# CAMERON COUNTY, TEXAS
# 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.

**CAMERON COUNTY**
**PROPOSED BUDGET**
**FY 2022-2023**

| | 2023 Approved Budget | 2022 Approved Budget | Increase (Decrease) |
|---|---|---|---|
| General Fund | $ 105,264,179 | $ 100,666,753 | $ 4,597,426 |
| Road & Brindge Fund | 16,191,584 | 15,208,890 | 982,694 |
| Law Library Fund | 181,779 | 210,753 | (28,974) |
| Employee Benefits Fund | 16,374,220 | 16,309,837 | 64,383 |
| Workers' Compensation Fund | 637,000 | 648,302 | (11,302) |
| 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 | 10,264,779 | 9,319,789 | 944,990 |
| Free Trade Bridge at Los Indios | 2,237,754 | 2,163,103 | 74,651 |
| Gateway International Toll Bridge | 6,306,275 | 5,176,204 | 1,130,071 |
| Colonia Light/Scofflaw Fund | 329,246 | 329,246 | - |
| Parks System Revenue Fund | 12,443,858 | 10,497,394 | 1,946,464 |
| County Airport Fund | 191,892 | 188,133 | 3,759 |
| Drug Forfeiture Fund | 1,696,006 | 1,877,780 | (181,774) |
| | $ 189,985,609 | $ 181,066,858 | $ 8,918,751 |

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CAMERON COUNTY, TEXAS

# GENERAL FUND

APPROVED 2022-2023 BUDGET

# General Fund

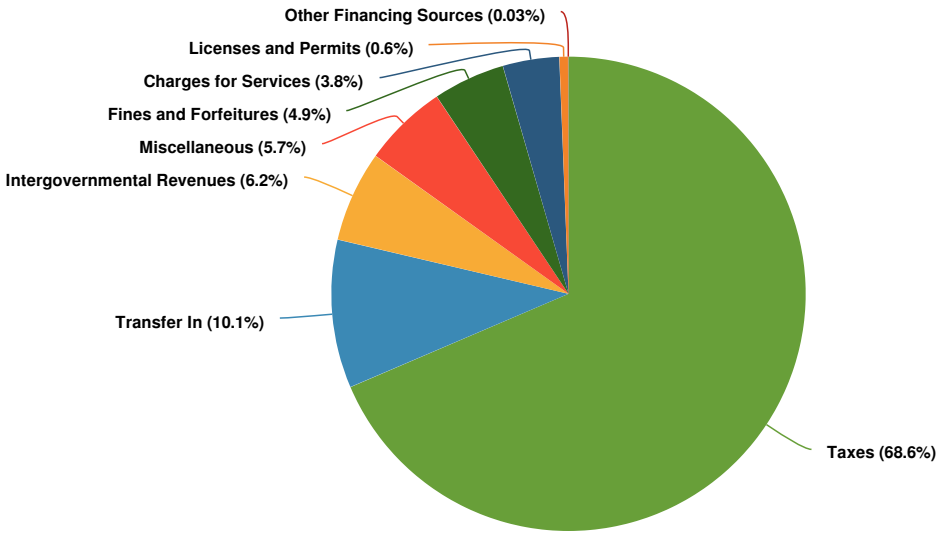
The General Fund is a Major fund and is used to account for resources traditionally associated with governments, which are not required to be accounted for in another fund. It is the primary operating fund of the County, which includes expenditures for General Administration, Law Enforcement and Public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

## Summary

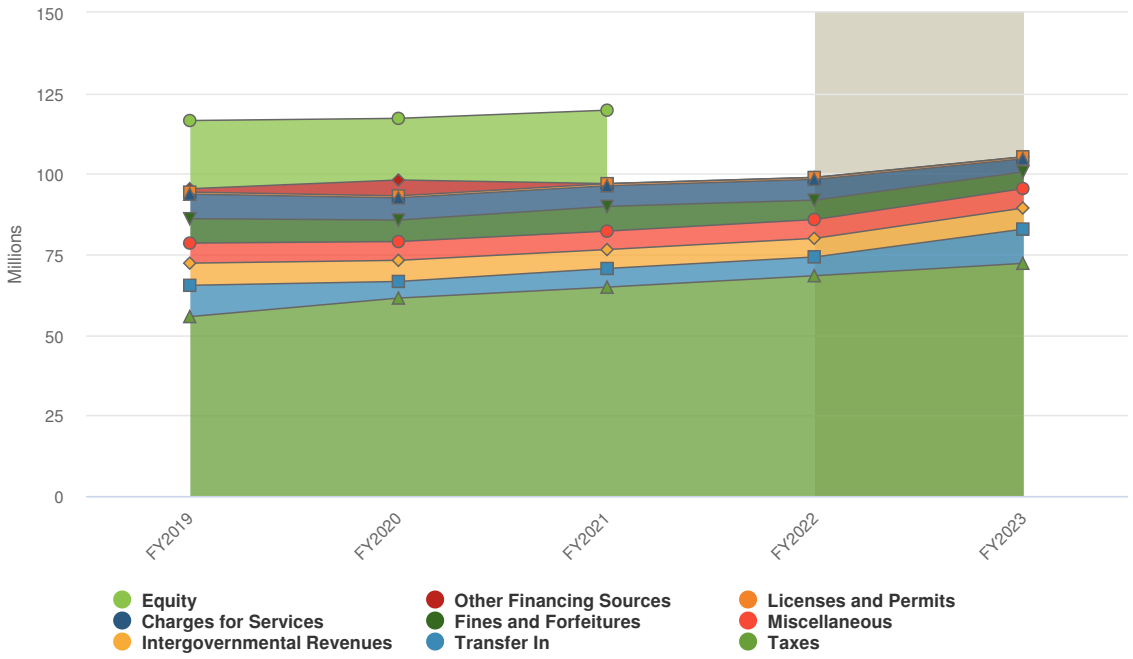
The County of Cameron is projecting $105.26M of revenue in FY2023, which represents a 6.5% increase over the prior year. Budgeted expenditures are projected to increase by 6.5% or $6.39M to $105.26M in FY2023.

## Revenues by Source

### Projected 2023 Revenues by Source



## Budgeted and Historical 2023 Revenues by Source

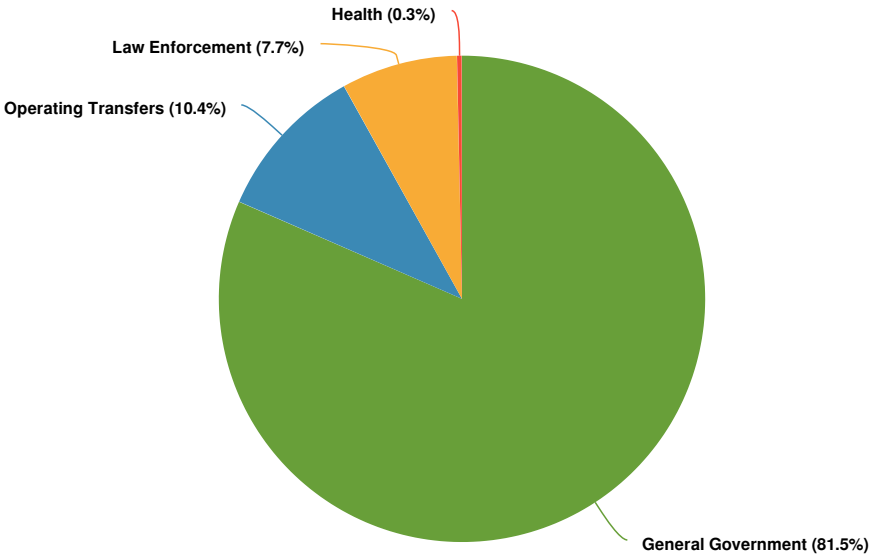



Grey background indicates budgeted figures.

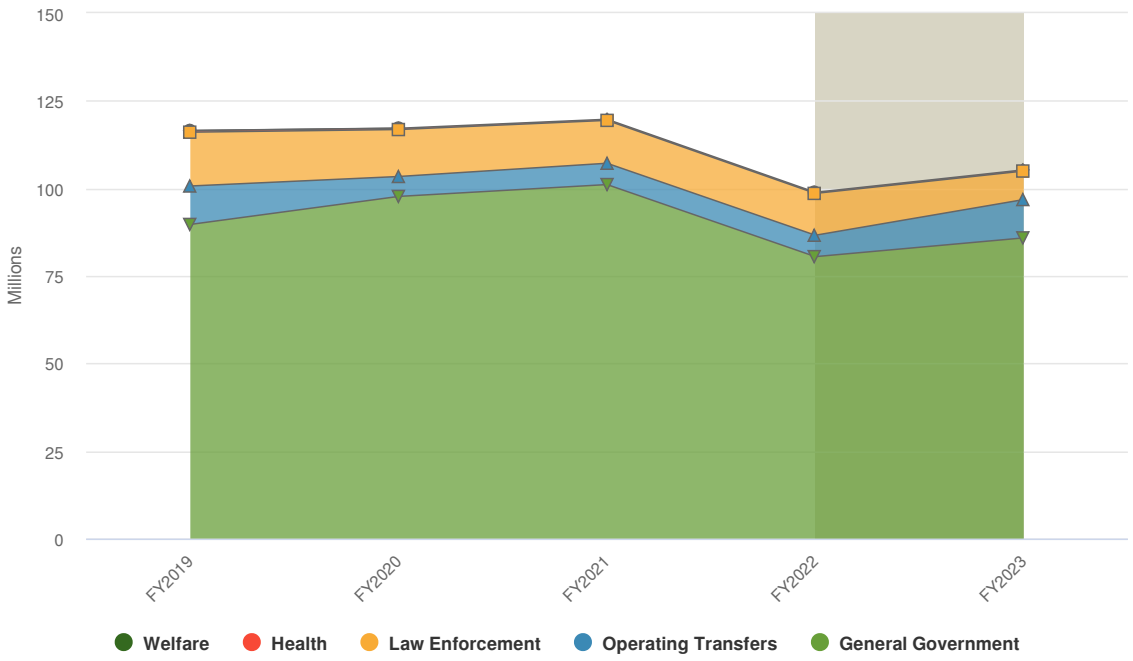
| Name | FY2021 Actual | FY2022 Approved Budget | FY 2022-2023 PROPOSED BUDGET 8-30-2022 B (General Fund) | FY2023 Budgeted | FY2022 Approved Budget vs. FY2023 Budgeted (% Change) |
|---|---|---|---|---|---|
| Revenue Source | | | | | |
| Equity | $22,771,595 | $0 | $0 | $0 | 0% |
| Taxes | $64,801,806 | $68,350,149 | $72,192,515 | $72,192,515 | 5.6% |
| Miscellaneous | $5,721,858 | $6,133,257 | $5,872,059 | $6,039,044 | -1.5% |
| Charges for Services | $6,394,549 | $6,611,186 | $4,044,912 | $4,044,912 | -38.8% |
| Licenses and Permits | $665,573 | $609,167 | $615,500 | $615,500 | 1% |
| Intergovernmental Revenues | $5,874,497 | $5,890,920 | $6,543,595 | $6,543,595 | 11.1% |
| Fines and Forfeitures | $7,675,035 | $6,025,872 | $5,167,549 | $5,167,549 | -14.2% |
| Other Financing Sources | $27,415 | $45,000 | $31,500 | $31,500 | -30% |
| Transfer In | $5,780,616 | $7,005,287 | $8,682,855 | $10,629,564 | 51.7% |
| **Total Revenue Source:** | **$119,712,943** | **$100,670,838** | **$103,150,485** | **$105,264,179** | **4.6%** |

# Revenue by Department

## Projected 2023 Revenue by Department




## Budgeted and Historical 2023 Revenue by Department

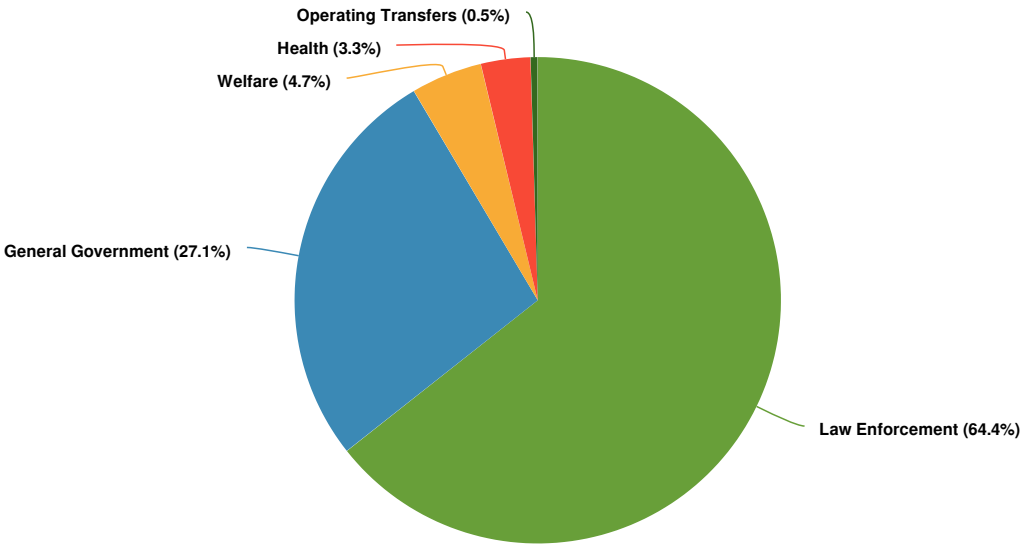



Grey background indicates budgeted figures.

