTY, TEXAS
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Fund 830 **Dept.** 6611

ANDY BOWIE BEACH MAINTENANCE

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4451	Tolls - Entrance Fees	0.00	0	0		
4705	Long/Short	457.83	302	302		
4821	Daily Entrance Fees	164,256.50	76,091	76,091	142,000	0
4822	Annual Passes	8,533.00	10,953	10,953	10,700	0
4824	90 Day Passes	7,950.00	10,177	10,177	10,500	0
	Revenue Total:	181,197.33	97,523	97,523	163,200	0
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	51,607.89	0	23,651		
6004	Overtime	706.48	0	273		
6005	Extra Help	869.28	7,200	7,200	8,400	0
6006	FICA	3,897.04	551	1,972	643	0
6007	Group Health	12,668.70	0	5,751		
6008	Retirement	5,631.88	0	2,668		
6010	Uniforms	96.72	850	904	850	0
6011	Workers Compensation	473.28	31	303	231	0
6012	Unemployment Insurance	165.83	198	198	34	0
6014	Office Supplies	18,841.23	13,000	13,000	13,000	0
6016	Gasoline	4,819.29	13,000	13,000	13,000	0
6018	Diesel Fuel	325.19	0	0		
6022	Drugs Medicine	0.00	0	0		
6030	Vehicle Repairs	5,354.97	3,000	3,000	3,000	0
6037	Road Materials	0.00	0	0		
6047	Mobile Phones	0.00	700	700	700	0
6048	Communications	7,395.46	3,000	3,296	3,000	0
6049	Postage	0.00	0	0		
6060	Electricity	17,956.68	9,200	9,200	9,200	0
6062	Water	2,037.13	2,500	2,500	2,500	0
6063	Sewage and Garbage	17,761.96	19,000	19,000	19,000	0
6064	Building Maintenance	8,619.42	3,195	3,195	3,195	0
6067	Equipment Maintenance	1,201.18	1,200	1,200	1,200	0
6068	Real Estate Rental	0.00	0	0		
6077	Data Processing	0.00	1,700	1,700	1,700	0
6082	Contractual Expense	5,781.35	9,500	9,500	13,760	0
6109	Emergency-Hospital	0.00	0	0		
6195	Safety Supplies	0.00	50	50	50	0
	Expenditure Total:	166,210.96	87,875	122,261	93,463	0

Fund 830 **Dept.** 662

ADOLPH THOMAE PARK

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4602	Miscellaneous	3,230.37	3,335	3,335	3,000	0
4705	Long/Short	-1,473.26	0	0		
4821	Daily Entrance Fees	342,062.00	319,256	319,256	325,000	0
4822	Annual Passes	76,900.00	71,100	71,100	76,000	0
4824	90 Day Passes	2,300.00	2,391	2,391	3,000	0
4830	RV Full	190,671.65	184,840	184,840	195,000	0
4838	Boat Slips Marina	0.00	0	0		
4839	Apartment Rental	2,100.00	2,100	2,100	2,100	0
4842	Parks Tag Fee	0.00	500	500		
4845	Electricity	7,788.65	7,198	7,198	7,400	0
4849	Tents	9,930.00	9,768	9,768	8,900	0
	Revenue Total:	633,509.41	600,488	600,488	620,400	0
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	144,449.67	191,267	183,990	190,201	0
6004	Overtime	0.00	1,000	1,000	1,000	0
6006	FICA	10,725.31	14,782	14,782	14,700	0
6007	Group Health	36,900.00	54,600	54,600	63,000	0
6008	Retirement	15,552.79	19,361	19,361	22,461	0
6010	Uniforms	536.16	400	400	1,170	0
6011	Workers Compensation	646.84	1,380	1,380	1,388	0
6012	Unemployment Insurance	431.01	634	634	765	0
6014	Office Supplies	23,053.56	17,000	17,000	17,000	0
6016	Gasoline	10,291.71	12,500	12,500	14,375	0
6022	Drugs Medicine	0.00	0	0		
6030	Vehicle Repairs	1,462.30	2,000	2,000	2,500	0
6037	Road Materials	0.00	0	0		
6047	Mobile Phones	1,471.74	2,995	2,995	2,995	0
6048	Communications	13,845.63	9,000	11,400	9,000	0
6054	Advertising	0.00	2,000	2,000	2,000	0
6056	Property Insurance	4,456.22	5,644	5,644	14,906	0
6057	Vehicle Insurance	558.36	737	737	328	0
6060	Electricity	14,350.26	15,800	15,800	15,800	0
6062	Water	8,324.91	6,500	6,500	6,500	0
6063	Sewage and Garbage	25,597.32	14,000	36,756	28,000	0
6064	Building Maintenance	13,328.96	10,000	20,404	18,000	0
6067	Equipment Maintenance	1,725.02	2,500	2,500	2,500	0
6069	Equipment Rental	461.70	500	500	500	0
6074	Credit Services	300.00	500	500	500	0
6077	Data Processing	1,547.15	3,000	3,000	3,000	0
6082	Contractual Expense	17,297.75	30,500	23,169	25,000	0
6096	Equipment	0.00	0	0		
6195	Safety Supplies	211.48	200	200	200	0
	Expenditure Total:	347,525.85	418,800	439,752	457,789	0

Fund 830 **Dept.** 6631

PARKS CAPITAL IMPROVEMENTS

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6082	Contractual Expense	29,293.16	244,000	244,000	200,000	0
	Expenditure Total:	29,293.16	244,000	244,000	200,000	0

CAMERON COUNTY, TEXAS
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Fund 830 **Dept.** 664 **PUBLIC BEACHES**

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4300	State Revenue	0.00	0	0		
4602	Miscellaneous	0.00	4	4		
4821	Daily Entrance Fees	2,127,683.50	960,333	960,333	1,300,000	0
	Revenue Total:	2,127,683.50	960,337	960,337	1,300,000	0
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	57,003.48	59,856	55,825	57,680	0
6004	Overtime	8,173.18	4,500	4,500	4,500	0
6005	Extra Help	70,425.00	93,600	93,600	85,200	0
6006	FICA	10,220.77	12,084	12,084	11,275	0
6007	Group Health	14,400.00	15,600	15,600	18,000	0
6008	Retirement	6,320.97	6,149	6,149	7,305	0
6010	Uniforms	995.02	2,000	2,000	2,000	0
6011	Workers Compensation	2,349.63	776	776	731	0
6012	Unemployment Insurance	405.77	521	521	590	0
6014	Office Supplies	14,821.65	13,000	15,000	13,000	0
6016	Gasoline	0.00	0	0		
6049	Postage	0.00	200	200	200	0
6056	Property Insurance	14,923.10	15,385	15,385	30,612	0
6060	Electricity	4,843.52	5,200	5,200	5,200	0
6062	Water	7,370.32	8,000	8,000	8,000	0
6063	Sewage and Garbage	64,610.89	86,000	86,000	86,000	0
6064	Building Maintenance	2,164.30	3,000	3,000	3,000	0
6067	Equipment Maintenance	1,567.71	2,800	2,800	2,800	0
6069	Equipment Rental	3,208.07	700	700	700	0
6077	Data Processing	889.50	2,000	2,000	3,000	0
6082	Contractual Expense	23,733.15	13,044	13,044	21,564	0
6096	Equipment	0.00	0	0		
6195	Safety Supplies	298.58	500	500	500	0
	Expenditure Total:	308,724.61	344,915	342,884	361,857	0

Fund 830 **Dept.** 6641

TRASH BAG COLLECTION PROGRAM

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4705	Long/Short	0.00	0	0		
4843	Trash Bag Revenue	176,993.00	139,616	139,616	125,000	0
	Revenue Total:	176,993.00	139,616	139,616	125,000	0
EXPENDITURE ACCOUNTS						
6004	Overtime	3,432.50	3,000	3,000	3,000	0
6005	Extra Help	49,293.00	64,800	64,800	64,800	0
6006	FICA	4,013.45	5,187	5,187	5,187	0
6007	Group Health	0.00	0	0		
6010	Uniforms	0.00	200	200	200	0
6011	Workers Compensation	1,431.51	1,864	1,864	1,864	0
6012	Unemployment Insurance	157.48	224	224	271	0
6014	Office Supplies	12,288.52	13,000	17,000	13,000	0
6016	Gasoline	0.00	0	0		
6063	Sewage and Garbage	32,263.06	30,000	30,000	30,000	0
6064	Building Maintenance	0.00	0	0		
6195	Safety Supplies	169.00	350	350	350	0
	Expenditure Total:	103,048.52	118,625	122,625	118,672	0

Fund 830 **Dept.** 668

PARK RANGERS

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4489	Park Ranger Arrest Fees-Misc	8,038.54	7,392	7,392	6,000	0
4602	Miscellaneous	0.00	0	0		
	Revenue Total:	8,038.54	7,392	7,392	6,000	0
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	459,173.13	478,600	448,027	472,447	0
6004	Overtime	15,717.60	15,000	15,000	18,000	0
6006	FICA	35,269.85	37,760	37,760	37,519	0
6007	Group Health	86,867.64	85,800	85,800	108,000	0
6008	Retirement	50,893.14	49,258	49,258	55,233	0
6010	Uniforms	3,081.39	5,000	5,000	5,000	0
6011	Workers Compensation	5,621.06	4,637	4,637	4,977	0
6012	Unemployment Insurance	1,441.18	1,614	1,614	1,953	0
6014	Office Supplies	2,616.73	3,000	3,000	3,000	0
6016	Gasoline	52,352.20	39,000	62,000	89,300	0
6028	Camera and Police Supplies	3,692.64	3,000	5,605	5,000	0
6030	Vehicle Repairs	29,951.77	36,000	30,000	36,000	0
6046	Medical and Dental	0.00	100	100	100	0
6047	Mobile Phones	1,106.62	1,500	3,000	2,200	0
6048	Communications	0.00	500	0	500	0
6049	Postage	0.00	100	0	100	0
6050	Travel	880.00	1,400	0	1,400	0
6057	Vehicle Insurance	5,224.32	3,000	3,000	5,528	0
6059	Bonds	142.00	150	71	150	0
6067	Equipment Maintenance	638.85	2,000	2,000	4,000	0
6068	Real Estate Rental	1,775.00	1,800	1,884	2,300	0
6069	Equipment Rental	1,449.26	1,812	1,812	1,812	0
6077	Data Processing	0.00	0	0		
6078	Education and Training	175.00	500	1,106	2,500	0
6079	Legal Books, Publications	0.00	0	0	100	0
6195	Safety Supplies	1,623.50	800	584	800	0
	Expenditure Total:	759,692.88	772,331	761,258	857,919	0

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Fund 830 **Dept.** 6681

CODE ENFORCEMENT

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4381	Insurance Proceeds	0.00	0	0		
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6004	Overtime	0.00	300	300	300	0
6005	Extra Help	12,930.00	25,600	37,600	25,600	0
6006	FICA	989.20	1,981	2,746	1,981	0
6007	Group Health	0.00	0	0		
6010	Uniforms	1,243.99	700	700	700	0
6011	Workers Compensation	221.13	712	987	712	0
6012	Unemployment Insurance	38.72	85	118	104	0
6014	Office Supplies	0.00	2,000	2,000	2,000	0
6016	Gasoline	0.00	2,000	0	2,000	0
6067	Equipment Maintenance	0.00	1,000	1,000	1,000	0
	Expenditure Total:	15,423.04	34,378	45,451	34,397	0

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2022-2023 Budget

Fund 830 **Dept.** 6682

BEACH SAFTEY PROGRAM

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4821	Daily Entrance Fees	386,925.50	323,893	323,893	315,000	0
	Revenue Total:	386,925.50	323,893	323,893	315,000	0
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	43,521.79	72,592	64,792	76,437	0
6004	Overtime	2,371.04	1,000	1,000	1,000	0
6005	Extra Help	156,810.43	232,800	213,257	223,800	0
6006	FICA	15,386.99	23,683	23,683	23,045	0
6007	Group Health	7,200.00	15,600	15,600	18,000	0
6008	Retirement	4,680.65	7,632	7,632	8,979	0
6010	Uniforms	4,309.56	5,000	6,000	5,000	0
6011	Workers Compensation	5,361.70	8,512	8,512	8,282	0
6012	Unemployment Insurance	605.38	1,022	1,022	1,205	0
6014	Office Supplies	2,535.78	3,300	3,300	3,300	0
6016	Gasoline	9,370.75	7,500	14,650	9,370	0
6022	Drugs Medicine	2,907.30	4,500	4,500	4,000	0
6030	Vehicle Repairs	11,223.25	5,300	5,300	5,300	0
6037	Road Materials	0.00	0	0		
6047	Mobile Phones	459.32	800	800	800	0
6050	Travel	0.00	2,000	14,393	2,000	0
6056	Property Insurance	0.00	420	420	420	0
6057	Vehicle Insurance	1,385.92	800	800	1,928	0
6060	Electricity	0.00	0	0		
6064	Building Maintenance	512.31	2,500	1,500	2,500	0
6067	Equipment Maintenance	1,189.18	2,700	2,700	2,700	0
6069	Equipment Rental	3,027.18	6,480	6,480	6,480	0
6073	Dues and Memberships	1,519.95	2,060	2,060	2,060	0
6077	Data Processing	0.00	0	0		
6078	Education and Training	40.00	2,500	2,500	2,500	0
6082	Contractual Expense	10,131.68	9,600	9,600	9,600	0
6096	Equipment	0.00	0	0		
6195	Safety Supplies	933.56	1,000	1,000	1,000	0
	Expenditure Total:	285,483.72	419,301	411,501	419,706	0

Fund 830 **Dept.** 669

PARKS ADMINISTRATION

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4602	Miscellaneous	0.00	0	0		
4640	Sale of Surplus	15,300.00	5,000	5,000		
	Revenue Total:	15,300.00	5,000	5,000	0	0
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	87,208.04	222,327	164,992	241,163	0
6003	Salaries-Employees	142,619.48	384,175	278,823	455,082	0
6004	Overtime	5,817.54	10,220	7,904	10,220	0
6005	Extra Help	0.00	0	0		
6006	FICA	17,512.46	47,389	35,951	54,118	0
6007	Group Health	46,202.44	119,590	88,698	146,691	0
6008	Retirement	25,383.02	62,283	44,828	82,992	0
6009	Auto Allowance	167.35	0	0		
6010	Uniforms	419.97	1,000	1,000	1,000	0
6011	Workers Compensation	3,970.90	9,927	7,443	10,443	0
6012	Unemployment Insurance	704.38	2,041	1,548	2,826	0
6014	Office Supplies	1,454.94	7,000	2,718	14,491	0
6016	Gasoline	1,796.06	6,760	18,760	8,112	0
6018	Diesel Fuel	1,500.51	1,064	1,064	2,500	0
6022	Drugs Medicine	0.00	0	0	500	0
6025	Food-Human	0.00	500	500	1,000	0
6030	Vehicle Repairs	4,244.22	2,100	7,820	2,100	0
6033	Contingencies	0.00	0	0		
6046	Medical and Dental	566.48	400	400	400	0
6047	Mobile Phones	935.74	1,000	1,000	1,000	0
6048	Communications	261.72	117	117	7,500	0
6049	Postage	32.18	125	125	125	0
6050	Travel	1,862.61	6,400	6,279	6,400	0
6052	Travel-Mileage Reimbursement	0.00	0	0		
6054	Advertising	0.00	3,100	2,645	3,100	0
6056	Property Insurance	25.01	572	572	20,000	0
6057	Vehicle Insurance	5,704.00	2,800	2,800	6,114	0
6058	Liability Other Insurance	0.00	11,000	11,000	19,000	0
6059	Bonds	0.00	97	97	97	0
6060	Electricity	0.00	0	0	15,000	0
6062	Water	0.00	0	0	3,000	0
6063	Sewage and Garbage	0.00	0	0	5,260	0
6064	Building Maintenance	0.00	0	0	5,000	0
6067	Equipment Maintenance	1,793.80	4,815	4,315	8,815	0
6068	Real Estate Rental	500.00	500	500	500	0
6069	Equipment Rental	4,086.63	4,705	4,705	4,705	0
6070	INDIRECT COST	0.00	0	0		
6073	Dues and Memberships	316.94	500	500	500	0
6077	Data Processing	1,200.00	2,800	5,537	5,000	0
6078	Education and Training	43.00	1,200	155	1,200	0
6080	Board of Children	0.00	0	0		
6082	Contractual Expense	28,945.20	62,540	70,186	62,540	0

Fund 830 **Dept.** 669

PARKS ADMINISTRATION

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
6090	New Buildings	0.00	0	0		
6097	Debt Retirement	0.00	800,905	800,905	800,905	0
6098	Debt Interest	30,258.46	181,282	181,282	181,282	0
6109	Emergency-Hospital	0.00	0	0		
6195	Safety Supplies	0.00	250	250	400	0
	Expenditure Total:	415,533.08	1,961,484	1,755,419	2,191,081	0

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2022-2023 Budget

Fund 830 **Dept.** 6691 **GREENS DIVISION**

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	160,004.83	174,242	172,076	174,242	0
6004	Overtime	1,073.65	350	350	350	0
6005	Extra Help	0.00	21,600	21,600	21,600	0
6006	FICA	11,643.76	15,009	15,009	15,009	0
6007	Group Health	43,200.00	46,800	46,800	54,000	0
6008	Retirement	17,328.08	17,581	17,581	20,510	0
6010	Uniforms	2,755.42	3,059	3,059	3,059	0
6011	Workers Compensation	5,052.02	6,588	6,588	6,588	0
6012	Unemployment Insurance	490.36	647	647	785	0
6014	Office Supplies	2,226.90	4,000	4,000	4,000	0
6016	Gasoline	6,615.44	8,000	10,000	9,200	0
6022	Drugs Medicine	0.00	0	0		
6030	Vehicle Repairs	1,182.69	2,300	2,300	2,300	0
6038	Small Tools and Equipment	0.00	3,500	1,500		
6047	Mobile Phones	229.97	300	300	300	0
6048	Communications	0.00	0	0		
6057	Vehicle Insurance	381.75	325	325	305	0
6060	Electricity	0.00	0	0		
6067	Equipment Maintenance	5,193.83	6,000	6,000	6,000	0
6069	Equipment Rental	0.00	0	0		
6195	Safety Supplies	181.60	500	500	500	0
	Expenditure Total:	257,560.30	310,801	308,635	318,748	0

Fund 830 **Dept.** 6692

PARKS DONATIONS

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4670	Donations	700.00	0	0		
	Revenue Total:	700.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6010	Uniforms	0.00	0	0		
	Expenditure Total:	0.00	0	0	0	0

Fund 830 **Dept.** 6694

PARKS SUMMER PROGRAM

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6005	Extra Help	0.00	12,204	12,204	18,240	0
6006	FICA	0.00	934	934	1,395	0
6011	Workers Compensation	0.00	52	52	361	0
6012	Unemployment Insurance	0.00	40	40	60	0
6014	Office Supplies	0.00	2,000	2,000	2,000	0
	Expenditure Total:	0.00	15,230	15,230	22,056	0

Fund 830 **Dept.** 6695 **PARK ADMIN BUF**

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	124,025.92	0	57,335		
6003	Salaries-Employees	194,602.02	0	95,352		
6004	Overtime	5,451.28	0	2,316		
6005	Extra Help	0.00	0	0		
6006	FICA	24,022.25	0	11,438		
6007	Group Health	61,797.56	0	30,892		
6008	Retirement	34,865.83	0	17,455		
6009	Auto Allowance	238.77	0	0		
6010	Uniforms	1,140.05	1,000	1,000	1,000	0
6011	Workers Compensation	5,185.17	0	2,484		
6012	Unemployment Insurance	1,003.85	0	493		
6014	Office Supplies	2,860.89	2,700	2,700	2,700	0
6016	Gasoline	8,341.04	4,200	4,200	4,830	0
6018	Diesel Fuel	7,301.25	5,159	13,959	10,000	0
6022	Drugs Medicine	0.00	0	0		
6030	Vehicle Repairs	14,214.61	9,300	9,300	9,300	0
6038	Small Tools and Equipment	0.00	0	0		
6047	Mobile Phones	1,830.96	2,000	2,000	2,000	0
6048	Communications	55.09	450	450	450	0
6049	Postage	0.00	0	0		
6057	Vehicle Insurance	717.00	1,000	1,000	1,000	0
6058	Liability Other Insurance	0.00	0	0		
6067	Equipment Maintenance	18,049.68	15,000	15,000	15,000	0
6068	Real Estate Rental	0.00	0	0		
6069	Equipment Rental	1,201.18	1,795	1,795	1,795	0
6070	INDIRECT COST	0.00	0	0		
6195	Safety Supplies	0.00	196	196	196	0
	Expenditure Total:	506,904.40	42,800	269,365	48,271	0

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2022-2023 Budget

Fund 830 **Dept.** 6696 **2016 CO's**

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4821	Daily Entrance Fees	0.00	1,420,269	1,420,269		
	Revenue Total:	0.00	1,420,269	1,420,269	0	0
EXPENDITURE ACCOUNTS						
6097	Debt Retirement	0.00	870,000	870,000	870,000	0
6098	Debt Interest	813,600.00	779,500	779,500	779,500	0
6099	Fiscal Agent Fees	750.00	750	750	750	0
	Expenditure Total:	814,350.00	1,650,250	1,650,250	1,650,250	0

CAMERON COUNTY, TEXAS

AIRPORT FUND

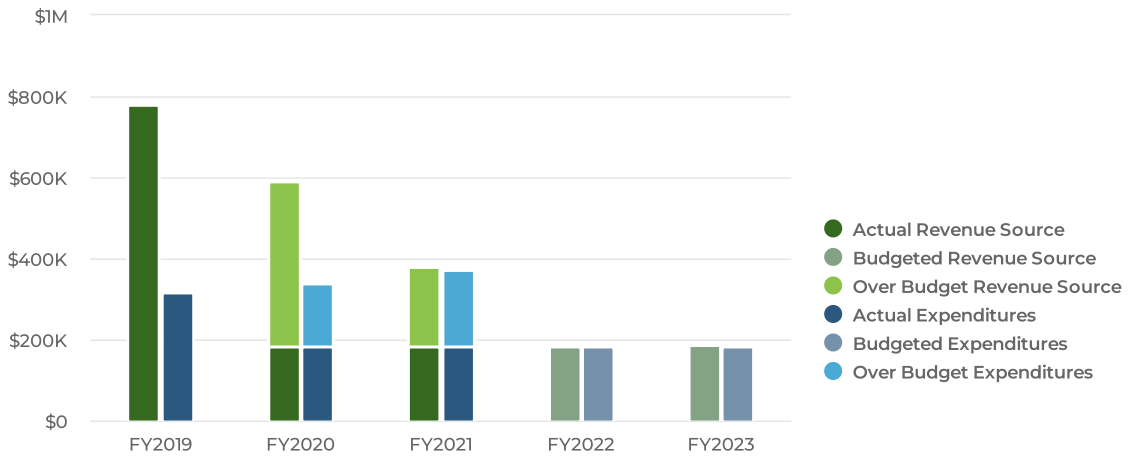
PROPOSED 2021–2022 BUDGET

Airport - Operating

The County Airport Operating Fund is a non-major Enterprise fund. Revenues are generated from space rentals and a portion of fuel sales. Revenues are utilized administrate costs and the maintenance and operations of the airport.

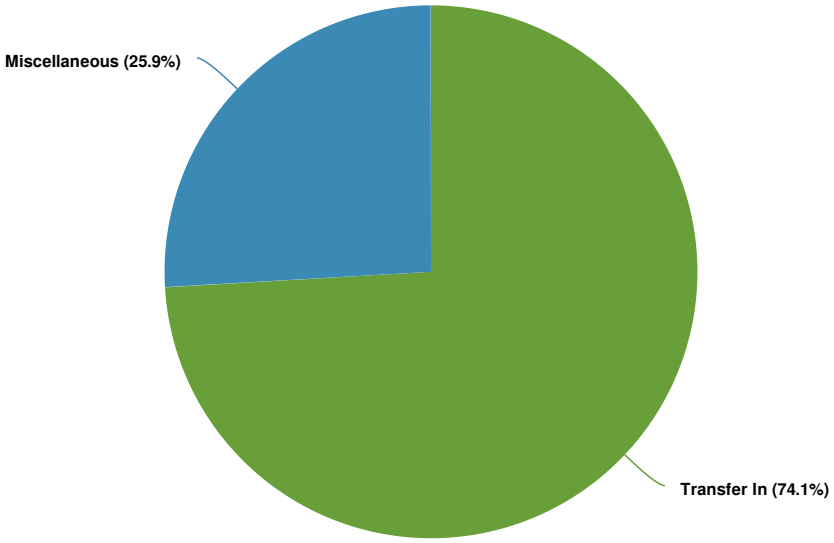
Summary

The County of Cameron is projecting $189.46K of revenue in FY2023, which represents a 2% increase over the prior year. Budgeted expenditures are projected to decrease by 0.6% or $1.06K to $184.65K in FY2023.

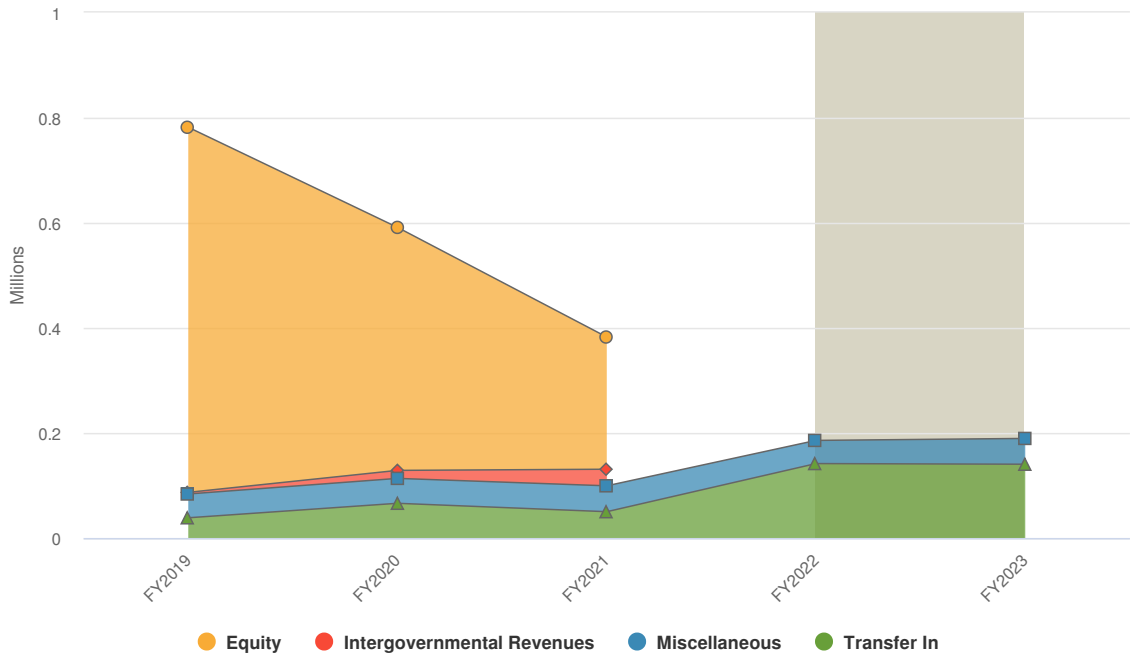


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

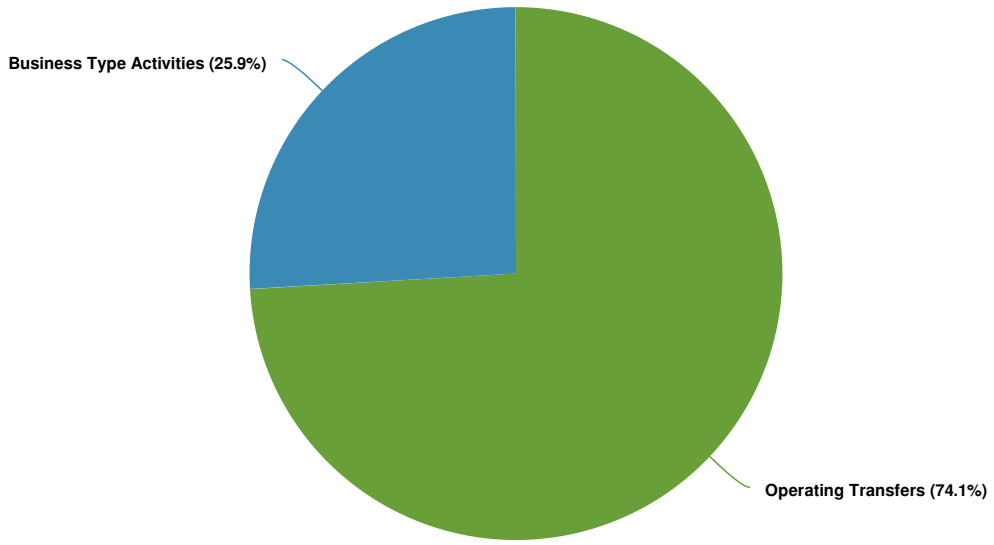


Grey background indicates budgeted figures.