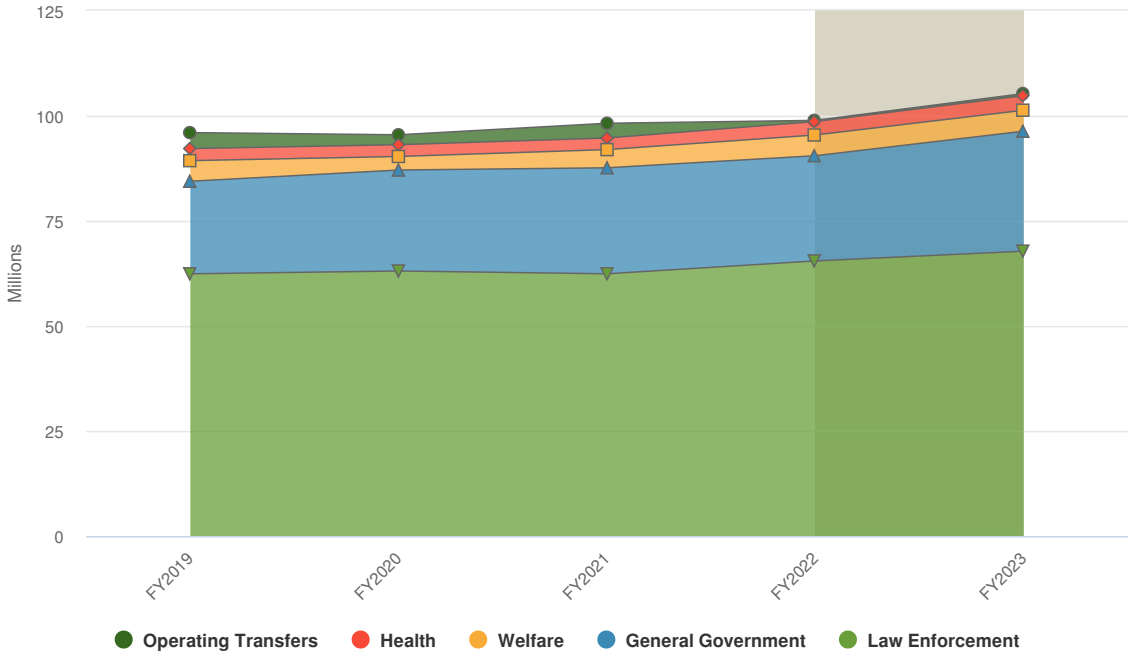
| Name | FY2021 Actual | FY2022 Approved Budget | FY 2022-2023 PROPOSED BUDGET 8-30-2022 B (General Fund) | FY2023 Budgeted | FY2022 Approved Budget vs. FY2023 Budgeted (% Change) |
|---|---|---|---|---|---|
| Revenue | | | | | |
| General Government | $101,065,915 | $81,187,712 | $85,673,847 | $85,840,832 | 5.7% |
| Operating Transfers | $6,086,626 | $7,291,053 | $8,995,995 | $10,942,704 | 50.1% |
| Law Enforcement | $12,240,904 | $11,843,506 | $8,146,561 | $8,146,561 | -31.2% |
| Health | $319,499 | $316,564 | $334,082 | $334,082 | 5.5% |
| Welfare | $0 | $32,003 | $0 | $0 | -100% |
| **Total Revenue:** | **$119,712,943** | **$100,670,838** | **$103,150,485** | **$105,264,179** | **4.6%** |

## Expenditures by Function

### Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function

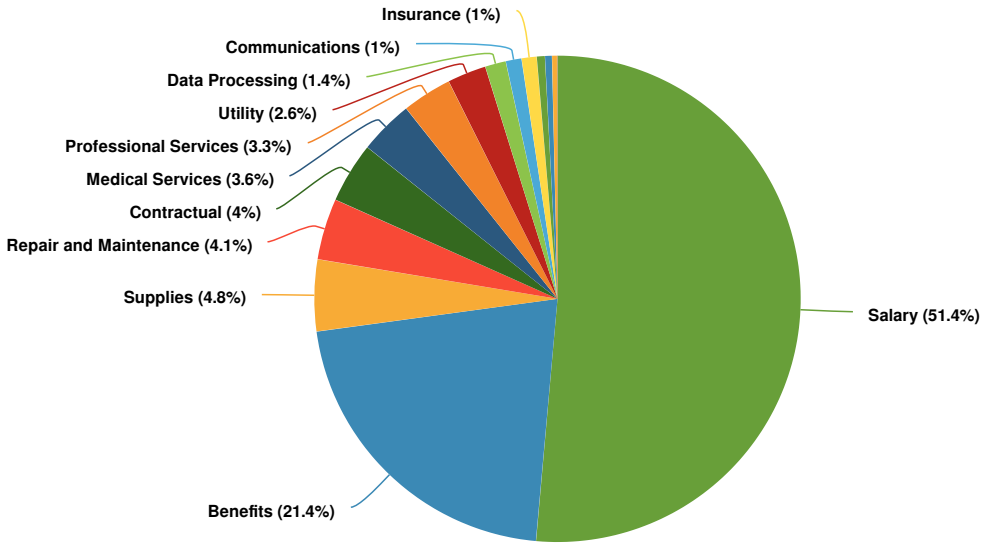



Grey background indicates budgeted figures.

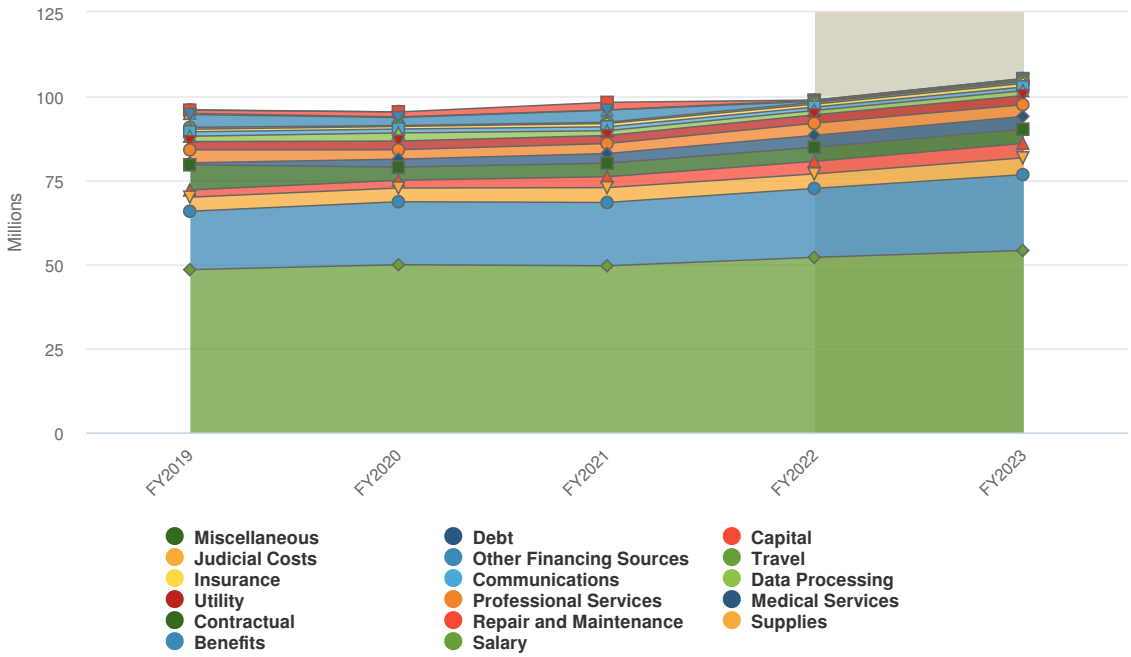
| Name | FY2021 Actual | FY2022 Approved Budget | FY 2022-2023 PROPOSED BUDGET 8-30-2022 B (General Fund) | FY2023 Budgeted | FY2022 Approved Budget vs. FY2023 Budgeted (% Change) |
|---|---|---|---|---|---|
| Expenditures | | | | | |
| General Government | $25,216,343 | $25,723,677 | $27,987,480 | $28,539,579 | 10.9% |
| Law Enforcement | $62,380,468 | $66,167,759 | $66,297,880 | $67,764,930 | 2.4% |
| Welfare | $4,331,381 | $4,935,850 | $4,990,413 | $4,995,744 | 1.2% |
| Operating Transfers | $3,510,922 | $647,289 | $492,136 | $492,136 | -24% |
| Health | $2,756,444 | $3,196,023 | $3,382,576 | $3,471,790 | 8.6% |
| **Total Expenditures:** | **$98,195,559** | **$100,670,598** | **$103,150,485** | **$105,264,179** | **4.6%** |

# 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 | FY 2022-2023 PROPOSED BUDGET 8-30-2022 B (General Fund) | FY 2022-2023 APPROVED (General Fund) | FY2022 Approved Budget vs. FY2023 Budgeted (% Change) |
|---|---|---|---|---|---|
| Expense Objects | | | | | |
| Salary | $49,569,639 | $53,779,910 | $52,391,302 | $54,130,294 | 0.7% |
| Benefits | $18,834,444 | $20,893,079 | $22,131,308 | $22,562,556 | 8% |
| Supplies | $4,418,814 | $4,316,007 | $5,004,127 | $5,004,127 | 15.9% |
| Repair and Maintenance | $3,244,803 | $3,474,557 | $4,287,580 | $4,287,589 | 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 | $3,779,262 | 6.5% |
| Other Financing Sources | $3,611,872 | $647,289 | $492,136 | $492,136 | -24% |
| **Total Expense Objects:** | **$98,195,559** | **$100,670,598** | **$103,150,485** | **$105,264,179** | **4.6%** |

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 |
|---|---|---|---|---|---|---|
| ***Revenues*** | | | | | | |
| 400 | 4101 | Current Advalorem Taxes | 72,878,279 | 72,878,279 | 77,880,719 | 77,880,719 |
| 400 | 4102 | Delinquent Advalorem Taxes | 1,578,718 | 1,578,718 | 1,877,894 | 1,877,894 |
| 400 | 4112 | TIRZ | (4,792,831) | (4,792,831) | (5,922,137) | -5,922,137 |
| 400 | 4151 | Discounts | (1,645,063) | (1,645,063) | (1,617,645) | -1,617,645 |
| 400 | 4152 | Commissions | (741,518) | (741,518) | (794,717) | -794,717 |
| 400 | 4153 | Errors and Adjustments | (372,285) | (372,285) | (796,297) | -796,297 |
| 400 | 4159 | Penalties and Interest | 1,339,849 | 1,339,849 | 1,459,698 | 1,459,698 |
| 400 | 4325 | Misc Pmts - in lieu of taxes | 105,000 | 105,000 | 105,000 | 105,000 |
| **Total** | **Taxes** | | 68,350,149 | 68,350,149 | 72,192,515 | 72,192,515 |
| 499 | 4201 | Beer Licenses (net) | 11,827 | 11,827 | 36,000 | 36,000 |
| 499 | 4202 | Liquor Licenses (net) | 68,292 | 68,292 | 78,000 | 78,000 |
| 499 | 4209 | Gaming licenses | 11,500 | 11,500 | 12,500 | 12,500 |
| 499 | 4403 | Certificates of Title | 510,000 | 510,000 | 480,000 | 480,000 |
| 499 | 4404 | Tax Certificates | 7,548 | 7,548 | 9,000 | 9,000 |
| **Total** | **Licenses and Permits** | | 609,167 | 609,167 | 615,500 | 615,500 |
| 019 | 4958 | Indirect Cost | 0 | 0 | 11,140 | 11,140 |
| 024 | 4963 | Bio terrorism-indirect cost | 12,355 | 12,355 | 0 | 0 |
| 032 | 4953 | Indir.CostReimb.-WICGrants Aid | 273,411 | 273,411 | 302,000 | 302,000 |
| 406 | 4353 | Emergency Services District | 15,000 | 15,000 | 15,000 | 15,000 |
| 4061 | 4353 | Emergency Services District | 81,745 | 88,559 | 88,560 | 88,560 |
| 4063 | 4353 | Emergency Services District | 259,023 | 259,023 | 263,996 | 263,996 |
| 408 | 4353 | Emergency Services District | 0 | 0 | 1,500 | 1,500 |
| 409 | 4308 | Fee Revenue Admin Fee | 0 | 0 | 30,000 | 30,000 |
| 409 | 4320 | Federal Wildlife Allocation | 35,659 | 35,659 | 40,000 | 40,000 |
| 409 | 4341 | State Mixed Drink Tax | 1,032,012 | 1,032,012 | 1,200,000 | 1,200,000 |
| 409 | 4342 | State Bingo Tax | 195,828 | 195,828 | 160,000 | 160,000 |
| 409 | 4405 | Sales Tax Commissions-Tax Auto | 2,651,109 | 2,651,109 | 2,900,000 | 2,900,000 |
| 410 | 4353 | Emergency Services District | 30,000 | 30,000 | 30,000 | 30,000 |
| 415 | 4308 | Fee Revenue Admin Fee | 0 | 0 | 36,000 | 36,000 |
| 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 | 84,000 |
| 4261 | 4334 | Aid Count Court at Law | 84,000 | 84,000 | 84,000 | 84,000 |
| 427 | 4334 | Aid Count Court at Law | 84,000 | 84,000 | 84,000 | 84,000 |
| 428 | 4334 | Aid Count Court at Law | 84,000 | 84,000 | 84,000 | 84,000 |
| 4285 | 4334 | Aid Count Court at Law | 84,000 | 84,000 | 84,000 | 84,000 |
| 4351 | 4300 | State Revenue | 211,651 | 211,651 | 194,580 | 194,580 |
| 4351 | 4332 | Reimbursement Indigent defense | 135,774 | 135,774 | 136,500 | 136,500 |
| 475 | 4337 | DA Food Stamp Prosecutions | 200 | 200 | 500 | 500 |
| 475 | 4338 | State Aid-County Attorney | 40,352 | 40,352 | 42,000 | 42,000 |
| 495 | 4958 | Indirect Cost | 14,304 | 14,304 | 17,172 | 17,172 |
| 512 | 4319 | Federal-SCAAP | 165,000 | 165,000 | 367,000 | 367,000 |
| 512 | 4604 | Prisoner Transport | 42,748 | 42,748 | 31,000 | 31,000 |