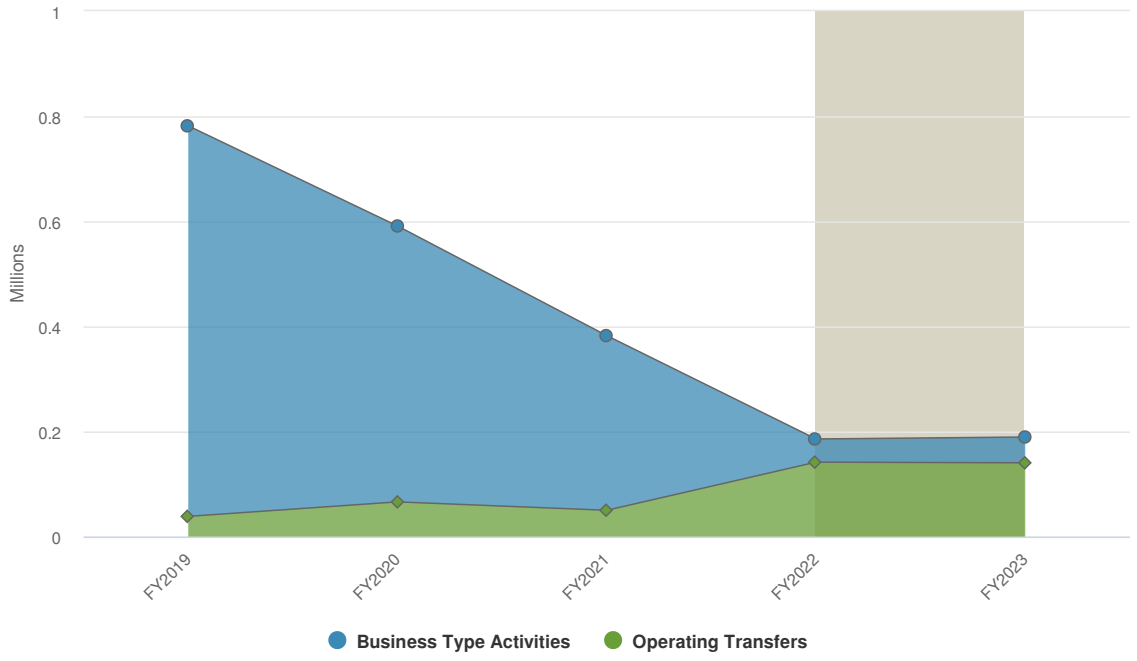
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Revenue Source				
Equity	$251,629		$0	N/A
Miscellaneous	$49,281	$44,100	$49,100	11.3%
Intergovernmental Revenues	$31,557		$0	N/A
Transfer In	$50,000	$144,033	$140,364	-2.5%
Total Revenue Source:	**$382,467**	**$188,133**	**$189,464**	**0.7%**

Revenue by Department

Projected 2023 Revenue by Department



Budgeted and Historical 2023 Revenue by Department



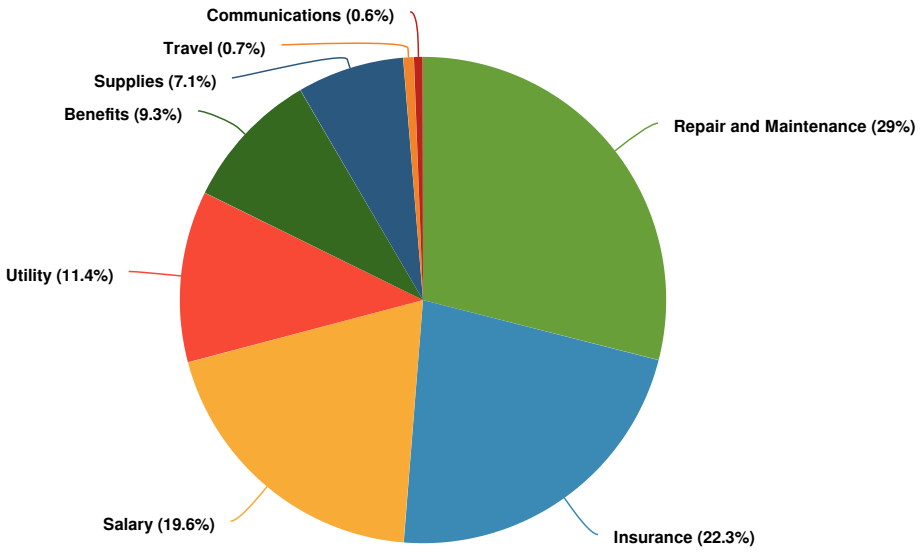
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Revenue				

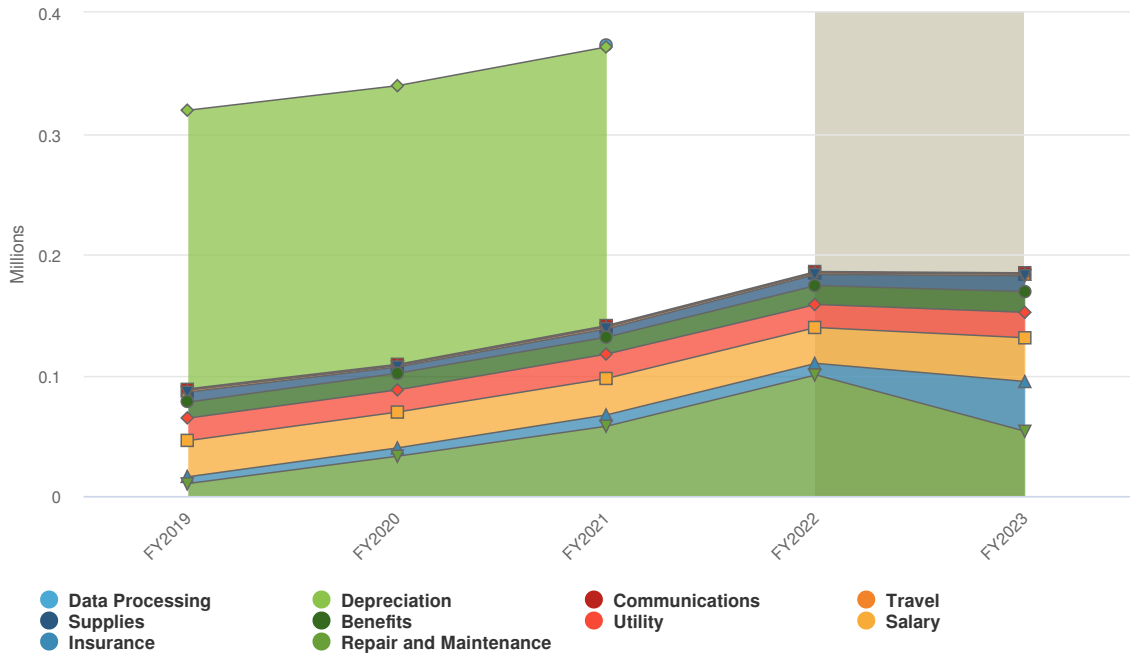
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Operating Transfers	$50,000	$144,033	$140,364	-2.5%
Business Type Activities	$332,467	$44,100	$49,100	11.3%
Total Revenue:	**$382,467**	**$188,133**	**$189,464**	**0.7%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Expense Objects				
Salary	$30,147	$31,638	$36,180	14.4%
Benefits	$14,035	$16,132	$17,198	6.6%
Supplies	$6,832	$9,164	$13,118	43.1%
Repair and Maintenance	$57,709	$100,139	$53,500	-46.6%
Communications	$1,131	$1,100	$1,100	0%
Travel	$1,600	$1,300	$1,300	0%
Insurance	$9,366	$9,600	$41,194	329.1%
Utility	$20,199	$19,060	$21,060	10.5%
Data Processing	$1,577		$0	N/A
Depreciation	$230,583		$0	N/A
Total Expense Objects:	**$373,177**	**$188,133**	**$184,650**	**-1.9%**

CAMERON COUNTY, TEXAS
AIRPORT - OPERATING
2022-2023 Budget

Dept.	Description	2021 Amended	2022 Approved	Expe Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
000	BALANCE SHEET	0.00	100	100	100	0
519	AIRPORT MAINTENANCE	0.00	44,000	44,000	49,000	0
	Revenue Total:	0.00	44,100	44,100	49,100	0
TRANSFERS IN						
010	GENERAL FUND TRANSFER	0.00	141,606	141,606	140,364	0
382	AMERICAN RESCUE PLAN ACT	0.00	2,427	2,427	0	0
	Fund Balance:	0.00	144,033	144,033	140,364	0
EXPENDITURE ACCOUNTS						
519	AIRPORT MAINTENANCE	0.00	188,133	188,133	189,464	0
	Expense Total:	0.00	188,133	188,133	189,464	0

Fund 880 **Dept.** 000

AIRPORT MAINTENANCE

Object	Description	2021 Actual	2022 Approved	Reve Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4600	Interest Income	34.41	100	100	100	0
4702	ACH UNIDENTIFIED	0.00	0	0	0	0
	Revenue Total:	34.41	100	100	100	0

Fund 880 **Dept.** 519

AIRPORT MAINTENANCE

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4614	Land Rental	38,700.00	33,000	33,000	38,000	0
4841	Concessions Leases	10,546.97	11,000	11,000	11,000	0
	Revenue Total:	49,246.97	44,000	44,000	49,000	0
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	6,151.24	6,176	6,176	6,176	0
6003	Salaries-Employees	23,908.49	25,462	25,462	30,004	0
6004	Overtime	87.22	0	0	0	0
6006	FICA	2,249.60	2,420	2,420	2,768	0
6007	Group Health	7,687.44	8,814	8,814	9,000	0
6008	Retirement	3,241.62	3,920	3,920	4,250	0
6011	Workers Compensation	764.92	883	883	1,035	0
6012	Unemployment Insurance	90.95	95	95	145	0
6014	Office Supplies	0.00	500	500	718	0
6016	Gasoline	1,937.01	1,264	4,864	5,000	0
6018	Diesel Fuel	3,985.86	5,000	5,000	5,000	0
6022	Drugs Medicine	908.65	2,400	1,000	2,400	0
6030	Vehicle Repairs	473.48	500	1,500	1,000	0
6047	Mobile Phones	1,131.04	1,100	500	1,100	0
6050	Travel	1,599.90	1,300	1,300	1,300	0
6056	Property Insurance	9,020.29	9,300	40,900	40,894	0
6057	Vehicle Insurance	345.37	300	300	300	0
6060	Electricity	8,138.84	7,000	7,000	9,000	0
6062	Water	12,060.00	12,060	12,060	12,060	0
6064	Building Maintenance	54,317.39	97,139	58,439	50,000	0
6067	Equipment Maintenance	2,917.84	2,500	7,000	7,314	0
6077	Data Processing	1,577.38	0	0	0	0
6078	Education and Training	0.00	0	0	0	0
	Expenditure Total:	142,594.53	188,133	188,133	189,464	0

CAMERON COUNTY, TEXAS

DRUG FORFEITURE FUND

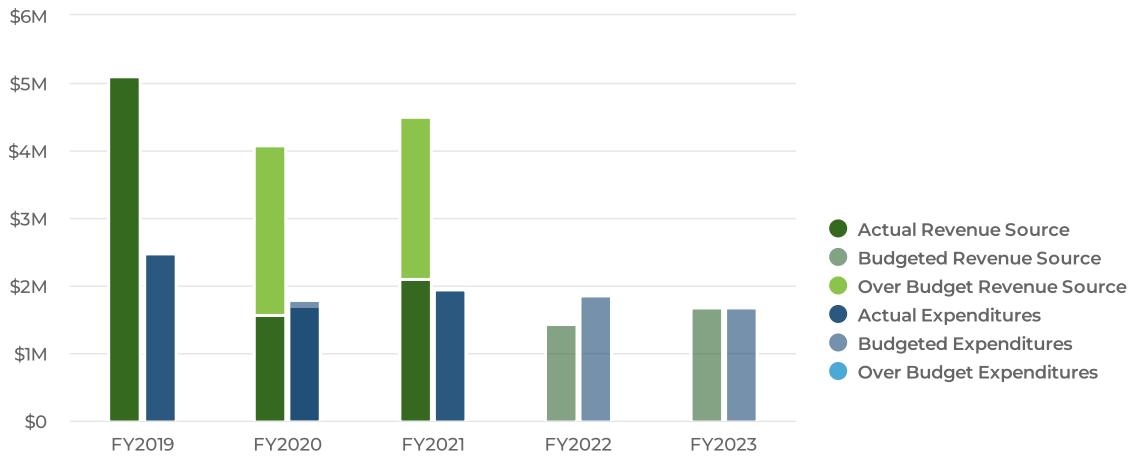
PROPOSED 2022-2023 BUDGET

Drug Forfeitures

The Drug Forfeiture fund is a non-major special revenue fund. Revenues come from federal or state awards from drug related cases plus the sale of surplus properties and equipment.

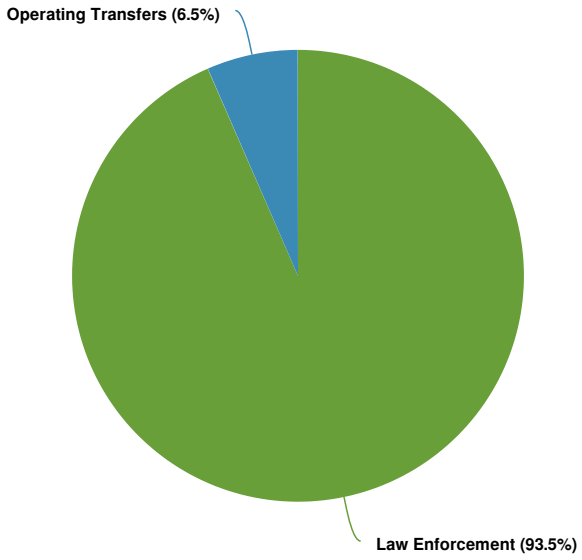
Summary

The County of Cameron is projecting $1.7M of revenue in FY2023, which represents a 17.7% increase over the prior year. Budgeted expenditures are projected to decrease by 9% or $167.75K to $1.7M in FY2023.

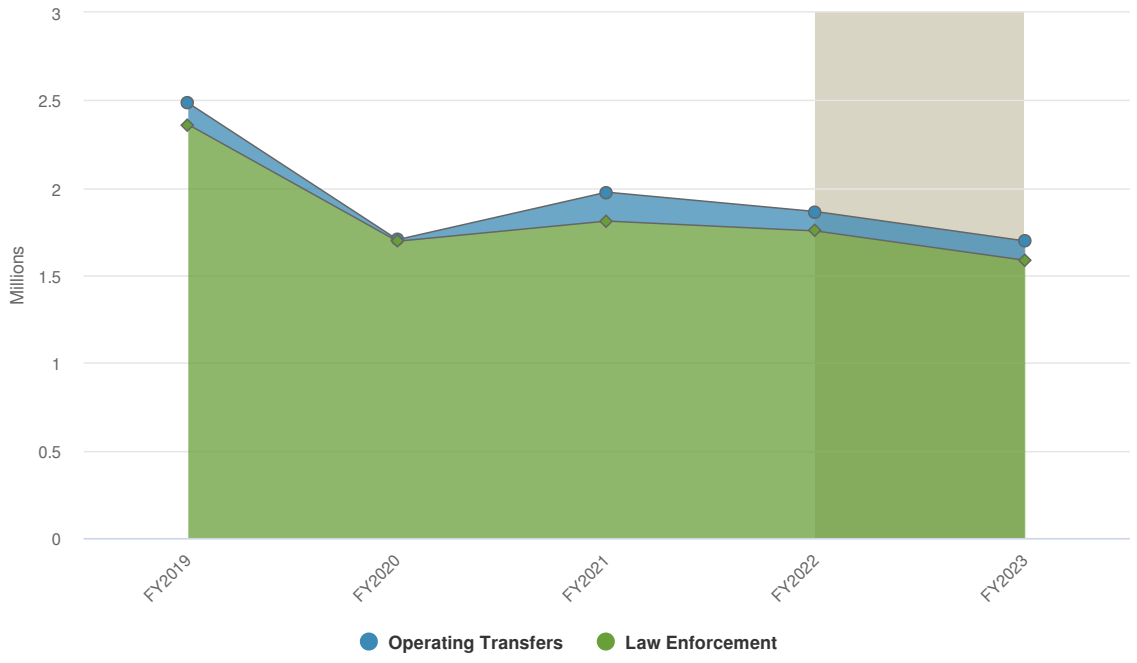


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

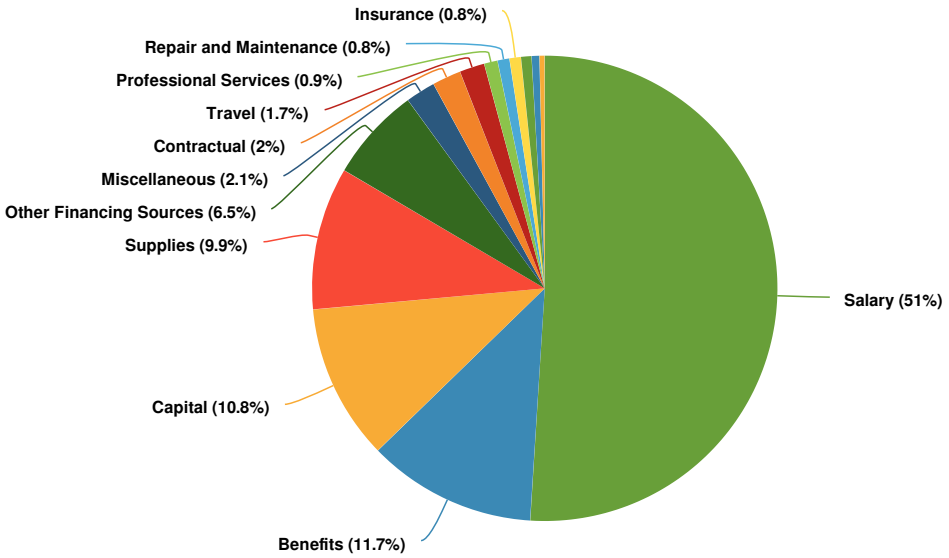


Grey background indicates budgeted figures.

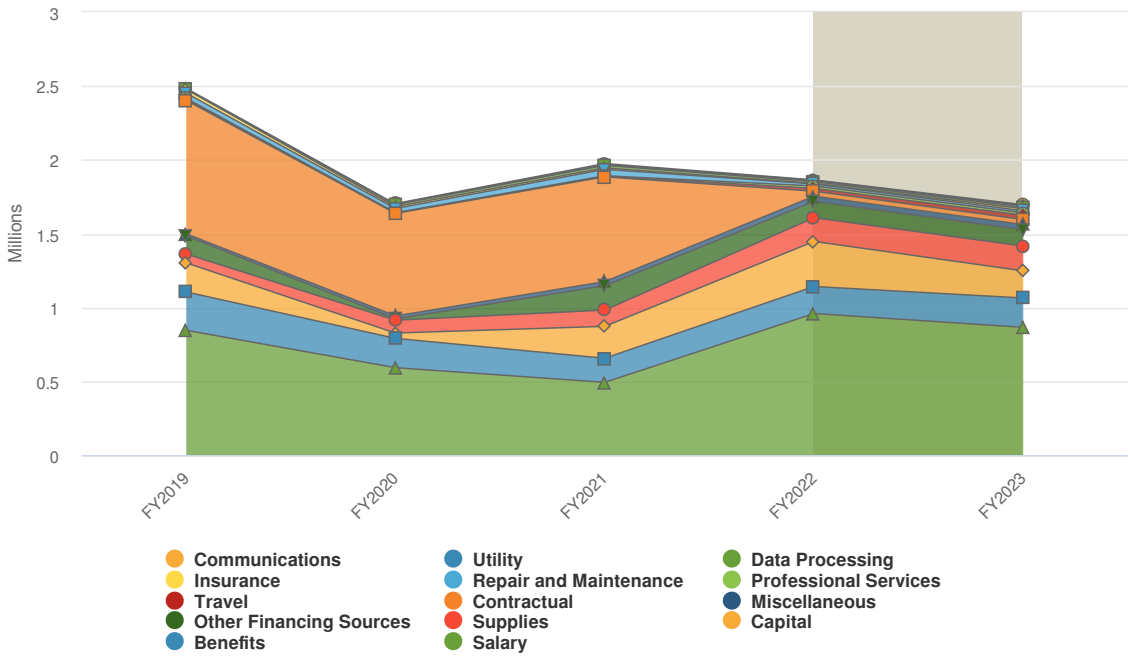
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Expenditures				
Law Enforcement	$1,809,578	$1,767,031	$1,585,257	-10.3%
Operating Transfers	$165,098	$110,749	$110,749	0%
Total Expenditures:	**$1,974,677**	**$1,877,780**	**$1,696,006**	**-9.7%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
Expense Objects				
Salary	$492,480	$958,603	$865,170	-9.7%
Benefits	$163,163	$183,561	$198,699	8.2%
Supplies	$110,116	$160,652	$168,152	4.7%
Repair and Maintenance	$43,586	$14,000	$14,000	0%
Professional Services	$3,416	$16,000	$16,000	0%
Communications	$7,893	$6,089	$6,089	0%
Travel	$4,048	$29,500	$29,500	0%
Contractual	$709,612	$34,000	$34,000	0%
Insurance	$9,865	$2,750	$13,468	389.7%
Utility	$4,152	$9,000	$9,000	0%
Data Processing	$17,297	$12,500	$12,500	0%
Miscellaneous	$27,899	$35,000	$35,000	0%
Capital	$216,051	$305,376	$183,679	-39.9%
Other Financing Sources	$165,098	$110,749	$110,749	0%
Total Expense Objects:	**$1,974,677**	**$1,877,780**	**$1,696,006**	**-9.7%**

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2022-2023 Budget

Dept.	Description	2021 Amended	2022 Approved	485 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
000	BALANCE SHEET	0.00	0	0	0	0
475	DISTRICT ATTORNEY	0.00	0	0	0	0
4751	UNITF	0.00	0	0	0	0
484	DA Federal Forfeiture DOJ	0.00	0	0	0	0
4841	DA FORFEITURES FD DOJ ACC	0.00	0	0	0	0
485	DA FEDERAL FORFEITURE DOT	0.00	0	0	0	0
4851	DA FORFEITURES FD DOT ACC	0.00	0	0	0	0
551	CONSTABLE PRECINCT #1	0.00	0	0	0	0
552	CONSTABLE PRECINCT #2	0.00	0	0	0	0
553	CONSTABLE PRECINCT #3	0.00	0	0	0	0
5532	CONSTABLE PCT. 3 FD DOT	0.00	0	0	0	0
554	CONSTABLE PRECINCT #4	0.00	0	0	0	0
5543	CONSTABLES PCT 4 DOT	0.00	0	0	0	0
555	CONSTABLE PCT #5	0.00	0	0	0	0
5551	CONSTABLE PCT 5,1/13	0.00	0	0	0	0
560	SHERIFF	0.00	0	26,032	0	0
5602	SHERIFF FEDERAL FORFEITUR	0.00	0	0	0	0
5604	SHERIFF FEDERAL FORFEITUR	0.00	0	0	0	0
668	PARK RANGERS	0.00	0	0	0	0
	Revenue Total:	0.00	0	26,032	0	0
TRANSFERS OUT						
021	SPEED GRANT	0.00	0	0	0	0
025	CRIMINAL JUSTICE GRANT TR	0.00	110,749	110,749	110,749	0
	Fund Balance:	0.00	110,749	110,749	110,749	0
EXPENDITURE ACCOUNTS						
475	DISTRICT ATTORNEY	0.00	816,903	816,903	679,589	0
4751	UNITF	0.00	0	0	0	0
484	DA Federal Forfeiture DOJ	0.00	232,498	300,998	294,774	0
4841	DA FORFEITURES FD DOJ ACC	0.00	0	0	0	0
485	DA FEDERAL FORFEITURE DOT	0.00	47,750	148,250	47,750	0
4851	DA FORFEITURES FD DOT ACC	0.00	0	0	0	0
552	CONSTABLE PRECINCT #2	0.00	0	0	0	0
553	CONSTABLE PRECINCT #3	0.00	0	2,596	0	0
5532	CONSTABLE PCT. 3 FD DOT	0.00	0	0	0	0
554	CONSTABLE PRECINCT #4	0.00	0	2,691	0	0
5551	CONSTABLE PCT 5,1/13	0.00	0	5,107	0	0
560	SHERIFF	0.00	390,589	466,621	458,600	0
5602	SHERIFF FEDERAL FORFEITUR	0.00	279,291	529,291	104,544	0
5604	SHERIFF FEDERAL FORFEITUR	0.00	0	0	0	0
	Expense Total:	0.00	1,767,031	2,272,457	1,585,257	0

Fund 900 **Dept.** 475

DRUG FORFEITURE TASK FORCE

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	29,130.42	200,000	200,000	200,000	0
6003	Salaries-Employees	136,445.46	300,000	300,000	226,240	0
6004	Overtime	657.58	0	0	0	0
6005	Extra Help	64,391.48	160,000	160,000	100,000	0
6006	FICA	19,250.98	40,928	40,928	35,667	0
6007	Group Health	42,811.15	28,800	28,800	15,600	0
6008	Retirement	21,276.07	53,875	53,875	57,767	0
6010	Uniforms	867.00	1,000	1,000	1,000	0
6011	Workers Compensation	1,340.52	1,900	1,900	2,173	0
6012	Unemployment Insurance	808.09	1,650	1,650	1,674	0
6014	Office Supplies	585.98	500	100	500	0
6016	Gasoline	26,642.99	1,000	831	1,000	0
6022	Drugs Medicine	1,062.19	3,000	1,499	3,000	0
6024	Animal Feed	611.26	2,000	799	2,000	0
6028	Camera and Police Supplies	484.89	1,000	460	1,000	0
6030	Vehicle Repairs	285.43	1,000	191	1,000	0
6038	Small Tools and Equipment	0.00	1,000	107	1,000	0
6045	Professional Services	0.00	1,000	5,000	1,000	0
6048	Communications	0.00	500	500	500	0
6050	Travel	1,569.18	1,000	1,000	1,000	0
6054	Advertising	0.00	1,000	107	1,000	0
6056	Property Insurance	344.56	500	500	500	0
6057	Vehicle Insurance	9,519.96	500	500	11,218	0
6059	Bonds	0.00	250	0	250	0
6060	Electricity	2,427.99	2,000	2,000	2,000	0
6062	Water	405.72	1,000	1,000	1,000	0
6063	Sewage and Garbage	1,318.18	2,000	2,000	2,000	0
6064	Building Maintenance	0.00	500	0	500	0
6067	Equipment Maintenance	4,570.92	1,000	4,572	1,000	0
6069	Equipment Rental	0.00	1,000	107	1,000	0
6071	Court Costs and Transcripts	6,586.50	1,000	2,592	1,000	0
6073	Dues and Memberships	435.00	0	0	0	0
6077	Data Processing	2,695.00	1,000	761	1,000	0
6078	Education and Training	525.92	1,000	1,000	1,000	0
6079	Legal Books, Publications	212.00	1,000	1,000	1,000	0
6082	Contractual Expense	2,215.80	1,000	0	1,000	0
6087	Miscellaneous	1,367.37	1,000	2,017	1,000	0
6096	Equipment	0.00	1,000	107	1,000	0
	Expenditure Total:	380,845.59	816,903	816,903	679,589	0

Fund 900 **Dept.** 484

DA FORFEITURES FD DOJ

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	0.00	103,500	103,500	0	0
6003	Salaries-Employees	84,641.19	0	0	137,827	0
6006	FICA	6,395.28	7,918	7,918	10,544	0
6007	Group Health	13,123.37	1,300	1,300	23,400	0
6008	Retirement	9,104.96	11,188	11,188	14,803	0
6010	Uniforms	0.00	0	2,000	0	0
6011	Workers Compensation	1,014.18	1,000	1,000	455	0
6012	Unemployment Insurance	260.06	342	342	495	0
6014	Office Supplies	0.00	500	500	500	0
6016	Gasoline	0.00	30,000	43,400	30,000	0
6022	Drugs Medicine	0.00	3,000	3,000	3,000	0
6024	Animal Feed	0.00	2,000	2,000	2,000	0
6028	Camera and Police Supplies	0.00	7,000	7,000	7,000	0
6030	Vehicle Repairs	38,235.02	2,000	26,600	2,000	0
6038	Small Tools and Equipment	4,519.79	2,000	40,000	2,000	0
6045	Professional Services	0.00	5,000	5,000	5,000	0
6047	Mobile Phones	0.00	1,000	2,000	1,000	0
6048	Communications	0.00	500	500	500	0
6050	Travel	598.50	7,500	7,500	7,500	0
6054	Advertising	0.00	5,000	500	5,000	0
6056	Property Insurance	0.00	500	500	500	0
6057	Vehicle Insurance	0.00	500	500	500	0
6059	Bonds	0.00	250	250	250	0
6060	Electricity	0.00	2,000	500	2,000	0
6062	Water	0.00	1,000	1,000	1,000	0
6063	Sewage and Garbage	0.00	1,000	1,000	1,000	0
6064	Building Maintenance	0.00	500	500	500	0
6067	Equipment Maintenance	0.00	7,000	500	7,000	0
6069	Equipment Rental	0.00	1,000	1,000	1,000	0
6071	Court Costs and Transcripts	0.00	5,000	5,000	5,000	0
6073	Dues and Memberships	0.00	1,000	1,000	1,000	0
6077	Data Processing	0.00	5,000	2,000	5,000	0
6078	Education and Training	1,354.25	5,000	5,000	5,000	0
6079	Legal Books, Publications	0.00	1,000	6,000	1,000	0
6082	Contractual Expense	0.00	5,000	5,000	5,000	0
6087	Miscellaneous	1,732.01	1,000	1,000	1,000	0
6096	Equipment	0.00	5,000	5,000	5,000	0
	Expenditure Total:	160,978.61	232,498	300,998	294,774	0

Fund 900 **Dept.** 485

DA FORFEITURES FD DOT

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6014	Office Supplies	0.00	500	500	500	0
6016	Gasoline	0.00	5,000	5,000	5,000	0
6022	Drugs Medicine	0.00	3,000	3,000	3,000	0
6024	Animal Feed	0.00	2,000	2,000	2,000	0
6028	Camera and Police Supplies	0.00	2,000	2,000	2,000	0
6030	Vehicle Repairs	0.00	2,000	19,000	2,000	0
6038	Small Tools and Equipment	0.00	2,000	0	2,000	0
6045	Professional Services	0.00	5,000	5,000	5,000	0
6048	Communications	0.00	500	500	500	0
6050	Travel	0.00	2,500	2,500	2,500	0
6054	Advertising	0.00	2,500	2,500	2,500	0
6059	Bonds	0.00	250	250	250	0
6069	Equipment Rental	0.00	1,000	1,000	1,000	0
6071	Court Costs and Transcripts	0.00	5,000	5,000	5,000	0
6073	Dues and Memberships	0.00	1,000	1,000	1,000	0
6077	Data Processing	0.00	2,500	53,000	2,500	0
6078	Education and Training	0.00	2,500	2,500	2,500	0
6079	Legal Books, Publications	0.00	1,000	1,000	1,000	0
6082	Contractual Expense	0.00	2,500	2,500	2,500	0
6087	Miscellaneous	0.00	2,500	2,500	2,500	0
6096	Equipment	0.00	2,500	37,500	2,500	0
	Expenditure Total:	0.00	47,750	148,250	47,750	0

Fund 900 **Dept.** 553

CONSTABLE PCT 3

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6038	Small Tools and Equipment	0.00	0	2,596		
	Expenditure Total:	0.00	0	2,596	0	0

Fund 900 **Dept.** 554

DRUG FORFEITURE FUND

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6028	Camera and Police Supplies	180.58	0	491		
6030	Vehicle Repairs	495.00	0	0		
6047	Mobile Phones	268.18	0	1,200		
6078	Education and Training	0.00	0	1,000		
	Expenditure Total:	943.76	0	2,691	0	0

Fund 900 **Dept.** 555 **CONSTABLE PCT.5 ST**

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
	Revenue Total:	0.00	0	0	0	0

Fund 900 **Dept.** 5551

CONSTABLE PCT 5 FD DOJ

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6028	Camera and Police Supplies	0.00	0	2,407		
6078	Education and Training	0.00	0	2,700		
	Expenditure Total:	0.00	0	5,107	0	0

Fund 900 **Dept.** 560

DRUG FORFEITURE TASK FORCE

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
4352	Forfeitures - State	131,688.28	0	26,032		
4381	Insurance Proceeds	3,605.24	0	0		
4532	J.P Precinct #3/2	0.00	0	0		
	Revenue Total:	135,293.52	0	26,032	0	0
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	15,438.06	17,000	17,000	17,000	0
6003	Salaries-Employees	134,572.84	142,571	142,571	142,571	0
6004	Overtime	0.00	0	23,000	6,000	0
6005	Extra Help	27,202.50	31,485	31,485	31,485	0
6006	FICA	13,108.76	13,315	13,315	13,774	0
6007	Group Health	15,843.97	0	0	0	0
6008	Retirement	16,139.05	17,665	17,665	18,408	0
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	32,304.00	38,000	38,000	38,000	0
6011	Workers Compensation	2,143.85	1,766	1,766	1,827	0
6012	Unemployment Insurance	542.93	522	522	646	0
6014	Office Supplies	0.00	0	5,000		
6024	Animal Feed	1,243.28	2,000	2,000	2,000	0
6025	Food-Human	0.00	0	0		
6028	Camera and Police Supplies	25,327.74	25,300	16,550	25,300	0
6030	Vehicle Repairs	0.00	0	0	0	0
6046	Medical and Dental	3,416.03	5,000	5,000	5,000	0
6047	Mobile Phones	7,624.48	3,589	3,589	3,589	0
6048	Communications	0.00	0	0	0	0
6049	Postage	0.00	0	7,500	7,500	0
6050	Travel	0.00	10,000	0	10,000	0
6071	Court Costs and Transcripts	577.50	1,000	1,000	1,000	0
6073	Dues and Memberships	110.00	0	0	0	0
6077	Data Processing	12,586.00	4,000	26,782	4,000	0
6078	Education and Training	0.00	0	0	0	0
6087	Miscellaneous	24,800.00	30,500	17,000	30,500	0
6091	Building Improvements	0.00	0	0	0	0
6096	Equipment	112,406.91	46,876	96,876	100,000	0
6100	Weapons	0.00	0	0	0	0
	Expenditure Total:	445,387.90	390,589	466,621	458,600	0

Fund 900 **Dept.** 5602

SHERIFF FORFEITURES DOT

Object	Description	2021 Actual	2022 Approved	2022 Amended	2023 Recommended	2023 Approved
REVENUE ACCOUNTS						
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6004	Overtime	0.00	4,047	4,047	4,047	0
6006	FICA	0.00	297	297	297	0
6007	Group Health	0.00	588	588	588	0
6008	Retirement	0.00	432	432	506	0
6011	Workers Compensation	0.00	75	75	75	0
6022	Drugs Medicine	0.00	2,850	2,850	2,850	0
6024	Animal Feed	0.00	1,500	1,500	1,500	0
6028	Camera and Police Supplies	0.00	19,502	19,502	19,502	0
6096	Equipment	103,644.09	250,000	500,000	75,179	0
6100	Weapons	0.00	0	0	0	0
	Expenditure Total:	103,644.09	279,291	529,291	104,544	0

CAMERON COUNTY, TEXAS

Fiscal Year 2020-2021

General Purpose Financial Statements
and
Notes to the Financial Statements

The Right Choice. BML Burton McCumber & Longoria, LLP CPAs & Advisors
Brownsville • McAllen

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

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, 2021, and the related notes to the financial statements which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 23 through 36 and schedule of funding progress – OPEB, schedule of changes in net pension liability and related ratios, schedule of employer contributions, schedules of revenues, expenditures, and changes in fund balance-budget and actual, on pages 115 through 123 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements. The introductory section, combining and individual non-major fund financial statements and individual basic non-major fund budget and actual schedules, capital assets used in the operations of governmental funds and statistical section, are presented for purposes of additional analysis and are not a required part of the financial statements. The schedules of expenditures of federal and state awards are presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State of Texas Single Audit Circular, and are also not a required part of the basic financial statements.

The combining and individual non-major fund financial statements and individual non-major fund budget and actual schedules, capital assets used in the operations of governmental funds, and the schedules of expenditures of federal and state awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial

statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, the individual non-major fund budget and actual schedules, capital assets used in the operations of governmental funds, and the schedules of expenditures of federal and state awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 30, 2022 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 solely 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 effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Burton, McCumber & Longoria L.L.P.

Brownsville, Texas
March 30, 2022

CAMERON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
For the Fiscal Year Ended September 31, 2021

This discussion and analysis of the Cameron County, Texas ("County") financial performance provides an overview of the County's financial activities for the fiscal year ended September 30, 2021. The MD&A should be read in conjunction with the accompanying transmittal letter, the basic financial statements and accompanying notes to the financial statements.

FINANCIAL HIGHLIGHTS

The County's governmental activities total assets and deferred outflows exceeded total liabilities and deferred inflows at the close of the FY2021 and FY2020 by $133,551,402 and $135,925,796, respectfully. Of this amount, $31,375,131 is restricted for specific purposes; the largest restriction is 45%, or $14,040,877, is for special revenue/grant programs. As required by GASB 34, net position also reflects $115,639,993 that is net investment in capital assets. With the presentation of the investment in capital assets, unrestricted net position is ($13,463,722).

In contrast to the government-wide statements, the fund statements of the governmental funds report a combined fund balance at year-end of $95,690,460 of which $19,703,070, or 21% represent unassigned fund balances. The more significant components of unassigned fund balance are maintained in the General Fund as unassigned reserves; emergency reserves and committed funds for indigent defense and capital projects; Special Revenue fund balances are restricted by external funding obligations and the Special Road and Bridge fund balances are restricted for road improvements throughout the County.

The County's budgetary fund balance target is 24.66%. The general fund unassigned fund balance of $19,841,829 equals 21% of total general fund expenditures. In FY 2021, the General Fund's net change in fund balance totaled ($1,254,210). The County's self-funded Health Insurance Fund required an operating transfer of $3,328,971 due to increasing health costs. The transfer needed was funded by the General Fund, Special Road & Bridge Fund and Enterprise funds. In FY 2019, the County's employee contribution to the Health Insurance Fund was increased to $650 per annum per employee in efforts to keep pace with health expenditures. The County continues to work with health consultants to explore medical coverage options.

OVERVIEW OF THE 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. The report also contains required supplementary information and other 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 a 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, payables and receivables.

The *statement of net position* presents information on all the County's assets, deferred outflows of resources, liabilities, deferred inflows of resources with the difference reported as *net position.* Increases or decreases in net position 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 position changed during the most recent fiscal year using full accrual basis of accounting. All changes in net position 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, law enforcement and public safety, highways and streets, health and welfare.

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

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

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

The County maintains 48 individual governmental funds (excluding fiduciary funds), 36 special revenue funds, 9 capital project funds, 2 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, Road & Bridge, 2019 Certificates of Obligation, American Rescue Plan Act, and Emergency Rental Assistance funds which are classified as major funds for the fiscal year ended September 31, 2021. Data from the other non-major governmental funds are combined into a single, aggregated presentation titled "Non-major Governmental Funds." Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* in the other supplementary information section.

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 Special Road and Bridge Fund to demonstrate compliance with budget.

Proprietary funds - *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 Net Position and Statement of Changes in Fiduciary Net Position. 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 required disclosures and 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, the report also presents certain *required supplementary information* concerning the County's major governmental funds, non-major governmental funds, special revenue funds, debt service funds, agency funds, and component units. Budgetary schedules, which include the original budget, final budget and actual figures, have been provided to demonstrate compliance.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Of the County's governmental activities total assets and deferred outflow of resources of $434,980,069, the largest components are: 1) cash and investments of $165,427,278 or 38%; 2) tax receivables of $7,353,690 or 2% (net of allowance), 3) trade receivables of $9,239,441 or 2%, and 4) capital assets net of accumulated depreciation of $216,030,228 or 50%. Deferred outflows of resources are $298,314 deferred charges on refunding in addition to $23,450,119 for pensions, and $3,915,485 for OPEB. Capital assets are non-liquid assets and cannot be utilized to satisfy County obligations. Out of the $284,043,189 total liabilities $98,576,278 are current liabilities; however, the current liabilities for compensated absences of $2,530,673 are not anticipated to result in the draw-down of emergency reserves. The Net OPEB liability of $30,353,441 is not anticipated to cause a fund balance reduction and is presently being funded on a pay as you go basis. The Net Pension Liability of $22,544,783 is not expected to cause a fund balance reduction. Deferred inflows of resources of $12,967,843 are recognized due to pension reporting requirements, as is $4,417,635 for OPEB.

The County's governmental activities assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $133,551,402 at the close of the most recent fiscal year.

The County's net position for fiscal year ended September 30, 2021 and 2020 are summarized as follows:

Governmental Activities

	FY 2021	FY 2020	Increase (Decrease)
Current and other assets	$ 191,285,923	$ 137,519,147	$ 53,766,776
Capital Assets (net of accumulated depreciation)	216,030,228	214,596,660	1,433,568
Total Assets	407,316,151	352,115,807	55,200,344
Total Deferred outflows of resources	27,663,918	10,076,426	17,587,492
Current and other liabilities	98,576,278	47,779,879	50,796,399
Long-term liabilities	185,466,911	163,650,265	21,816,646
Total Liabilities	284,043,189	211,430,144	72,613,045
Total Deferred inflows of resources	17,385,478	4,437,047	12,948,431
Net position:			
Net investment in capital assets	115,639,993	116,101,698	(461,705)
Restricted	31,375,131	31,083,384	291,747
Unrestricted	(13,463,722)	(11,259,286)	(2,204,436)
Total Net Position	$ 133,551,402	$ 135,925,796	$ (2,374,394)

About 23% or $31,375,131 of the County's net position represents *restricted net position* which are resources that are subject to external restrictions on how they may be used. Restrictions include highway and street requirements, debt service, capital projects and external funding obligations. The most significant portion, $115,639,993 or 87%, of the County's net position reflects its capital assets (e.g., land, buildings, machinery and equipment) net of related debt.

Governmental activities decreased the County's net position by ($2,374,394). The key components of difference between fund statement increases/(decreases) and the statement of activities increase(decreases) are:

- A ($6,492,853) net difference due to long-term debt repayments consuming current financial resources while debt issuances providing current financial resources.
- A $4,188 difference in net position from the internal service fund that is reported with the governmental activities in the government-wide statements.
- A $1,404,036 increase in net position due to capital outlay exceeding depreciation.
- A $235,972 increase in net position due to annual OPEB expense of $(1,982,520) and recognition of pension income of $2,218,492, which do not require use of current financial resources.
- A $29,532 net effect of various miscellaneous transactions involving capital assets, which increased governmental activities net position.
- A ($656,885) difference in tax revenues on the statement of activities that do not provide current financial resources.

The Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds in the basic financial statements further details the increase in net position. Program revenues and expenses are presented net of interfund eliminations.

Business-Type Activities

	FY 2021	FY 2020	Increase (Decrease)
Current and other assets	$ 28,981,386	$ 25,740,021	$ 3,241,365
Capital Assets (net of accumulated depreciation)	62,800,083	64,916,407	(2,116,324)
Total Assets	91,781,469	90,656,428	1,125,041
Total Deferred outflow of resources	3,234,541	1,567,566	1,666,975
Current and other liabilities	5,988,889	5,318,431	670,458
Long-term liabilities	36,499,225	38,256,035	(1,756,810)
Total Liabilities	42,488,114	43,574,466	(1,086,352)
Total Deferred inflow of resources	1,744,333	1,553,671	190,662
Net position:			
Net investment in capital assets	30,529,738	29,969,603	560,135
Restricted	10,234,975	11,136,221	(901,246)
Unrestricted	10,018,850	5,990,033	4,028,817
Total Net Position	$ 50,783,563	$ 47,095,857	$ 3,687,706

Changes in Net Position - Governmental Activities

	FY 2021	FY 2020	Increase (Decrease)
Revenues:			
Net Program revenues:			
Charges for services	$ 42,973,519	$ 41,499,103	$ 1,474,416
Operating grants and contributions	32,612,752	25,328,329	7,284,423
Capital grants and contributions	446,946	767,859	(320,913)
General revenues:			
Property taxes	87,153,014	83,453,819	3,699,195
Miscellaneous	7,980,982	7,189,334	791,649
Gain on sale of capital assets	50,684	350,295	(299,612)
Unrestricted investments earnings	290,182	1,242,915	(952,733)
Total revenues	171,508,079	159,831,654	11,676,425
Expenses:			
General government	55,800,961	52,213,204	3,587,757
Law Enforcement and Public Safety	76,106,450	80,488,845	(4,382,395)
Highways and streets	18,971,612	21,628,059	(2,656,447)
Health	11,202,548	9,267,438	1,935,110
Welfare	14,145,263	4,961,147	9,184,116
Interest on long-term debt	5,059,125	5,058,891	234
Total expenses	181,285,959	173,617,584	7,668,375
Incr(decr) in net position before transfers	(9,777,880)	(13,785,930)	4,008,050
Transfers	7,403,486	6,380,908	1,022,578
Increase (decrease) in net position	(2,374,394)	(7,405,022)	5,030,628
Net position – beginning	135,925,796	143,330,818	(7,405,022)
Net position – ending	$ 133,551,402	$ 135,925,796	$ (2,374,394)

Key elements of the analysis of governmental activities revenues and expenses reflect the following:

- Program revenues of $76,033,217 equaled 42% of government expenses of $181,285,959. General revenues, $95,474,862, did not provide the required support and coverage for expenses of $181,285,959.
- 42% of the expenses are for Law Enforcement and Public Safety ($76,106,450) while this category provided about 31% ($23,283,953) of total program revenues. Total expenses increased by $7,668,375 over the prior year and revenues increased by $11,676,425 due to increases in operating grants funding, program revenues and property tax valuations. Cameron County's taxable values increased by 5.96% with new construction representing $301,928,637 in new property values. Law Enforcement and Public Safety expenditures decreased by $(4,382,395), and Highways and streets decreased by $(2,656,447). General Governmental and Welfare expenses increased by $12,771,873 due to increased funding received relative to COVID-19. Other governmental categories experienced minimal expenditure decreases.
- Capital Grant revenue and contributions comprise about 1% of program revenues.

Changes in Net Position - Business-Type Activities

	FY 2021	FY 2020	Increase (Decrease)
Revenues:			
Net Program revenues:			
Charges for services	$ 28,828,742	$ 24,202,495	$ 4,626,247
Capital grants and contributions	1,426,569	1,111,917	314,652
Gain on sale of asset	97,017	-	97,017
General revenues:			
Unrestricted investments earnings	51,089	295,844	(244,755)
Miscellaneous	-	34,913	(34,913)
Total revenues	30,403,417	25,645,169	4,758,248
Expenses:			
Bridge System	9,424,973	9,757,049	(332,076)
Parks System	8,907,362	8,607,848	299,514
Jail Commissary	606,713	493,631	113,082
Airport System	373,177	339,517	33,660
Total expenses	19,312,225	19,198,045	114,180
Incr(decr) in net position before transfers	11,091,192	6,447,124	4,644,068
Transfers In	-	-	-
Transfers Out	(7,403,486)	(6,380,908)	(1,022,578)
Increase (decrease) in net position	3,687,706	66,216	3,621,490
Net position – beginning	47,095,857	47,029,641	66,216
Net position – ending	$ 50,783,563	$ 47,095,857	$ 3,687,706

Key elements of the analysis of the Business-type activities revenues and expenses reflect the following:

- The Bridge System revenues of $15,862,518 accounted for 52% of the $30,403,417 Business-type activities revenues.
- The Bridge System expenses of $9,424,973 accounted for 49% of the $19,312,225 Business-type activities expenses.
- The transfers to the Governmental activities, from the Business-type activities, are the result of the difference in the Bridge Systems revenues and expenses.

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.

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.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of $95,690,460, an increase of $3,101,616 in comparison with prior year. This increase was partly due to financing sources provided by FY 2021 bond issuance. Approximately $19,703,070 of the fund balance represents *unassigned fund balance,* which is available for spending at the County's discretion. N*onspendable fund balance* of $2,140,099 is reserved for inventory and prepaid expenditures. Committed fund balance of $1,000,000 is reserved for indigent defense and pending litigation in the event funding is required. The remainder of fund balance is *restricted* to indicate that it is not available for new spending because it has already been restricted per contractual obligations for: 1) $42,932,639 for capital projects 2) $25,228,552 for special revenue/grant programs, and 3) $4,214,143 for reserve for debt service.

The General Fund is the chief operating fund of the County. The FY 2021 unassigned fund balance of the General Fund was $19,841,829. As a measure of the general fund's liquidity, we compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 21% of $94,583,687 general fund expenditures, while $23,128,368 total general fund balance represents 24% of total general fund expenditures. Budgetary targets for reserves are 24.7% ($23,362,171) of general fund expenditures which compares favorably to GFOA recommended reserves for large counties. In fiscal year 2021, Cameron County General Fund's fund balance decreased by ($1,254,210). Due to the COVID-19 pandemic, Cameron County received CARES ACT, Emergency Rental Assistance, and American Rescue Plan Act federal funding. Many administrative, emergency management, health and welfare operations were repurposed for COVID19 mitigation. Budgeted customary operational expenses were reduced due to this repurposed safety measures.

Key factors for the FY2021 General Fund balance change are as follows:

Current ad valorem property tax for FY 2021 had a collection of 97.11% and tax collection exceeded projected revenues.

Charges for services experienced a revenue budget deficit of $(1,767,212) due to COVID-19 operational adjustments required.

General Fund transferred to the County's Health Insurance Internal Service Fund $2,694,802, an increase of 68% compared to $1,600,699, the needed transfer in FY20. These transfers are to provide sufficient funds for the medical cost of the County's Health Insurance Plan which is self-funded by the County. Funds for this needed transfer was covered by lapsed General Fund expenditures which were not utilized at fiscal year-end.

Special Road and Bridge fund balance of $11,368,593 reflects an increase of $1,370,712. Special Road and Bridge tax revenues exceeded prior year by 7% or $591,577, and building permits and automobile registration fees increased by 11% or $436,640.

The 2019 Certificates of Obligation fund balance decreased by $(9,446,132) due to $9,509,572 project expenditures incurred during FY 2021.

Non-major Governmental Funds fund balance increased by $12,414,075 due mostly to increases in debt service funds from the 2021 debt issuance.

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The following table presents the amount of Governmental Fund revenues from various sources compared to prior year amounts:

Governmental Funds – Revenues Classified by Source

	FY 2021	FY 2020	Increase (Decrease)	Percent of Change
Taxes	$ 87,809,899	$ 82,931,975	$ 4,877,924	5.88%
Licenses and permits	4,955,934	4,453,049	502,885	11.29%
Intergovernmental	41,034,852	32,984,239	8,050,613	24.41%
Charges for services	6,916,273	7,414,842	(498,569)	-6.72%
Fines and Forfeitures	7,713,319	6,619,964	1,093,355	16.52%
Miscellaneous	9,310,818	8,579,056	731,762	8.53%
Total	$ 157,741,095	$ 142,983,125	$ 14,757,970	10.32%

- Taxes – the increase of $4,877,924 was primarily due to an increase in assessed property valuation and tax collections.
- Intergovernmental revenues – the increase of $8,050,613 is due to grant-funded projects being completed and new funding received.
- Fines and Forfeitures – increased by $1,093,355 due to return more normal operations compared to FY 2020 COVID-19 safety measures.

The following table presents Governmental Fund expenditures by function compared to prior year amounts:

Governmental Funds - Expenditures by Function

	FY 2021	FY 2020	Increase (Decrease)	Percent of Change
General government	$ 29,889,516	$ 31,049,337	$ (1,159,821)	-3.74%
Law enforcement and public safety	75,156,217	75,929,079	(772,862)	-1.02%
Highways and streets	13,771,728	13,231,567	540,161	4.08%
Health	9,090,452	8,920,101	170,351	1.91%
Public welfare	16,242,407	4,901,171	11,341,236	231.40%
Capital outlays	16,408,120	16,718,154	(310,034)	-1.85%
Bond Issuance Cost:				
Debt service-principal retirement	11,289,758	9,824,794	1,464,964	14.91%
Debt service-interest/fiscal fees	5,028,282	5,061,353	(33,071)	-0.65%
Total	$ 176,876,480	$ 165,635,556	$ 11,240,924	6.79%

Overall, total Governmental Fund expenditures of $176,876,480 increased 6.79% as the County returned to normal operations after the FY 2020 COVID-19 safety measures. Public welfare expenditures increased by $11,341,236 due to COVID-19 funding.

COMPONENT UNITS

Cameron County Regional Mobility Authority (CCRMA)

Cameron County is reporting as a discretely presented major component unit the Cameron County Regional Mobility Authority (CCRMA - Authority); regional mobility authorities were created by the State of Texas legislatively through the creation of Chapter 370 of the Texas Transportation Code in 2003. CCRMA is a legally separate organization that is authorized to construct, maintain, repair and operate turnpike projects at locations authorized by the State Department of Transportation. CCRMA is authorized to receive revenues from tolls, fees and rents from the operation of turnpike projects. They may also issue revenue bonds for the purpose of financing the costs of these projects. The Authority is governed by a 7 member board, 6 members are appointed by Cameron County commissioners for a term of 2 years and the Chairman of the board who is appointed by the Governor. Cameron County may influence operations of the CCRMA through the appointment process and for reporting purposes, is treated as a discretely presented component unit.

The Authority and County in June 2012 entered into SH550 Funding and Development Agreement, a project titled "SH550 Director Connector Transportation Project." This project will be a component of a tolled facility and upon completion in FY 2022, traffic using SH550 will have a route free of at-grade intersections from U.S.77/83 to SH48 at the Port of Brownsville.

For the period 2010 thru 2014, Cameron County entered into a number of Transportation Reinvestment Zone for numerous specific areas throughout the County. Projects in particular covered the development of transportation projects, provide funding for planned highway and bridge construction, portions of US Highways 83 and 77, the outer Parkway/FM509, the proposed second access to South Padre Island and FM1925, FM 803 and West Parkway and were created to promote public safety, facilitate the development or redevelopment of property and facilitate the movement of traffic.

In December 2015, CCRMA and Cameron County entered into interlocal agreement TRZ#6 establishing a County-Wide Transportation Reinvestment Zone." The projections are that this TRZ#6 will support $1.6 Billion in transportation projects promoting safety, support development and facilitate the movement of traffic throughout Cameron County. The base year for this zone is all real property as of January 1, 2015 with a cumulative maximum transfer amount $1,625,954,462. County's participation is 25% of the tax increment M&O tax rate and excluding amounts committed on existing TIRZ agreements with other entities. TRZ#6 supersedes previous CCRMA TRZs #1 through #5.

The ability of Cameron County to influence operations of the CCRMA through the appointment of a majority of the directors and through participation in the TRZ agreement with CCRMA meets the component unit requirements that the primary government, Cameron County, include CCRMA as part of county's financial reporting entity in conformity with GAAP.

Cameron County Health Care Funding District (CCHCD)

Cameron County under Senate Bill 1623 (SB1623) established "CAMERON COUNTY HEALTH CARE FUNDING DISTRICT" (CCHCFD) on July 2013. SB1623 amended chapter 288 of the Health and Safety Code by making these "districts" components of county government and not separate political subdivisions and designates the commissioners' court as the governing body of the district. The CCHCFD annually holds a public hearing setting the amount of mandatory payments required and how proceeds will be spent. A representative of each paying hospital may appear and be heard on any matter related to the mandatory payments required by the CCHCFD. Funds received under SB1623 are restricted to fund intergovernmental transfers from the district to the state to provide the nonfederal share of a Medicaid supplemental payment program, the Texas Healthcare Transformation and Quality Improvement Program, subsidize indigent programs, district administrative expenses and refunds of mandatory payments from paying hospital and refunding the proportionate share of money received by District from HHSC that is not used to fund the nonfederal share of Medicaid supplemental payment program payments. The intent of the CCHCFD is to assist Safety-Net hospitals in gaining fair access to the Texas Transformational & Quality Improvement Waiver and improving access, affordability, delivery and funding for healthcare services without expanding Medicaid. During FY 2021, medical providers were assessed a 6% tax mandatory payment based on 2018 net patient revenue. Funds to be for forwarded to state for the FY 2021 were $40,118,711 generated by the self-assessed tax on the medical providers.

Cameron County Spaceport Development Corporation (CCSDC)

The Cameron County Spaceport Development Corporation (CCSDC) was formed in 2013 by the Cameron County Commissioners Court under Chapter 22 of the Texas Business Organizations Code, as authorized by Chapter 507 of the Texas Local Government Code to assist in the promotion and development of a spaceport project in Cameron County. In FY 2018, this component unit received $2.63 million as the first installment of a total $13 million allocation from the State Spaceport Trust Fund account. In FY 2021, the second installment of $10.37 million was received. Both instalments were transferred to SpaceX in partnership and support to continue the construction of a commercial launch complex in Cameron County.

For additional financial reporting information, each component unit may be contacted. Cameron County Regional Mobility Authority may be contacted as listed in the notes to the financial statements. Cameron County Health Care Funding District and Cameron County Spaceport Development Corporation may be contacted at Cameron County Administration Department.

FINANCIAL ANALYSIS OF PROPRIETARY FUNDS

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

Program Revenues by Enterprise:	FY 2021	FY 2020	Increase (Decrease)	Percent of Change
Bridge System	$ 15,862,518	$ 15,513,622	$ 348,896	2.25%
Park System	12,249,867	7,990,557	4,259,310	50.30%
Airport System	80,804	62,620	18,184	29.04%
Jail Commissary	635,553	670,609	(30,056)	-5.23%
Total	$ 28,828,742	$ 24,237,408	$ 4,591,334	18.94%

The Bridge System is the biggest generator of revenues. Toll revenues of $15,596,231 increased by $269,960 from FY 2020, however FY 2021 decreased by $4,671,571 from FY 2019 due to ongoing COVID-19 pandemic effects, social distancing, federally mandated international crossings and pandemic mitigation requirements. FY 2021, ended with 3,661,392 vehicles and pedestrians crossings into Mexico through the County's International Bridges. Total FY 2021 crossings reflect a decrease in comparison to 5,782,367 crossings in FY 2019 and prior year levels which are attributed to the effects of travel limitations imposed by federal authorities due to the COVID-19 pandemic.

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TOLL RATES

The following schedule illustrates the toll rates for the fiscal year ended September 30, 2021 and in effect as of October 1, 2021:

	As of October 1, 2021		FY 2021 (Oct 2020 - Sep 2021)	
Classification	AVI	Non-AVI Rate	AVI	Non-AVI Rate
Pedestrian/Bike	$1.00		$1.00	
Motorcycle	3.75		3.75	
Auto	3.75		3.75	
Bus	10.00		10.00	
Commercial Vehicles:				
Two Axle	9.50	11.00	9.50	11.00
Three Axle	13.50	15.00	13.50	15.00
Four Axle	15.50	17.25	15.50	17.25
Five Axle	19.25	22.00	19.25	22.00
Six Axle	23.25	25.00	23.25	25.00

The following table presents Enterprise Fund expenses as compared to the previous year:

Expense by Enterprise:	FY 2021	FY 2020	Increase (Decrease)	Percent of Change
Bridge System	$ 9,424,973	$ 9,757,049	$ (332,076)	-3.40%
Park System	8,907,362	8,607,848	299,514	3.48%
Airport System	373,177	339,517	33,660	9.91%
Jail Commissary	606,713	493,631	113,082	22.91%
Total	$ 19,312,225	$ 19,198,045	$ 114,180	0.59%

The Bridge System continues to monitor costs fiscally responsible in all areas and monthly bridge traffic. The Park System's increase in expenses is due to a minimal increases in general operations. The non-major enterprise funds expense increase was due to general supply cost increases.

GENERAL FUND BUDGETARY HIGHLIGHTS

The budget is prepared in accordance with financial policies approved by the Cameron County Auditor and the Commissioners Court following a public hearing. The Cameron County Auditor 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 Auditor's Office and the County Administrator and approved by the Commissioners Court following a public hearing. Appropriated budgets are 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 items 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 FY 2021 budget was adopted on September 2020 with the total expenditures and reserves amounting to $174,612,789, an increase of 4% over the FY2020 budget. Commissioners Court approved a tax rate of $0.436893 per $100 assessed taxable valuation for the Oct 2020 tax year, same as the prior tax year. At this rate, current property tax revenues were budgeted to increase by 5.7%, generating an additional $4,833,827 at 100% collection rate.

On November 27, 2018, County adopted a "Compensation & Classification Policy (CCP)." This CCP provided for a pay grade structure of the bulk of County positions identifying all positions with a minimum and maximum grade of pay. These pay grades were based on market conditions, internal relationships and are intended to be competitive among peer organizations in the market place.

Actual FY 2021 General Fund expenditures were $2M less than the final amended budget. This decrease was due to funding provided to departments that did not utilize the full approved budgeted appropriations. In addition, Commissioners Court officially adopted an order restricting usage of lapsed salaries. Actual FY 2021 General Fund revenues were less than projected general fund revenues by $1.2M. An operating transfer to the County's self-funded Health Insurance Fund of $3,328,971 was needed due to increasing health care costs. Commissioners Court is working with various medical providers to negotiate clinical prices and better pharmaceutical costs in efforts to control medical costs.

DEBT ADMINISTRATION AND CAPITAL ASSETS

The County's bonds are rated "Aa3" by Moody's Investor Service, "AA" by Fitch, and "AA-" by Standard and Poor's rating agencies. In October 2020, S&P gave notice to Cameron County of an "outlook of negative" with regard to Cameron County's General Obligation (GO) and GO-equivalent debt based on challenges presented by the COVID-19 pandemic.

At September 30, 2021, the County has limited tax general obligation bonds outstanding in the amount of $154,890,000. According to Texas statutes, the County has two debt limits. Bonds issued under Article 3, Section 52e of the Texas Constitution total $151,170,000. The debt limits for the two authorizations are $5,753,009,949 (25% of real property assessed valuation) and $1,298,473,518 (5% of assessed valuation of all taxable property); therefore, the County has legal debt margins on general obligation debt of $5,753,009,949 and $1,298,473,518.

The following represents the activity of the long-term debt for FY2021:

	September 30, 2020 Balance	Additions	Reductions	September 30, 2021 Balance
Governmental Activities:				
Bonds and Tax Notes, net of unamortized premium	$ 133,588,757	$ 14,160,000	$ (7,818,080)	$ 139,930,677
Capital leases	3,305,042	-	(2,163,470)	1,141,572
SECO Note payable	-	2,228,141	-	2,228,141
Compensated absences	2,888,295	2,722,337	(3,079,959)	2,530,673
Total	$ 139,782,094	$ 19,110,478	$ (13,061,509)	$ 145,831,063
Business-Type Activities:				
Bonds and Tax Notes, net of unamortized premium	$ 36,172,503	$ -	$ (2,525,776)	$ 33,646,727
Capital leases	613,506	-	(368,621)	244,885
Compensated absences	89,645	343,039	(318,621)	114,063
	$ 36,875,654	$ 343,039	$ (3,213,018)	$ 34,005,675

Certificates of Obligation is debt financed capital contribution secured by Cameron County and is included in Governmental Activities and Business Type Activities outstanding obligation bonds.