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 |
|---|---|---|---|---|---|---|
| 5601 | 4301 | Contributions from other Entit | 35,000 | 40,000 | 40,000 | 40,000 |
| 630 | 4348 | Court Assessments | 0 | 0 | 360 | 360 |
| 630 | 4350 | State Tobacco Reimbursement | 145,217 | 145,217 | 162,757 | 162,757 |
| 6411 | 4300 | State Revenue | 32,003 | 32,003 | 0 | 0 |
| **Total** | **Intergovernmental Revenues** | | 5,890,920 | 5,993,868 | 6,490,065 | 6,490,065 |
| 404 | 4444 | County Clerk-Records Mgmt | 568,192 | 568,192 | 568,109 | 568,109 |
| 404 | 4456 | Vital Statistics Preserv Fee | 1,417 | 1,417 | 1,500 | 1,500 |
| 4041 | 4444 | County Clerk-Records Mgmt | 549,564 | 549,564 | 588,000 | 588,000 |
| 4063 | 4204 | Inspections | 75,570 | 75,570 | 66,000 | 66,000 |
| 409 | 4418 | Child Safety Admin Fee | 52,650 | 52,650 | 148,000 | 148,000 |
| 416 | 4464 | Labor Charges | 78,916 | 78,916 | 72,000 | 72,000 |
| 420 | 4464 | Labor Charges | 33,948 | 33,948 | 36,000 | 36,000 |
| 425 | 4431 | Service Fees | 9,284 | 9,284 | 5,400 | 5,400 |
| 425 | 4445 | County Clerk-Judicial Rec Mgt | 12,500 | 12,500 | 3,000 | 3,000 |
| 426 | 4415 | Judges Signature Probate Fee | 369 | 369 | 350 | 350 |
| 4261 | 4416 | Supp Ct Init Guardianship Fee | 0 | 18,000 | 18,000 | 18,000 |
| 427 | 4415 | Judges Signature Probate Fee | 369 | 369 | 350 | 350 |
| 428 | 4415 | Judges Signature Probate Fee | 369 | 369 | 350 | 350 |
| 4285 | 4415 | Judges Signature Probate Fee | 369 | 369 | 350 | 350 |
| 435 | 4422 | Steno Fees and Interpreter Fee | 67,737 | 67,737 | 84,000 | 84,000 |
| 435 | 4427 | Jury Fees | 136,268 | 136,268 | 134,000 | 134,000 |
| 450 | 4431 | Service Fees | 13,360 | 13,360 | 13,200 | 13,200 |
| 450 | 4446 | Dist Clerk-Judicial Recd Mgmt | 39,574 | 39,574 | 1,200 | 1,200 |
| 450 | 4448 | Dist. Clerk-Passport Revenue | 21,857 | 21,857 | 18,000 | 18,000 |
| 450 | 4449 | Research fees - District Clrk | 18,849 | 18,849 | 20,400 | 20,400 |
| 450 | 4453 | Passport Picture fee-Dist Clrk | 6,486 | 6,486 | 0 | 0 |
| 450 | 4470 | District Clerk | 486,203 | 486,203 | 445,800 | 445,800 |
| 453 | 4480 | Justices of the Peace | 7,894 | 7,894 | 3,600 | 3,600 |
| 454 | 4480 | Justices of the Peace | 20,001 | 20,001 | 11,000 | 11,000 |
| 455 | 4480 | Justices of the Peace | 45,380 | 45,380 | 30,000 | 30,000 |
| 456 | 4480 | Justices of the Peace | 23,811 | 23,811 | 10,800 | 10,800 |
| 457 | 4480 | Justices of the Peace | 5,288 | 5,288 | 5,288 | 5,288 |
| 458 | 4480 | Justices of the Peace | 14,629 | 14,629 | 4,800 | 4,800 |
| 460 | 4480 | Justices of the Peace | 36,129 | 36,129 | 12,000 | 12,000 |
| 4601 | 4480 | Justices of the Peace | 865 | 865 | 865 | 865 |
| 461 | 4480 | Justices of the Peace | 13,521 | 13,521 | 9,600 | 9,600 |
| 464 | 4480 | Justices of the Peace | 27,415 | 27,415 | 12,000 | 12,000 |
| 475 | 4460 | County Attorney | 38,031 | 38,031 | 36,000 | 36,000 |
| 475 | 4480 | Justices of the Peace | 0 | 0 | 150 | 150 |
| 499 | 4154 | Beer, Wine, Liquor Commissions | 9,884 | 9,884 | 9,000 | 9,000 |
| 499 | 4450 | Tax Assessor/Collector-Auto | 868,595 | 868,595 | 977,000 | 977,000 |
| 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 | 9,600 |
| 551 | 4491 | Constable Precinct #1 | 1,100 | 1,100 | 1,100 | 1,100 |
| 552 | 4431 | Service Fees | 148,067 | 148,067 | 126,000 | 126,000 |

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 |
|---|---|---|---|---|---|---|
| 552 | 4492 | Constable Precinct #2 | 10,537 | 10,537 | 8,400 | 8,400 |
| 553 | 4431 | Service Fees | 78,327 | 78,327 | 78,000 | 78,000 |
| 553 | 4493 | Constable Precinct #3 | 1,345 | 1,345 | 1,800 | 1,800 |
| 554 | 4431 | Service Fees | 17,962 | 17,962 | 15,600 | 15,600 |
| 554 | 4494 | Constable Precinct #4 | 7,623 | 7,623 | 8,600 | 8,600 |
| 555 | 4431 | Service Fees | 50,925 | 50,925 | 66,000 | 66,000 |
| 555 | 4495 | Constable Precinct #5 | 14,186 | 14,186 | 12,000 | 12,000 |
| 560 | 4420 | Sheriff Fees | 237,745 | 237,745 | 228,000 | 228,000 |
| 560 | 4486 | Sheriff Arrest Fees | 5,603 | 5,603 | 6,000 | 6,000 |
| 630 | 4211 | Registration Fees-Flu Vaccine | 6,500 | 6,500 | 7,000 | 7,000 |
| 631 | 4203 | Subdivision Plat InspectionFee | 4,420 | 4,420 | 4,700 | 4,700 |
| 631 | 4204 | Inspections | 72,207 | 72,207 | 64,000 | 64,000 |
| 631 | 4205 | Septic Tank Fees | 56,430 | 56,430 | 62,000 | 62,000 |
| **Total** | **Charges for Services** | | 6,611,186 | 6,629,186 | 4,044,912 | 4,044,912 |
| 403 | 4430 | Fee Revenue | 1,297,216 | 1,297,216 | 1,300,000 | 1,300,000 |
| 425 | 4430 | Fee Revenue | 157,297 | 157,297 | 144,000 | 144,000 |
| 425 | 4440 | Court Cost | 225 | 2,093 | 120 | 120 |
| 425 | 4508 | District Atty. Mental Cases | 4,085 | 0 | 0 | 0 |
| 425 | 4540 | Fines | 118,388 | 118,388 | 146,000 | 146,000 |
| 4352 | 4430 | Fee Revenue | 22,215 | 22,215 | 11,400 | 11,400 |
| 4352 | 4440 | Court Cost | 200 | 200 | 200 | 200 |
| 4352 | 4540 | Fines | 20 | 20 | 20 | 20 |
| 4353 | 4430 | Fee Revenue | 159,568 | 159,568 | 132,000 | 132,000 |
| 450 | 4430 | Fee Revenue | 38,406 | 38,406 | 30,000 | 30,000 |
| 450 | 4510 | District Clerk | 304,624 | 304,624 | 252,000 | 252,000 |
| 450 | 4540 | Fines | 17,357 | 17,357 | 17,200 | 17,200 |
| 452 | 4454 | JPTech Fee | 116,345 | 116,345 | 121,208 | 121,208 |
| 453 | 4430 | Fee Revenue | 350,747 | 350,747 | 300,000 | 300,000 |
| 453 | 4440 | Court Cost | 19,624 | 19,624 | 15,600 | 15,600 |
| 453 | 4540 | Fines | 6,000 | 6,000 | 6,000 | 6,000 |
| 454 | 4430 | Fee Revenue | 338,187 | 338,187 | 330,000 | 330,000 |
| 454 | 4440 | Court Cost | 14,185 | 14,185 | 14,185 | 14,185 |
| 454 | 4540 | Fines | 6,003 | 6,003 | 6,003 | 6,003 |
| 455 | 4430 | Fee Revenue | 230,948 | 230,948 | 174,000 | 174,000 |
| 455 | 4440 | Court Cost | 11,916 | 11,916 | 11,916 | 11,916 |
| 455 | 4540 | Fines | 6,282 | 6,282 | 6,282 | 6,282 |
| 456 | 4430 | Fee Revenue | 210,450 | 210,450 | 100,800 | 100,800 |
| 456 | 4440 | Court Cost | 12,000 | 12,000 | 7,200 | 7,200 |
| 456 | 4540 | Fines | 7,352 | 7,352 | 7,352 | 7,352 |
| 457 | 4430 | Fee Revenue | 213,074 | 213,074 | 126,000 | 126,000 |
| 457 | 4440 | Court Cost | 9,874 | 9,874 | 9,874 | 9,874 |
| 457 | 4540 | Fines | 5,364 | 5,364 | 5,364 | 5,364 |
| 458 | 4430 | Fee Revenue | 233,617 | 233,617 | 150,000 | 150,000 |
| 458 | 4440 | Court Cost | 13,951 | 13,951 | 8,400 | 8,400 |
| 458 | 4540 | Fines | 7,364 | 7,364 | 7,364 | 7,364 |
| 460 | 4430 | Fee Revenue | 690,492 | 690,492 | 468,000 | 468,000 |

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 |
|---|---|---|---|---|---|---|
| 460 | 4440 | Court Cost | 42,633 | 42,633 | 21,600 | 21,600 |
| 460 | 4540 | Fines | 24,811 | 24,811 | 12,840 | 12,840 |
| 4601 | 4430 | Fee Revenue | 403,336 | 403,336 | 282,000 | 282,000 |
| 4601 | 4440 | Court Cost | 18,387 | 18,387 | 18,387 | 18,387 |
| 4601 | 4540 | Fines | 7,890 | 7,890 | 7,890 | 7,890 |
| 461 | 4430 | Fee Revenue | 227,071 | 227,071 | 168,000 | 168,000 |
| 461 | 4440 | Court Cost | 12,343 | 12,343 | 12,343 | 12,343 |
| 461 | 4540 | Fines | 6,722 | 6,722 | 6,722 | 6,722 |
| 464 | 4430 | Fee Revenue | 433,886 | 433,886 | 456,000 | 456,000 |
| 464 | 4440 | Court Cost | 25,654 | 25,654 | 25,654 | 25,654 |
| 464 | 4540 | Fines | 18,624 | 18,624 | 14,400 | 14,400 |
| 514 | 4455 | Civil CH Const - Revenue | 0 | 96,008 | 0 | 0 |
| 551 | 4430 | Fee Revenue | 3,796 | 3,796 | 3,900 | 3,900 |
| 552 | 4430 | Fee Revenue | 1,356 | 1,356 | 1,000 | 1,000 |
| 553 | 4430 | Fee Revenue | 851 | 851 | 1,300 | 1,300 |
| 554 | 4430 | Fee Revenue | 126,211 | 126,211 | 150,000 | 150,000 |
| 555 | 4430 | Fee Revenue | 48,700 | 48,700 | 76,800 | 76,800 |
| 631 | 4540 | Fines | 225 | 225 | 225 | 225 |
| **Total** | **Fines and Forfeitures** | | 6,025,872 | 6,119,663 | 5,167,549 | 5,167,549 |
| 403 | 4441 | Copy Reimbursements | 80,901 | 80,901 | 88,500 | 88,500 |
| 403 | 4600 | Interest Income | 560 | 560 | 960 | 960 |
| 403 | 4602 | Miscellaneous | 100 | 100 | 100 | 100 |
| 405 | 4670 | Donations | 2,500 | 2,500 | 2,500 | 2,500 |
| 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 | 340,000 |
| 409 | 4600 | Interest Income | 105,792 | 105,792 | 180,000 | 180,000 |
| 409 | 4601 | Vending Machine Commissions | 7,500 | 7,500 | 6,000 | 6,000 |
| 409 | 4602 | Miscellaneous | 138,843 | 138,843 | 60,000 | 60,000 |
| 409 | 4612 | Snack Bar Commissions | 3,600 | 3,600 | 0 | 0 |
| 415 | 4400 | Bail Bond Fees | 13,500 | 13,500 | 13,200 | 13,200 |
| 419 | 4200 | Program Revenues | 0 | 65,000 | 53,530 | 53,530 |
| 425 | 4441 | Copy Reimbursements | 31,136 | 31,136 | 30,000 | 30,000 |
| 425 | 4509 | Transaction Fee | 3,674 | 3,674 | 3,000 | 3,000 |
| 425 | 4600 | Interest Income | 11,091 | 11,091 | 18,000 | 18,000 |
| 4352 | 4600 | Interest Income | 6 | 6 | 10 | 10 |
| 4354 | 4400 | Bail Bond Fees | 53,000 | 53,000 | 18,000 | 18,000 |
| 450 | 4442 | Copy Reimbursement-Dist Clerk | 124,001 | 124,001 | 102,000 | 102,000 |
| 450 | 4509 | Transaction Fee | 5,736 | 5,736 | 6,000 | 6,000 |
| 450 | 4600 | Interest Income | 18,229 | 18,229 | 24,000 | 24,000 |
| 450 | 4602 | Miscellaneous | 120 | 120 | 100 | 100 |
| 453 | 4600 | Interest Income | 145 | 145 | 145 | 145 |
| 454 | 4600 | Interest Income | 153 | 153 | 153 | 153 |
| 455 | 4600 | Interest Income | 123 | 123 | 123 | 123 |
| 456 | 4600 | Interest Income | 105 | 105 | 105 | 105 |
| 457 | 4600 | Interest Income | 99 | 99 | 99 | 99 |