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. At September 30, 2021 net capital assets of the governmental activities totaled $216,030,228. Annual depreciation for buildings, improvements and M&E of the governmental activities totaled $15,004,084 and recognized in the Government-wide financial statements.

Capital Assets

	September 30, 2021 Balance	September 30, 2020 Balance
Governmental Activities:		
Depreciable Capital Assets		
Buildings	$ 150,362,904	$ 142,263,038
Improvements other than buildings	6,329,210	6,195,282
Infrastructure	313,743,191	313,045,174
Other structures	12,015,317	12,015,317
Equipment	56,054,618	53,744,643
Accumulated depreciation	(351,978,092)	(337,907,329)
Total depreciable capital assets	186,527,148	189,356,125
Land	10,956,632	10,956,632
Construction in Progress	18,546,448	14,283,903
Total Capital Assets, net	$ 216,030,228	$ 214,596,660
Business-Type Activities:		
Depreciable Capital Assets		
Buildings	$ 16,183,458	$ 16,183,458
Improvements other than buildings	63,155,543	63,155,543
Other structures	25,360,036	25,325,036
Equipment	11,075,737	10,702,919
Accumulated depreciation	(67,053,597)	(63,532,581)
Total depreciable capital assets	48,721,177	51,834,375
Land	11,402,854	11,402,854
Construction in Progress	2,676,052	1,679,178
Total Capital Assets, net	$ 62,800,083	$ 64,916,407

Additional information on the capital assets note disclosure in the related notes to the financial statements this report.

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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. 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 2021-2022 budget on September 2021. The budget was adopted based on estimated balances that would be available at the end of the fiscal year 2021 and estimated revenues to be received in the fiscal year 2022. The final FY 2022 budget set expenditures and reserves at $181,066,858, an increase of 4% over the FY2021 budget.

For 2021-2022, the property tax rate is $0.436893 per $100 assessed taxable valuation, same rate as the prior year. Tax revenues are budgeted to grow by 5.7% generating an additional $4,833,827 at the 100% property tax collection rate. The Commissioners' Court has targeted fund balance reserves to represent 24.66% of appropriations.

For FY 2021, the County's self-funded health insurance fund health care costs exceeded available resources by $3.3M- funds were transferred from the General, Special Road and Bridge and Enterprise Funds to meet this deficiency. Steps have been taken to address the rising cost of insurance for FY 2022 by increasing employee contribution rates and offering two distinct plans. Quarterly Status Reports are given to Commissioners Court by the County's third party administrator. From a fiscal perspective, Cameron County expects to see continued revenue budget projections due to appreciate property tax valuations for FY2022.

REQUEST FOR INFORMATION

This financial report is designed to provide Cameron County citizens, taxpayers and investors with a general overview of the County's finances. If you have questions about this report, of the County's component units or need any additional financial information, contact the County Auditor at 1100 E. Monroe, Brownsville, Texas 78520.

BASIC FINANCIAL STATEMENTS

CAMERON COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

	PRIMARY GOVERNMENT			COMPONENT UNITS		
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	CCRMA	CCHCFD	NON-MAJOR
ASSETS						
Cash and cash equivalents	$ 165,427,278	$ 19,341,948	$ 184,769,226	$ 1,607,855	$ 10,649,757	$ 16,069
Restricted Cash:						
Bond debt reserve	-	5,440,840	5,440,840	7,983,534	-	-
Bond debt service	-	1,571,518	1,571,518	2,035,000	-	-
Operating reserve	-	2,485,000	2,485,000	-	-	-
Construction fund	-	4,577,055	4,577,055	5,675,384	-	-
Donations	-	54,937	54,937	-	-	-
Receivables:						
Accounts or trade	9,239,441	950,710	10,190,151	2,466,422	8,333,400	-
Taxes-net of allowances	7,353,690	-	7,353,690	-	-	-
Due from other governments	1,325,265	-	1,325,265	-	-	-
Due from other agencies	-	-	-	3,503,073	-	-
Internal balances	5,674,802	(5,674,802)	-	-	-	-
Prepaids	2,102,345	233,888	2,336,233	94,960	-	-
Inventory	161,504	292	161,796	-	-	-
Other assets	1,598	-	1,598	-	-	-
Net pension asset	-	-	-	122,663	-	-
Depreciable Capital Assets:						
Buildings	150,362,904	16,183,458	166,546,362	202,803	-	-
Improvements other than buildings	6,329,210	63,155,543	69,484,753	20,791	-	-
Equipment	56,054,618	11,075,737	67,130,355	9,432,846	-	-
Infrastructure	313,743,191	-	313,743,191	107,835,477	-	-
Other structures	12,015,317	25,360,036	37,375,353	-	-	-
Accumulated depreciation	(351,978,092)	(67,053,597)	(419,031,689)	(21,761,197)	-	-
Net Depreciable Capital Assets	186,527,148	48,721,177	235,248,325	95,730,720	-	-
Construction in progress	18,546,448	2,676,052	21,222,500	24,504,190	-	-
Land	10,956,632	11,402,854	22,359,486	154,268	-	-
Total Capital Assets, net	216,030,228	62,800,083	278,830,311	120,389,178	-	-
TOTAL ASSETS	407,316,151	91,781,469	499,097,620	143,878,069	18,983,157	16,069
DEFERRED OUTFLOWS OF RESOURCES						
Deferred charges on refunding	298,314	505,992	804,306	97,585	-	-
Deferred outflows of resources - Pension	23,450,119	2,319,243	25,769,362	192,320	-	-
Deferred outflows of resources - OPEB	3,915,485	409,306	4,324,791	-	-	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	27,663,918	3,234,541	30,898,459	289,905	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 434,980,069	$ 95,016,010	$ 529,996,079	$144,167,974	$ 18,983,157	$ 16,069

See accompanying notes to the financial statements.

(Continued)

CAMERON COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

	PRIMARY GOVERNMENT			COMPONENT UNITS		
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	CCRMA	CCHCFD	NON-MAJOR
LIABILITIES						
Accounts payable	$ 23,791,140	$ 830,977	$ 24,622,117	$ 1,383,069	$ 5,543,792	$ -
Wages and fringe payable	3,369,665	51,101	3,420,766	-	-	-
Accrued compensated absences	2,530,673	114,063	2,644,736	-	-	-
Due to other governments	6,524,404	364,394	6,888,798	-	20,000	-
Due to other agencies	-	-	-	16,184,188	-	-
Deposits	-	1,391,868	1,391,868	-	-	-
Unearned revenue	50,913,004	-	50,913,004	162,831	-	-
Escrows	95,188	-	95,188	-	-	-
Reserve	-	80,187	80,187	-	-	-
Non-current liabilities due within one year:						
Capital lease payable	975,328	244,885	1,220,213	-	-	-
SECO note payable	259,462	-	259,462	-	-	-
Tax note payable	976,110	78,890	1,055,000	-	-	-
Bonds payable	8,520,803	2,709,197	11,230,000	2,035,000	-	-
Accrued interest payable	620,501	123,327	743,828	320,301	-	-
Non-current liabilities due in more than one year:						
Leasehold deposits	-	18,750	18,750	-	-	-
Capital lease payable	166,244	-	166,244	-	-	-
SECO note payable	1,968,679	-	1,968,679	-	-	-
Tax note payable	3,663,301	262,468	3,925,769	-	-	-
Bonds payable	126,770,463	30,596,172	157,366,635	75,432,246	-	-
Net pension liability	22,544,783	2,229,704	24,774,487	-	-	-
Net OPEB liability	30,353,441	3,392,131	33,745,572	-	-	-
TOTAL LIABILITIES	284,043,189	42,488,114	326,531,303	95,517,635	5,563,792	-
DEFERRED INFLOWS OF RESOURCES						
Deferred inflows of resources - Pension	12,967,843	1,282,534	14,250,377	168,027	-	-
Deferred inflows of resources - OPEB	4,417,635	461,799	4,879,434	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	17,385,478	1,744,333	19,129,811	168,027	-	-
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	301,428,667	44,232,447	345,661,114	95,685,662	5,563,792	-
NET POSITION						
Net investment in capital assets	115,639,993	30,529,738	146,169,731	26,777,488	-	-
Restricted for:						
Highways and streets	12,135,348	-	12,135,348	18,001,712	-	-
Debt service	5,147,470	7,012,360	12,159,830	-	-	-
Capital projects	51,436	-	51,436	-	-	-
Beach maintenance	-	3,167,678	3,167,678	-	-	-
Health	-	-	-	-	13,419,365	-
Restricted grants/donations	14,040,877	54,937	14,095,814	-	-	-
Economic development and assistance	-	-	-	-	-	16,069
Unrestricted	(13,463,722)	10,018,850	(3,444,872)	3,703,112	-	-
TOTAL NET POSITION	133,551,402	50,783,563	184,334,965	48,482,312	13,419,365	16,069
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	$ 434,980,069	$ 95,016,010	$ 529,996,079	$144,167,974	$ 18,983,157	$ 16,069

See accompanying notes to the financial statements.

CAMERON COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

		PROGRAM REVENUES			NET (EXPENSES) REVENUES AND CHANGES IN NET POSITION					
					PRIMARY GOVERNMENT			COMPONENT UNITS		
FUNCTION / PROGRAMS	**Expenses**	**Charges for Services**	**Operating Grants and Contributions**	**Capital Grants and Contributions**	**Governmental Activities**	**Business-Type Activities**	**Total**	**CCRMA**	**CCHCFD**	**NON-MAJOR**
Primary Government:										
Governmental activities:										
General government	$ 55,800,961	$ 27,205,945	$ 1,521,926	$ -	$ (27,073,090)	$ -	$ (27,073,090)			
Law enforcement and public safety	76,106,450	10,593,499	12,690,454	-	(52,822,497)	-	(52,822,497)			
Highways and streets	18,971,612	4,816,963	-	47,109	(14,107,540)	-	(14,107,540)			
Health	11,202,548	357,112	9,116,149	-	(1,729,287)	-	(1,729,287)			
Welfare	14,145,263	-	9,284,223	399,837	(4,461,203)	-	(4,461,203)			
Interest and issuance costs	5,059,125	-	-	-	(5,059,125)	-	(5,059,125)			
Total governmental activities	181,285,959	42,973,519	32,612,752	446,946	(105,252,742)	-	(105,252,742)			
Business-Type activities:										
Bridge system	9,424,973	15,862,518	-	-	-	6,437,545	6,437,545			
Parks system	8,907,362	12,249,867	-	1,426,569	-	4,769,074	4,769,074			
Airport system	373,177	80,804	-	-	-	(292,373)	(292,373)			
Jail commissary	606,713	635,553	-	-	-	28,840	28,840			
Total business-type activities	19,312,225	28,828,742	-	1,426,569	-	10,943,086	10,943,086			
Total Primary Government	200,598,184	71,802,261	32,612,752	1,873,515	(105,252,742)	10,943,086	(94,309,656)			
Component Units:										
Cameron County Regional Mobility Authority	11,184,429	10,336,023	-	3,465,235				2,616,829	-	-
Cameron County Health Care Funding District	40,139,341	46,005,217	-	-				-	5,865,876	-
Cameron County Spaceport Development Corp.	10,366,698	-	10,366,671	-				-	-	(27)
Total Component Units	61,690,468	56,341,240	10,366,671	3,465,235				2,616,829	5,865,876	(27)
	GENERAL REVENUES:									
	Property taxes, levied for general purposes				73,593,333	-	73,593,333	-	-	-
	Property taxes, levied for debt service				13,559,681	-	13,559,681	-	-	-
	Unrestricted investment earnings				290,182	51,089	341,271	70,241	6,950	317
	Miscellaneous				7,980,982	-	7,980,982	-	-	-
	Gain on sale of capital assets				50,684	97,017	147,701	-	-	-
	Transfers in (out)				7,403,486	(7,403,486)	-	-	-	-
	Total general revenues and transfers				102,878,348	(7,255,380)	95,622,968	70,241	6,950	317
	Change in net position				(2,374,394)	3,687,706	1,313,312	2,687,070	5,872,826	290
	Net position - beginning				135,925,796	47,095,857	183,021,653	45,795,242	7,546,539	15,779
	Net position - ending				$ 133,551,402	$ 50,783,563	$ 184,334,965	$ 48,482,312	$ 13,419,365	$ 16,069

See accompanying notes to the financial statements.

CAMERON COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021

	GENERAL FUND	SPECIAL ROAD & BRIDGE FUND	2019 CERTIFICATES OF OBLIGATION	AMERICAN RESCUE PLAN ACT	EMERGENCY RENTAL ASSISTANCE	NON-MAJOR FUNDS	TOTAL
ASSETS							
Cash and cash equivalents	$ 29,528,713	$ 12,246,645	$ 26,334,682	$ 34,687,628	$ 11,265,688	$ 47,896,628	$ 161,959,984
Receivables:							
Accounts receivable	1,496,333	646,958	-	-	-	7,071,296	9,214,587
Taxes receivable - net of allowances	5,689,781	757,366	-	-	-	906,543	7,353,690
Due from other governments	24,188	293,265	-	-	-	1,007,812	1,325,265
Due from other funds	16,605,673	8,984	496,121	2,205	-	4,492,456	21,605,439
Prepaids	1,675,554	108,677	325	78,847	-	115,192	1,978,595
Inventory	139,028	22,476	-	-	-	-	161,504
Other assets	377	1,221	-	-	-	-	1,598
TOTAL ASSETS	55,159,647	14,085,592	26,831,128	34,768,680	11,265,688	61,489,927	203,600,662
LIABILITIES							
Accounts payable	17,033,387	1,501,952	970,411	8,096	353,914	2,577,344	22,445,104
Wages and fringe payable	3,116,633	131,583	439	-	-	117,136	3,365,791
Accrued compensated absences	2,450,970	77,203	131	-	-	2,369	2,530,673
Due to other governments	1,631,744	-	-	-	-	3,335,862	4,967,606
Due to other funds	2,341,475	331,731	-	109,695	-	14,006,109	16,789,010
Unearned revenue	41,222	-	-	34,647,536	10,897,956	5,326,290	50,913,004
Escrows	95,188	-	-	-	-	-	95,188
TOTAL LIABILITIES	26,710,619	2,042,469	970,981	34,765,327	11,251,870	25,365,110	101,106,376
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue	5,320,660	674,530	-	-	-	808,636	6,803,826
TOTAL DEFERRED INFLOWS OF RESOURCES	5,320,660	674,530	-	-	-	808,636	6,803,826
FUND BALANCES							
Nonspendable:							
Inventory	139,028	22,476	-	-	-	-	161,504
Prepaids	1,675,554	108,677	325	78,847	-	115,192	1,978,595
Restricted:							
Special revenue/grant programs	-	11,237,440	-	-	13,818	13,977,294	25,228,552
Capital projects	-	-	25,859,822	-	-	17,072,817	42,932,639
Debt service	-	-	-	-	-	4,214,143	4,214,143
Committed:							
Pending litigation	500,000	-	-	-	-	-	500,000
Indigent defense	500,000	-	-	-	-	-	500,000
Equipment	471,957	-	-	-	-	-	471,957
Unassigned	19,841,829	-	-	(75,494)	-	(63,265)	19,703,070
TOTAL FUND BALANCES	23,128,368	11,368,593	25,860,147	3,353	13,818	35,316,181	95,690,460
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 55,159,647	$ 14,085,592	$ 26,831,128	$ 34,768,680	$ 11,265,688	$ 61,489,927	$ 203,600,662

See accompanying notes to the financial statements.

CAMERON COUNTY, TEXAS
Reconciliation of the Balance Sheet of Governmental Funds
To the Statement of Net Position
September 30, 2021

Total fund balances for governmental funds		$ 95,690,460
Total net position reported for governmental activities in the statement of net position is different because:		
Net capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		216,030,228
Other long-term assets are not available to pay for the current period expenditures and, therefore, are reported as unavailable revenue in the governmental funds.		6,803,826
Internal service funds are used by management to charge costs of employee benefits. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.		1,528,236
Liabilities, including bonds and accrued interest payable, are not due and payable in the current period and therefore are not reported in the governmental funds.		(196,481,474)
Debt, net of deferred charges	(143,583,250)	
Net OPEB liability	(30,353,441)	
Net pension liability	(22,544,783)	
Deferred inflows of resources from pension are not due and payable in the current period and are not reported in the governmental funds.		(12,967,843)
Deferred inflows of resources from OPEB are not due and payable in the current period and are not reported in the governmental funds.		(4,417,635)
Deferred outflows of resources from pension are not available to pay in the current period and are not reported in the governmental funds.		23,450,119
Deferred outflows of resources from OPEB are not available to pay in the current period and are not reported in the governmental funds.		3,915,485
Net position of governmental activities		$ 133,551,402

See accompanying notes to the financial statements.

CAMERON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	GENERAL FUND	SPECIAL ROAD & BRIDGE FUND	2019 CERTIFICATES OF OBLIGATION	AMERICAN RESCUE PLAN ACT	EMERGENCY RENTAL ASSISTANCE	NON-MAJOR FUNDS	TOTAL
REVENUES							
Taxes	$ 64,801,806	$ 9,448,412	$ -	$ -	$ -	$ 13,559,681	$ 87,809,899
Licenses and permits	665,573	4,290,361	-	-	-	-	4,955,934
Intergovernmental	5,856,118	526,602	-	6,449,690	1,888,382	26,314,060	41,034,852
Charges for services	6,392,416	-	-	-	-	523,857	6,916,273
Fines and forfeitures	7,675,264	-	-	-	-	38,055	7,713,319
Miscellaneous	5,742,715	229,838	63,440	3,354	13,817	3,257,654	9,310,818
TOTAL REVENUES	91,133,892	14,495,213	63,440	6,453,044	1,902,199	43,693,307	157,741,095
EXPENDITURES							
Current:							
General government	23,753,458	-	153,958	-	-	5,982,100	29,889,516
Law enforcement and public safety	61,522,306	-	259,942	-	-	13,373,969	75,156,217
Highways and streets	-	11,666,602	1,667,716	-	-	437,410	13,771,728
Health	2,731,874	-	-	-	-	6,358,578	9,090,452
Welfare	4,331,381	-	-	6,449,691	1,888,381	3,572,954	16,242,407
Capital outlay	2,244,668	100,950	7,427,956	-	-	6,634,546	16,408,120
Debt Service:							
Principal retirement	-	1,174,200	-	-	-	10,115,558	11,289,758
Interest and fiscal charges	-	98,350	-	-	-	4,929,932	5,028,282
TOTAL EXPENDITURES	94,583,687	13,040,102	9,509,572	6,449,691	1,888,381	51,405,047	176,876,480
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(3,449,795)	1,455,111	(9,446,132)	3,353	13,818	(7,711,740)	(19,135,385)
OTHER FINANCING SOURCES (USES)							
Gain on sale of capital assets	26,841	23,843	-	-	-	-	50,684
Premium on bonds issued	-	-	-	-	-	2,241,529	2,241,529
Bond issuance	-	-	-	-	-	14,160,000	14,160,000
SECO note payable financing	-	-	-	-	-	1,710,273	1,710,273
Transfers in	5,780,616	196,699	-	-	-	3,304,845	9,282,160
Transfers (out)	(3,611,872)	(304,941)	-	-	-	(1,290,832)	(5,207,645)
TOTAL OTHER FINANCING SOURCES (USES)	2,195,585	(84,399)	-	-	-	20,125,815	22,237,001
NET CHANGE IN FUND BALANCES	(1,254,210)	1,370,712	(9,446,132)	3,353	13,818	12,414,075	3,101,616
Fund balances - beginning	24,382,578	9,997,881	35,306,279	-	-	22,902,106	92,588,844
Fund balances - ending	$ 23,128,368	$ 11,368,593	$ 25,860,147	$ 3,353	$ 13,818	$ 35,316,181	$ 95,690,460

See accompanying notes to the financial statements.

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, 2021

Net change in fund balances for total governmental funds		$ 3,101,616
Amounts reported for governmental activities in the statement of activities are different because:		
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 $16,408,120 capital outlays exceeded $15,004,084 depreciation in the current period.		1,404,036
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.		(656,885)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to increase net position.		29,532
The issuance of long-term debt (e.g., bonds, capital 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 the governmental activities net position. Also, governmental funds report the effect of 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.		(6,492,853)
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.		235,972
OPEB Expense(Income)	1,982,520	
Pension Expense(Income)	(2,218,492)	
Internal service fund is used by management to charge the costs of health benefits and workers compensation insurance. The net revenue (loss) of certain activities of the internal service fund is reported with governmental activities.		4,188
Change in net position of governmental activities.		$ (2,374,394)

See accompanying notes to financial statements.

CAMERON COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2021

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS				GOVERNMENTAL ACTIVITIES
	Bridge System	**Park System**	**Non-major Enterprise Funds**	**Total Proprietary Funds**	**Internal Service Funds**
ASSETS					
Current Assets:					
Cash and cash equivalents	$ 10,211,461	$ 8,024,069	$ 1,106,418	$ 19,341,948	$ 3,467,294
Restricted Cash:					
Bond debt reserve	2,963,577	2,477,263	-	5,440,840	-
Bond debt service	1,571,518	-	-	1,571,518	-
Operating reserve	250,000	2,235,000	-	2,485,000	-
Construction fund	-	4,577,055	-	4,577,055	-
Donations	-	54,937	-	54,937	-
Total Restricted Cash	4,785,095	9,344,255	-	14,129,350	-
Receivables	195,469	573,138	182,103	950,710	24,854
Due from other funds	136,696	52,408	-	189,104	858,683
Prepaids	121,243	104,666	7,979	233,888	84,424
Inventory	-	292	-	292	-
Total Current Assets	15,449,964	18,098,828	1,296,500	34,845,292	4,435,255
Depreciable Capital Assets:					
Buildings	3,986,961	10,869,402	1,327,095	16,183,458	-
Improvements other than buildings	38,944,752	12,455,359	11,755,432	63,155,543	-
Equipment	3,526,143	1,430,059	1,162,199	6,118,401	-
Furniture and fixtures	50,990	1,020,173	-	1,071,163	-
Autos and machinery	656,882	3,229,291	-	3,886,173	-
Other structures	-	25,360,036	-	25,360,036	-
Accumulated depreciation	(31,669,345)	(24,142,965)	(11,241,287)	(67,053,597)	-
Net Depreciable Capital Assets	15,496,383	30,221,355	3,003,439	48,721,177	-
Construction in progress	116,061	2,559,991	-	2,676,052	-
Land	9,312,722	1,782,132	308,000	11,402,854	-
Total Capital Assets, net	24,925,166	34,563,478	3,311,439	62,800,083	-
TOTAL ASSETS	40,375,130	52,662,306	4,607,939	97,645,375	4,435,255
DEFERRED OUTFLOWS OF RESOURCES					
Deferred charges on refunding	336,338	169,654	-	505,992	-
Deferred outflows of resources - Pension	1,288,468	1,030,775	-	2,319,243	-
Deferred outflows of resources - OPEB	253,497	155,809	-	409,306	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	1,878,303	1,356,238	-	3,234,541	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 42,253,433	$54,018,544	$ 4,607,939	$ 100,879,916	$ 4,435,255

See accompanying notes to the financial statements.

(Continued)

CAMERON COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2021

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS				GOVERNMENTAL ACTIVITIES
	Bridge System	Park System	Non-major Enterprise Funds	Total Proprietary Funds	Internal Service Funds
LIABILITIES					
Current Liabilities:					
Accounts payable	$ 326,041	$ 409,754	$ 95,182	$ 830,977	$ 1,346,036
Wages and fringe payable	49,855	1,246	-	51,101	3,874
Accrued compensated absences	59,864	52,260	1,939	114,063	-
Due to other funds	5,149,704	714,181	21	5,863,906	311
Due to other governments	364,394	-	-	364,394	1,556,798
Deposits	327,506	1,064,362	-	1,391,868	-
Reserve	75,688	4,499	-	80,187	-
Non-current liabilities due within one year:					
Capital lease payable	98,996	145,889	-	244,885	-
Tax note payable	23,846	55,044	-	78,890	-
Certificates of obligation	1,093,337	1,615,860	-	2,709,197	-
Accrued interest payable	-	123,327	-	123,327	-
Total Current Liabilities	7,569,231	4,186,422	97,142	11,852,795	2,907,019
Non-current liabilities due in more than one year:					
Leasehold deposits	18,750	-	-	18,750	-
Tax note payable	79,335	183,133	-	262,468	-
Certificates of obligation	6,394,802	21,659,220	-	28,054,022	-
Unamortized premium costs	10,157	2,531,993	-	2,542,150	-
Net pension liability	1,238,724	990,980	-	2,229,704	-
Net OPEB liability	1,868,421	1,523,710	-	3,392,131	-
Total Non-Current Liabilities	9,610,189	26,889,036	-	36,499,225	-
TOTAL LIABILITIES	17,179,420	31,075,458	97,142	48,352,020	2,907,019
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows of resources - Pensions	712,519	570,015	-	1,282,534	-
Deferred inflows of resources - OPEB	286,008	175,791	-	461,799	-
TOTAL DEFERRED INFLOWS OF RESOURCES	998,527	745,806	-	1,744,333	-
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	18,177,947	31,821,264	97,142	50,096,353	2,907,019
NET POSITION					
Net investment in capital assets	17,561,032	9,657,267	3,311,439	30,529,738	-
Restricted:					
Bond debt service	1,571,519	2,477,264	-	4,048,783	-
Bond debt reserve	2,963,577	-	-	2,963,577	-
Restricted for beach maintenance	-	3,167,678	-	3,167,678	-
Restricted donations	-	54,937	-	54,937	-
Unrestricted	1,979,358	6,840,134	1,199,358	10,018,850	1,528,236
TOTAL NET POSITION	24,075,486	22,197,280	4,510,797	50,783,563	1,528,236
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	$ 42,253,433	$54,018,544	$ 4,607,939	$ 100,879,916	$ 4,435,255

See accompanying notes to the financial statements.

CAMERON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS				GOVERNMENTAL ACTIVITIES
	Bridge System	Park System	Non-major Enterprise Funds	Total Proprietary Funds	Internal Service Funds
OPERATING REVENUES					
Charges for services	$ 15,596,231	$ 5,388,362	$ 667,110	$ 21,651,703	$ 14,697,613
Rental income	263,000	6,452,213	49,247	6,764,460	-
Other	3,287	409,292	-	412,579	13,214
TOTAL OPERATING REVENUES	15,862,518	12,249,867	716,357	28,828,742	14,710,827
OPERATING EXPENSES					
Salaries and wages	2,298,976	3,672,048	184,518	6,155,542	226,688
Uniforms	26,852	26,156	-	53,008	-
Employee benefits	1,063,139	45,965	-	1,109,104	-
Pension expense(income)	12,818	(38,056)	-	(25,238)	-
Supplies	108,654	348,457	35,829	492,940	-
Repairs and maintenance	88,390	241,035	59,367	388,792	-
Professional services	89,486	6,647	-	96,133	45,583
Insurance	113,827	125,131	9,366	248,324	233
Travel and training	893	2,743	1,600	5,236	-
Advertising	35,284	660	-	35,944	-
Taxes	-	21,869	-	21,869	-
Medical claims	-	-	42,896	42,896	15,842,046
Utilities	183,459	1,307,655	20,199	1,511,313	-
Depreciation and amortization	1,431,108	1,830,547	259,359	3,521,014	-
Miscellaneous	82,406	13,703	148,529	244,638	3,193
Equipment and land rental	-	21,579	-	21,579	-
Administration fees	-	-	9,821	9,821	-
Contractual services	436,149	436,615	208,406	1,081,170	1,923,553
TOTAL OPERATING EXPENSES	5,971,441	8,062,754	979,890	15,014,085	18,041,296
OPERATING INCOME (LOSS)	9,891,077	4,187,113	(263,533)	13,814,657	(3,330,469)
NON-OPERATING REVENUES (EXPENSES)					
Interest income	29,452	19,038	2,599	51,089	5,686
Interest and fiscal charges	(333,177)	(844,608)	-	(1,177,785)	-
Gain on sale of capital assets	-	97,017	-	97,017	-
Aid from (to) other governments	(3,120,355)	-	-	(3,120,355)	-
TOTAL NON-OPERATING REVENUES (EXPENSES)	(3,424,080)	(728,553)	2,599	(4,150,034)	5,686
Income (Loss) before capital contributions and transfers	6,466,997	3,458,560	(260,934)	9,664,623	(3,324,783)
Capital grants and contributions	-	1,426,569	-	1,426,569	-
Transfers in	-	35,002	50,000	85,002	3,328,971
Transfers (out)	(6,930,503)	(557,985)	-	(7,488,488)	-
CHANGE IN NET POSITION	(463,506)	4,362,146	(210,934)	3,687,706	4,188
Net position - beginning	24,538,992	17,835,134	4,721,731	47,095,857	1,524,048
Net position - ending	$ 24,075,486	$ 22,197,280	$ 4,510,797	$ 50,783,563	$ 1,528,236

See accompanying notes to the financial statements.

CAMERON COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				GOVERNMENTAL ACTIVITIES
	BRIDGE SYSTEM	PARK SYSTEM	Non-major Enterprise Funds	Total Proprietary Funds	Internal Service Funds
Cash Flows From Operating Activities:					
Cash received from customers	$ 15,651,735	$ 12,301,448	$ 520,221	$ 28,473,404	$ 14,711,349
Cash received from other operating activities	78,101	-	49,247	127,348	13,214
Cash payments for goods and services	(68,267)	(2,198,268)	(466,475)	(2,733,010)	(17,401,744)
Cash payments to employees	(3,360,977)	(3,758,224)	(183,927)	(7,303,128)	(231,106)
Cash provided (Used) by operating activities	12,300,592	6,344,956	(80,934)	18,564,614	(2,908,287)
Cash Flows From Non-Capital Financing Activities:					
Transfers in	-	35,002	50,000	85,002	3,328,971
Transfers (out)	(5,091,743)	(557,984)	-	(7,488,488)	-
Cash provided (Used) for non-capital financing activities	(5,091,743)	(522,982)	50,000	(7,403,486)	3,328,971
Cash Flows From Capital and Related Financing Activities:					
Payments for capital acquisitions	(24,920)	(1,259,773)	(120,000)	(1,404,693)	-
Financing Proceeds		97,017		97,017	-
Capital grants and contributions	-	1,426,569	-	1,426,569	-
Intergovernmental agreement	(3,011,502)	-	-	(3,011,502)	-
Bond issuance cost		(199,105)		(199,105)	-
Lease payments	-	(226,646)		(226,646)	-
Interest paid	(297,459)	(843,858)	-	(1,141,317)	-
Principal payments	(967,556)	(1,495,458)	-	(2,463,014)	-
Fiscal agent fees	-	(750)	-	(750)	-
Cash provided/(Used) for capital and related financing activities	(4,301,437)	(2,502,004)	(120,000)	(6,923,441)	-
Cash Flows From Investing Activities:					
Receipts of interest	21,496	19,038	2,599	43,133	5,686
Cash provided by investing activities	21,496	19,038	2,599	43,133	5,686
Increase (decrease) in cash and cash equivalents	2,928,908	3,339,008	(148,335)	6,119,581	426,370
Cash and cash equivalents, beginning of year	12,067,648	14,029,316	1,254,753	27,351,717	3,040,924
CASH AND CASH EQUIVALENTS, END OF YEAR	$ 14,996,556	$ 17,368,324	$ 1,106,418	$ 33,471,298	3,467,294
Displayed as:					
Cash and cash equivalents	10,211,461	8,024,069	1,106,418	19,341,948	3,467,294
Restricted assets	4,785,095	9,344,255	-	14,129,350	
	$ 14,996,556	$ 17,368,324	$ 1,106,418	$ 33,471,298	$ 3,467,294
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Operating income (Loss)	$ 9,891,077	$ 4,187,113	$ (263,533)	$ 13,814,657	$ (3,330,469)
Adjustments to Reconcile Operating Income (Loss) to Cash Provided (Used) by Operating Activities:					
Depreciation	1,431,108	1,830,547	259,359	3,521,014	-
Decrease (increase) in post employment benefits expense	134,712	59,460	-	194,172	-
Pension expense	(121,894)	(97,516)	-	(219,410)	-
Decrease (increase) in accounts receivable	(185,469)	(572,887)	(146,889)	(905,245)	13,735
Decrease (increase) in prepaids and other assets	(17,712)	(7,576)	302	(24,986)	(53,925)
Decrease (increase) in inventory	-	664	-	664	-
Decrease (increase) in due from other funds	(132,472)	397,503	-	265,031	510,022
Increase (Decrease) in accounts payable	187,884	(296,441)	69,236	(39,321)	(11,878)
Increase (Decrease) in wages and fringe payable	6,870	(42,266)	(1,348)	(36,744)	835
Increase (Decrease) in compensated absences payable	(5,732)	28,212	1,939	24,419	-
Increase (Decrease) in reserve payable	-	1,172	-	1,172	-
Increase (Decrease) in accrued interest payable	-	(14,549)	-	(14,549)	-
Increase (Decrease) in deposit payable	56,357	226,961	-	283,318	-
Increase (Decrease) in leasehold deposits payable	(3,567)			(3,567)	
Increase (Decrease) in due to other funds	1,059,430	644,559	-	1,703,989	-
Increase (Decrease) in due to other governments	-	-	-	-	(36,607)
CASH PROVIDED (USED) BY OPERATING ACTIVITIES	$ 12,300,592	$ 6,344,956	$ (80,934)	$ 18,564,614	$ (2,908,287)

See accompanying notes to financial statements.

CAMERON COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
SEPTEMBER 30, 2021

	PRIVATE PURPOSE TRUST FUNDS	CUSTODIAL FUNDS
ASSETS		
Cash	$ 10,690,915	$ 12,971,245
Investments	10,449,670	-
TOTAL ASSETS	21,140,585	12,971,245
LIABILITIES		
Due to other governments	-	2,124,558
TOTAL LIABILITIES	-	2,124,558
FIDUCIARY NET POSITION - Restated		
Restricted for individuals, organizations, other governments	$ 21,140,585	$ 10,846,687

See accompanying notes to the financial statements.

CAMERON COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	PRIVATE PURPOSE TRUST FUNDS	CUSTODIAL FUNDS
ADDITIONS		
Contributions:		
Registry	$ 7,120,565	$ -
Fees and deposits	-	163,383,152
TOTAL CONTRIBUTIONS	7,120,565	163,383,152
Investment earnings:		
Investment income	145,569	16,239
TOTAL INVESTMENT EARNINGS	145,569	16,239
TOTAL ADDITIONS	7,266,134	163,399,391
DEDUCTIONS		
Judgments	6,137,295	-
Administrative expenses	46,480	-
Disbursements and refunds	-	157,738,648
TOTAL DEDUCTIONS	6,183,775	157,738,648
CHANGE IN NET POSITION	1,082,359	5,660,743
Net position, September 30, 2020, as restated	20,058,226	5,185,944
Net position, September 30 ,2021	$ 21,140,585	$ 10,846,687

See accompanying notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Cameron County (the "County") have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) applicable to state and local governments. The Governmental Accounting Standards Board (GASB) is the accepted standards setting body for establishing governmental accounting and financial reporting principles. The most significant accounting and reporting policies of the County are described in the following notes to the financial statements.

A. Reporting Entity

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 (1) 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 *Determining Whether Certain Organizations are Component Units* and GASB 61 *The Financial Reporting Entity: Omnibus-an amendment of GASB Statements No. 14 and No. 34*, 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.

Cameron County Regional Mobility Authority (CCRMA) was created by the State of Texas on September 30, 2004. The CCRMA is authorized to construct, maintain, repair and operate turnpike projects at locations authorized by the State Department of Transportation. CCRMA receives its revenues from tolls, vehicle registration fees, federal awards from the U.S. Department of Transportation, and rent from the operation of turnpike projects. CCRMA was formed through the efforts of Cameron County, Texas. Although CCRMA 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 six of the seven Directors to the CCRMA Board. The Commissioners' Court can influence operations significantly by the appointment of directors. CCRMA also has fiscal dependency on Cameron County.

Separate financial statements may be obtained from:

Cameron County Regional Mobility Authority
3461 Carmen Avenue
Rancho Viejo, Texas 78575

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (continued)

Cameron County Health Care Funding District (CCHCFD) was created by Cameron County Commissioners Court on July 2, 2013 pursuant to V.T.C.A., Health and Safety Code, Section 288.002, per Senate Bill 1623. This District is governed by the five (5) members of commissioner's court. The purpose of this District is to generate revenue from a mandatory payment required by the District to provide the nonfederal share of a Medicaid supplemental payment program; mandatory payments are based on Hospital Net Patient Revenue. Revenue generated in this fund may only be used to: fund intergovernmental transfers to the state to provide the nonfederal share of a Medicaid supplemental payment program, subsidize indigent programs, administrative expenses of the District, refund a mandatory payment collected in error and refund the paying hospitals the proportionate share of money received from Health and Human Services Commission that is not used. The Cameron County Health Care Funding District is a component unit of county government and is not a separate political subdivision of the State. The Commissioners Court serve as the "Directors" of this district and can influence operations of the CCHCFD.

Cameron County Spaceport Development Corporation (CCSDC) was created by the Cameron County Commissioners Court on 2013, a separate domestic tax exempt nonprofit corporation, as authorized by Chapter 507 of the Texas Local Government Code. This corporation was created in support and to benefit the promotion and development of a spaceport project in Cameron County. This corporation is managed by seven board members who serve as appointed by Cameron County Commissioners. Criteria used to determine inclusion as a component unit of Cameron County is that all board members are appointed by the County governing body and the County may influence operations significantly by the appointment of board members.

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 September 30, 2021.

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (continued)

Condensed Statement of Net Position:	Cameron County Regional Mobility Authority	Cameron County Health Care Funding	Cameron County Spaceport Development Corporation	Total Component Units
ASSETS				
Current assets	$ 23,488,891	$ 18,983,157	$ 16,069	$ 42,488,117
Capital assets	120,389,178	-	-	120,389,178
Total assets	143,878,069	18,983,157	16,069	162,877,295
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges on refunding	97,585	-	-	97,585
Deferred outflows related to pension	192,320	-	-	192,320
Total deferred outflows of resources	289,905			289,905
Total assets and deferred outflows of resources	144,167,974	18,983,157	16,069	163,167,200
LIABILITIES				
Current liabilities	20,085,389	5,543,792	-	25,629,181
Due to other governments	-	20,000	-	20,000
Noncurrent liabilities	75,432,246	-	-	75,432,246
Total liabilities	95,517,635	5,563,792	-	101,081,427
DEFERRED INFLOWS OF RESOURCES				
Deferred inflow related to pension	168,027	-	-	168,027
Total deferred inflows of resources	168,027	-	-	168,027
Total liabilities and deferred inflows of resources	95,685,662	5,563,792	-	101,249,454
NET POSITION				
Net investment in capital assets	26,777,488	-	-	26,777,488
Restricted	18,001,712	13,419,365	16,069	31,437,146
Unrestricted	3,703,112	-	-	3,703,112
Total net position	48,482,312	13,419,365	16,069	61,917,746
Total liabilities and deferred inflows of resources and net position	$ 144,167,974	$ 18,983,157	$ 16,069	$ 163,167,200

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (continued)

Condensed Statement of Revenues, Expenditures, and Changes in Net Position:	Cameron County Regional Mobility Authority	Cameron County Health Care Funding	Cameron County Spaceport Development Corp.	Total Component Units
REVENUES				
User fees and other	$ 7,846,611	$ 46,005,217	$ -	$ 53,851,828
Transportation reinvestment zone	2,208,261	-		2,208,261
Intergovernmental	281,151	-	10,366,671	10,647,822
Investment earnings	70,241	6,950	317	77,508
Total Revenues	10,406,264	46,012,167	10,366,988	66,785,419
EXPENSES				
Charges for services	8,944,448	40,139,341	10,366,698	59,450,487
Excess/(deficit) of revenues over expenses	1,461,816	5,872,826	290	7,334,932
Interest (expense)	(2,239,981)	-	-	(2,239,981)
Capital grants and contributions	3,465,235	-	-	3,465,235
Change in net position	2,687,070	5,872,876	290	8,560,186
Total net position – beginning	45,795,242	7,456,539	15,779	53,357,560
Total net position - ending	$ 48,482,312	$ 13,419,365	$ 16,069	$ 61,917,746

B. Government-wide and Fund financial statements

The **Government-wide financial statements** include the statement of net position and the statement of activities. Government-wide statements report non-fiduciary activity of the primary government. The effect of interfund transfers has been removed from the Government-wide statements but continues to be reflected on the fund statements. Governmental activities are supported mainly by taxes, licenses and permits, charges for services, 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 is 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, Special Road & Bridge Fund, 2019 Certificates of Obligation Fund, American Rescue Plan Act Fund, and the Emergency Rental Assistance 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 non-major funds are presented within Combining and Individual Fund Statements and Schedules on the Supplementary Information section.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

The Government-wide and Proprietary Funds financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. 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 court costs and fine revenue, and intergovernmental revenue. Governmental activities supported by taxes and intergovernmental revenues is reported separately from business-type activities which are funded on fees and charges for services. Grants and similar items are recognized as revenue when all applicable eligibility requirements imposed by the provider is met.

The Government-wide Statement of Activities reflects the economic resource measurement focus and the accrual basis of accounting. Revenues are classified as program revenues and general revenues when earned and expenditures when incurred. Program revenues include 1) charges to customers or applicants for goods, services or privileges provided, 2) grants and contributions restricted to operational or capital requirements of a particular program. Program revenues include those generated from the justice system, parks, health and human services, and roads and bridges. Taxes and items that are not program revenues are reported as general revenues.

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 means they are collectible within 60 days after the fiscal year ends. Property taxes levied on October 1, 2020, and which became past due on January 31, 2021, and other revenues which have been assessed are considered as available at fiscal year-end. Reserve for Delinquent taxes are classified as Deferred Inflows of Resources as they are not available revenues.

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

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 earnings of idle funds. Primary expenditures are for general administration, law enforcement and public safety, health, welfare, and capital acquisition.

The Special 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 County roads. Revenues are supported by the property tax rate as adopted by Commissioner's Court during the budget process in addition to fees from licenses and permits and intergovernmental revenue.

The 2019 Certificates of Obligation Capital Projects Fund is used to account for bond proceeds from the August 2019 $40,085,000 debt issuance that will be used to account for the planning, acquisition, construction, equipping, repairs, and or renovation of property throughout Cameron County.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

The American Rescue Plan Act Fund is used to account for revenues and expenditures pertaining to the $41,097,226 first installment of a total $82,194,452 grant awarded from the Coronavirus State and Local Fiscal Recovery Funds (SLFRF), as part of the American Rescue Plan Act under the U.S. Department of Treasury. These funds are to support state, local, and Tribal governments in their response and recovery form the COVID-19 public health emergency.

The Emergency Rental Assistance Fund is used to account for revenues and expenditures pertaining to the $12,786,338 federal grant awarded for Emergency Rental Assistance 1 Program, as part of the Consolidated Appropriations Act, 2021, under the U.S. Department of Treasury. These funds are to provide assistance to eligible households that are unable to pay rent or utilities.

Other governmental fund types include special revenue funds, capital projects funds and debt service funds which are considered non-major funds.

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 Sheriff's Commissary, the Bridge System, the Park System and the Airport System enterprise funds. 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.

Major proprietary funds are the Bridge and Parks Systems. The Bridge System is used to account for three international crossings at points of entry. Usage of this fund accounts for the operation and maintenance of the international bridges and is financed primarily through user charges. The Park System accounts for the operation and maintenance of county managed beaches and is financed by user fees.

Fiduciary fund level financial statements include fiduciary funds held in a trustee or custodial capacity for parties outside the government and cannot be used to support the government's own purposes. Private purpose trust funds are trust funds restricted for external recipients and may never be used to support governmental programs as they provide specific benefits to specific beneficiaries. Custodial funds do not involve a formal trust agreement. These funds serve custodial purposes for the Tax Office and Law Enforcement Judicial Offices. The County had some custodial funds that were determined to no longer qualify as fiduciary funds (Payroll, District Clerk Fee Account, County Clerk Fee Account, and Justice of the Peace Collections Account) due to the GASB 84 implementation. The restated net position of Custodial Funds is as follows:

	Custodial Funds
Net Position, September 30, 2020, as previously reported	$ -
Changes in accounting principles	5,185,944
Net Position, September 30, 2020, as restated	$ 5,185,944

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

D. Assets, Deferred Outflows/Inflows, Liabilities and Net Position

1. Deposits and Investments

The County's cash and cash equivalents are considered to be cash on hand, demand deposits and short term investments with an original maturity of 3 months or less. 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 value in accordance with provisions of GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools as superseded by* GASB Statement No. 72, *Fair Value Measurement and Application, which took effect for reporting periods after June 15, 2015.* 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. Participation in First Public Lone Star Investment Pool maintains a net asset value of one dollar and its dollar-weighted average maturity is 60 days or less.

2. Receivables

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. Receivables are shown net of allowance for uncollectible.

Property taxes are based on taxable value at January 1 prior to September 30, levied on 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.

Lending or borrowing between funds is reflected as "due to or from." 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."

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows/Inflows, Liabilities and Net Position (continued)

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 and useful life greater than a reporting period. Infrastructure assets include County-owned roads and bridges. Capital assets constructed or acquired by purchase are stated at historical cost. Donated capital assets are stated at their acquisition value on the date of donation. Acquisition value is the price that would be paid to acquire an asset with equivalent service potential on the date of the donation. Capital assets received in a service concession arrangement are reported at acquisition value.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Capital assets are depreciated using the straight line method over the following estimated useful lives:

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

5. Deferred Outflows/Inflows of Resources

Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense) until then.

Deferred outflows consist of deferred costs on refunding debt obligations that are applicable to future period(s). In reporting advance refunding of debt, the difference between the reacquisition price and the net carrying amount of the old debt is recorded as deferred charges on refunding and reported as a deferred outflow of resources. These costs are amortized as components of interest expense over the shorter of the remaining life of the refunding or the refunded debt. For the fiscal year ended September 30, 2021, deferred outflow of resources due to refunding debt was recognized under Government-wide statements of $804,306 for the primary government.

The County reports changes in Net OPEB Liability as OPEB expense or reported as deferred outflows/inflows of resources depending on the nature of the change. The aggregated OPEB expense for all plans totaled $1,982,520 for the fiscal year ended September 30, 2021.

The County reports deferred outflows/inflows of resources related to its pension. For the fiscal year ended September 30, 2021 pension income totaled $2,218,492 and deferred outflows/inflows were as follows:

- Pension contributions after the measurement date – these contributions are deferred and recognized the following fiscal year.
- Difference in projected and actual earnings on pension costs – Investment (gains)/losses are recognized in pension expense over a period of five years.
- Difference in expected and actual pension experience – economic/demographic (gains)/losses and assumption changes or inputs are recognized over the rounded average remaining service life for all active, inactive, and retired members.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows/Inflows, Liabilities and Net Position (continued)

6. Compensated Absences

A liability for unused vacation, holiday 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 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 3.08 hours of vacation per biweekly pay period from date of employment to five years of service, 4.62 hours per pay period from 5 years to 15 years of service and 6.15 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 3.08 hours per pay biweekly 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.

7. Unemployment and Workers' Compensation Benefits

The County is a reimbursing employer for unemployment compensation benefits. The County processes workers' compensation payments through a third-party administrator as the claims become due. These obligations are budgeted and paid from current resources.

8. Long-term Obligations

In the Government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities under governmental activities and/or business-type activities statement of net position. Bond premiums and discounts, as well as prepaid insurance 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 costs are recognized as an expense in the period incurred.

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

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows/Inflows, Liabilities and Net Position (continued)

9. Fund Balance and Flow Assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g. restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted-net position and unrestricted-net position in the Government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. For the classification of fund balances in the governmental funds, the County considers expenditures to be funded from the most restrictive category first when more than one classification is available.

In the proprietary fund financial statements and in the Government-wide financial statements, restricted net position is reported for amounts that are externally restricted by 1) creditors (e.g. bond covenants), grantors, contributors, or laws and regulations of other governments or 2) law through constitutional provision or enabling legislation.

GASB Statement 54 – *Fund Balance Reporting and Governmental Fund Type Definitions* sets a hierarchy that intends to determine to what extent a government is bound to observe spending constraints governing how it spends fund balance. The fund balances of governmental funds are defined as follows:

Nonspendable – these are funds that cannot be spent because they are not in spendable form, such as inventory or prepaid items or because they must be maintained intact.

Restricted – these are funds that can be spent only for specific purposes and are subject to externally enforceable legal restrictions. Typically these restrictions are imposed by parties outside of the local government such as creditors through bond covenants, grantors and other governments through laws and regulations. All grants received by county government are classified as Special Revenue Funds with restricted usage. Capital Projects funded through debt issuance are classified as restricted through bond covenants.

Committed – these are funds that can only be used for specific purposes pursuant to constraints imposed by formal action (court order) of the government's highest level of decision-making authority. Commissioners Court adopted a policy mandating that committed amounts remain binding unless removed or rescinded by an order adopted by Commissioners Court, the governing body of the County.

Assigned – these funds are intended to be used for specific purposes as established by governing body.

Unassigned – these funds are available for any purpose.

Usage of fund balance that is available for spending is reserved to formal action approval of the government's highest level of decision making authority. Through the budget process, fund balance usage is allowed only after the Commissioners Court official approval.

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows/Inflows, Liabilities and Net Position (continued)

9. Fund Balance and Flow Assumptions (continued)

	General Fund	Special Road & Bridge	2019 Certificates of Obligation	American Rescue Plan Act	Emergency Rental Assistance	Non-Major Governmental Funds	Total Governmental Funds
Non-spendable:							
Inventory	$ 139,028	$ 22,476	$ -	$ -	$ -	$ -	$ 161,504
Prepaids	1,675,554	108,677	325	78,847	-	115,192	1,978,595
Restricted:							
Special Revenue/Grant Programs	-	11,237,440	-	-	13,818	13,977,294	25,228,552
Capital Projects	-	-	25,859,822	-	-	17,072,817	42,932,639
Reserve for Debt Service	-	-	-	-	-	4,214,143	4,214,143
Committed:	-	-	-	-	-	-	-
Pending Litigation	500,000	-	-	-	-	-	500,000
Indigent Defense	500,000	-	-	-	-	-	500,000
Equipment	471,957	-	-	-	-	-	471,957
Unassigned:	19,841,829	-	-	(75,494)	-	(63,265)	19,703,070
Total Fund Balances	$ 23,128,368	$ 11,368,593	$ 25,860,147	$ 3,353	$ 13,818	$ 35,316,181	$ 95,690,460

Fund balance flow assumptions - For the classification of fund balances in governmental funds, the County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Within unrestricted fund balance, committed amounts are allocated first followed by assigned, then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balances classifications could be used.

E. Subsequent Events

Management has evaluated subsequent events through March 30, 2022, which is the date the financial statements were available to be issued.

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Recently Issued and Implement Accounting Pronouncements

GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance* – In May 2020, GASB issued Statement No. 95 to provide temporary relief to governments and other stakeholders, in light of the COVID-19 pandemic, by postponing the effective dates of certain provisions in the following Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later.

The effective dates of certain provisions contained in the following pronouncements were postponed by one year:

Statement No. 83, Certain Asset Retirement Obligations
Statement No. 84, Fiduciary Activities
Statement No. 88, Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements
Statement No. 89, Accounting for Interest Cost Incurred before the End of a Construction Period
Statement No. 90, Majority Equity Interests
Statement No. 91, Conduit Debt Obligations
Statement No. 92, Omnibus 2020
Statement No. 93, Replacement of Interbank Offered Rates
Implementation Guide No. 2017-3, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (and Certain Issues Related to OPEB Plan Reporting)
Implementation Guide No. 2018-1, Implementation Guidance Update—2018
Implementation Guide No. 2019-1, Implementation Guidance Update—2019
Implementation Guide No. 2019-2, Fiduciary Activities.

The effective dates of the following pronouncements were postponed by 18 months:

Statement No. 87, Leases
Implementation Guide No. 2019-3, Leases.

The County implemented Statements No(s). 83, 88 and 90 in prior years. GASB 95 was implemented during fiscal year ended September 30, 2020 and is presented for reference purposes on the postponed pronouncements.

GASB Statement No. 84, *Fiduciary Activities* - The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. The County implemented GASB 84 for the fiscal year ended September 30, 2021.

GASB Statement No. 87, *Leases* - The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this Statement are effective for fiscal years beginning after June 15, 2021. The County will implement GASB 87 in fiscal year 2022 and the impact has not yet been determined.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Recently Issued and Implemented Accounting Pronouncements (continued)

GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period* - The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. The requirements of this Statement are effective for reporting periods beginning after December 15, 2020. The County implemented GASB 89 for the fiscal year ended September 30, 2021.

GASB Statement No. 91, *Conduit Debt Obligations* - The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2020. The County will implement GASB 91 in fiscal year 2022 and the impact has not yet been determined.

GASB Statement No. 92, *Omnibus 2020* - The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements The requirements of this Statement are effective for fiscal years beginning after June 15, 2021. The County will implement GASB 92 in fiscal year 2022 and the impact has not yet been determined.

GASB Statement No. 93, *Replacement of Interbank Offered Rates* - Some governments have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR)—most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate. The requirements of this Statement, except for paragraphs 11b, 13, and 14 are effective for reporting periods beginning after June 15, 2020. The requirement in paragraph 11b is effective for reporting periods ending after December 31, 2021. The requirements in paragraphs 13 and 14 are effective for fiscal years periods beginning after June 15, 2021, and all reporting periods thereafter. The County will implement GASB 93 in fiscal year 2022 and the impact has not yet been determined.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* - The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022. The County will implement GASB 94 in fiscal year 2023 and the impact has not yet been determined.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Recently Issued and Implemented Accounting Pronouncements (continued)

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* - provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. The County will implement GASB 96 in fiscal year 2023 and the impact has not yet been determined.

GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32* - primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The requirements in (1) paragraph 4 of this Statement as it applies to defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans and (2) paragraph 5 of this Statement are effective immediately. All other requirements of this Statement are effective for reporting periods beginning after June 15, 2021. The County will implement GASB 97 in fiscal year 2022 and the impact has not yet been determined.

GASB Statement No. 98, *The Annual Comprehensive Financial Report* - establishes the term annual comprehensive financial report and its acronym ACFR. The new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. This Statement is effective for fiscal years ending after December 15, 2021. Earlier application is encouraged. The County implemented GASB 98 for the fiscal year ended September 30, 2021.

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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 position

The governmental fund balance sheet includes reconciliation between fund balance for total governmental funds and net position as reported in the Government-wide statement of net position. 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 governmental funds." The details of this difference are:

Bonds payable	$	(124,126,781)
Tax note payable		(4,223,642)
Accrued interest payable		(620,501)
Capital leases payable		(1,141,572)
Deferred charges on refundings		298,314
Unamortized premium – bonds		(11,164,485)
Unamortized premium – tax note		(415,769)
SECO note payable		(2,228,141)
Deferred charge related to prepaid bond insurance cost		39,328
Net adjustment to reduce fund balance - total Government Funds to arrive at net position -Governmental activities	$	(143,583,249)

B. 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 reconciliation between net changes in fund balances – total governmental funds and changes in net position 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 for County owned assets only; however, in the statement of activities, the cost of capital assets is allocated over their estimate useful lives and reported as depreciation expense." Some capital outlays are for roads not owned by the County. The details of this difference are:

Capital outlay	$	16,408,120
Depreciation expense		(15,004,084)
Net adjustment to increase net changes in fund balance - total Governmental funds to arrive at net position –Governmental activities	$	1,404,036

The issuance of long-term debt (e.g., bonds, tax notes, capital 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 governmental activities net position. Also, governmental funds report the effect of insurance 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 are:

Issuance of 2021 CO(s)	$	14,160,000
Issuance of SECO note payable		2,228,141
Principal Retirement		(11,289,758)
Premium on bonds issued		2,241,529
Amortization of bond insurance, deferred refunding and premium cost		(847,059)
Net adjustment to decrease net changes in fund balances-total Governmental funds to arrive at changes in net position of Governmental activities	$	(6,492,853)

2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONT.)

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures and changes in fund balances and the Government-wide statement of activities (cont.)

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 details of this difference are:

Pension expense (income)	$	(2,218,492)
OPEB expense (income)		1,982,520
Net adjustment to increase net change in fund balances-total Governmental funds to arrive at changes in net position of Governmental activities	$	235,972

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 equivalents. It is the County's policy for cash to be 105% secured by collateral valued at market or par, whichever is lower, less the amount insured by the Federal Deposit Insurance Corporation (FDIC). At September 30, 2021, the County's interest-bearing demand deposits totaled $195,435,052 and were insured by the County's depository institution at $250,000 through FDIC and collateralized for amounts above the FDIC limits by pledged securities in the County's name. Collateral amounts include coverage for demand deposits held in the County's depository for the Cameron County Health Care Funding District of $10,649,757 and Cameron County Spaceport Development Corporation of $16,069, 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.

GASB72, *Fair Value Measurement and Application* requires disclosures regarding investments that calculate net asset value per share (or its equivalent). It addresses accounting and financial reporting issues related to fair value measurements by providing guidance for determining fair value for financial reporting purposes. All investments of Cameron County have a determining fair value for financial reporting purposes. All investments of Cameron County have a determined net asset value per share of $1.00 per share and a dollar weighted average maturity of 60 days or less.

GASB79, *Certain External Investment Pools and Pool Participation* requires certain disclosures for an external investment pool to measure investments at amortized cost for financial reporting purposes. Cameron County's participation in investment pools does not meet the reporting criteria of this statement.

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 1995, 74th Legislature, Chapter 402, Section 1, effective September 1, 1995). 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's 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.

3. DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments (continued)

Custodial Credit Risk – In accordance with the County's investment policy, the County requires monthly reports with market values of pledged securities from all financial institutions with which the County has collateralized deposits. The Investment Officer monitors 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 seeks 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 Investment 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 manages 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 fair value, 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. The Lone Star Investment Pool is governed by a Board of Trustees (Board) who is devoted to running an investment pool with superior level of safety and protection of investments.

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3. DEPOSITS AND INVESTMENTS (CONTINUED)

C. Cash and Investments of Discretely Presented Component Units

Cash and cash equivalents

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.

As of September 30, 2021, the carrying amount of CCRMA's cash, cash equivalents, and restricted cash was $17,301,773 of this total, $15,693,918 was restricted and held in various bond trustee accounts in the BNY Mellon and interest checking accounts in accordance with bond indenture agreements. The remainder $1,607,855 was held in business interest checking accounts. There is no limit on the amount CCRMA may deposit in any one institution. However, the Federal Deposit Insurance Corporation only insures up to $250,000 per institution. CCRMA is fully collateralized with pledged securities for amounts in excess of the FDIC limit for the year ended September 30, 2021.

Investments

The Discretely Presented Component Units classify certificates of deposits purchased or renewed for periods in excess of three months and money market mutual funds as investments designed to achieve a certain rate of return.

No investments meeting these criteria are reported by CCRMA; however, CCRMA does have an investment policy. CCRMA recognizes that effective cash management is good fiscal management. CCRMA's investment policy considers safety and risk of investment, while seeking to optimizing investment earnings. The purpose of the CCRMA's investment Policy is to comply with Chapter 2256 of the Government Code ("Public Funds Investment Act"), which requires the Authority to adopt a written investment policy regarding the investment of its funds and funds under its control. CCRMA's Investment Policy addresses the methods, procedures and practices that must be exercised to ensure effective and judicious fiscal management of the Authority's funds.

Investments are under the custody of the financial officer of each component unit. Investing is performed in accordance with investment policies complying with the State Statues (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 01, 1995). 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 cash needs.

4. RECEIVABLES

Receivables consisted of the following at September 30, 2021:

	Governmental Activities	Business-Type Activities	Total Primary Government
Accounts or trade	$ 9,239,441	$ 950,710	$ 10,190,151
Tax Receivables	7,584,570	-	7,584,570
Due from governments	1,325,265	-	1,325,265
Total gross receivables	19,214,393	950,710	20,165,103
Less: allowance for uncollectible taxes	(230,880)	-	(230,880)
Net Receivables	$ 18,983,513	$ 950,710	$ 19,934,223

As September 30, 2021, property tax receivables were reported in the Government-wide statement of net position, net of $230,880 allowance for uncollectible taxes.

5. PROPERTY TAXES

For the fiscal year ended September 30, 2021, the County adopted the 2020 tax rate of $0.436893 per $100 of taxable value as follows:

	Maintenance and Operation
General Fund	$ 0.337143
Special Road & Bridge Funds	0.046465
Total	$ 0.383608

	Interest and Sinking
Limited Tax Bonds	$ 0.047057
Capital Equipment Financing	0.006228
Total	$ 0.053285
TOTAL TAX RATE	$ 0.436893

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

The County also collects property taxes for the City of Brownsville, Brownsville Navigation District, Cameron County Emergency Services District #1, South Texas Independent School District, Santa Rosa Independent School District, Brownsville Independent School District, La Feria Independent School District, San Benito 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, City of La Feria, City of Port Isabel, City of South Padre Island, City of Laguna Vista, City of Los Indios, Town of Bayview, Point Isabel School District, Laguna Madre Water District, Santa Maria Independent School District, the Town of Palm Valley, Town of Rancho Viejo, Paseo de la Resaca 1, 2 and 3, Paseo de la Resaca District, Valley Mud District #2, Port of Harlingen and Cameron County Drainage Districts No. 1, 3 ,4 and 5. On September 21, 2021, the Cameron County Tax Assessor's Office began collections for the City of Harlingen and Harlingen Consolidated Independent School District.