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 |
|---|---|---|---|---|---|---|
| 458 | 4600 | Interest Income | 125 | 125 | 125 | 125 |
| 460 | 4600 | Interest Income | 367 | 367 | 367 | 367 |
| 4601 | 4600 | Interest Income | 135 | 135 | 135 | 135 |
| 461 | 4600 | Interest Income | 110 | 110 | 110 | 110 |
| 464 | 4600 | Interest Income | 182 | 182 | 182 | 182 |
| 491 | 4447 | Copy Receipts | 0 | 0 | 500 | 500 |
| 495 | 4461 | Audit Fees | 32,587 | 32,587 | 30,450 | 30,450 |
| 499 | 4150 | Vehicle Inventory Tax Surplus | 49,443 | 49,443 | 47,000 | 47,000 |
| 499 | 4340 | Tax Commissions-AdValorem | 3,266,568 | 3,266,568 | 3,266,568 | 3,433,553 |
| 499 | 4600 | Interest Income | 16,519 | 16,519 | 17,500 | 17,500 |
| 499 | 4602 | Miscellaneous | 4,684 | 4,684 | 6,000 | 6,000 |
| 499 | 4609 | TWX Reimbursement | 3,006 | 3,006 | 3,500 | 3,500 |
| 499 | 4705 | Long/Short | 4,045 | 4,045 | 0 | 0 |
| 4997 | 4150 | Vehicle Inventory Tax Surplus | 150,375 | 150,375 | 150,375 | 150,375 |
| 5015 | 4614 | Land Rental | 5,700 | 5,700 | 5,700 | 5,700 |
| 503 | 4614 | Land Rental | 0 | 0 | 22,320 | 22,320 |
| 512 | 4611 | Pay Phones Commissions | 901,217 | 901,217 | 684,000 | 684,000 |
| 515 | 4614 | Land Rental | 41,000 | 41,000 | 40,992 | 40,992 |
| 518 | 4602 | Miscellaneous | 19,539 | 19,539 | 15,800 | 15,800 |
| 5541 | 4200 | Program Revenues | 348,944 | 348,944 | 350,500 | 350,500 |
| 555 | 4381 | Insurance Proceeds | 0 | 20,806 | 0 | 0 |
| 5552 | 4200 | Program Revenues | 262,558 | 262,558 | 264,000 | 264,000 |
| 560 | 4602 | Miscellaneous | 3,125 | 3,125 | 4,500 | 4,500 |
| 570 | 4602 | Miscellaneous | 10,037 | 10,037 | 11,400 | 11,400 |
| 576 | 4463 | Restitution Rental | 24,000 | 24,000 | 24,000 | 24,000 |
| 630 | 4600 | Interest Income | 75 | 75 | 240 | 240 |
| 630 | 4602 | Miscellaneous | 2,454 | 2,454 | 3,300 | 3,300 |
| 631 | 4602 | Miscellaneous | 29,036 | 29,036 | 29,500 | 29,500 |
| **Total** | **Miscellaneous** | | 6,133,257 | 6,219,063 | 5,925,589 | 6,092,574 |
| 409 | 4640 | Sale of Surplus | 45,000 | 45,000 | 30,000 | 30,000 |
| 420 | 4640 | Sale of Surplus | 0 | 0 | 1,500 | 1,500 |
| **Total** | **OTHER FINANCING SOURCES** | | 45,000 | 45,000 | 31,500 | 31,500 |
| | | **Total Revenues** | 93,665,551 | 93,966,096 | 94,467,630 | 94,634,615 |

CAMERON COUNTY, TEXAS
**GENERAL FUND**
2022-2023 Budget
Departmental Summary

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

CAMERON COUNTY, TEXAS
**GENERAL FUND**
2022-2023 Budget
Departmental Summary

| Dept. | Description | 2021 Amended | 2022 Approved | 2022 Amended | 2023 Recommended | 2023 Approved |
|---|---|---|---|---|---|---|
| 458 | JUSTICE OF THE PEACE, #4 | 0.00 | 269,686 | 269,686 | 170,689 | 170,689 |
| 460 | JUSTICE OF THE PEACE, 5-1 | 0.00 | 794,432 | 794,432 | 514,807 | 514,807 |
| 4601 | JUSTICE OF THE PEACE 5-3 | 0.00 | 430,613 | 430,613 | 309,277 | 309,277 |
| 461 | JUSTICE OF THE PEACE, 5-2 | 0.00 | 259,767 | 259,767 | 196,775 | 196,775 |
| 464 | JUSTICE OF THE PEACE 2-3 | 0.00 | 505,761 | 505,761 | 508,236 | 508,236 |
| 475 | DISTRICT ATTORNEY | 0.00 | 78,583 | 78,583 | 78,650 | 78,650 |
| 491 | VOTER REGISTRATION / ELEC | 0.00 | 0 | 0 | 500 | 500 |
| 495 | COUNTY AUDITOR | 0.00 | 46,891 | 46,891 | 47,622 | 47,622 |
| 4951 | PURCHASING | 0.00 | 0 | 0 | 0 | 0 |
| 499 | TAX ASSESSOR-COLLECTOR | 0.00 | 4,831,911 | 4,831,911 | 4,942,068 | 5,109,053 |
| 4997 | VIT | 0.00 | 150,375 | 150,375 | 150,375 | 150,375 |
| 5015 | M&O LEVEE ST. ANNEX | 0.00 | 5,700 | 5,700 | 5,700 | 5,700 |
| 503 | M&O LOS FRESNOS BUILDING | 0.00 | 0 | 0 | 22,320 | 22,320 |
| 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 | 1,082,000 |
| 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 | 40,992 |
| 518 | JAIL - INFIRMARY | 0.00 | 19,539 | 19,539 | 15,800 | 15,800 |
| 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 | 14,600 |
| 552 | CONSTABLE PRECINCT #2 | 0.00 | 159,960 | 159,960 | 135,400 | 135,400 |
| 5521 | PCT 2 SECURITY | 0.00 | 0 | 0 | 0 | 0 |
| 553 | CONSTABLE PRECINCT #3 | 0.00 | 80,523 | 80,523 | 81,100 | 81,100 |
| 554 | CONSTABLE PRECINCT #4 | 0.00 | 151,796 | 151,796 | 174,200 | 174,200 |
| 5541 | MENTAL HEALTH TRANSPORT | 0.00 | 348,944 | 348,944 | 350,500 | 350,500 |
| 555 | CONSTABLE PCT #5 | 0.00 | 113,811 | 134,617 | 154,800 | 154,800 |
| 5552 | CONSTABLE 5 | 0.00 | 262,558 | 262,558 | 264,000 | 264,000 |
| 560 | SHERIFF | 0.00 | 246,473 | 246,473 | 238,500 | 238,500 |
| 5601 | M & O SHERIFF'S OFFICE | 0.00 | 35,000 | 40,000 | 40,000 | 40,000 |
| 570 | JUVENILE BOOTCAMP | 0.00 | 10,037 | 10,037 | 11,400 | 11,400 |
| 5713 | JUVENILE DETENTION | 0.00 | 0 | 0 | 0 | 0 |
| 576 | M&O ADULT PROBATION | 0.00 | 24,000 | 24,000 | 24,000 | 24,000 |
| 630 | HEALTH DEPARTMENT | 0.00 | 154,246 | 154,246 | 173,657 | 173,657 |
| 631 | ENVIRONMENTAL HEALTH | 0.00 | 162,318 | 162,318 | 160,425 | 160,425 |
| 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 | 94,634,615 |
| ***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 | 3,125,268 |
| 042 | ENCUMBERED PRE-TRIAL RELE | 0.00 | 0 | 0 | 0 | 0 |

CAMERON COUNTY, TEXAS
**GENERAL FUND**
2022-2023 Budget
Departmental Summary

| Dept. | Description | 2021 Amended | 2022 Approved | 2022 Amended | 2023 Recommended | 2023 Approved |
|---|---|---|---|---|---|---|
| 074 | VETERAN'S BRIDGE TRANSFER | 0.00 | 2,693,556 | 2,693,556 | 3,126,460 | 3,126,460 |
| 077 | LOS INDIOS BRIDGE | 0.00 | 443,096 | 443,096 | 333,091 | 333,091 |
| 080 | GATEWAY BRIDGE TRANSFER | 0.00 | 2,611,854 | 2,611,854 | 3,966,523 | 3,966,523 |
| 083 | PARK SYSTEM TRANSFER | 0.00 | 78,222 | 78,222 | 78,222 | 78,222 |
| | ***Fund Balance:*** | 0.00 | 7,005,287 | 7,005,287 | 8,682,855 | 10,629,564 |
| ***TRANSFERS OUT*** | | | | | | |
| 185 | ELECTIONS HAVA | 0.00 | 0 | 0 | 0 | 0 |
| 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 | 49,684 |
| 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 | 302,088 |
| 088 | AIRPORT - OPERATING | 0.00 | 141,606 | 141,606 | 140,364 | 140,364 |
| | ***Fund Balance:*** | 0.00 | 647,289 | 694,529 | 492,136 | 492,136 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 401 | COUNTY JUDGE'S OFFICE | 0.00 | 377,391 | 342,991 | 383,416 | 383,292 |
| 4019 | COVID-19 | 0.00 | 0 | 0 | 0 | 0 |
| 402 | HUMAN RESOURCES | 0.00 | 104,535 | 104,535 | 135,179 | 143,687 |
| 4021 | CIVIL SERVICE COMMISSION | 0.00 | 110,378 | 110,378 | 116,097 | 118,674 |
| 403 | COUNTY CLERK | 0.00 | 993,786 | 970,236 | 1,015,383 | 1,031,325 |
| 404 | RECORDS MANAGEMENT | 0.00 | 569,609 | 569,609 | 566,609 | 574,434 |
| 4041 | OLD RECORDS RETRIEVAL | 0.00 | 549,564 | 549,564 | 588,000 | 590,928 |
| 405 | VETERANS SERVICE OFFICE | 0.00 | 292,944 | 268,510 | 367,646 | 374,363 |
| 406 | EMERGENCY MANAGEMENT | 0.00 | 630,957 | 588,092 | 606,157 | 612,552 |
| 4061 | LOCAL LAW ENFOR TERRORISM | 0.00 | 82,705 | 88,559 | 74,663 | 74,663 |
| 4063 | FIRE MARSHAL DIVISION | 0.00 | 433,011 | 448,976 | 391,375 | 391,375 |
| 407 | MAIL ROOM | 0.00 | 18,288 | 18,288 | 18,288 | 18,288 |
| 408 | DATA PROCESSING | 0.00 | 2,382,354 | 2,778,188 | 2,844,493 | 2,826,351 |
| 409 | GENERAL ADMINISTRATION | 0.00 | 3,621,822 | 4,473,196 | 4,063,359 | 4,063,359 |
| 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 | 879,191 |
| 411 | COMMISSIONER PCT. #1 | 0.00 | 75,461 | 75,461 | 82,229 | 83,181 |
| 412 | COMMISSIONER PCT #2 | 0.00 | 76,293 | 76,293 | 84,319 | 85,314 |
| 413 | COMMISSIONER PCT. 3 | 0.00 | 80,169 | 80,169 | 85,715 | 86,747 |
| 414 | COMMISSIONER PCT. 4 | 0.00 | 75,689 | 75,689 | 82,807 | 83,736 |
| 415 | BAIL BOND ADMINISTRATION | 0.00 | 68,158 | 68,158 | 69,679 | 71,352 |

CAMERON COUNTY, TEXAS
**GENERAL FUND**
2022-2023 Budget
Departmental Summary

| Dept. | Description | 2021 Amended | 2022 Approved | 2022 Amended | 2023 Recommended | 2023 Approved |
|---|---|---|---|---|---|---|
| 416 | COPY CENTER | 0.00 | 186,466 | 186,466 | 199,616 | 206,412 |
| 418 | PROGRAM DEVELOPEMENT & MA | 0.00 | 0 | 0 | 0 | 0 |
| 419 | PROGRAM DEVELOPMENT & MGT | 0.00 | 532,800 | 683,934 | 624,117 | 641,785 |
| 420 | VEHICLE MAINTENANCE | 0.00 | 382,642 | 383,742 | 398,481 | 407,324 |
| 4201 | VEHICLE MAINTENANCE | 0.00 | 40,228 | 40,228 | 42,454 | 42,454 |
| 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 | 1,081,341 |
| 426 | COUNTY COURT AT LAW #1 | 0.00 | 674,477 | 674,477 | 686,518 | 694,451 |
| 4261 | COUNTY COURT AT LAW IV | 0.00 | 763,728 | 781,728 | 795,316 | 804,965 |
| 427 | COUNTY COURT AT LAW #2 | 0.00 | 678,051 | 639,251 | 690,178 | 698,189 |
| 428 | COUNTY COURT AT LAW #3 | 0.00 | 596,623 | 582,123 | 601,755 | 607,674 |
| 4285 | COUNTY COURT AT LAW V | 0.00 | 551,163 | 548,463 | 576,360 | 582,103 |
| 435 | DISTRICT COURTS | 0.00 | 3,611,823 | 3,553,823 | 3,674,645 | 3,720,293 |
| 4351 | INDIGENT DEFENSE | 0.00 | 2,236,782 | 2,196,782 | 2,240,246 | 2,244,065 |
| 4352 | CRIMINAL HEARINGS OFFICER | 0.00 | 265,551 | 265,551 | 271,612 | 283,323 |
| 4353 | COURTHOUSE SECURITY | 0.00 | 412,348 | 368,948 | 406,307 | 415,878 |
| 4354 | DIVERT COURT | 0.00 | 510,392 | 501,947 | 523,736 | 536,012 |
| 4355 | JUVENILE COURT | 0.00 | 524,178 | 450,778 | 424,719 | 430,396 |
| 4357 | M&O MAGISTRATE COURT | 0.00 | 23,662 | 23,662 | 23,662 | 23,662 |
| 450 | DISTRICT CLERK | 0.00 | 2,229,292 | 2,228,448 | 2,303,154 | 2,354,686 |
| 452 | JUSTICE OF THE PEACE GENE | 0.00 | 121,208 | 121,208 | 123,354 | 125,139 |
| 453 | JUSTICE OF THE PEACE, 1 | 0.00 | 276,410 | 267,410 | 281,874 | 286,391 |
| 454 | JUSTICE OF THE PEACE, 2-1 | 0.00 | 283,561 | 283,561 | 291,373 | 296,004 |
| 455 | JUSTICE OF THE PEACE, 2-2 | 0.00 | 284,511 | 284,511 | 291,847 | 296,561 |
| 456 | JUSTICE OF THE PEACE, 3-1 | 0.00 | 233,052 | 233,052 | 239,707 | 243,208 |
| 457 | JUSTICE OF THE PEACE, 3-2 | 0.00 | 232,588 | 232,588 | 238,842 | 242,243 |
| 458 | JUSTICE OF THE PEACE, #4 | 0.00 | 240,896 | 235,896 | 245,453 | 249,132 |
| 460 | JUSTICE OF THE PEACE, 5-1 | 0.00 | 363,263 | 364,063 | 373,634 | 380,296 |
| 4601 | JUSTICE OF THE PEACE 5-3 | 0.00 | 293,146 | 291,946 | 299,198 | 299,198 |
| 461 | JUSTICE OF THE PEACE, 5-2 | 0.00 | 292,829 | 292,829 | 301,298 | 306,455 |
| 464 | JUSTICE OF THE PEACE 2-3 | 0.00 | 285,438 | 285,438 | 294,060 | 298,882 |
| 475 | DISTRICT ATTORNEY | 0.00 | 5,196,967 | 5,082,967 | 5,303,514 | 5,405,544 |
| 491 | VOTER REGISTRATION / ELEC | 0.00 | 1,761,647 | 2,024,804 | 1,860,444 | 1,872,327 |
| 495 | COUNTY AUDITOR | 0.00 | 1,796,245 | 1,796,245 | 1,918,022 | 1,955,012 |
| 4951 | PURCHASING | 0.00 | 484,284 | 494,284 | 501,186 | 515,320 |
| 496 | MOTOR VEHICLE INSPECTION | 0.00 | 0 | 0 | 0 | 0 |
| 497 | COUNTY TREASURER | 0.00 | 284,869 | 286,869 | 292,341 | 296,352 |
| 499 | TAX ASSESSOR-COLLECTOR | 0.00 | 4,901,188 | 4,657,893 | 5,074,848 | 5,348,412 |
| 4997 | VIT | 0.00 | 150,375 | 150,375 | 150,375 | 150,375 |
| 5011 | M&O VETERANS OFFICE | 0.00 | 18,293 | 18,293 | 25,535 | 25,763 |
| 5012 | M&O ELECTIONS BLDG | 0.00 | 28,754 | 28,754 | 33,317 | 33,545 |
| 5015 | M&O LEVEE ST. ANNEX | 0.00 | 295,071 | 295,071 | 340,600 | 343,450 |
| 5016 | M&O ANIMAL SHELTER | 0.00 | 54,614 | 54,614 | 63,707 | 63,707 |