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.

5. PROPERTY TAXES (CONTINUED)

The Delinquent Taxes Receivable Account represents uncollected tax levies for the past twenty (20) years. The allowance for estimated uncollectible is 3.04% of the total delinquent taxes receivable at September 30, 2021. State Property Tax Code, appraisal values are determined by the Cameron County Appraisal District at 100% of the appraised market value.

The County qualifies as an Enterprise Zone under Chapter 2303 of Texas Local Government Code thus permitting County to enter into tax abatement agreements with businesses for economic development purposes subject to applicable codes, including Chapter 312 of the Texas Tax Code. County encourages business, commercial, manufacturing and industrial to locate, remain and expand in the County and offers property tax abatements to qualifying entities. The base value of real property and personal property is not eligible for abatement, only the increase in value is considered for abatement. The duration of the abatement is based on the expected economic impact of performance and proposed by the business but will not exceed ten (10) years. The agreement includes provisions for performance monitoring and recapture of property tax revenue lost if the business enterprise fails to perform as expected. Abatement requests are considered on a case-by-case basis and are based on job creation impact, revenues generation to County and importance to the community.

The County is participating in five (5) tax abatement agreements with wind farm energy project companies spanning through year ending 2031. All of the wind farm abatement agreements contain a provision for payment in lieu of taxes of $575,000 for the 10 years of the tax abatement. Other abatements approved in October 2017 were liquefied natural gas (LNG) export facilities that are under development at the Port of Brownsville. In March 2021, one of the LNG(s), Annova LNG announced that it will not proceed its plans to develop an LNG facility at the Port of Brownsville.

The LNG abatement requirement is the creation of 175 jobs with 35% hiring from within a 100 mile area. Construction duration is estimated at 52 months and payment in lieu of taxes is $400,000 per annum for 10 years. The LNG agreements provide for 100% abatement for ten (10) years and include provisions for payment in lieu of taxes and participation in community benefits agreements. Cameron County also participates in a space exploration technology abatement. Participating entities received tax abatements of $676,809 less the $590,000 payment in lieu of taxes.

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6. CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2021 was as follows:

Governmental Activities:	**Beginning Balance 9/30/2020**	**Additions**	**Deletions**	**Ending Balance 9/30/2021**
Non-Depreciable Capital Assets:				
Land	$ 10,956,632	$ -	$ -	$ 10,956,632
Construction in progress	14,283,903	12,755,415	(8,492,870)	18,546,448
Total Non-Depreciable Capital Assets	25,240,535	12,755,415	(8,492,870)	29,503,080
Depreciable Capital Assets:				
Buildings	142,263,038	8,099,866	-	150,362,904
Improvements other than buildings	6,195,282	133,928	-	6,329,210
Other structures	12,015,317	-	-	12,015,317
Equipment	53,744,643	3,243,296	(933,321)	56,054,618
Infrastructure	313,045,174	698,017	-	313,743,191
Total Depreciable Capital Assets	527,263,454	12,175,107	(933,321)	538,505,240
Less Accumulated Depreciation	(337,907,329)	(15,004,084)	933,321	(351,978,092)
Total Depreciable Capital Assets, net	189,356,125	(2,828,977)	-	186,527,148
Governmental Activities-Capital Assets, net	$ 214,596,660	$ 9,926,438	$ (8,492,870)	$ 216,030,228

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6. CAPITAL ASSETS (CONTINUED):

Business-type Activities:	**Beginning Balance FY 2020**	**Additions**	**Deletions**	**Ending Balance FY 2021**
Non-Depreciable Capital Assets:				
Land	$ 11,402,854	$ -	$ -	$ 11,402,854
Construction in progress	1,679,178	996,874	-	2,676,052
Total Non-Depreciable Capital Assets	13,082,032	996,874	-	14,078,906
Depreciable Capital Assets:				
Buildings	16,183,458	-	-	16,183,458
Improvements other than buildings	63,155,543	-	-	63,155,543
Other structures	25,325,033	35,003	-	25,360,036
Equipment	10,702,920	372,817	-	11,075,737
Total Depreciable Capital Assets	115,366,954	407,820	-	115,774,774
Less Accumulated Depreciation	(63,532,583)	(3,521,014)		(67,053,597)
Total Depreciable Capital Assets, net	51,834,371	(3,113,194)	-	48,721,177
Business-Type Activities-Capital Assets, net	$ 64,916,403	$ (2,116,320)	$ -	$ 62,800,083

For the fiscal year ended September 30, 2021, depreciation expense was charged to the functions of the primary government as follows:

Governmental activities:	
General government	$ 2,405,875
Law enforcement and public safety	3,880,026
Highways and streets	8,443,820
Health	263,374
Welfare	10,989
Total depreciation expense - governmental activities	$15,004,084
Business-type activities:	
Bridge system	$ 1,431,108
Parks system	1,830,547
Airport system & Jail commissary	259,359
Total depreciation expense - business-type activities	$ 3,521,014

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7. INTERFUND TRANSFERS, RECEIVABLES AND PAYABLES

Interfund receivables/payables consisted of the following as of September 30, 2021:

Receivable Fund	Payable Fund	Amount
General Fund	Special Road and Bridge Fund	$ 27,796
	Non-major Governmental Funds	12,103,812
	Internal Service Funds	311
	Enterprise Funds	4,473,756
Special Road and Bridge Fund	General Fund	5,404
	Non-major Governmental Funds	3,580
2019 CO(s) Fund	Non-major Governmental Funds	496,121
American Rescue Plan Act Fund	General Fund	750
	Non-major Governmental Funds	1,455
Non-major Governmental Funds	General Fund	554,201
	American Rescue Plan Act Fund	109,695
	Non-major Governmental Funds	2,768,642
	Enterprise Funds	1,059,917
	Total Governmental Funds - Due from other funds	**21,605,440**
Internal Service Funds	General Fund	224,514
	Special Road and Bridge Fund	303,935
	Enterprise Funds	330,234
	Total Internal Service Funds – Due form other funds	858,683
Enterprise Funds	Non-major Governmental Funds	189,104
	Total Due from other funds	22,653,227
	Internal Service Funds (Due to other funds)	(311)
	Enterprise Funds (Due to other funds)	(5,863,906)
	Total Governmental Activities – Due to other funds	**$ 16,789,010**

Interfund transfers for the fiscal year ended September 30, 2021 are as follows:

Transfers Out:	General Fund	Special Road & Bridge Fund	Other Govt. Funds	Internal Service Funds	Enterprise Funds	Total
General Fund	$ -	$ 100,950	$ 766,120	$ 2,694,802	$ 50,000	$ 3,611,782
Special Road and Bridge	-	-	1,006	303,935	-	304,941
Non-major Governmental Funds	7,754	-	1,283,077	-	-	1,290,831
Enterprise Funds	5,772,862	95,749	1,254,641	330,234	35,002	7,488,488
Total	$5,780,616	$ 196,699	$ 3,304,844	$ 3,328,971	$ 85,002	$12,696,132

a. The purpose of interfunds 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.

8. COMPENSATED ABSENCES

Compensated absences are made up of time earned by employees for vacation, unused holiday 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 as of September 30, 2021.

	Governmental Activities	Business-Type Activities	Total Primary Government
Beginning balance at October 1, 2020	$ 2,888,295	$ 89,645	$ 2,977,940
Increases	2,722,337	343,039	3,065,376
Decreases	(3,079,959)	(318,621)	(3,398,580)
Ending balance at September 30, 2021	$ 2,530,673	$ 114,063	$ 2,644,736

The General Fund has typically been used to liquidate the liability for Governmental compensated absences. Business-Type Activities are compensated through each respective Enterprise Fund.

9. ENCUMBRANCES

The County uses encumbrances to control expenditure commitments throughout the year. Encumbrances represent commitments related to contracts not yet performed or purchase orders not yet filled. Encumbrances as of September 30, 2021 are as follow:

Major Governmental Funds:	
General	$ 1,805,335
Special Road and Bridge	$ 606,509
2019 Certificates of Obligation	$ 8,305,099
American Rescue Plan Act	$ 743,832
Emergency Rental Assistance	$ 183,873
Internal Service Funds	$ 5,839
Non-major Governmental Funds	$ 8,548,340
Enterprise Funds	$ 638,799

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10. 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. At September 30, 2021 maturities, including interest at an average rate of 2.79%, are as follows:

Fiscal Year Ending September 30,	General Fund	Special Road and Bridge Fund	Enterprise Funds	Total
2022	$ 533,215	$ 471,086	$ 251,260	$ 1,255,561
2023	170,190	-	-	170,190
Total future lease payments	703,405	471,086	251,260	1,425,751
Less: interest	(21,076)	(11,843)	(6,375)	(39,294)
Net present value of future minimum lease payments	682,329	459,243	244,885	1,386,457
Less current portion of lease principal payments	(516,085)	(459,243)	(244,885)	(1,220,213)
Long-term lease payments	$ 166,244	$ -	$ -	$ 166,244

The annual general non-bonded debt principal payments for the fiscal year ended September 30, 2021 are as follows:

Changes in Capital Leases Debt	Governmental Activities	Business-Type Activities	Total Primary Government
Capital leases payable at October 1, 2020	$ 3,305,042	$ 613,506	$ 3,918,548
Debt retired	(2,163,470)	(368,621)	(2,532,091)
Capital leases payable at September 30, 2021	$ 1,141,572	$ 244,885	$ 1,386,457

No additional capital lease debt was issued for the fiscal year ended September 30, 2021.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide $371,103 in financing for eight (8) vehicles and computer based equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 2.4%, with three payments of $120,779, $123,678 and $126,646 payable on November, 2020 through November, 2022. Interest to be paid during the term of the lease totals $17,954.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide $116,154 in financing for computer based equipment for law enforcement vehicles through the County's master lease agreement with Bank of America, N.A. at a rate of 2.29%, with three payments of $37,845, $38,711 and $39,598 payable on December, 2020 through December, 2022. Interest to be paid during the term of the lease totals $5,360.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide $294,090 in financing for computer based equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 3.0%, with three payments of $95,147, $98,001 and $100,942 payable on May, 2020 through April, 2022. Interest to be paid during the term of the lease totals $17,819.

10. CAPITAL LEASES AND INSTALLMENT PURCHASES (CONTINUED)

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide $254,497 in financing for two (2) vehicles, law enforcement protection and computer based equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 2.59%, with three payments of $82,673, $84,814 and $87,010 payable on July, 2020 through April, 2022. Interest to be paid during the term of the lease totals $13,295.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide $244,784 in financing for five (5) vehicles, law enforcement protection and computer based equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 2.54%, with three payments of $79,557, $81,578 and $83,649 payable on August, 2020 through April, 2022. Interest to be paid during the term of the lease totals $12,539.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide $140,191 in financing for two (2) vehicles and computer based equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 2.25%, with three payments of $45,694, $46,723 and $47,774 payable on September, 2020 through April, 2022. Interest to be paid during the term of the lease totals $13,959.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide $100,498 in financing for two (2) vehicles and computer based equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 2.47%, with three payments of $32,685, $33,493 and $34,320 payable on September, 2020 through April, 2022. Interest to be paid during the term of the lease totals $5,005.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide $135,013 in financing for 3 vehicles, 1 Polaris and office and computer based equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 2.59%, with three payments of $43,858, $44,995 and $46,160 payable on April, 2019 through April, 2021. Interest to be paid during the term of the lease totals $7,053. The agreement was paid in full as of September 30, 2021.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide $262,103 in financing for 1 vehicle, water pumps and computer based equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 2.63%, with three payments of $85,110, $87,348 and $89,645 payable on June, 2019 through June, 2021. Interest to be paid during the term of the lease totals $13,906. The agreement was paid in full as of September 30, 2021.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide $664,592 in financing for 18 vehicle and software upgrade equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 2.75%, with three payments of $215,549, $221,476 and $227,567 payable on August, 2019 through August, 2021. Interest to be paid during the term of the lease totals $36,883. The agreement was paid in full as of September 30, 2021.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide $278,045 in financing for 5 vehicle and computer equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 2.82%, with three payments of $90,116, $92,658 and $95,271 payable on September, 2019 through September, 2021. Interest to be paid during the term of the lease totals $15,827. The agreement was paid in full as of September 30, 2021.

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10. CAPITAL LEASES AND INSTALLMENT PURCHASES (CONTINUED)

Special Road & Bridge Fund Leases:

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide $371,141 in financing for road and bridge heavy equipment and computer electronic equipment through the County's master lease agreement with Bank of America, N.A. at a rate of 3.0%, with three payments of $120,075, $123,678 and $127,388 payable on May, 2020 through May, 2022. Interest to be paid during the term of the lease totals $22,488.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide $310,329 in financing for road and bridge heavy equipment and six (6) vehicles through the County's master lease agreement with Bank of America, N.A. at a rate of 2.49%, with three payments of $100,909, $103,422 and $105,998 payable on July, 2020 through July, 2022. Interest to be paid during the term of the lease totals $15,581.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide $303,827 in financing for road and bridge heavy equipment dump truck, one (1) sandbagger and three (3) vehicles through the County's master lease agreement with Bank of America, N.A. at a rate of 2.28%, with three payments of $99,001, $101,259 and $103,567 payable on September, 2020 through September, 2022. Interest to be paid during the term of the lease totals $13,959.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide $358,100 in financing for road and bridge heavy equipment Freightliner and two (2) backhoe loaders through the County's master lease agreement with Bank of America, N.A. at a rate of 2.47%, with three payments of $116,466, $119,343 and $122,291 payable on September, 2020 through September, 2022. Interest to be paid during the term of the lease totals $17,834.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide $627,719 in financing for road and bridge heavy equipment 4 tractors and one (1) vehicle through the County's master lease agreement with Bank of America, N.A. at a rate of 2.70%, with three payments of $203,691, $209,190 and $214,838 payable on May, 2019 through May, 2021. Interest to be paid during the term of the lease totals $34,198. The agreement was paid in full as of September 30, 2021.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide $304,900 in financing for road and bridge heavy equipment, one (1) vehicle and computer related equipment through the County's master lease agreement with Bank of America, N.A. at a rate of 2.75%, with three payments of $98,889, $101,608 and $104,403 payable on August, 2019 through August, 2021. Interest to be paid during the term of the lease totals $16,921. The agreement was paid in full as of September 30, 2021.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide $474,202 in financing for road and bridge heavy equipment through the County's master lease agreement with Bank of America, N.A. at a rate of 2.82%, with three payments of $153,692, $158,027 and $162,483 payable on September, 2019 through September, 2021. Interest to be paid during the term of the lease totals $26,993. The agreement was paid in full as of September 30, 2021.

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10. CAPITAL LEASES AND INSTALLMENT PURCHASES (CONTINUED)

Enterprise Fund Leases:

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide $237,773 in financing for County Parks equipment, one (1) dump truck, one (1) tractor and electronic toll equipment through the County's master lease agreement with Bank of America, N.A. at a rate of 2.87% with three payments of $77,026, $79,237 and $81,510 payable on May, 2020 through May, 2022. Interest to be paid during the term of the lease totals $13,777.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide $188,517 in financing for County Parks equipment, three (3) dump truck, one (1) tractor and computer related equipment through the County's master lease agreement with Bank of America, N.A. at a rate of 2.47% with three payments of $61,312, $62,827 and $64,378 payable on September, 2020 through September, 2022. Interest to be paid during the term of the lease totals $9,389.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide $289,888 in financing for County International Toll Bridge equipment, two (2) vehicles and generator equipment through the County's master lease agreement with Bank of America, N.A. at a rate of 2.47% with three payments of $94,281, $96,610 and $98,997 payable on September, 2020 through September, 2022. Interest to be paid during the term of the lease totals $14,437.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide $112,408 in financing for County Parks equipment, two (2) vehicles and computer related equipment through the County's master lease agreement with Bank of America, N.A. at a rate of 2.82% with three payments of $36,432, $37,460 and $38,516 payable on September, 2019 through September, 2021. Interest to be paid during the term of the lease totals $6,399. The agreement was paid in full as of September 30, 2021.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide $139,192 in financing for County Bridge System equipment, one (1) vehicle and computer related equipment through the County's master lease agreement with Bank of America, N.A. at a rate of 2.82% with three payments of $45,113, $46,385 and $47,694 payable on September, 2019 through September, 2021. Interest to be paid during the term of the lease totals $7,923. The agreement was paid in full as of September 30, 2021.

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11. NOTE PAYABLE – STATE ENERGY CONSERVATION OFFICE (SECO) LOAN

On October 15, 2019, Cameron County entered into an agreement with the Texas Comptroller of Public Accounts, through its State Energy Conservation Office (SECO) to provide financing for: 1) Lighting retrofit and controls, 2) HVAC/Controls for the Mary Lucio building, 3) HVAC/Controls for the Darrell Hester building, 4) HVAC and Controls for the San Benito building, 5) HVAC and Controls for the Browne Clinic, and a Utility Assessment Report. The amount financed totaled $2,228,141 to be paid in quarterly payments of $75,521.79 from November 2021 through August 2029 at rate of 2% per annum. The total outstanding principal and interest payable as of September 30, 2021 are as follows:

Year Ending September 30,	Principal	Interest	Total
2022	$ 259,462	$ 42,625	$ 302,087
2023	264,691	37,397	302,088
2024	270,024	32,063	302,087
2025	275,465	26,622	302,087
2026	281,016	21,071	302,087
2027-2029	877,483	28,779	906,262
Subtotal	2,228,141	188,557	2,416,698
Less current maturities	(259,462)	(42,625)	(302,087)
Long-term	$ 1,968,679	$ 145,932	$ 2,144,611

12. LONG-TERM DEBT

The following represents the activity of the long-term debt for FY2021:

	September 30, 2020 Balance	Additions	Reductions	September 30, 2021 Balance
Governmental Activities:				
Bonds and tax notes, net of unamortized premium	$ 133,588,757	$ 14,160,000	$ (7,818,080)	$ 139,930,677
Capital leases	3,305,042	-	(2,163,470)	1,141,572
SECO note payable	-	2,228,141	-	2,228,141
Compensated absences	2,888,295	2,722,337	(3,079,959)	2,530,673
Total	$ 139,782,094	$ 19,110,478	$ (13,061,509)	$ 145,831,063
Business-Type Activities:				
Bonds and tax notes, net of unamortized premium	$ 36,172,503	$ -	$ (2,525,776)	$ 33,646,727
Capital leases	613,506	-	(368,621)	244,885
Compensated absences	89,645	343,039	(318,621)	114,063
Total	$ 36,875,654	$ 343,039	$ (3,213,018)	$ 34,005,675

12. LONG-TERM DEBT

A. Tax Notes

Cameron County issued $5,570,000 Cameron County, Texas Tax Notes, Series 2020 dated February 1, 2020 for the purpose of providing for the payment of contractual obligations to be incurred in connection with the purchase of equipment, technology upgrades for County departments, vehicles, HVAC and cooling system improvements to County buildings, costs of issuing the Notes and payment of contractual obligations for professional services rendered in connection therewith. Payments are due semiannually on February 15th and August 15th, maturing on February 15, 2025 with interest rates of 5.00%. Proceeds received were $6,096,346 with premium costs of $646,858 and issuance costs of $120,512. Cameron County International Toll Bridge System received proceeds of $137,793 from this issuance and Cameron County Park System received proceeds of $318,075 from this issuance.

Tax notes are issued pursuant to the general laws of the State of Texas, Chapters 1371 and 1431, Texas Government Code and are direct obligations of the County, payable from the levy and collection of an ad valorem tax, within the limits prescribed by law, on all taxable property in the County.

Tax notes payable as of September 30, 2021 are as follows:

Year Ending September 30,	Governmental Activities		Business-Type Activities		Total Primary Government	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	$ 976,110	$ 186,779	$ 78,890	$ 15,096	$ 1,055,000	$ 201,875
2023	1,026,997	136,702	83,003	11,048	1,110,000	147,750
2024	1,082,511	83,964	87,489	6,786	1,170,000	90,750
2025	1,138,024	28,451	91,976	2,299	1,230,000	30,750
	4,223,642	435,896	341,358	35,229	4,565,000	471,125
Unamortized Premium	415,769	-	-	-	415,769	-
Net Total	$ 4,639,411	$ 435,896	$ 341,358	$ 35,229	$ 4,980,769	$ 471,125

Enterprise Fund Tax Notes:

Tax notes issued by Cameron County which will be paid by the International **Toll Bridge System** including interest payments are as follows:

Year Ending September 30,	Principal	Interest	Total
2022	$ 23,846	$ 4,563	$ 28,409
2023	25,089	3,340	28,429
2024	26,445	2,051	28,496
2025	27,801	695	28,496
Total	$ 103,181	$ 10,649	$ 113,830

12. LONG-TERM DEBT (CONTINUED)

A. Tax Notes (continued)

Tax notes issued by Cameron County which will be paid by the **Cameron County Parks System** including interest payments are as follows:

Year Ending September 30,	Principal	Interest	Total
2022	$ 55,044	$ 10,533	$ 65,577
2023	57,914	7,708	65,622
2024	61,044	4,735	65,779
2025	64,175	1,604	65,779
Total	$ 238,177	$ 24,580	$ 262,757

B. 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 issued for both governmental and business type activities. 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 and Limited Refundings 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.

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.

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12. LONG-TERM DEBT (CONTINUED)

B. General and Certificates of Obligation Bonds (continued)

The debt service requirements for the government's bonds outstanding as of September 30, 2021 are as follows:

Year Ending	Governmental Activities Bonds		Business-Type Activities Bonds		Total Primary Government Bonds	
September 30,	Principal	Interest	Principal	Interest	Principal	Interest
2022	$ 8,520,803	$ 4,736,759	$ 2,709,198	$1,212,822	$ 11,230,001	$ 5,949,581
2023	7,479,211	4,450,508	2,435,788	1,119,302	9,915,999	5,569,810
2024	7,454,735	4,171,064	2,535,265	1,015,238	9,990,000	5,186,302
2025	7,764,340	3,865,909	2,645,660	906,138	10,410,000	4,772,047
2026	7,173,437	3,561,037	2,701,563	793,134	9,875,000	4,354,171
2027-2031	35,349,255	13,400,400	10,320,745	2,625,218	45,670,000	16,025,618
2032-2036	30,555,000	6,466,131	7,415,000	833,775	37,970,000	7,299,906
2037-2041	16,720,000	1,923,525	-	-	16,720,000	1,923,525
2042-2046	2,525,000	537,500	-	-	2,525,000	537,500
2047	585,000	29,250	-	-	585,000	29,250
	124,126,781	43,142,083	30,763,219	8,505,627	154,890,000	51,647,710
Unamortized Premium	11,164,485	-	2,542,150	-	13,706,635	-
Net Total	$ 135,291,266	$ 43,142,083	$ 33,305,369	$ 8,505,627	$ 168,596,635	$ 51,647,710

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12. LONG-TERM DEBT (CONTINUED)

B. General Obligation and Certificate of Obligation Bonds (continued)

Bonds and certificates of obligation payable were comprised of the following individual issues at September 30, 2021:

	Outstanding Balance September 30, 2021	Less Current Maturities (to be paid in FY 2021-2022)	Long-Term Maturities September 30, 2022
$9,610,000 Limited Tax Refunding Bonds, Series 2012 Due in annual principal installments of $120,000 to $1,080,000 through February 15, 2025, plus interest at rates ranging from 2.0% to 3.5%., for debt service savings and to pay cost of issuance of the bond.	$ 3,785,000	$ 1,045,000	$ 2,740,000
$16,500,000 Certificates of Obligation, Series 2014 due in annual principal installments of $410,000 to $1,175,000 through February 2034, plus interest at rates ranging from 2.0% to 4.5%, for capital projects and Improvements to County Facilities.	12,070,000	735,000	11,335,000
$18,100,000 Limited Tax Refunding, Series 2015 due in annual principal installments of $415,000 to $2,065,000 through February 2028, plus interest at rates ranging from 3.0% to 5.0%, for debt service savings and to pay issuance costs.	12,820,000	1,700,000	11,120,000
$16,260,000 Certificates of Obligation, Series 2016A due in annual principal installments of $350,000 to $1,220,000 through February 2036, plus interest at rates ranging from 2.0% to 5.0%, for debt service savings and to pay issuance costs.	13,690,000	670,000	13,020,000
$21,160,000 Certificates of Obligation, Series 2016B due in annual principal installments of $400,000 to $1,615,000 through February 2036, plus interest at rates ranging from 2.0% to 5.0%, for debt service savings and to pay issuance cost.	17,970,000	870,000	17,100,000
$11,415,000 Certificates of Obligation, Series 2017 due in annual principal installments of $455,000 to $870,000 through February 2038, plus interest at rates ranging from 2.0% to 4.0%, for debt service savings and to pay issuance costs.	10,960,000	465,000	10,495,000
$5,510,000 Limited Tax Refunding Bonds, Series 2017 due in annual principal installments of $610,000 to $785,000 through February 2028, plus interest at rates ranging from 2.0% to 4.0%, for debt service savings and to pay issuance costs.	4,900,000	625,000	4,275,000

12. LONG-TERM DEBT (CONTINUED)

B. General Obligation and Certificate of Obligation Bonds (continued)

Bonds and certificates of obligation payable were comprised of the following individual issues at September 30, 2021:

	Outstanding Balance September 30, 2021	Less Current Maturities (to be paid in FY 2021-2022)	Long-Term Maturities September 30, 2022
$10,000,000 Venue Tax Revenue Bonds, Series 2017 due in annual principal installments of $195,000 to 360,000 through August 2047, plus interest at rates ranging from 2.0% to 4.0%, for debt service savings and to pay issuance costs.	9,120,000	205,000	8,915,000
$40,085,000 Certificates of Obligation, Series 2019 due in annual principal installments of $ 500,000 to 2,915,000 through February 2039, plus interest at rates ranging from 2.0% to 5.0%, for capital improvements and to pay issuance costs.	38,235,000	1,400,000	36,835,000
$17,865,000 Limited Tax Refunding Bonds, Series 2019 due in annual principal installments of $235,000 to 3,075,000 through Feb. 2031, plus interest at rates ranging from 1.831% to 2.893%, for debt service savings and to pay issuance costs.	17,180,000	3,075,000	14,105,000
$14,160,000 Certificates of Obligation, Series 2021 due in annual principal installments of $440,000 to $975,000 through Feb. 2031, plus interest at rates ranging from 3.00% to 5.00%, for debt service savings and to pay issuance costs.	14,160,000	440,000	13,720,000
Total Debt	154,890,000	11,230,000	143,660,000
Unamortized premium	13,706,635		
Net Total Debt	$168,596,635	$ 11,230,000	$143,660,000

Cameron County issued $14,160,000 Certificates of Obligation, Series 2021 dated August 11, 2021 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, repair and/or renovation public property, specifically being improvements to County parks including improvements at 1) Laguna Heights Park, 2) Laureles Park, and 3) Isla Blanca Park, and related parks department administration facility; improvements to County Tax offices including the 4) County Southmost Tax Office and the 5) San Benito Tax Office; the 6) County Airport entrance and hangar improvements, and 7) County Roads; and to pay issuance costs of Certificates. This issuance had a premium of $2,241,529 and an underwriter's discount of $79,465. The annual interest rates range from 3% to 5%. Interest accrues semiannually and the bonds mature in fiscal year 2041.

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12. LONG-TERM DEBT (CONTINUED)

B. General Obligation and Certificate of Obligation Bonds (continued)

Cameron County issued $40,085,000 Certificates of Obligation, Series 2019 dated August 15, 2019 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, repair and/or renovation of 1) Dancy Courthouse; 2) County adult and juvenile probation offices; 3) Sheriff's Office; 4) County Father O'Brien Clinic; 5) County Satellite building; 6) Repairs and improvements to County Toll Bridges including the future Flor de Mayo; 7) Construction and repair of county roads including equipment and right of way needed; 8) County parks and related improvements; and to pay costs of issuance costs of Certificates. This issuance had a premium of $5,888,376. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2039.

Cameron County issued $11,415,000 Certificates of Obligation, Series 2017 dated October 3, 2017 to pay for contractual obligations to be incurred in connection with the 1) planning, acquisition, construction, equipping, expansion, repair and/or renovation of County public works precinct warehouses and County public works department facilities, including equipment, 2) repairs and improvements to Probation/Detention facilities; 3) land on South Padre Island for park purposes, 4) acquisition of property for County warehouse and administration facilities and parking, and 5) payment of costs of issuance of the Certificates. This issuance had a premium of $793,035. The annual interest rates range from 2.0% to 4.0%. Interest accrues semiannually and the bonds mature in fiscal year 2038.

Cameron County issued $5,510,000 Limited Tax Refunding, Series 2017 dated October 3, 2017 to pay for the purpose of providing for the payment of a settlement agreement related to and in complete satisfaction of certain litigation of the County and the payment of costs of issuance of the Bonds. This issuance had a premium of $565,283. The annual interest rates range from 2.0% to 4.0%. Interest accrues semiannually and the bonds mature in fiscal year 2028.

Cameron County issued $10,000,000 Venue Tax Revenue Bonds, Series 2017 dated October 17, 2017 to pay for the purpose of providing for the payment the renovation, planning, acquisition, development, construction, equipment and expansion of the Sea and Space Amphitheater, the South Texas Eco-Tourism Center and any related infrastructure and the payment of costs of issuance of the Bonds. The voters of Cameron County approved these two Venue propositions and authorized the County to levy Venue taxes to secure payment of these Bonds. Taxes approved for tax levy consist of a) 2.0% hotel occupancy tax (except in the City of South Padre Island where a .5% tax exists) and b) 5.0% tax on the rental of short term vehicles. This issuance had a premium of $910,680. The annual interest rates range from 2.0% to 4.0%. Interest accrues semiannually and the bonds mature in fiscal year 2047.

Cameron County issued $16,260,000 Certificates of Obligation, Series 2016A dated September 1, 2016 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, repair and/or renovation of 1) Dancy Courthouse, including Terra Cotta; 2) Wells Fargo Building for County offices; 3) County IT Center relocation; 4) Vehicle Maintenance Building; 5) Precinct offices and warehouses; 6) Judicial and Administrative facilities renovation; 7) County Jail; 8) Darrell Hester Facility; 9) County buildings roof repair/replacement; 10) Rural street lights and to pay costs of issuance costs of Certificates. This issuance had a premium of $2,403,962. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2036.