CAMERON COUNTY, TEXAS
**GENERAL FUND**
2022-2023 Budget
Departmental Summary

| Dept. | Description | 2021 Amended | 2022 Approved | 2022 Amended | 2023 Recommended | 2023 Approved |
|---|---|---|---|---|---|---|
| 502 | M&O CAMERON PARK LAW ENFO | 0.00 | 4,326 | 4,326 | 5,185 | 5,185 |
| 503 | M&O LOS FRESNOS BUILDING | 0.00 | 48,671 | 48,671 | 52,633 | 53,136 |
| 504 | M&O RIO HONDO ANNEX | 0.00 | 14,066 | 14,066 | 18,281 | 18,449 |
| 505 | M&O PORT ISABEL ANNEX | 0.00 | 47,449 | 47,449 | 53,910 | 53,835 |
| 507 | M&O BROWNSVILLE HEALTH CL | 0.00 | 92,458 | 92,458 | 106,332 | 107,181 |
| 508 | M&O FATHER O'BRIEN HLTH C | 0.00 | 46,534 | 46,534 | 52,986 | 53,407 |
| 510 | M&O DANCY BUILDING | 0.00 | 383,724 | 380,724 | 440,018 | 444,670 |
| 5111 | M&O SANTA ROSA TECHNOLOGY | 0.00 | 48,306 | 48,306 | 54,374 | 55,306 |
| 5113 | M & O SAN BENITO DRIVE UP | 0.00 | 57,243 | 57,243 | 70,632 | 70,632 |
| 512 | JAIL/DETENTION CENTERS | 0.00 | 17,646,908 | 17,483,320 | 15,708,997 | 16,027,991 |
| 5121 | M & O JAIL | 0.00 | 1,831,000 | 1,986,688 | 1,947,824 | 1,954,058 |
| 513 | M&O HARLINGEN BUILDING | 0.00 | 112,674 | 112,674 | 172,510 | 188,435 |
| 514 | M&O COURTHOUSE | 0.00 | 907,319 | 1,003,327 | 1,177,913 | 1,185,937 |
| 5141 | MAINTENANCE DEPARTMENT | 0.00 | 1,177,949 | 1,200,254 | 1,261,528 | 1,302,710 |
| 5142 | M & O 1157 E. MONROE | 0.00 | 20,323 | 20,323 | 21,973 | 21,973 |
| 515 | M&O SAN BENITO ANNEX | 0.00 | 315,058 | 311,058 | 378,985 | 382,501 |
| 516 | M&O RECORDS WAREHOUSE | 0.00 | 48,397 | 46,397 | 60,779 | 61,232 |
| 517 | M&O HARLINGEN HEALTH BLDG | 0.00 | 28,594 | 28,594 | 38,503 | 38,503 |
| 518 | JAIL - INFIRMARY | 0.00 | 3,575,396 | 3,680,008 | 3,894,913 | 3,955,995 |
| 520 | M&O DARRELL B. HESTER BUI | 0.00 | 183,189 | 183,189 | 225,194 | 225,914 |
| 521 | M&O 35 ORANGE ST. | 0.00 | 34,003 | 34,003 | 37,152 | 37,653 |
| 522 | M & O LA FERIA BUILDING | 0.00 | 43,342 | 43,342 | 54,905 | 55,156 |
| 524 | M & O ARROYO CITY FIRE ST | 0.00 | 6,771 | 6,771 | 9,252 | 9,252 |
| 551 | CONSTABLE PRECINCT #1 | 0.00 | 427,351 | 435,951 | 466,196 | 473,386 |
| 552 | CONSTABLE PRECINCT #2 | 0.00 | 604,507 | 596,364 | 653,493 | 664,402 |
| 5521 | PCT 2 SECURITY | 0.00 | 463,794 | 471,437 | 492,987 | 504,684 |
| 553 | CONSTABLE PRECINCT #3 | 0.00 | 802,400 | 797,800 | 828,372 | 843,942 |
| 5531 | CONSTABLE PCT 3, 1/13 | 0.00 | 0 | 0 | 0 | 0 |
| 554 | CONSTABLE PRECINCT #4 | 0.00 | 672,672 | 687,972 | 741,928 | 754,537 |
| 5541 | MENTAL HEALTH TRANSPORT | 0.00 | 348,944 | 348,944 | 354,325 | 354,325 |
| 555 | CONSTABLE PCT #5 | 0.00 | 849,782 | 857,988 | 890,640 | 907,108 |
| 5551 | CONSTABLE PCT 5,1/13 | 0.00 | 0 | 0 | 0 | 0 |
| 5552 | CONSTABLE 5 | 0.00 | 265,558 | 265,558 | 270,741 | 270,741 |
| 556 | CONSTABLE PRECINCT #6 | 0.00 | 0 | 0 | 0 | 0 |
| 560 | SHERIFF | 0.00 | 8,123,214 | 8,169,607 | 8,963,620 | 9,404,810 |
| 5601 | M & O SHERIFF'S OFFICE | 0.00 | 433,552 | 410,873 | 326,195 | 326,195 |
| 562 | SHERIFF - AUTO THEFT DETA | 0.00 | 449,057 | 424,057 | 463,837 | 474,882 |
| 570 | JUVENILE BOOTCAMP | 0.00 | 1,606,560 | 1,606,560 | 1,622,162 | 1,661,196 |
| 571 | JUVENILE PROBATION | 0.00 | 2,446,650 | 2,446,650 | 2,571,572 | 2,690,258 |
| 5713 | JUVENILE DETENTION | 0.00 | 3,005,920 | 3,005,920 | 3,085,659 | 3,156,216 |
| 576 | M&O ADULT PROBATION | 0.00 | 87,806 | 87,806 | 98,691 | 99,194 |
| 630 | HEALTH DEPARTMENT | 0.00 | 2,048,149 | 1,960,798 | 2,134,662 | 2,200,414 |
| 6301 | COMMUNITY SERVICES | 0.00 | 0 | 0 | 0 | 0 |

CAMERON COUNTY, TEXAS
**GENERAL FUND**
2022-2023 Budget
Departmental Summary

| Dept. | Description | 2021 Amended | 2022 Approved | 2022 Amended | 2023 Recommended | 2023 Approved |
|---|---|---|---|---|---|---|
| 631 | ENVIRONMENTAL HEALTH | 0.00 | 980,288 | 999,239 | 1,050,093 | 1,072,285 |
| 640 | INDIGENT SERVICES/AUTOPSI | 0.00 | 883,729 | 871,429 | 930,510 | 938,953 |
| 641 | CHILD WELFARE | 0.00 | 767,800 | 767,800 | 767,800 | 767,800 |
| 6411 | CHILD PROTECTIVE LEGAL AD | 0.00 | 144,973 | 144,973 | 148,178 | 151,407 |
| 642 | INDIGENT HEALTH CARE CLAI | 0.00 | 3,139,348 | 3,139,348 | 3,143,925 | 3,137,584 |
| 651 | HISTORICAL COMMITTEE | 0.00 | 500 | 500 | 500 | 500 |
| 665 | FARM & HOME DEMONSTATION | 0.00 | 282,549 | 282,549 | 293,254 | 299,494 |
| 666 | M&O TICK ERADICATION | 0.00 | 7,008 | 7,008 | 7,478 | 7,478 |
| | ***Expense Total:*** | 0.00 | 100,023,309 | 101,211,137 | 102,658,349 | 104,772,043 |

**Fund** 100 **Dept.** 019 **FEDERAL BLOCK GRANT**

| Object | Description | 2021 Actual | 2022 Approved | 2022 Amended | 2023 Recommended | 2023 Approved |
|---|---|---|---|---|---|---|
| ***REVENUE ACCOUNTS*** | | | | | | |
| 4958 | Indirect Cost | 2,061.19 | 0 | 0 | 11,140 | 11,140 |
| | ***Revenue Total:*** | 2,061.19 | 0 | 0 | 11,140 | 11,140 |

**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 | 302,000 |
| | ***Revenue Total:*** | 289,978.78 | 273,411 | 273,411 | 302,000 | 302,000 |

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

**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 | 70,343 |
| 6002 | Salaries-Assistants/Deputies | 0.00 | 0 | 0 | 0 | 0 |
| 6003 | Salaries-Employees | 146,036.29 | 194,560 | 160,160 | 194,560 | 193,811 |
| 6006 | FICA | 15,754.78 | 20,724 | 20,724 | 20,724 | 20,667 |
| 6007 | Group Health | 35,446.00 | 38,399 | 38,399 | 44,352 | 44,352 |
| 6008 | Retirement | 22,733.53 | 29,556 | 29,556 | 30,368 | 31,031 |
| 6009 | Auto Allowance | 0.00 | 6,000 | 6,000 | 6,000 | 6,000 |
| 6011 | Workers Compensation | 875.44 | 1,125 | 1,125 | 1,125 | 1,122 |
| 6012 | Unemployment Insurance | 651.23 | 584 | 584 | 753 | 775 |
| 6014 | Office Supplies | 5,838.03 | 3,000 | 6,064 | 3,000 | 3,000 |
| 6047 | Mobile Phones | 1,200.99 | 1,200 | 1,200 | 1,200 | 1,200 |
| 6048 | Communications | 6,315.64 | 4,000 | 2,314 | 2,910 | 2,910 |
| 6049 | Postage | 89.67 | 128 | 128 | 128 | 128 |
| 6050 | Travel | 756.35 | 1,250 | 1,050 | 1,250 | 1,250 |
| 6059 | Bonds | 0.00 | 178 | 0 | 178 | 178 |
| 6069 | Equipment Rental | 4,251.57 | 4,484 | 4,484 | 4,484 | 4,484 |
| 6073 | Dues and Memberships | 0.00 | 0 | 0 | 0 | 0 |
| 6078 | Education and Training | 0.00 | 1,000 | 0 | 1,000 | 1,000 |
| 6082 | Contractual Expense | 865.80 | 860 | 860 | 1,041 | 1,041 |
| | ***Expenditure Total:*** | 306,200.10 | 377,391 | 342,991 | 383,416 | 383,292 |

**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 | 26,063 |
| 6003 | Salaries-Employees | 48,520.86 | 52,949 | 52,949 | 60,276 | 66,749 |
| 6006 | FICA | 4,027.27 | 4,888 | 4,888 | 6,559 | 7,100 |
| 6007 | Group Health | 11,592.00 | 11,505 | 11,505 | 16,575 | 16,575 |
| 6008 | Retirement | 6,002.98 | 7,129 | 7,129 | 10,072 | 10,903 |
| 6011 | Workers Compensation | 252.91 | 271 | 271 | 364 | 394 |
| 6012 | Unemployment Insurance | 187.07 | 192 | 192 | 343 | 371 |
| 6014 | Office Supplies | 3,839.53 | 3,500 | 4,000 | 3,500 | 3,500 |
| 6016 | Gasoline | 0.00 | 717 | 717 | 717 | 717 |
| 6030 | Vehicle Repairs | 667.02 | 500 | 500 | 500 | 500 |
| 6047 | Mobile Phones | 2,266.97 | 2,400 | 2,400 | 1,800 | 1,800 |
| 6048 | Communications | 5,567.62 | 3,000 | 3,000 | 2,805 | 2,805 |
| 6049 | Postage | 199.10 | 332 | 332 | 332 | 332 |
| 6050 | Travel | 0.00 | 1,000 | 500 | 1,000 | 1,000 |
| 6057 | Vehicle Insurance | 267.00 | 702 | 702 | 344 | 344 |
| 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 | 2,962 |
| 6073 | Dues and Memberships | 219.00 | 400 | 400 | 400 | 400 |
| 6077 | Data Processing | 0.00 | 0 | 0 | 0 | 0 |
| 6078 | Education and Training | 300.00 | 798 | 798 | 798 | 798 |
| 6079 | Legal Books, Publications | 0.00 | 0 | 0 | 0 | 0 |
| 6082 | Contractual Expense | 144.28 | 144 | 144 | 174 | 174 |
| 6087 | Miscellaneous | 0.00 | 0 | 0 | 0 | 0 |
| 6195 | Safety Supplies | 0.00 | 200 | 200 | 200 | 200 |
| | ***Expenditure Total:*** | 94,581.44 | 104,535 | 104,535 | 135,179 | 143,687 |

**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 | 73,598 |
| 6006 | FICA | 4,684.87 | 5,317 | 5,317 | 5,466 | 5,630 |
| 6007 | Group Health | 14,400.00 | 15,600 | 15,600 | 18,000 | 18,000 |
| 6008 | Retirement | 6,871.98 | 7,755 | 7,755 | 8,394 | 8,646 |
| 6011 | Workers Compensation | 269.54 | 295 | 295 | 304 | 313 |
| 6012 | Unemployment Insurance | 200.71 | 209 | 209 | 286 | 294 |
| 6014 | Office Supplies | 813.50 | 1,250 | 1,250 | 1,250 | 1,250 |
| 6025 | Food-Human | 0.00 | 0 | 100 | 500 | 500 |
| 6045 | Professional Services | 7,450.90 | 10,000 | 10,000 | 10,000 | 10,000 |
| 6049 | Postage | 0.00 | 100 | 100 | 100 | 100 |
| 6059 | Bonds | 0.00 | 93 | 93 | 93 | 93 |
| 6078 | Education and Training | 0.00 | 250 | 150 | 250 | 250 |
| | ***Expenditure Total:*** | 98,598.29 | 110,378 | 110,378 | 116,097 | 118,674 |

**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 | 1,300,000 |
| 4441 | Copy Reimbursements | 87,695.25 | 80,901 | 80,901 | 88,500 | 88,500 |
| 4600 | Interest Income | 423.39 | 560 | 560 | 960 | 960 |
| 4602 | Miscellaneous | 120.00 | 100 | 100 | 100 | 100 |
| | ***Revenue Total:*** | 1,436,665.39 | 1,378,777 | 1,378,777 | 1,389,560 | 1,389,560 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6001 | Elected Officials | 82,664.55 | 87,620 | 87,620 | 87,620 | 87,620 |
| 6002 | Salaries-Assistants/Deputies | 46,896.70 | 47,128 | 47,128 | 47,128 | 48,542 |
| 6003 | Salaries-Employees | 380,561.23 | 397,169 | 373,369 | 394,885 | 406,732 |
| 6006 | FICA | 37,733.85 | 40,765 | 40,765 | 40,590 | 41,605 |
| 6007 | Group Health | 106,733.00 | 115,307 | 115,307 | 132,714 | 132,714 |
| 6008 | Retirement | 54,856.61 | 59,347 | 59,347 | 62,219 | 63,776 |
| 6009 | Auto Allowance | 0.00 | 0 | 0 | 0 | 0 |
| 6011 | Workers Compensation | 2,093.89 | 2,260 | 2,260 | 2,250 | 2,306 |
| 6012 | Unemployment Insurance | 1,304.66 | 1,333 | 1,333 | 1,768 | 1,821 |
| 6014 | Office Supplies | 16,160.34 | 17,700 | 16,750 | 17,700 | 17,700 |
| 6016 | Gasoline | 1,907.34 | 1,700 | 1,950 | 2,700 | 2,700 |
| 6030 | Vehicle Repairs | 1,201.96 | 1,500 | 2,000 | 1,500 | 1,500 |
| 6047 | Mobile Phones | 1,066.56 | 456 | 606 | 458 | 458 |
| 6048 | Communications | 23,104.31 | 22,500 | 26,000 | 25,135 | 25,135 |
| 6049 | Postage | 13,342.52 | 8,000 | 8,000 | 8,000 | 8,000 |
| 6050 | Travel | 1,801.75 | 2,500 | 2,500 | 2,500 | 2,500 |
| 6054 | Advertising | 0.00 | 0 | 0 | 0 | 0 |
| 6057 | Vehicle Insurance | 1,212.26 | 1,318 | 1,318 | 1,221 | 1,221 |
| 6059 | Bonds | 5,639.00 | 3,238 | 3,238 | 3,000 | 3,000 |
| 6067 | Equipment Maintenance | 0.00 | 0 | 0 | 0 | 0 |
| 6069 | Equipment Rental | 9,519.84 | 9,520 | 9,520 | 9,520 | 9,520 |
| 6073 | Dues and Memberships | 860.00 | 525 | 825 | 525 | 525 |
| 6077 | Data Processing | 157,637.31 | 165,000 | 161,500 | 165,000 | 165,000 |
| 6078 | Education and Training | 2,251.48 | 2,700 | 2,700 | 2,700 | 2,700 |
| 6082 | Contractual Expense | 7,084.41 | 6,200 | 6,200 | 6,250 | 6,250 |
| 6195 | Safety Supplies | 0.00 | 0 | 0 | 0 | 0 |
| | ***Expenditure Total:*** | 955,633.57 | 993,786 | 970,236 | 1,015,383 | 1,031,325 |

**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 | 568,109 |
| 4456 | Vital Statistics Preserv Fee | 585.09 | 1,417 | 1,417 | 1,500 | 1,500 |
| | ***Revenue Total:*** | 394,689.82 | 569,609 | 569,609 | 569,609 | 569,609 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6002 | Salaries-Assistants/Deputies | 12,999.89 | 13,000 | 13,000 | 13,000 | 13,390 |
| 6003 | Salaries-Employees | 194,943.43 | 208,982 | 208,982 | 203,969 | 210,088 |
| 6005 | Extra Help | 13,890.75 | 28,000 | 28,000 | 28,000 | 28,000 |
| 6006 | FICA | 16,505.88 | 19,179 | 19,179 | 18,795 | 19,293 |
| 6007 | Group Health | 75,737.00 | 82,306 | 82,306 | 105,282 | 105,282 |
| 6008 | Retirement | 22,363.31 | 24,767 | 24,767 | 25,488 | 26,253 |
| 6011 | Workers Compensation | 906.38 | 1,062 | 1,062 | 1,041 | 1,068 |
| 6012 | Unemployment Insurance | 675.64 | 750 | 750 | 980 | 1,006 |
| 6014 | Office Supplies | 3,358.55 | 15,000 | 14,615 | 15,000 | 15,000 |
| 6030 | Vehicle Repairs | 0.00 | 0 | 5,000 | | |
| 6048 | Communications | 1,014.35 | 1,600 | 1,600 | 1,000 | 1,000 |
| 6050 | Travel | 4,302.99 | 10,000 | 10,000 | 10,000 | 10,000 |
| 6054 | Advertising | 1,521.00 | 2,000 | 2,000 | 2,000 | 2,000 |
| 6057 | Vehicle Insurance | 0.00 | 500 | 500 | 500 | 500 |
| 6073 | Dues and Memberships | 0.00 | 585 | 970 | 585 | 585 |
| 6077 | Data Processing | 32,768.67 | 145,678 | 140,678 | 124,769 | 124,769 |
| 6078 | Education and Training | 2,741.29 | 4,200 | 4,200 | 4,200 | 4,200 |
| 6082 | Contractual Expense | 64.87 | 12,000 | 12,000 | 12,000 | 12,000 |
| 6096 | Equipment | 0.00 | 0 | 0 | 0 | 0 |
| | ***Expenditure Total:*** | 383,794.00 | 569,609 | 569,609 | 566,609 | 574,434 |

CAMERON COUNTY, TEXAS
GENERAL FUND
2022-2023 Budget

**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 | 588,000 |
| | ***Revenue Total:*** | 592,601.02 | 549,564 | 549,564 | 588,000 | 588,000 |
| ***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 | 83,557 |
| 6005 | Extra Help | 3,530.00 | 19,000 | 19,000 | 19,000 | 19,000 |
| 6006 | FICA | 5,992.59 | 7,821 | 7,821 | 7,659 | 7,846 |
| 6007 | Group Health | 21,974.00 | 23,806 | 23,806 | 27,000 | 27,000 |
| 6008 | Retirement | 8,215.51 | 9,286 | 9,286 | 9,530 | 9,816 |
| 6011 | Workers Compensation | 325.90 | 434 | 434 | 425 | 436 |
| 6012 | Unemployment Insurance | 242.43 | 307 | 307 | 400 | 410 |
| 6054 | Advertising | 0.00 | 0 | 0 | 0 | 0 |
| 6077 | Data Processing | 475,929.56 | 405,679 | 405,679 | 442,863 | 442,863 |
| | ***Expenditure Total:*** | 592,601.02 | 549,564 | 549,564 | 588,000 | 590,928 |

CAMERON COUNTY, TEXAS
GENERAL FUND
2022-2023 Budget

**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 | 2,500 |
| | ***Revenue Total:*** | 0.00 | 2,500 | 2,500 | 2,500 | 2,500 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6002 | Salaries-Assistants/Deputies | 58,565.42 | 65,710 | 50,710 | 71,505 | 72,935 |
| 6003 | Salaries-Employees | 119,320.08 | 128,426 | 118,742 | 169,967 | 174,125 |
| 6006 | FICA | 12,860.20 | 14,851 | 14,851 | 18,473 | 18,900 |
| 6007 | Group Health | 36,000.00 | 39,000 | 39,000 | 54,000 | 54,000 |
| 6008 | Retirement | 19,033.62 | 21,660 | 21,660 | 28,367 | 29,023 |
| 6011 | Workers Compensation | 741.41 | 825 | 825 | 1,026 | 1,050 |
| 6012 | Unemployment Insurance | 551.93 | 582 | 582 | 966 | 988 |
| 6014 | Office Supplies | 503.74 | 831 | 831 | 1,500 | 1,500 |
| 6016 | Gasoline | 758.74 | 750 | 750 | 1,500 | 1,500 |
| 6030 | Vehicle Repairs | 7.50 | 500 | 500 | 500 | 500 |
| 6047 | Mobile Phones | 2,994.69 | 3,033 | 3,033 | 3,000 | 3,000 |
| 6048 | Communications | 7,952.77 | 7,400 | 8,400 | 7,400 | 7,400 |
| 6049 | Postage | 595.15 | 474 | 474 | 474 | 474 |
| 6050 | Travel | 3,931.02 | 3,500 | 2,599 | 3,500 | 3,500 |
| 6057 | Vehicle Insurance | 326.61 | 239 | 239 | 305 | 305 |
| 6068 | Real Estate Rental | 0.00 | 0 | 0 | 0 | 0 |
| 6069 | Equipment Rental | 1,638.69 | 1,663 | 1,663 | 1,663 | 1,663 |
| 6073 | Dues and Memberships | 0.00 | 0 | 0 | 0 | 0 |
| 6077 | Data Processing | 2,625.00 | 3,000 | 2,785 | 3,000 | 3,000 |
| 6078 | Education and Training | 0.00 | 500 | 866 | 500 | 500 |
| | ***Expenditure Total:*** | 268,406.57 | 292,944 | 268,510 | 367,646 | 374,363 |

**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 | 15,000 |
| 4381 | Insurance Proceeds | 0.00 | 0 | 0 | 0 | 0 |
| | ***Revenue Total:*** | 15,000.00 | 15,000 | 15,000 | 15,000 | 15,000 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6002 | Salaries-Assistants/Deputies | 82,136.87 | 91,704 | 91,704 | 91,704 | 94,084 |
| 6003 | Salaries-Employees | 225,839.58 | 322,954 | 280,354 | 280,565 | 283,562 |
| 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 | 28,963 |
| 6007 | Group Health | 50,053.68 | 54,600 | 54,600 | 63,000 | 63,000 |
| 6008 | Retirement | 33,482.87 | 46,171 | 46,171 | 43,732 | 44,315 |
| 6010 | Uniforms | 4,158.57 | 4,364 | 4,364 | 4,364 | 4,364 |
| 6011 | Workers Compensation | 2,060.07 | 3,119 | 3,119 | 2,816 | 2,861 |
| 6012 | Unemployment Insurance | 932.35 | 1,241 | 1,241 | 1,489 | 1,509 |
| 6014 | Office Supplies | 2,832.57 | 2,500 | 2,000 | 2,500 | 2,500 |
| 6016 | Gasoline | 4,246.24 | 5,000 | 8,000 | 9,500 | 9,500 |
| 6017 | Butane | 0.00 | 0 | 0 | 0 | 0 |
| 6018 | Diesel Fuel | 148.22 | 700 | 2,984 | 7,000 | 7,000 |
| 6025 | Food-Human | 932.05 | 1,000 | 1,000 | 1,000 | 1,000 |
| 6028 | Camera and Police Supplies | 109.28 | 1,239 | 1,839 | 1,839 | 1,839 |
| 6030 | Vehicle Repairs | 1,194.57 | 5,000 | 6,500 | 5,000 | 5,000 |
| 6038 | Small Tools and Equipment | 1,627.33 | 3,200 | 916 | 3,200 | 3,200 |
| 6046 | Medical and Dental | 0.00 | 0 | 0 | | |
| 6047 | Mobile Phones | 10,492.29 | 8,852 | 10,955 | 11,988 | 11,988 |
| 6048 | Communications | 10,451.38 | 10,300 | 10,300 | 8,500 | 8,500 |
| 6049 | Postage | 3.94 | 100 | 100 | 100 | 100 |
| 6050 | Travel | 1,005.60 | 2,000 | 0 | 2,000 | 2,000 |
| 6056 | Property Insurance | 25.00 | 101 | 101 | 101 | 101 |
| 6057 | Vehicle Insurance | 2,139.84 | 2,650 | 2,650 | 4,817 | 4,817 |
| 6058 | Liability Other Insurance | 0.00 | 0 | 0 | 0 | 0 |
| 6059 | Bonds | 50.00 | 150 | 150 | 150 | 150 |
| 6067 | Equipment Maintenance | 334.74 | 1,300 | 1,300 | 1,300 | 1,300 |
| 6069 | Equipment Rental | 2,855.94 | 2,787 | 2,787 | 2,787 | 2,787 |
| 6073 | Dues and Memberships | 528.80 | 862 | 862 | 862 | 862 |
| 6077 | Data Processing | 0.00 | 0 | 0 | 0 | 0 |
| 6078 | Education and Training | 1,655.00 | 3,000 | 135 | 3,000 | 3,000 |
| 6079 | Legal Books, Publications | 0.00 | 0 | 0 | 0 | 0 |
| 6082 | Contractual Expense | 6,143.33 | 23,950 | 21,847 | 23,950 | 23,950 |
| 6096 | Equipment | 0.00 | 0 | 0 | 0 | 0 |
| 6195 | Safety Supplies | 297.00 | 300 | 300 | 300 | 300 |
| | ***Expenditure Total:*** | 473,311.50 | 630,957 | 588,092 | 606,157 | 612,552 |

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

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

**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 | 0 | 2,000 | 2,000 |
| 6048 | Communications | 344.39 | 100 | 100 | 100 | 100 |
| 6069 | Equipment Rental | 14,856.20 | 16,188 | 18,188 | 16,188 | 16,188 |
| | ***Expenditure Total:*** | 16,959.65 | 18,288 | 18,288 | 18,288 | 18,288 |