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12. LONG-TERM DEBT (CONTINUED)

B. General Obligation and Certificate of Obligation Bonds (continued)

Cameron County issued $21,160,000 Certificates of Obligation, Series 2016B dated September 1, 2016 for the purpose of providing for the payment of contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, repair, and/or renovation of County Parks, including Isla Blanca Park, Andy Bowie Park, EK Atwood Park, Olmito Community Park and to pay costs of issuance of the Certificates. This is a debt obligation issued by Cameron County utilizing county long term borrowing power that will be paid by Cameron County Parks System, a business-type activity fund. This Obligation was issued by Cameron County and is listed as County debt and in the Enterprise Fund Debt Obligation as County Park's activity will fulfill this obligation. This issuance had a premium of $3,390,116. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2036.

Cameron County issued $16,500,000 Certificates of Obligation, Series 2014 dated March 13, 2014 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, repair and/or renovation of certain public property specifically improvements/rehabilitation to the judicial courthouse, the Sheriff's building, Dancy Courthouse, Carrizales Rucker Detention Center, BISD acquired buildings, Joe G Rivera and Aurora de la Garza building and replacement of Old County Jail cell doors. Construction projects included courtrooms at the Detention Center and improvements or construction of a new animal shelter and rehabilitation/improvements to County roads. Interest accrues semiannually and the bond mature in fiscal year 2034.

Cameron County issued $23,570,000 Certificates of Obligation, Series 2011 dated June 9, 2011 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, and/or renovation of certain public property, specifically being the roof renovations/replacements at Detention Center 1 and 2 and other County buildings, as well as terra cotta improvements at the Dancy Courthouse; air condition units or a chiller system for the Carrizales Rucker Detention Center, County Jail shower replacements; County Sheriff's Office chiller system; improvements to the old County Jail, Lucio Clinic renovation; Judicial Courthouse improvements and County Judicial computer system software; expansion costs for the Veteran's Trade Bridge; planning, traffic and revenue studies, schematic and environmental studies for the future Flor de Mayo Bridge; sidewalk and canopy improvements at the Gateway International Bridge; toll collection system upgrade for the international bridge system; acquisition of land and construction of a County Annex Building in Los Fresnos; acquisition of land and construction of a Community Center in Olmito; street light infrastructure improvements; improvements at the Pedro "Pete" Benavides County Park and Browne Road Social Service Center; constructing road improvements including improvements to Primera Road, San Jose Ranch Road, Old Alice Road, Vermillion Road, the U.S. 77 Parallel Corridor Project; acquisition of the Pacheco Building across the Dancy Courthouse and renovations to said building; improvements to the Laiseca Store Building and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, architectural and engineering); and to pay costs of issuance of the Certificates. Capital improvement costs for the International Toll Bridge System are $4,494,000 and this business activity debt is recognized in the Enterprise Fund Debt Obligation. Cameron County utilized long term borrowing for debt financed capital improvements for proprietary funds for the International Toll Bridge and Parks System. This issuance had a premium of $531,156. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2031. This issuance was refunded with the issuance of the Cameron County Limited Tax Refunding Series 2019 in the amount of $17,865,000. The remaining balance of $1,165,000 of Series 2011 was paid off in FY2021 and the debt was extinguished.

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12. LONG-TERM DEBT (CONTINUED)

B. General Obligation and Certificate of Obligation Bonds (continued)

Enterprise Fund Debt Obligation:

Certificates of Obligations issued by Cameron County for capital improvements of **International Toll Bridge** which will be paid by this Enterprise Fund including interest payments as follows:

YEAR ENDING SEPTEMBER 30,	PRINCIPAL	INTEREST	TOTAL
2022	$ 1,093,337	$ 242,574	$ 1,335,911
2023	866,494	212,020	1,078,514
2024	901,250	175,553	1,076,803
2025	939,579	131,142	1,070,721
2026	949,585	97,420	1,047,005
2027-2031	2,737,894	143,183	2,881,077
TOTAL	$ 7,488,139	$ 1,001,892	$ 8,490,031

Certificates of Obligations issued by Cameron County for capital improvements of **Cameron County Parks System** which will be paid by this Enterprise Fund including interest payments as follows:

YEAR ENDING SEPTEMBER 30,	PRINCIPAL	INTEREST	TOTAL
2022	$ 1,615,860	$ 970,247	$ 2,586,107
2023	1,569,294	970,281	2,476,575
2024	1,634,015	839,686	2,473,701
2025	1,706,082	768,996	2,475,078
2026	1,751,979	695,714	2,447,693
2027-2031	14,997,850	3,315,810	18,313,660
TOTAL	$ 23,275,080	$ 7,497,734	$ 30,772,814

C. Advanced Refunding and Defesed Debt

Cameron County issued $17,865,000 Limited Tax Refunding bonds, Taxable Series 2019 dated October 1, 2019 for the purpose of refunding currently outstanding obligations of the County, to achieve debt service savings and to pay costs related to the issuance of the Bonds. This Refunding consists of Series 2011 $23,570,000 Certificates of Obligation and Series 2011 $5,560,000 Refunding. The amount of the Refunded Bonds were Certificates of Obligation Series 2011 $15,115,000 and Limited Tax Refunding Bonds, Series 2011 $1,660,000. Net proceeds received were $17,597,860, issuance costs of $168,417, underwriter's discount of $95,873 and net present value savings of $1,135,126 were realized through this issuance. Remaining Series 2011 Certificates and Series 2011 Refunding Obligations will be fulfilled in FY21. The net proceeds from the issuance of the Limited Tax Refunding Bonds, Series 2019 have been deposited with the Bank of New York Mellon Trust Company, N.A., the "Escrow Agent", pursuant to the Escrow Agreement between the Issuer and Escrow Agent. Investments are authorized for purchase of obligations of the United States and obligations of agencies or instrumentalities of the United States. By the deposit of the Federal Securities and cash with Escrow Agent pursuant to Escrow Agreement, the Escrow Fund is irrevocably pledged to the payment of the principal of and

12. LONG-TERM DEBT (CONTINUED)

C. Advanced Refunding and Defesed Debt (continued)

interest on the Refunded Obligations. The Refunded Obligations are deemed as no longer being outstanding except for the purpose of being paid from the funds held in the Escrow Fund with the Escrow Agent.

On March 3, 2015 Cameron County issued $18,100,000 Limited Tax Refunding Bonds, Series 2015 for the purpose of refunding certain obligations of the county. Obligations refunded were Unlimited Tax Road Bonds, Series 2005 $525,000, Certificates of Obligation, Series 2007 $5,645,000, Certificates of Obligations, Series 2008 $10,490,000 and Unlimited Tax Road Bonds, Series 2008 $1,675,000 with interest rates ranging from 3.00% to 5.00%. The Bonds were sold for a purchase price of $20,339,119 representing the principal amount of the Bonds of $18,100,000 (which is less than the principal refunded bonds of $18,345,000), plus a premium of $2,338,519, less an Underwriters' discount of $99,399. County's contribution of $177,529 and issuance costs, paying and escrow agent fees accounted for a total of $20,332,410 being deposited with Escrow Agent into the Escrow Fund in accordance with Escrow Agreement. This refunding resulted in a net present value savings of $1,587,781 and a gross savings of $1,903,134.

The net proceeds of $20,332,410 have been verified and deposited pursuant to Escrow Agreement. Accuracy and sufficiency of such amounts as deposited has been confirmed by Financial Advisor and investments are to be made only in U.S. Treasury Securities and obligations of agencies or instrumentalities of the United States. Pursuant to the Escrow Agreement these refunded obligations are no longer outstanding or unpaid.

On June 07, 2012, the County Issued Limited Tax Refunding Bonds Series 2012 in the amount of $9,610,000 with interest rates ranging from 2.0% to 3.5%. The proceeds were used to refund $6,635,000 of outstanding Certificates of Obligation, Series 2005 and $2,420,000 outstanding Certificates of Obligation, Series 2004, with interest rates ranging from 2.0% - 4.5%. The 2012 refunding bonds carried an initial principal amount of $9,610,000 but were sold at a net premium of $437,592. After the County contributed $59,498 and after paying issuance cost, insurance premium, and underwriting fees of $241,518 the net proceeds were $9,865,572.

The net proceeds from the issuance of the Limited Tax Refunding Bonds, Series 2012 have been deposited in the Escrow Fund to refund the Refunded Obligations. The accuracy and sufficiency of such deposits to make payments has been confirmed by the financial advisor and such amounts will be held in an escrow fund under an Escrow Agreement dated September 1, 2012 between the Issuer and the Escrow Agent. All investments are to be made only in U.S. Treasury Securities and all such receipts will be applied to the payment of principal of and interest on the Refunded Obligations or will be held uninvested as cash in the Escrow Fund until the next date for payment of interest on the Refunded Obligations. The advance refunding has met the requirements of an in-substance debt defeasance and the Refunded Obligations are deemed to have been fully paid and no longer outstanding, except for the purpose of receiving payments from the deposited bond proceeds and any cash held for such purpose by the Escrow Agent for the Refunded Obligations and such Refunded Obligations will not be deemed as being outstanding obligations of the County payable from taxes nor for the purpose of applying any limitation on the issuance of debt.

The purpose of this Refunding was to restructure debt service payments, to obtain net present value savings of $576,928 and for the payment of related Refunding Bond issuance costs.

On June 1, 2011 the County issued Limited Tax Refunding Bonds, Series 2011 in the amount of $5,560,000 to refund the Certificates of Obligation, Series 2002, Unlimited Tax Road Bonds, Series 2002 and the Certificates of Obligation, Series 2004, in the amounts of $4,910,000, $675,000 and $50,000, respectively. The 2011 refunding bonds carried an initial principal amount of $5,560,000 but were sold at a net premium of $398,122 with accrued interest of $17,849. After the County contributed $99,707 and after paying issuance cost of $157,137 and $17,849 of accrued interest, the net proceeds were $5,918,541. This issuance was refunded through the Cameron County Limited Tax Refunding Series 2019 which were issued dated October 1, 2019.

12. LONG-TERM DEBT (CONTINUED)

C. Advanced Refunding and Defesed Debt (continued)

The net proceeds from the issuance of the Limited Tax Refunding Bonds, Series 2011 have been deposited in the Escrow Fund to refund the Refunded Obligations. The accuracy and sufficiency of such deposits to make payments has been confirmed by the financial advisor and such amounts will be held in an escrow fund under an Escrow Agreement dated June 1, 2011 between the Issuer and the Escrow Agent. All investments are to be made only in U.S. Treasury Securities and all such receipts will be applied to the payment of principal of and interest on the Refunded Obligations or will be held uninvested as cash in the Escrow Fund until the next date for payment of interest on the Refunded Obligations. The advance refunding has met the requirements of an in-substance debt defeasance and the Refunded Obligations are deemed to have been fully paid and no longer outstanding, except for the purpose of receiving payments from the deposited bond proceeds and any cash held for such purpose by the Escrow Agent for the Refunded Obligations and such Refunded Obligations will not be deemed as being outstanding obligations of the County payable from taxes nor for the purpose of applying any limitation on the issuance of debt. The purpose of this Refunding was to restructure debt service payments, net present value savings of $140,086 and for the payment of related Refunding Bond issuance costs. The remaining balance of $1,600,000 of Refunding Series 2011 was fully paid in FY 2021 and the debt was extinguished.

13. 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 were $372,887 and equipment rental paid was $459,308 for the year ended September 30, 2021. 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 Time Warner Cable Enterprises LLC 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 April 9, 2015. The term was automatically renewed after April 8, 2020. As of September 30, 2021 the monthly fee is equivalent to $8.11 (plus tax) per unit costing $4,557 per month. TWC may not increase the monthly fee during the first two years; thereafter monthly rates may increase at any time upon 30 day notice to Cameron County. Rate increases shall not exceed 3% during any calendar year.

14. RISK MANAGEMENT

The County is exposed to various risks of loss relating to general liability, the accidental risk of loss of real and personal property, damage to County assets, errors and omissions, and personal risks which relate to workers' compensation. The County implements a number of risk strategies such as participating in risk pools, purchasing commercial insurance, self-insurance with specific and aggregate stop-loss insurance, and full self-insurance to manage those listed risks. Amounts of coverage for these types of risk have not been subject to a significant reduction in the current year. The County purchases $500,000 in coverage for public employee theft, forgery or alteration, fraud and dishonesty blanket bond through Massachusetts Bay Insurance Company.

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14. RISK MANAGEMENT (CONTINUED)

A. Workers' Compensation Insurance

The County is self-insured for Workers Compensation Insurance administered by the Deep East Texas Self Insurance Fund. Deep East'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. The annual premium for workers' compensation is determined by position class codes, times an experience modification factor of 1.30, and set a 3-year contracted annual fixed price of $550,957, not subject to a yearly audit. The County is also a member of the TAC risk pool for automobile and general liability.

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
2017	$ 328,194	$ 280,450	$ 47,744
2018	$ 312,250	$ 283,438	$ 28,812
2019	$ 291,156	$ 357,885	$ (66,729)
2020	$ 550,957	$ 279,369	$ 271,588

B. 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 and automobile liability policy have a plan anniversary date of July 1st. The following are the coverage limits of the policies:

C. Automobile Liability Coverage

Bodily Injury	Property Damage	Personal Injury Protection
$100,000 per person $300,000 per occurrence	$100,000 per occurrence	$5,000 per person
-Coverage for County-owned vehicles -Personal injury protection for specified vehicles		-Coverage for non-owned and hired vehicles -Limited Mexico coverage -The deductible is $1,000 per occurrence.

The annual premium is $202,342 for automobile liability and $80,880 for automobile physical damage for the period July 1, 2021 through July 1, 2022. Insurance premium provides coverage for 728 vehicles including utility trailers and enclosed trailers. No settlements exceeded insurance coverage during the past three years.

D. Comprehensive General Liability Coverage

Bodily Injury	Property Damage	Employee Benefits	Personal and Adv. Injury Liability
$100,000 per person $300,000 per occurrence	$100,000 per occurrence	$500,000 per occurrence	$500,000 per person $500,000 per offense aggregate

The deductible is $5,000 per occurrence. The annual premium is $62,559 for the period July 1, 2021 through July 1, 2022. No settlements exceeded insurance coverage during the past three years.

14. RISK MANAGEMENT (CONTINUED)

E. Property and Casualty Coverage

The property and casualty insurance covers buildings, structures, and personal property, including coverage extensions for earth movement, flood, account receivables, valuable records, demolition, increased costs of construction, transit, business interruption, mobile equipment, builder's risk, and loss of income. Specifically excluded is coverage for fine arts, physical damage to owned automobiles and leasehold interests. Each type of asset covered has specific liability limits and deductibles.

F. 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 ($200,000 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. Medical costs increased by 0.14% when compared to FY2020 levels and premium contributions decreased by 9.86%. Historically the most significant increases have been in pharmaceutical expenses. The majority of the County's employee population is predominately male and the dependent coverage is predominately female with an average of between 25 to 41 years of age.

Cameron County continues to promote Wellness Plans and Preventative Care by annual screenings, physical exams and health fairs. 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 and increasing the county contribution for all employees. In FY 2021 a transfer of $3,328,971 was needed from General Fund, Special Road & Bridge and Enterprise Funds to meet medical obligations. This was an increase from FY 2020 when a transfer of $1,868,860 was needed to meet medical obligations. County contributions to the self-funded Health Insurance Fund was increased in FY 2021 to $7,800 per employee in efforts to reach a better funding level based on medical trends.

During fiscal year 2021, a total of $15,497,139 was paid in benefits and $1,697,351 was paid in administrative costs. Estimated claims payable, based upon claims filed and estimated unfiled claims at year end, totaled $1,016,576 as of September 30, 2021. Changes in the balances of claims liabilities during the past three years follow:

	Fiscal Year 2021-2020	Fiscal Year 2020-2019	Fiscal Year 2019-2018
Unpaid claims, beginning of fiscal year	$ 1,217,666	$ 903,284	$ 301,843
Incurred claims (including incurred but not reported)	15,296,049	15,790,516	14,381,007
Payments of claims	(15,497,139)	(15,476,134)	(13,779,566)
Unpaid claims, end of fiscal year	$ 1,016,576	$ 1,217,666	$ 903,284

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14. RISK MANAGEMENT (CONTINUED)

G. 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.

H. Enterprise Activity Coverage

The Bridge System maintains insurance coverage for fire, extended coverage, loss of revenue, accounts receivable, earthquake, flood, named storm and 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 less than the historical cost of each bridge. Insurance coverage period is from July 1, 2021 – July 1, 2022.

The Gateway International Bridge has $15,000,000 in coverage for the bridge span property damage and $7,119,740 for use and occupancy coverage protecting from loss of revenues. The Free Trade Bridge at Los Indios has $15,000,000 to cover property damage to the bridge spans and $2,444,246 for use and occupancy coverage protecting from loss of revenues. The Veteran's International Toll Bridge also has $15,000,000 to cover property damage to the bridge spans and $9,581,765 for use and occupancy coverage protecting from loss of revenues. The maximum coverage for loss or damage per occurrence or in the aggregate by the peril of earthquake, flood or named storm is $64,145,751. A significant portion of the amounts capitalized in toll bridges and approaches constitute non-construction 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.

15. COMMITMENTS AND CONTINGENCIES

A. 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 a defendant in cases involving law enforcement operations. These cases deal with allegations of civil rights violations and prisoner civil rights violations. State court cases allege failure to follow due process, misappropriation of funds in civil case, negligence, abuse of power, inverse condemnation and constructive fraud. The County does not anticipate these to be "cases of liability." Resolution of these matters are pending and financial impact to the County, while not known, is not expected to be of significance.

Cameron County is a defendant in several cases involving employment related litigation, civil rights, wrongful termination, constitutional violations and due process. The outcome of these lawsuits are not known and financial impact to the County, while undeterminable, is not expected to be material in any event.

15. COMMITMENTS AND CONTINGENCIES (CONTINUED)

A. Litigation (continued)

In the unlikely event of adverse finding to the County, cases would be appealed to the 13th Court of Appeals. The County has Committed Fund Balance of $500,000 for any pending litigation claims.

Cameron County is a defendant where plaintiffs seek compensatory damages alleging defendant used excessive force, deliberate indifference and bystander liability where defendant is deceased. The applicable liability standard of deliberate indifference to the medical needs of an inmate is an exceedingly high standard for a plaintiff to prevail upon and the County has vigorously defended itself. Any potential liability to County is low at this time.

B. 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 fiscal year ended September 30, 2021 produced a $629,810 surplus as defined by the interlocal agreement between the entities and the County. The County's share of the interlocal agreement proceeds is $314,905. Each participating entity is entitled to a combined total of $314,905 for their share of the year's operations as defined under the interlocal agreement.

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 County. The bridge opened in April 1999. During the period of bridge construction, the City and County paid the net annual debt service and such payments were recorded as contributed capital. The results of operations for the Veterans Bridge at Los Tomates for the fiscal year ended September 30, 2021 produced a $5,610,900 surplus as defined by the interlocal agreement between the entities and the County. In accordance with the interlocal agreement between Cameron County and the City of Brownsville, each entity was allocated $2,805,450.

15. COMMITMENTS AND CONTINGENCIES (CONTINUED)

B. Interlocal Agreements (continued)

The following is a summary of the interlocal transactions between the City of Brownsville, Texas and the County for the past ten (10) years:

Year Ended September 30,	Cameron County	City of Brownsville	Total Surplus (Deficiency)
2021	$ 2,805,450	$ 2,805,450	$ 5,610,900
2020	2,342,865	2,342,865	4,685,730
2019	3,097,696	3,097,696	6,195,392
2018	2,664,756	2,664,756	5,329,512
2017	2,552,857	2,552,857	5,105,714
2016	2,411,486	2,411,486	4,822,972
2015	1,876,662	1,876,662	3,753,324
2014	1,825,714	1,825,714	3,651,428
2013	1,288,520	1,288,520	2,577,040
2012	1,554,861	1,554,861	3,109,722

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. The receivable balance as of FY 2021 is $167,500. No payments were received during fiscal year 2021. Up through year ending September 30, 2013, the Cameron County Auditor's office oversaw all financial transactions for CCRMA. As of October 1, 2013, CCRMA, although a component unit of Cameron County, has dedicated financial staff for all their operations. 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 were provided by Cameron County through Project Road Map. CCRMA aggressively continues to work with Texas Department of Transportation and local entities on a number of transportation projects: East Loop SH32, 2nd Access to South Padre Island area, SH550 and I-69/US77.

On June 6, 2012 and June 7, 2012 the County and CCRMA approved and entered into the SSH 550 Funding and Development Agreement (the "550 Agreement"). The 550 Agreement designates CCRMA as the owner of the Project and as the operator and the party responsible for maintenance of the Project. On August 8, 2012, Cameron County issued $40,000,000 Revenue and Tax Bonds, Series 2012, providing funding for the Project and as a condition for such funding, the CCRMA is obligated to repay the funding together with interest on the unpaid principal balance. The debt will be reported on the CCRMA financial statements. The CCRMA has pledged to the County Pledged revenues in accordance with the "SH550 Project Agreement." CCRMA is responsible for providing annual operating, maintenance, and capital budgets to the County and for funding various reserves as established in the Trust agreement. In FY 2016 Series 2012 was included in a Refunded Issuance for $14,340,000 of this Obligation. Series 2012 Revenue and Tax Bonds were refunded on February 15, 2020 with issuance Series 2020 Revenue and Tax Refunding $26,925,000. As of September 30, 2021, $665,000 remains outstanding.

15. COMMITMENTS AND CONTINGENCIES (CONTINUED)

B. Interlocal Agreements (continued)

Cameron County Regional Mobility Authority (CCRMA) (continued)

On March 1, 2014, Cameron County issued $5,000,000 Revenue and Tax Bonds, Series 2014 (State Highway 550 Project) on behalf of CCRMA. The $5,000,000 Revenue and Tax Bonds, Series are issued as Completion Obligations for the purpose of providing payment for final costs incurred with the design, planning, construction and equipping of the SH550 Direct Connector Project. These bonds are parity obligations with the County's $40,000,000 "Revenue and Tax Bonds, Series 2012." Through this issuance, the County will provide the necessary funding for completion of the "SH550 Direct Connector Project" and as a condition of this funding, CCRMA is obligated to repay the funding together with interest on the unpaid principal balance of the Project funding at the same stated rates of interest the County will pay on the Bonds. As part of this SH550 Direct Connector Project, CCRMA has pledged to the County the pledged revenues. The County has assigned its right to such Pledged Revenues to the Trustee pursuant to the Order and the Trust Agreement. In December 2016, $695,000 of the bonds were advance refunded. As of September 2021, $4.3 million remain outstanding.

On February 26, 2015, Cameron County Commissioners Court adopted a "CERTIFICATE FOR ORDER" authorizing the issuance of "Cameron County, Texas Revenue and Tax Bonds, Series 2015 (State Highway 550 Project)", levying an annual ad valorem tax; entering into a second amendment to Trust Agreement, second amendment to SH550 Funding and Development Agreement, and Bond Purchase Agreement; delegating authority to approve terms; and other matters related thereto. On April 1, 2015, Cameron County issued $4,500,000 Cameron County, Texas Revenue and Tax Bonds, Series 2015 (State Highway 550 Project) as completion obligations for the payment of obligations to be incurred in connection with the final design, planning, construction, and equipping of the SH550 Direct Connector Transportation Project and to pay costs of issuance. These Bonds are parity obligations with the County's outstanding $40,000,000 "Revenue and Tax Bonds, Series 2012 (State Highway 550 Project) and the County's $5,000,000 outstanding "Revenue and Tax Bonds, Series 2014 (State Highway 550 Project) together with the 2012 Bonds (the "Prior Bonds"). This project will be designed, constructed, operated and maintained by CCRMA. CCRMA has pledged and assigned to the County certain toll revenues to be derived from the Project, pass through payments and a subordinated pledge of Vehicle Fee Revenues for the payment of the bonds. In December 2016, $245,000 of the bonds were advance refunded. As of September 30, 2021, $4.2 million remain outstanding.

On November 2016, Cameron County Commissioners Court adopted a "CERTIFICATE FOR ORDER" authorizing the issuance of "Cameron County, Texas $15,805,000 Revenue and Tax Refunding Bonds, Series 2016 (State Highway 550 Project)", for the purpose of refunding and restructuring certain outstanding obligations of the CCRMA for debt service and cash flow savings and to pay costs of issuance of the Bonds. The County entered into a funding and development Agreement, dated August 1, 2012, amended on February 1, 2014, March 15, 2015 and November 1, 2016 (the 550 Agreement) in which the authority pledged and assigned to County certain toll revenues to be derived from Project, Pass-through Payments and a subordinated pledge of Vehicle Fee Revenues. The County has assigned its right to the Pledged Revenues to the Trustee pursuant to the Order and Trust Agreement. As of September 30, 2021, $15.8 million remain outstanding.

On December 5, 2017, Cameron County Regional Mobility Authority issued Vehicle Registration Fee Revenue Refunding Bonds, Series 2017 for the purpose to advance refund $4.4 million of the Authority's vehicle registration fee revenue bonds for debt service savings and to pay costs of issuance of the Bonds. The Bonds do not constitute obligations of Cameron County, Texas nor the credit or taxing authority of Cameron County, Texas. As of September 30, 2021, $4.4 million remain outstanding.

On February 15, 2020, Cameron County Regional Mobility Authority issued Revenue and Tax Refunding Bonds, Taxable Series 2020 for the purpose to advance refund Series 2012 $25,005,000 of the Authority's Revenue and Tax Bonds for the purpose to refunding certain obligations, achieve debt service savings and to pay costs of issuance of the Bonds. As of September 30, 2021, $26.1 million remain outstanding.

15. COMMITMENTS AND CONTINGENCIES (CONTINUED)

B. Interlocal Agreements (continued)

Tax Increment Reinvestment Zone (TIRZ)

Cameron County is a participant in a number of reinvestment zones with local municipalities: City of La Feria Reinvestment Zone #1, City of Brownsville Reinvestment Zone #1; City of San Benito, City of Harlingen TRZ #1, #2, #3, City of Port Isabel, City of Los Fresnos, and Town of South Padre Island Cameron County Commissioners Court appoints one representative to each zone board; the county representative is usually the county commissioner in whose precinct the zone is located. Since November, 2011, Cameron County and Cameron County Regional Mobility Authority (CCRMA – component unit) entered into interlocal agreements to participate in "Transportation Reinvestment Zones" throughout specific regions throughout the County.

On December, 2015, Cameron County entered into an interlocal agreement with Cameron County Regional Mobility Authority (CCRMA) to participate in Transportation Reinvestment Zone #6. This zone establishes a "County-Wide Transportation Reinvestment Zone" projected to support $1.6 billion in transportation projects that will promote safety, support development and facilitate the movement of traffic throughout Cameron County. TRZ #6 supersedes all previous Cameron County/CCRMA TRZs. The Tax Increment Base year of TRZ#6 is all real property in the County as of January 1, 2015 and the maximum transfer amount is the cumulative total of $1,625,954,462. Cameron County's participation will be 25% of the Tax Increment excluding amounts levied and collected for Interest and Sinking Funds and commitments of existing TIRZ agreements. The termination date of the Zone is whichever of the following events occurs first: A) date upon which all outstanding Project Obligations have been satisfied and no additional Project Obligations are anticipated; B) the Maximum Transfer Amount has been paid ($1,625,954,462); C) December 29, 2055, unless such date is extended by agreement of parties.

As of September 30, 2021 funds of $3,992,982 are reserved for entities that have not submitted financial reports or billings.

16. RETIREMENT PLAN

A. Texas County and District Retirement System

Plan Description

Cameron County provides retirement, disability and death benefits, for all of its full-time employees through a non-traditional defined benefit pension plan administered by the statewide, public employee 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 approximately 800counties and districts pension plans. TCDRS issues an aggregate annual comprehensive financial report on a calendar year basis. The CAFR is available on the TCDRS website at www.tcdrs.org. or upon request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, TX 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.

16. RETIREMENT PLAN (CONTINUED)

A. Texas County and District Retirement System (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 TCDRS Act, the contribution rate of the employer is actuarially determined annually. The employer's contribution is determined using an actuarially determined rate of 10.56% for the months of the calendar year in 2020 and 10.49% for the months of the calendar year in 2021. As of December 31, 2020, the Summary Valuation for the County's TCDRS plan recognized an investment gain. Previous years' deferred actuarial investment losses are first used to reduce that year's actuarial investment gain. A portion of the remaining gain was recognized in this year's valuation, with the remainder deferred until future valuations.

The contribution rate payable by the employee members for the calendar years 2020 and 2021 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. For the County's fiscal year ended September 30, 2021, the actual employer contributions were $8,289,101, and were equal to the required contribution.

COUNTY PENSION PLAN PROVISIONS	
Employee Deposit Rate	7%
Employee Matching	200%
Prior Service Credit	160%

Retirement Eligibility	
Age 60 (Vesting)	8 years of service
Rule of	75 years total age + service
At any age	30 years of service

Optional Benefits	
Partial Lump-Sum Payment at Retirement	Yes

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16. RETIREMENT PLAN (CONTINUED)

A. Texas County and District Retirement System (continued)

Net Pension Liability

Governmental Accounting Standards Board issued Statement No. 68 which are reporting standards for public pension plans and participating employers which address specifics of the reporting public pension plan obligations for employers. Employers are required to recognize liabilities as Net Pension Liability (NPL) on the balance sheets, changes in NPL are recognized as Pension Expense on the income statement or reported as deferred inflows/outflows of resources over a period of time. Changes in Net pension liability (NPL) for Cameron County was determined as of December 31, 2020, and total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. Events that occurred subsequent to 12/31/2020, are not reflected in this report.

Net Pension Liability/(Asset)	December 31, 2019	December 31, 2020
Total pension liability	$ 340,482,803	$ 384,336,925
Fiduciary net position	328,535,038	359,562,439
Net pension liability/(asset)	11,947,765	24,774,486
Fiduciary net position as a % of total pension liability	96.49%	93.55%
Pensionable covered payroll[1]	$ 71,611,950	$ 74,784,046
Net pension liability as a % of covered payroll	16.68%	33.13%

[1] Payroll is calculated on actual contributions reported to TCDRS.

Actuarial assumptions used to determine the total pension liability as of the valuation date, December 31, 2020 are as follows:

Discount Rate*	7.60%
Long term rate of return, net of investment expense*	7.60%

**This rate reflects the long-term rate of return funding valuation assumption of 7.50%, plus 0.10% adjustment to be gross of administrative expenses as required by GASB68.*

Actuarial assumptions used in this analysis for reporting requirements as of December 31, 2020 were based on the results of an actuarial valuation analysis for the period January 1, 2013 – December 31, 2016, except where required to be different by GASB68. System-wide economic assumptions used by the TCDRS actuary were a 5.00% real rate of return, 2.50% inflation and a 7.50% long-term investment return. The 7.50% long-term rate of return is net of investment expenses. It is expected that returns will equal the nominal annual rate of 7.50% used in the calculation of the actuarial accrued liability and the normal cost contribution rate for the retirement of each participating employer. The assumption is that salary increases will vary based on length of service and by entry-age group. Annual salary increase rates consist of a general wage inflation component of 3.00% and a merit, promotion and longevity component that on average approximates 1.60% per year for a career employee. Employer specific economic assumption reflects 0.00% growth in membership and payroll growth of 3.00%.