**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 | 1,500 |
| | ***Revenue Total:*** | 0.00 | 0 | 0 | 1,500 | 1,500 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6002 | Salaries-Assistants/Deputies | 92,387.41 | 95,002 | 95,002 | 215,004 | 180,869 |
| 6003 | Salaries-Employees | 570,704.78 | 604,495 | 604,495 | 625,779 | 644,553 |
| 6004 | Overtime | 0.00 | 500 | 500 | 500 | 500 |
| 6006 | FICA | 49,240.56 | 53,550 | 53,550 | 64,358 | 63,183 |
| 6007 | Group Health | 102,427.00 | 110,963 | 110,963 | 135,900 | 135,900 |
| 6008 | Retirement | 71,284.90 | 78,100 | 78,100 | 98,830 | 97,025 |
| 6011 | Workers Compensation | 11,147.38 | 13,227 | 13,227 | 14,430 | 14,690 |
| 6012 | Unemployment Insurance | 2,036.46 | 2,100 | 2,100 | 3,365 | 3,304 |
| 6014 | Office Supplies | 9,270.46 | 10,000 | 9,980 | 12,500 | 12,500 |
| 6016 | Gasoline | 2,205.63 | 2,000 | 3,100 | 4,000 | 4,000 |
| 6017 | Butane | 0.00 | 0 | 0 | 0 | 0 |
| 6030 | Vehicle Repairs | 458.19 | 1,800 | 1,800 | 3,000 | 3,000 |
| 6038 | Small Tools and Equipment | 0.00 | 1,000 | 1,000 | 2,500 | 2,500 |
| 6047 | Mobile Phones | 6,336.66 | 3,637 | 5,637 | 8,100 | 8,100 |
| 6048 | Communications | 169,175.02 | 118,000 | 118,000 | 85,000 | 85,000 |
| 6049 | Postage | 26.50 | 0 | 20 | 200 | 200 |
| 6050 | Travel | 0.00 | 7,000 | 7,100 | 7,000 | 7,000 |
| 6056 | Property Insurance | 0.00 | 24 | 24 | 24 | 24 |
| 6057 | Vehicle Insurance | 1,364.73 | 1,382 | 1,382 | 1,734 | 1,734 |
| 6067 | Equipment Maintenance | 1,036,085.69 | 1,249,970 | 1,249,970 | 1,526,169 | 1,526,169 |
| 6069 | Equipment Rental | 2,789.89 | 2,722 | 2,722 | 2,800 | 2,800 |
| 6073 | Dues and Memberships | 175.00 | 175 | 175 | 1,300 | 1,300 |
| 6077 | Data Processing | 13,206.99 | 16,123 | 410,857 | 20,000 | 20,000 |
| 6078 | Education and Training | 12,499.26 | 10,000 | 7,900 | 10,000 | 10,000 |
| 6082 | Contractual Expense | 676.72 | 584 | 584 | 2,000 | 2,000 |
| 6096 | Equipment | 13,114.68 | 0 | 0 | 0 | 0 |
| | ***Expenditure Total:*** | 2,166,613.91 | 2,382,354 | 2,778,188 | 2,844,493 | 2,826,351 |

**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 | 30,000 |
| 4320 | Federal Wildlife Allocation | 44,003.56 | 35,659 | 35,659 | 40,000 | 40,000 |
| 4341 | State Mixed Drink Tax | 1,137,573.28 | 1,032,012 | 1,032,012 | 1,200,000 | 1,200,000 |
| 4342 | State Bingo Tax | 209,283.90 | 195,828 | 195,828 | 160,000 | 160,000 |
| 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 | 2,900,000 |
| 4418 | Child Safety Admin Fee | 53,333.55 | 52,650 | 52,650 | 148,000 | 148,000 |
| 4476 | County's Waste Collection fee | 320,948.67 | 350,048 | 350,048 | 340,000 | 340,000 |
| 4600 | Interest Income | 91,263.92 | 105,792 | 105,792 | 180,000 | 180,000 |
| 4601 | Vending Machine Commissions | 5,473.50 | 7,500 | 7,500 | 6,000 | 6,000 |
| 4602 | Miscellaneous | 162,447.43 | 138,843 | 138,843 | 60,000 | 60,000 |
| 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 | 30,000 |
| 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 | 5,094,000 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6014 | Office Supplies | 11,889.15 | 4,000 | 4,000 | 4,000 | 4,000 |
| 6016 | Gasoline | 0.00 | 0 | 0 | 0 | 0 |
| 6025 | Food-Human | 1,237.10 | 2,000 | 2,000 | 3,000 | 3,000 |
| 6033 | Contingencies | 646,612.12 | 332,466 | 818,387 | 792,768 | 792,768 |
| 6040 | Audit and Accounting | 68,405.31 | 67,512 | 71,905 | 70,323 | 70,323 |
| 6045 | Professional Services | 133,744.04 | 38,000 | 38,000 | 39,582 | 39,582 |
| 6047 | Mobile Phones | 1,823.48 | 1,824 | 1,824 | 1,824 | 1,824 |
| 6048 | Communications | 3,329.84 | 1,200 | 1,200 | 1,350 | 1,350 |
| 6049 | Postage | 5,674.98 | 2,000 | 2,000 | 2,000 | 2,000 |
| 6050 | Travel | 67.44 | 10,000 | 9,290 | 10,000 | 10,000 |
| 6052 | Travel-Mileage Reimbursement | 0.00 | 0 | 0 | 0 | 0 |
| 6054 | Advertising | 6,404.96 | 11,000 | 11,000 | 11,000 | 11,000 |
| 6056 | Property Insurance | 55,611.40 | 30,226 | 30,226 | 30,226 | 30,226 |
| 6057 | Vehicle Insurance | 60,552.75 | 0 | 0 | 0 | 0 |
| 6058 | Liability Other Insurance | 34,937.20 | 88,000 | 88,000 | 90,000 | 90,000 |
| 6059 | Bonds | 177.50 | 0 | 0 | 0 | 0 |
| 6067 | Equipment Maintenance | 26,844.82 | 92,742 | 92,742 | 92,742 | 92,742 |
| 6070 | INDIRECT COST | 1,039,024.28 | 1,171,886 | 1,171,886 | 1,171,886 | 1,171,886 |
| 6072 | Settlements and Judgments | 0.00 | 0 | 40,470 | 0 | 0 |
| 6073 | Dues and Memberships | 43,908.41 | 58,426 | 58,426 | 60,923 | 60,923 |
| 6076 | Bank Fees | 265,686.30 | 260,000 | 260,000 | 265,000 | 265,000 |
| 6077 | Data Processing | 93,067.32 | 2,000 | 35,300 | 41,500 | 41,500 |
| 6078 | Education and Training | 5,679.84 | 5,700 | 5,700 | 5,700 | 5,700 |
| 6082 | Contractual Expense | 1,525,088.87 | 1,442,840 | 1,442,840 | 1,369,535 | 1,369,535 |
| 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 | 4,063,359 |

**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 | 30,000 |
| | ***Revenue Total:*** | 30,000.00 | 30,000 | 30,000 | 30,000 | 30,000 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6002 | Salaries-Assistants/Deputies | 178,559.15 | 129,418 | 129,418 | 129,418 | 142,362 |
| 6003 | Salaries-Employees | 326,034.52 | 438,120 | 438,120 | 438,120 | 467,392 |
| 6006 | FICA | 37,157.38 | 44,656 | 44,656 | 44,656 | 48,299 |
| 6007 | Group Health | 39,502.24 | 45,614 | 45,614 | 52,632 | 52,632 |
| 6008 | Retirement | 51,248.66 | 60,223 | 60,223 | 63,409 | 68,368 |
| 6009 | Auto Allowance | 15,671.24 | 16,200 | 16,200 | 16,200 | 21,600 |
| 6011 | Workers Compensation | 1,503.53 | 1,875 | 1,875 | 1,875 | 2,087 |
| 6012 | Unemployment Insurance | 1,579.78 | 1,703 | 1,703 | 2,270 | 2,439 |
| 6014 | Office Supplies | 1,187.03 | 1,800 | 1,411 | 1,800 | 1,800 |
| 6038 | Small Tools and Equipment | 0.00 | 0 | 0 | 0 | 0 |
| 6045 | Professional Services | 71,986.00 | 21,400 | 193,093 | 21,400 | 21,400 |
| 6047 | Mobile Phones | 525.13 | 3,600 | 3,141 | 3,000 | 3,000 |
| 6048 | Communications | 3,387.07 | 1,600 | 1,282 | 1,461 | 1,461 |
| 6049 | Postage | 1,256.48 | 546 | 546 | 546 | 546 |
| 6050 | Travel | 0.00 | 6,000 | 5,789 | 7,500 | 7,500 |
| 6059 | Bonds | 274.22 | 0 | 0 | 274 | 274 |
| 6069 | Equipment Rental | 3,350.77 | 3,270 | 3,270 | 3,270 | 3,270 |
| 6071 | Court Costs and Transcripts | 4,129.05 | 2,036 | 1,957 | 3,036 | 3,036 |
| 6072 | Settlements and Judgments | 25,199.00 | 0 | 0 | 0 | 0 |
| 6073 | Dues and Memberships | 2,524.34 | 1,610 | 2,753 | 1,800 | 1,800 |
| 6077 | Data Processing | 14,086.71 | 0 | 477 | 597 | 597 |
| 6078 | Education and Training | 1,644.00 | 3,500 | 4,049 | 4,436 | 4,436 |
| 6079 | Legal Books, Publications | 24,660.52 | 22,255 | 25,379 | 24,717 | 24,717 |
| 6082 | Contractual Expense | 144.27 | 144 | 144 | 175 | 175 |
| 6096 | Equipment | 0.00 | 0 | 0 | 0 | 0 |
| | ***Expenditure Total:*** | 805,611.09 | 805,570 | 981,100 | 822,592 | 879,191 |

**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 | 38,493 |
| 6003 | Salaries-Employees | 15,646.83 | 16,250 | 16,250 | 17,159 | 17,674 |
| 6006 | FICA | 3,874.76 | 4,188 | 4,188 | 4,257 | 4,629 |
| 6007 | Group Health | 9,360.00 | 10,140 | 10,140 | 11,133 | 11,133 |
| 6008 | Retirement | 5,684.68 | 6,108 | 6,108 | 6,538 | 6,598 |
| 6009 | Auto Allowance | 0.00 | 0 | 0 | 4,344 | 4,344 |
| 6011 | Workers Compensation | 224.47 | 233 | 233 | 236 | 239 |
| 6012 | Unemployment Insurance | 49.21 | 49 | 49 | 69 | 71 |
| | ***Expenditure Total:*** | 72,078.35 | 75,461 | 75,461 | 82,229 | 83,181 |

**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 | 38,493 |
| 6003 | Salaries-Employees | 16,451.18 | 16,442 | 16,442 | 18,360 | 18,911 |
| 6006 | FICA | 3,948.76 | 4,203 | 4,203 | 4,349 | 4,724 |
| 6007 | Group Health | 9,360.00 | 9,976 | 9,976 | 11,079 | 11,079 |
| 6008 | Retirement | 5,773.04 | 6,129 | 6,129 | 6,679 | 6,743 |
| 6009 | Auto Allowance | 0.00 | 0 | 0 | 4,344 | 4,344 |
| 6011 | Workers Compensation | 226.16 | 233 | 233 | 242 | 244 |
| 6012 | Unemployment Insurance | 50.41 | 49 | 49 | 73 | 76 |
| 6047 | Mobile Phones | 768.00 | 768 | 768 | 700 | 700 |
| | ***Expenditure Total:*** | 73,816.35 | 76,293 | 76,293 | 84,319 | 85,314 |

**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 | 38,493 |
| 6003 | Salaries-Employees | 15,911.27 | 19,384 | 19,384 | 19,386 | 19,968 |
| 6006 | FICA | 4,298.34 | 4,428 | 4,428 | 4,428 | 4,805 |
| 6007 | Group Health | 9,545.02 | 10,335 | 10,335 | 11,241 | 11,241 |
| 6008 | Retirement | 6,289.69 | 6,457 | 6,457 | 6,799 | 6,868 |
| 6009 | Auto Allowance | 0.00 | 0 | 0 | 4,344 | 4,344 |
| 6011 | Workers Compensation | 238.17 | 246 | 246 | 246 | 248 |
| 6012 | Unemployment Insurance | 59.22 | 58 | 58 | 78 | 80 |
| 6047 | Mobile Phones | 768.00 | 768 | 768 | 700 | 700 |
| | ***Expenditure Total:*** | 79,709.25 | 80,169 | 80,169 | 85,715 | 86,747 |

**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 | 38,493 |
| 6003 | Salaries-Employees | 16,442.81 | 16,442 | 16,442 | 16,553 | 17,050 |
| 6006 | FICA | 4,022.26 | 4,203 | 4,203 | 4,211 | 4,581 |
| 6007 | Group Health | 9,359.99 | 10,140 | 10,140 | 11,025 | 11,025 |
| 6008 | Retirement | 5,911.65 | 6,129 | 6,129 | 6,467 | 6,525 |
| 6009 | Auto Allowance | 0.00 | 0 | 0 | 4,344 | 4,344 |
| 6011 | Workers Compensation | 226.13 | 233 | 233 | 234 | 236 |
| 6012 | Unemployment Insurance | 50.34 | 49 | 49 | 66 | 68 |
| 6047 | Mobile Phones | 800.00 | 0 | 0 | 1,414 | 1,414 |
| 6048 | Communications | 0.00 | 0 | 0 | | |
| | ***Expenditure Total:*** | 75,342.45 | 75,689 | 75,689 | 82,807 | 83,736 |