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16. RETIREMENT PLAN (CONTINUED)

A. Texas County and District Retirement System (continued)

Key Actuarial Assumptions

	Beginning Date	Ending Date
Valuation Date	December 31, 2019	December 31, 2020
Measurement Date	December 31, 2019	December 31, 2020
Employer's fiscal year	October 1, 2020	September 30, 2021

Cost of living adjustments (COLA) are not considered to be substantively automatic under GASB 68. Therefore no assumption is made for future COLAs is included in the GASB calculations nor in the funding valuation.

Employer –specific economic assumptions:

Growth in membership	0.00%
Payroll Growth for funding calculations	3.00%

Payroll growth assumption is for the aggregate covered payroll of the employer.

Key methods and assumptions used during for this measurement period are as follow:

Valuation Timing	December 31, 2020
Actuarial Cost Method	Entry age normal
Amortization Method	Level percentage of payroll closed
Remaining Amortization Period	20.0 yrs. (based on contribution rate calculated as of 12/31/20)
Asset Valuation Method:	5-year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service, 4.6% average over career, including inflation
Investment Rate of Return	7.5% net of administrative and investment, including inflation
Retirement Age	Members who are eligible for service retirements are assumed to commence receiving benefit payments based on age.
Mortality	130% of RP-2014 Healthy Annuitant Mortality Table (HAMT) for Males
	110% of RP-2014 Healthy Annuitant Mortality Table (HAMT) for Females
	Projection of 110% of MP-2014 Ultimate scale applied for both
Changes in Assumptions	2015: New inflation, mortality and other assumptions
	2017: New mortality assumptions reflected
	2019: New inflation, mortality and other assumptions were reflected
Changes in Plan Provisions	2015: No changes in plan provisions reflected
	2016: No changes in plan provisions reflected
	2017: Annuity purchase rates reflected post 2017 benefits earned
	2018: No changes in plan provisions reflected
	2019: No changes in plan provisions reflected
	2020: No changes in plan provisions reflected

16. RETIREMENT PLAN (CONTINUED)

A. Texas County and District Retirement System (continued)

Membership Data

	December 31, 2019	December 31, 2020
Number of inactive members entitled to but not yet receiving benefits	1,401	1,493
Number of active employees	1,844	1,813
Average monthly salary*	$ 3,154	$ 3,299
Average age	42.09	42.12
Average length of service in years*	10.04	10.04
Number of benefit recipients	720	754
Average monthly benefit	$ 1,465	$ 1,507

Demographic assumption considerations were that new employees would replace terminated employees and with similar entry ages. Members who become disabled are eligible to commence benefit payments regardless of their age. Rates of disability are based on TCDRS experience.

Mortality rates for depositing members were based on a 90% of the RP-2014 Active employee Mortality table for males and females with a projection of 110& of the MO-2014 Ultimate scale after 2014. Service retirees, beneficiaries, non-depositing members and disabled retirees were based on 130% of the RP-2014 Health Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.

Family composition for calculating Survivor Benefit for depositing and non-depositing members were that male members have a female beneficiary three years younger and female members are assumed to have a male beneficiary who is three years older. Annual rates of retirement were based on members reaching the age of sixty or the earliest eligibility. For those reaching the age of seventy five, retirement was considered to occur immediately.

Employees with six years or less have a higher probability of termination for reasons other than death, disability or retirement. Rates of termination vary by years of service, entry-age group and sex. Termination rate of 0% was assumed for members two years prior to retirement eligibility. Members who terminate may either leave their account with TCDRS or withdraw their funds. Members withdrawing their account vary based on length of service and vesting schedule. For those terminating members who are non-vested 100% withdrawal was assumed.

To determine the long-term expected rate of return on TCDRS assets, expected inflation is added to expected long-term real returns and reflect expected volatility and correlation. Capital market assumptions and information are provided by TCDRS based on January 2021 information for a 10 year time horizon. The valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a long-term horizon; the most recent analysis was performed in 2017.

16. RETIREMENT PLAN (CONTINUED)

A. Texas County and District Retirement System (continued)

The target asset allocation and geometric real rates of return are shown below:

Asset Class	Benchmark	Target Allocation *(1)*	Geometric Real Rate of Return (Expected minus inflation) *(2)*
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.25%
Global Equities	MSCI World (net) Index	2.50%	4.55%
Int'l Equities – Developed Markets	MSCI World Ex USA (net) Index	5.00%	4.25%
Int'l Equities – Emerging Markets	MSCI Emerging Markets (net) Index	6.00%	4.75%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	(0.85)%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	2.11%
Direct Lending	S&P/LTSA Leveraged Loan Index	16.00%	6.70%
Distressed Debt	Cambridge Associates Distressed Securities Index *(3)*	4.00%	5.70%
REIT Equities	67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	3.45%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	5.10%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index *(4)*	6.00%	4.90%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index *(5)*	25.00%	7.25%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	1.85%
Cash Equivalents	90-Day U.S. Treasury	2.00%	(0.70)%

(1) Target asset allocation adopted at the March 2021 TCDRS Board meeting.
(2) Geometric real rates of return equal the expected return minus the issued inflation rate of 2.0% per Cliffwater's 2021 capital market assumptions.
(3) Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.
(4) Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.
(5) Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

An alternative method to determine the sufficiency of the fiduciary net position for all future years has been used for discount rate determination. The alternative method reflects the funding requirements under the employer's funding policy and the legal requirements under the TCDRS Act. Under the TCDRS funding policy, the Unfunded Actuarial Accrued Liability shall be amortized as a level percent of pay over 20-year closed layered periods. Employers are legally required to make the contribution specified in the funding policy.

16. RETIREMENT PLAN (CONTINUED)

A. Texas County and District Retirement System (continued)

Asset Allocation (continued)

Employer's assets are projected to exceed accrued liabilities in 20 years or less. When this level is reached, the employer is still required to contribute at least the normal cost. Increased costs due to adoption of COLA is required to be funded over a period of 15 years, if applicable. Based on these requirements, the projected fiduciary net position is determined to be sufficient compared to projected benefit payments. In projecting the expected levels of cash flows and investments returns to the system, the fiduciary net position as a percentage of total pension liability is projected to increase from its current level in future years. Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the total pension liability and net pension liability of the employer is equal to the long-term assumed rate of return on investments. This long term assumed rate of return should be net of investment expenses, but gross of administrative expenses for GASB68 purposes. The discount rate of 7.60% reflects the long-term assumed rate of return on assets for funding purposes of 7.50%, net of expenses, increased by 0.10% to be gross of administrative expenses.

Changes in Net pension Liability

	Total Pension Liability (a)	Increase(Decrease) Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balance as of December 31, 2019	$ 340,482,803	$ 328,535,038	$ 11,947,765
Changes for the year:			
Service Cost	9,188,763	-	9,188,763
Interest on total pension liability[1]	27,698,650	-	27,698,650
Effect of plan changes[2]	-	-	-
Effect of economic/demographic gains/ losses	(1,249,456)	-	(1,249,456)
Effect of assumptions changes or inputs	23,948,296	-	23,948,296
Refund of contributions	(1,500,227)	(1,500,227)	-
Benefit payments	(14,231,904)	(14,231,904)	-
Administrative expenses	-	(263,098)	263,098
Member contributions	-	5,234,883	(5,234,883)
Net investment income	-	33,934,562	(33,934,562)
Employer contributions	-	7,897,304	(7,897,304)
Other [3]	-	(44,118)	44,118
Balance as of December 31, 2020	$ 384,336,925	$ 359,562,440	$ 24,774,485

(1) *Reflects the change in liability due to time value of money. TCDRS does not charge fees or interest.*
(2) *No plan changes valued.*
(3) *Relates to allocation of system-wide items.*

16. RETIREMENT PLAN (CONTINUED)

A. Texas County and District Retirement System (continued)

Sensitivity Analysis

The following presents the net pension liability of the county, calculated using the discount rate of 7.60%, as well as what County's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.60%) or 1 percentage point higher (8.60%) than the current rate.

	1 % Decrease	Current Discount Rate	1% Increase
	6.60%	7.60%	8.60%
Total pension liability	$ 441,525,323	$ 384,336,925	$ 337,161,368
Fiduciary net position	359,562,439	359,562,439	359,562,439
Net pension liability (asset)	$ 81,962,884	$ 24,774,486	$ (22,401,071)

Pension Expense/ (Income)	January 1, 2020 to December 31, 2020
Service Cost	$ 9,188,763
Interest on total pension liability[1]	27,698,650
Effect of plan changes	-
Administrative expenses	263,098
Member contributions	(5,234,883)
Expected inv. return net of investment expenses	(26,495,890)
Recognition of deferred inflows/outflows or resources	
Recognition of economic/demographic gains/losses	(1,620,614)
Recognition of assumption changes or inputs	5,465,326
Recognition of investment gains or losses	(3,457,859)
Other[2]	44,118
Pension expense/(income)	$ 5,850,709

(1) *Reflects to the change in the liability due to the time value of money. TCDRS does not charge fees or interest.*
(2) *Relates to the allocation of system-wide items.*
Rounding errors may exist in the above listed schedule.

For the measurement period ending December 31, 2020, the County recognized $5,850,709.

As of December 31, 2020, the deferred inflows and outflows of resources are as follow:

Deferred Inflows/Outflows of Resources	Deferred Inflows Of Resources	Deferred Outflows Of Resources
Differences between expected and actual experience	$ 2,292,959	$ -
Changes of assumptions	-	19,633,765
Net difference between projected and actual earnings	11,957,418	-
Contributions made subsequent to measurement date[3]	-	6,135,597
	$ 14,250,377	$ 25,769,362

(3) *Employee contributions through fiscal year end subsequent to measurement date.*

16. RETIREMENT PLAN (CONTINUED)

A. Texas County and District Retirement System (continued)

Deferred Inflows/Outflows (continued)

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to pensions, excluding contributions made subsequent to the measurement date, will be recognized in pension expense as follows:

Year ended December 31,	
2021	$ 210,077
2022	3,924,493
2023	(1,803,215)
2024	3,052,033

Total remaining balance to be recognized in future years, if any. Note that additional future deferred inflows and outflows of resources may impact these numbers.

17. OTHER POST-EMPLOYMENT BENEFITS

Post-Retirement Medical Benefits:

Texas Local Government Code, Chapter 175 requires counties make available continued health benefit coverage to retirees and their dependents beyond the end of an individual's employment with County. Texas Law does not require counties to fund all or any portion of such coverage. Effective October 1, 2007, County discontinued medical coverage after age 65. The County may incur a debt obligation to pay for OPEB cost for its retired employees so long as the County follows the constitutional requirement that it have sufficient taxing authority available at the time such debt is incurred to provide the payment of the debt and has levied a tax for such purpose. Information and amounts presented in the County's Annual Comprehensive 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 75) and does not constitute or imply that the County has made a commitment or is legally obligated to provide OPEB benefits. Cameron County has not incurred a legal debt obligation for OPEB nor has it levied a tax for the same. The County does not have a separate audited GAAP basis postemployment benefit plan report available for defined benefit plans. Currently, the County funds costs associated with OPEB on a current "pay as you go" basis for each single year through annual appropriations authorized by Commissioners Court during the annual County Budget Adoption Process.

A. The Plan: Health Insurance Benefit

Cameron County administers a single-employer defined health benefit plan that covers employees, retirees and their spouses. Benefits provided by Cameron County to retirees only includes medical benefits for which the retiree pays a monthly premium. This benefit is not available after retiree reaches the age of 65. 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 but they must pay for dependent coverage. Participants under disability are eligible for continued medical coverage under COBRA but must pay the full premium.

17. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

A. The Plan: Health Insurance Benefit (continued)

After COBRA expires, there is no additional medical coverage for disabled participants. Cameron County does not offer dental, vision or hearing medical benefits to retirees. Transactions are recorded using the accrual basis of accounting. Plan member and employer contributions are recognized in the period for which the contributions are due. Benefits and refunds are recognized when due and payable. Cameron County does not pre-fund benefits. Benefits are paid directly from general assets on a pay-as-go basis and there is no trust for accumulating plan assets. Local Government Code Section 157.101 assigns the authority to establish and amend benefit provisions to Commissioner's Court. Monthly medical contributions required by retirees are as follow:

	Retiree	Retiree & Spouse	Retiree & 1 Child	Retiree & Children	Family including spouse
Medical/TX	$250.78	$575.98	$500.98	$532.23	$657.23

Membership in the plan at 10/01/2019 the date of the latest actuarial valuation, consists of the following:

Active Members	1,564
Retirees and beneficiaries receiving benefits	44
Spouses of Retirees	13
Total	1,621

The valuation date of GASB75 for Cameron County is October 1, 2019, the date as of which the actuarial valuation was performed. Measurement date is September 30, 2021, the date as of which the OPEB Liability is determined. The reporting period is fiscal year ending September 30, 2021. There have been no significant changes between the valuation date and the fiscal year end.

Valuation Date	October 1, 2019
Measurement Date	September 30, 2021
Actuarial Cost Method	Entry Age Normal

Results for FYE19 were based on results for FYE18. No assumption updates were made for FYE18 and FYE19

The actuarial cost method used for determining the benefit obligations is the Entry Age Normal Cost method. This method uses a projected retirement benefit at assumed retirement age computed for each participant using anticipated future pay increases. Normal cost is computed for each participant as the level percentage of pay would accumulate with interest at the rate assumed in the valuation to an amount sufficient to fund his projected retirement benefit. The normal cost for the plan is the total of the individually computed normal costs for all participants including costs for any death or disability benefits under the plan. The accrued liability at any point in time is the theoretical fund that would have been accumulated on his behalf from his normal cost payments and prior year's earnings if plan had been in effect. For persons receiving benefits or entitled to a deferred vested retirement income, the accrued liability cost is equal to the present value of their future benefit payments. The accrued liability for the plan is the total participant computed accrued liability. Unfunded accrued liability for the plan is the excess of the accrued liability over the assets which have accumulated for the plan.

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17. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

A. The Plan: Health Insurance Benefit (continued)

The accrued liability as of any date is not the actuarially computed present value of accrued or accumulated plan benefits as of that date. The accrued liability is the portion of the ultimate cost assigned to prior years by the cost method being used.

Discount Rate	September 30, 2020: 2.21% September 30, 2021: 2.26%

The discount rate is based on the Bond Buyer's 20 year General Obligation Index immediately prior to or coincident with the measurement date.

Inflation:	2.75% per annum

Price inflation from December 31, 2020 actuarial report from TCDRS.

Salary merit increases used in this valuation are based on years of service provided. Employees are projected to receive a higher percentage rate increase (5.0% to 1.8%) in the beginning years of employment and at 20 years of service this drops to 1.05%. It is assumed to 50% of active employees will elect coverage at retirement. For active employees, husbands are presumed to be three years older than their spouse and 50% of active participants that retire are assumed to elect spousal coverage. Entry level employees are presumed to have a higher termination rate than those vested employees. It is presumed that a majority of employees will retire at the age of 65. Rates used in determining termination, retirement and disability were updated using the prescribed rates in the 2017 TCDRS Report. Medical trend assumptions for this valuation were based on Society of Actuaries' published deport on long-term medical trend. It is assumed that out of pocket and deductible medical costs will increase periodically as trends increase.

Governmental Accounting Standards Board (GASB) issued Statement No. 74 & 75 in 2016 to improve accounting and financial reporting by state and local governments. These Statements substantially revised the accounting requirements previously mandated under GASB 43 and 45. In compliance with Statement 75, Cameron County implemented these requirements during fiscal year 2018. GASB75 requires employers to recognize a liability for OPEB obligations, Net OPEB Liability, (Total OPEB Liability for unfunded plans) on the Statement of Net Position. Changes in Net OPEB Liability are required to be recognized as OPEB expense or reported as deferred outflows/inflows of resources depending on the nature of the change.

Changes in Net OPEB Liability

	Increase/(Decrease) Total OPEB Liability
Balance as of September 30, 2020	$ 26,740,249
Changes for the year:	
Service Cost	2,247,840
Interest in total OPEB Liability	633,181
Effect of assumptions changes or inputs	713,239
Expected benefit payments	(678,441)
Balance as of September 30, 2021	$ 29,656,068

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17. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

A. The Plan: Health Insurance Benefit (continued)

Medical OPEB Liability:	**September 30, 2020**	**September 30, 2021**
Cameron County OPEB Liability	$ 24,147,554	$ 26,787,415
Covered Payroll	$ 54,595,784	$ 54,595,784
Cameron County liability as a % of covered payroll	44.23%	49.06%
Cameron County OPEB Liability as a % of Total payroll	90.30%	90.33%

Sensitivity Analysis:

The following presents the total OPEB liability of the County, calculated using the discount rate of 2.26%, as well as what County's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.26%) or 1 percentage point higher (3.26%) than the current rate.

	1% Decrease 1.26%	**Current Discount Rate 2.26%**	**1% Increase 3.26%**
Total OPEB Liability	$ 32,411,652	$ 29,656,068	$ 27,076,190

The following presents the total OPEB liability of the county, calculated using the current healthcare cost trend rates as well as what the County's total OPEB liability would be if it were calculated using trend rates that are 1 percentage point lower or 1 percentage higher than the current trend rates.

	1% Decrease	**Current Trend Rate**	**1% Increase**
Total OPEB Liability	$ 25,225,996	$ 29,656,068	$ 35,081,623

For fiscal year end September 30, 2021, the County's annual OPEB cost (expense) was $2,576,024 for the post-employment healthcare plan. Cameron County's annual OPEB cost, percentage of annual OPEB cost contribution to the plan and net OPEB obligation information is summarized below.

OPEB Expense:	**October 1, 2019 to September 30, 2020**	**October 1, 2020 to September 30, 2021**
Service Cost	$ 1,579,672	$ 2,247,840
Interest on total OPEB Liability	1,163,188	633,181
Effect of plan changes		
Recognition of Deferred Inflows/Outflows of Resources	(681,827)	(681,827)
Recognition of assumptions changes or inputs	273,462	376,830
OPEB Expense	$ 2,334,495	$ 2,576,024

17. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

A. The Plan: Health Insurance Benefit (continued)

Deferred Inflows/Outflows of Resources:

As of September 30, 2021, the deferred inflows and outflows of resources are as follows:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	$ (4,022,780)	$ -
Changes of Assumptions	(621,711)	3,188,583
Total	$ (4,644,491)	$ 3,188,583

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to other postemployment benefits will be recognized in OPEB expense as follows:

Year Ended September 30:	
2022	($ 304,997)
2023	(304,997)
2024	(304,997)
2025	(272,276)
2026	(141,389)
Thereafter*	(127,252)
Total	($1,455,908)

**Future deferred inflows/outflows of resources may impact this information.*

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17. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

A. The Plan: Health Insurance Benefit (continued)

Other Key Actuarial Assumptions:

Valuation timing	The valuation is performed at October 1, 2019 with measurements at September 30, 2020 and September 30, 2021.
Actuarial Cost Method	Entry Age Normal
Discount Rate	September 30, 2021: 2.26% The discount rate is based on the Bond Buyer's 20-year General Obligation Index immediately prior to or coincident with the measurement date.
Inflation	2.75% per year (price inflation from the December 31, 2019 actuarial report TCDRS)
Salary Increase	Merit Salary increases for entry ages 30-39; increases range from 1.05% to 5.00% for years of service.
Per Capital Medical Cost	Retiree Female Age Range 45-64 cost range $15,442 - $16,026 Retiree Male Age Range 45-64 cost range $10,662 - $17,528 Spouse Female Age Range 45-64 cost range $8,424 - $15,407 Spouse Male Age Range 45-64 cost range $9,955 - $14,626
Medical Inflation	2019 - 6.30% , 2020 - 5.70%, 2021 - 5.10%, 2022- 5.00% 2023 - 2074 Medical Inflation Rate decrease from 4.90% - 4.20%
Coverage Assumptions	50% of active employees are assumed to elect coverage at retirement.
Marriage Assumption	For actives; it is assumed that husbands are 3 years older than their wives. 50% of active participants making it to retirement are assumed to be married and elected spouse coverage.
Decrement Timing	Decrements are assumed to occur at the beginning of the year.
Mortality	Pub-2010 General Employee/Healthy Retiree Mortality Tables (headcount weighted) for M/F projected forward (fully generational) with MP-2020.
Retirement Rates	Retirement Rates ranges from 4.5% for younger retirees to 22% older retirees (70-74). Age Range 40-44 Male/Female : 4.5%; Age Range 70-74 Male/Female : 22%, Age 75+ Male/Female : 100%
Termination Rate	Rates range from 28% Male / 30% Female with less than 1 year of service to 2.90% Male / 3.10% Females with 15 years of service.
Disability	Termination rates from the Dec 31, 2019 actuarial report for TCDRS Range from 0.001% at age 35 to 0.018% at age 60.
Changes in actuarial assumptions	Rates used in determining termination, retirement and disability were updated from using the prescribed rates in the December 31, 2019 actuarial report for TCDRS.

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17. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

B. OPEB - Multiple Employer Defined Benefit Group Term Plan Group Term Life Fund

Cameron County participates in a cost-sharing multiple-employer defined-benefit group-term life insurance plan operated by the Texas County & District Retirement System (TCDRS). This plan is referred to as the Group Term Life Fund (GTLF). The GTLF retiree death benefit paid from the Group Term Life (GTL) program is an OPEB benefit. This OPEB program is treated as an unfunded trust, because the GTL program covers both active and retirees and is not segregated. The TCDRS GTL program is an unfunded OPEB plan as the GTL fund does not meet the requirements of a trust under Paragraph 4b of GASB75, because the assets of the GTL fund can be used to pay active GTL benefits which are not part of the OPEB plan. For GASB75 purposes the OPEB plan is not a cost sharing plan, so the annual benefit payments are treated as being equal to the employer's actual retiree TGL contributions for the year.

	December 31, 2019	December 31, 2020
Total OPEB Liability	$ 3,493,253	$ 4,089,504

The total OPEB Liability was determined by an actuarial valuation as of the valuation date, calculated based on the discount rate and actuarial assumptions below:

Discount Rate:

Discount rate[1]	2.74%	2.12%
Long-term expected rate of return, net of investment expenses	Does not apply	Does not apply
Municipal bond rate	2.74%	2.12%

[1] The OPEB plan has been determined to be an unfunded OPEB plan: therefore only the municipal bond rate applies.

Key Actuarial Assumptions:

All actuarial assumptions that determined the total OPEB liability as of December 31, 2020 were based on the results of an actuarial experience study for the period January 1, 2013 – December 31, 2016, except where required to be different by GASB75.

	Beginning Date	Ending Date
Valuation date	December 31, 2019	December 31, 2020
Measurement date	December 31, 2019	December 31, 2020
Employer's fiscal year	October 1, 2020	September 30, 2021

All actuarial assumptions that determined the total OPEB liability as of December 31, 2020 were based on the results of an actuarial experience study for the period January 1, 2013 - December 31, 2016, except where required to be difference by GASB75.

17. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

B. OPEB - Multiple Employer Defined Benefit Group Term Plan Group Term Life Fund (continued)

Changes in Net OPEB Liability- GTL:

	Increase(Decrease) Total OPEB Liability
Balance as of December 31, 2019	$ 3,493,253
Changes for the year:	
Service Cost	123,381
Interest on total OPEB Liability[1]	97,976
Effect of economic/demographic experience	(32,071)
Effect of assumptions changes or inputs [2]	489,227
Benefit payments	(82,262)
Balance as of December 31, 2020	$ 4,089,504

[1] Reflects change in liability due to time value of money
[2] Reflects discount rate change and assumptions.
No plan changes valued.

Sensitivity Analysis:

The GTL program covers both active and retirees and is treated as an unfunded OPEB plan. Under GASB75 (paragraph 155), the discount rate for an unfunded OPEB plan should be based on 20-year tax-exempt AA or higher Municipal Bonds. Therefore a discount rate of 2.12% is used in this actuarial based on 20 Year Bond GO Index published as of the measurement date of December 31, 2020. The following tables show the Total OPEB GTL Liability of the employer, calculated using the discount rate of 2.12%, as well as what the County's Total OPEB Liability would be if it were calculated using a discount rate that is a percentage point lower (1.12%) or 1 percentage point higher (3.12%) than the current rate. Note that the healthcare cost trend rate does not affect the Total OPEB Liability, so sensitivity to the healthcare cost trend rate is not shown.

	1% Decrease	Current Discount Rate	1% Increase
	1.12%	2.12%	3.12%
Total OPEB Liability	$ 5,090,764	$ 4,089,504	$ 3,340,119

17. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

B. OPEB - Multiple Employer Defined Benefit Group Term Plan Group Term Life Fund (cont'd)

OPEB Expense/Income:

		January 1, 2020 to December 31, 2020
OPEB Expense		
Service Cost	$	123,381
Interest on total OPEB Liability[1]		97,976
Effect of plan changes		
Recognition of deferred inflows/outflows of resources		(5,525)
Recognition of assumptions changes or inputs		153,227
OPEB Expense (income)	$	369,059

[1] Reflects the change in liability due to time value of money.

Deferred Inflows/Outflows of Resources:
As of December 31, 2020, the deferred inflows and outflows of resources are as follow:

		Deferred Inflows of Resources		Deferred Outflows of Resources
Differences between expected and actual experience	$	46,203	$	18,132
Changes of assumptions		188,738		1,053,708
Contributions subsequent to measurement date		-		64,368
Total	$	234,941	$	1,136,208

Amounts currently reported as deferred outflows/inflows of resources related to OPEB benefits, excluding contributions made subsequent to the measurement date, will be recognized in OPEB expense as follow:

Year ended December 31:	
2021	$ 147,702
2022	147,702
2023	147,702
2024	147,702
2025	180,783
Thereafter[1]	65,308

Additional deferred inflows/outflows of resources may impact these numbers.

17. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

B. OPEB - Multiple Employer Defined Benefit Group Term Plan Group Term Life Fund (cont'd)

Employer OPEB Contributions to the Plan:

Employers make a combined contribution for both active and retiree coverage; however, only the retiree coverage is considered an OPEB plan and therefore only the contributions associated with retiree coverage are included under GASB75. For GASB purposes, the employer's benefit payments for the year are treated as being equal to its annual retiree GTL contributions. The following table shows a breakdown of the employer's contributions to the GTL program for the calendar year 2020.

Coverage Type	2020 GTL Rate	Amount	Financial Reporting
Active Member GTL Benefit	0.14%	$ 104,698	No change from prior year
Retiree GTL Benefit	0.11%	$ 82,262	GASB 75

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17. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

B. OPEB - Multiple Employer Defined Benefit Group Term Plan Group Term Life Fund (cont'd)

Key Actuarial Assumptions:

Valuation timing	Actuarially determined contribution rates ae calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry Age Normal
Amortization Method:	
Recognition of economic/demographic Gains or losses	Straight-line amortization over expected working life
Recognition or assumptions changes Or inputs	Straight- line amortization over expected working life
Asset Valuation Method	Does not apply
Inflation	Does not apply
Salary Increases	Does not apply
Investment Rate of Return	2.12% 20 Year Bond GO Index published by bondbuyer.com as of December 31, 2020
Cost of Living Adjustment	Does not apply
Disability	Members who become disabled are eligible to commence benefit payments regardless of age. Probability of Disability is applicable for members who are vested but not eligible for service retirement. Prior to vesting, work related disability provisions are applicable.
Mortality	Depositing Members: 90% of the RP-2014 Active Employee Mortality Table for males and 90% of the RP-2014 Active Employee Mortality Table for females, projected with 110% of the MP-2014 Ultimate scale after 2014. Service Retirees, beneficiaries and non-depositing members: 130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014. Disabled Retirees: 130% of the RP-2014 Disabled Annuitant Mortality Table for males and 115% of the RP-2014 Disabled Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.

The GTLF is a separate trust administered by the TCDRS board of trustees. TCDRS issues a publicly available annual comprehensive financial report that includes financial statements and required supplementary information for the GTLF. This report is available at www.tcdrs.org. TCDRS' CAFR may also be obtained by writing to the Texas County & District Retirement System, P.O. Box 2034, Austin, TX 78768- 2034 or by calling 1-800-823-7782.

The coverage provided to retired employees is a postemployment benefit other than pension benefits (OPEB). Retired employees are insured for $5,000. Each participating employer contributes to the GTLF at a contractually required rate. An annual actuarial valuation is performed and the contractual rate is determined using the unit credit method for providing one-year term life insurance. Cameron County contributions to the GTLF for the years ended 9/30/20 and 9/30/21 were $182,440 and $197,296, respectively, which equaled the contractually required contributions each year.

18. SUBSEQUENT EVENTS

On January 18, 2022, Cameron County passed and adopted a Resolution for a Sports and Community Venue Project pursuant to LGC Ch. 334. As a result, the County Judge or his designee was authorized and directed to send a copy of the Resolution to the Comptroller for a determination regarding the potential of significant negative fiscal impact on state revenue. Cameron County subsequently received written notice from the Comptroller that implementation of this resolution will not have a significant negative fiscal impact on state revenue. On February 15, 2022, Cameron County passed an order that a special election be held on May 7, 2022, for the purpose of submitting the proposed Sports and Community Venue Project to the qualified voters of the County.

On February 1, 2022, Cameron County approved an Order authorizing the issuance of Cameron County, Texas Tax Notes, Series 2022 and Texas Limited Tax Refunding Bonds, Series 2022, and to enter into a Bond Purchase Agreement, an Escrow Agreement and a Paying Agent/Registrar Agreement; as well as delegating certain County administrative staff and officials the authority to approve all final terms of the bonds. The expected closing date is early May 2022.

On February 15, 2022, Cameron County submitted payment of $1,629,153 to the U.S. Department of the Treasury as part of an Emergency Rental Assistance 1 program funds recapture. Funds were de-obligated.

On March 30, 2022, Cameron County approved an Order authorizing the issuance of Cameron County, Texas Certificates of Obligation, Series 2022, and to enter into a Bond Purchase Agreement, an Escrow Agreement and a Paying Agent/Registrar Agreement; as well as delegating certain County administrative staff and officials the authority to approve all final terms of the bonds. The expected closing date is early May 2022.

19. RELATED PARTY TRANSACTIONS

In the normal course of business, for the year ended September 30, 2021, Cameron County contracted services with GDJ Engineering, LLC for consulting and engineering services in the amount of $1,006,712 for which an immediate family member of a member of the board of commissioners has an interest in. Amounts due to the company totaled $93,976 at September 30, 2021.