**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 | 36,000 |
| 4400 | Bail Bond Fees | 17,059.50 | 13,500 | 13,500 | 13,200 | 13,200 |
| | ***Revenue Total:*** | 17,059.50 | 13,500 | 13,500 | 49,200 | 49,200 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6003 | Salaries-Employees | 44,840.61 | 46,412 | 46,412 | 46,412 | 47,804 |
| 6005 | Extra Help | 0.00 | 0 | 0 | 0 | 0 |
| 6006 | FICA | 3,188.90 | 3,551 | 3,551 | 3,551 | 3,657 |
| 6007 | Group Health | 7,200.00 | 7,800 | 7,800 | 9,000 | 9,000 |
| 6008 | Retirement | 4,822.13 | 5,178 | 5,178 | 5,452 | 5,616 |
| 6011 | Workers Compensation | 181.33 | 197 | 197 | 197 | 203 |
| 6012 | Unemployment Insurance | 134.93 | 139 | 139 | 186 | 191 |
| 6014 | Office Supplies | 278.00 | 800 | 800 | 800 | 800 |
| 6048 | Communications | 710.49 | 900 | 900 | 900 | 900 |
| 6049 | Postage | 1.03 | 20 | 20 | 20 | 20 |
| 6050 | Travel | 0.00 | 600 | 600 | 600 | 600 |
| 6069 | Equipment Rental | 2,060.28 | 2,061 | 2,061 | 2,061 | 2,061 |
| 6078 | Education and Training | 0.00 | 500 | 500 | 500 | 500 |
| | ***Expenditure Total:*** | 63,417.70 | 68,158 | 68,158 | 69,679 | 71,352 |

**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 | 72,000 |
| | ***Revenue Total:*** | 73,293.09 | 78,916 | 78,916 | 72,000 | 72,000 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6001 | Elected Officials | 0.00 | 0 | 0 | 0 | 0 |
| 6002 | Salaries-Assistants/Deputies | 48,120.90 | 49,879 | 49,879 | 49,895 | 53,370 |
| 6003 | Salaries-Employees | 54,787.37 | 55,790 | 55,790 | 61,433 | 63,276 |
| 6004 | Overtime | 0.00 | 0 | 0 | 0 | 0 |
| 6005 | Extra Help | 11,097.77 | 12,449 | 12,449 | 12,449 | 12,822 |
| 6006 | FICA | 8,305.01 | 9,036 | 9,036 | 9,469 | 9,904 |
| 6007 | Group Health | 21,600.00 | 23,400 | 23,400 | 27,000 | 27,000 |
| 6008 | Retirement | 11,062.88 | 11,790 | 11,790 | 13,078 | 13,703 |
| 6009 | Auto Allowance | 0.00 | 0 | 0 | 0 | 0 |
| 6011 | Workers Compensation | 547.15 | 474 | 474 | 497 | 519 |
| 6012 | Unemployment Insurance | 348.30 | 354 | 354 | 495 | 518 |
| 6014 | Office Supplies | 4,671.97 | 5,400 | 5,400 | 5,400 | 5,400 |
| 6037 | Road Materials | 0.00 | 0 | 0 | 0 | 0 |
| 6038 | Small Tools and Equipment | 0.00 | 200 | 200 | 200 | 200 |
| 6048 | Communications | 5,753.71 | 5,800 | 5,800 | 6,000 | 6,000 |
| 6049 | Postage | 0.00 | 46 | 46 | 50 | 50 |
| 6050 | Travel | 0.00 | 1,500 | 1,500 | 1,500 | 1,500 |
| 6067 | Equipment Maintenance | 3,470.94 | 7,650 | 7,650 | 6,150 | 6,150 |
| 6068 | Real Estate Rental | 0.00 | 0 | 0 | 0 | 0 |
| 6069 | Equipment Rental | 2,922.53 | 2,698 | 2,698 | 6,000 | 6,000 |
| | ***Expenditure Total:*** | 172,688.53 | 186,466 | 186,466 | 199,616 | 206,412 |

**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 | 53,530 |
| 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 | 53,530 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6002 | Salaries-Assistants/Deputies | 84,996.89 | 85,000 | 85,000 | 85,000 | 90,000 |
| 6003 | Salaries-Employees | 289,223.13 | 291,013 | 342,763 | 347,763 | 357,459 |
| 6005 | Extra Help | 3,202.55 | 0 | 0 | 0 | 0 |
| 6006 | FICA | 28,155.14 | 29,252 | 33,593 | 33,593 | 34,717 |
| 6007 | Group Health | 51,002.77 | 54,600 | 62,400 | 72,000 | 72,000 |
| 6008 | Retirement | 39,823.11 | 41,953 | 48,285 | 50,839 | 52,565 |
| 6009 | Auto Allowance | 5,364.13 | 5,400 | 5,400 | 5,400 | 5,400 |
| 6011 | Workers Compensation | 1,528.96 | 1,597 | 1,838 | 1,838 | 1,901 |
| 6012 | Unemployment Insurance | 1,486.89 | 1,128 | 1,298 | 1,731 | 1,790 |
| 6014 | Office Supplies | 4,505.86 | 5,000 | 5,520 | 5,000 | 5,000 |
| 6016 | Gasoline | 272.88 | 250 | 250 | 1,000 | 1,000 |
| 6030 | Vehicle Repairs | 7.50 | 500 | 500 | 1,500 | 1,500 |
| 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 | 960 |
| 6048 | Communications | 6,731.72 | 5,800 | 5,800 | 2,500 | 2,500 |
| 6049 | Postage | 310.67 | 654 | 654 | 1,000 | 1,000 |
| 6050 | Travel | 3,309.72 | 1,500 | 800 | 1,500 | 1,500 |
| 6054 | Advertising | 11,496.29 | 4,500 | 46,680 | 7,500 | 7,500 |
| 6057 | Vehicle Insurance | 255.37 | 75 | 75 | 247 | 247 |
| 6059 | Bonds | 0.00 | 0 | 0 | 71 | 71 |
| 6069 | Equipment Rental | 3,044.62 | 2,971 | 2,971 | 3,000 | 3,000 |
| 6070 | INDIRECT COST | 0.00 | 0 | 0 | | |
| 6078 | Education and Training | 0.00 | 500 | 500 | 1,500 | 1,500 |
| 6082 | Contractual Expense | 2,807.33 | 147 | 4,647 | 175 | 175 |
| 6089 | Land Acquisitions | 1,200.00 | 0 | 0 | 0 | 0 |
| | ***Expenditure Total:*** | 577,685.53 | 532,800 | 683,934 | 624,117 | 641,785 |

**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 | 36,000 |
| 4640 | Sale of Surplus | 0.00 | 0 | 0 | 1,500 | 1,500 |
| | ***Revenue Total:*** | 36,142.78 | 33,948 | 33,948 | 37,500 | 37,500 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6002 | Salaries-Assistants/Deputies | 53,622.04 | 57,025 | 57,025 | 55,714 | 57,385 |
| 6003 | Salaries-Employees | 183,373.33 | 188,660 | 187,660 | 188,323 | 193,972 |
| 6006 | FICA | 17,587.50 | 18,795 | 18,795 | 18,669 | 19,229 |
| 6007 | Group Health | 49,630.00 | 53,765 | 53,765 | 61,866 | 61,866 |
| 6008 | Retirement | 25,478.72 | 27,412 | 27,412 | 28,668 | 29,528 |
| 6010 | Uniforms | 2,234.89 | 1,835 | 1,835 | 1,835 | 1,835 |
| 6011 | Workers Compensation | 2,291.22 | 2,473 | 2,473 | 2,463 | 2,537 |
| 6012 | Unemployment Insurance | 735.22 | 737 | 737 | 976 | 1,005 |
| 6014 | Office Supplies | 1,928.30 | 2,700 | 2,700 | 2,700 | 2,700 |
| 6016 | Gasoline | 4,189.62 | 3,700 | 5,800 | 7,400 | 7,400 |
| 6017 | Butane | 0.00 | 0 | 0 | 0 | 0 |
| 6018 | Diesel Fuel | 2,903.23 | 3,106 | 3,106 | 7,200 | 7,200 |
| 6022 | Drugs Medicine | 0.00 | 0 | 0 | 0 | 0 |
| 6030 | Vehicle Repairs | 2,458.72 | 2,500 | 2,500 | 2,500 | 2,500 |
| 6038 | Small Tools and Equipment | 0.00 | 0 | 0 | 0 | 0 |
| 6047 | Mobile Phones | 1,106.25 | 1,104 | 1,104 | 1,750 | 1,750 |
| 6048 | Communications | 7,736.36 | 7,800 | 7,800 | 6,850 | 6,850 |
| 6049 | Postage | 0.00 | 0 | 0 | 0 | 0 |
| 6057 | Vehicle Insurance | 1,192.93 | 1,000 | 1,000 | 1,537 | 1,537 |
| 6060 | Electricity | 0.00 | 0 | 0 | 0 | 0 |
| 6067 | Equipment Maintenance | 2,643.18 | 3,000 | 3,000 | 3,000 | 3,000 |
| 6069 | Equipment Rental | 180.00 | 180 | 180 | 180 | 180 |
| 6077 | Data Processing | 0.00 | 5,000 | 5,000 | 5,000 | 5,000 |
| 6078 | Education and Training | 0.00 | 250 | 250 | 250 | 250 |
| 6082 | Contractual Expense | 2,374.52 | 1,600 | 1,600 | 1,600 | 1,600 |
| 6091 | Building Improvements | 0.00 | 0 | 0 | 0 | 0 |
| | ***Expenditure Total:*** | 361,666.03 | 382,642 | 383,742 | 398,481 | 407,324 |

CAMERON COUNTY, TEXAS
GENERAL FUND
2022-2023 Budget

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

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

CAMERON COUNTY, TEXAS
GENERAL FUND
2022-2023 Budget

**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 | 84,000 |
| 4415 | Judges Signature Probate Fee | 362.61 | 369 | 369 | 350 | 350 |
| 4602 | Miscellaneous | 525.77 | 0 | 0 | 0 | 0 |
| | ***Revenue Total:*** | 84,888.38 | 84,369 | 84,369 | 84,350 | 84,350 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6001 | Elected Officials | 187,996.92 | 188,000 | 188,000 | 188,000 | 188,000 |
| 6003 | Salaries-Employees | 310,045.41 | 317,625 | 317,625 | 317,745 | 324,338 |
| 6006 | FICA | 34,533.94 | 38,722 | 38,722 | 38,731 | 39,235 |
| 6007 | Group Health | 50,400.00 | 54,600 | 54,600 | 63,000 | 63,000 |
| 6008 | Retirement | 53,558.87 | 56,307 | 56,307 | 59,285 | 60,060 |
| 6010 | Uniforms | 0.00 | 600 | 397 | 600 | 600 |
| 6011 | Workers Compensation | 2,349.13 | 2,367 | 2,367 | 2,379 | 2,414 |
| 6012 | Unemployment Insurance | 949.74 | 950 | 950 | 1,267 | 1,293 |
| 6014 | Office Supplies | 1,476.61 | 2,200 | 3,335 | 2,200 | 2,200 |
| 6028 | Camera and Police Supplies | 0.00 | 0 | 0 | 0 | 0 |
| 6045 | Professional Services | 0.00 | 1,000 | 0 | 1,000 | 1,000 |
| 6048 | Communications | 1,333.07 | 1,350 | 1,350 | 1,500 | 1,500 |
| 6049 | Postage | 0.00 | 0 | 0 | 0 | 0 |
| 6050 | Travel | 1,144.65 | 3,770 | 2,570 | 3,770 | 3,770 |
| 6058 | Liability Other Insurance | 1,500.00 | 1,500 | 1,500 | 1,500 | 1,500 |
| 6059 | Bonds | 0.00 | 178 | 178 | 178 | 178 |
| 6069 | Equipment Rental | 1,150.24 | 1,343 | 1,343 | 1,343 | 1,343 |
| 6071 | Court Costs and Transcripts | 0.00 | 500 | 0 | 500 | 500 |
| 6073 | Dues and Memberships | 465.00 | 465 | 465 | 465 | 465 |
| 6077 | Data Processing | 466.89 | 0 | 3,368 | 0 | 0 |
| 6078 | Education and Training | 2,065.00 | 2,100 | 900 | 2,100 | 2,100 |
| 6079 | Legal Books, Publications | 0.00 | 600 | 200 | 600 | 600 |
| 6082 | Contractual Expense | 313.67 | 300 | 300 | 355 | 355 |
| | ***Expenditure Total:*** | 649,749.14 | 674,477 | 674,477 | 686,518 | 694,451 |

**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 | 84,000 |
| 4415 | Judges Signature Probate Fee | 0.00 | 0 | 0 | 0 | 0 |
| 4416 | Supp Ct Init Guardianship Fee | 0.00 | 0 | 18,000 | 18,000 | 18,000 |
| | ***Revenue Total:*** | 84,000.00 | 84,000 | 102,000 | 102,000 | 102,000 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6001 | Elected Officials | 151,124.52 | 165,600 | 165,600 | 165,600 | 165,600 |
| 6003 | Salaries-Employees | 340,409.13 | 363,981 | 363,981 | 364,160 | 372,174 |
| 6006 | FICA | 35,223.76 | 40,508 | 40,508 | 40,522 | 41,135 |
| 6007 | Group Health | 57,600.00 | 62,400 | 62,400 | 72,000 | 72,000 |
| 6008 | Retirement | 52,854.02 | 59,073 | 59,073 | 62,219 | 63,161 |
| 6010 | Uniforms | 0.00 | 600 | 600 | 600 | 600 |
| 6011 | Workers Compensation | 2,296.60 | 2,723 | 2,723 | 2,725 | 2,773 |
| 6012 | Unemployment Insurance | 1,033.42 | 1,092 | 1,092 | 1,456 | 1,488 |
| 6014 | Office Supplies | 1,366.02 | 1,799 | 1,799 | 2,200 | 2,200 |
| 6016 | Gasoline | 0.00 | 0 | 0 | 0 | 0 |
| 6028 | Camera and Police Supplies | 0.00 | 500 | 500 | 500 | 500 |
| 6044 | Appointed Attorneys | 45,094.99 | 45,000 | 45,000 | 45,000 | 45,000 |
| 6045 | Professional Services | 0.00 | 0 | 0 | 605 | 605 |
| 6047 | Mobile Phones | 459.32 | 540 | 540 | 500 | 500 |
| 6048 | Communications | 3,260.74 | 3,200 | 3,200 | 1,700 | 1,700 |
| 6049 | Postage | 126.34 | 500 | 500 | 500 | 500 |
| 6050 | Travel | 0.00 | 3,770 | 3,770 | 3,770 | 3,770 |
| 6052 | Travel-Mileage Reimbursement | 0.00 | 4,683 | 3,063 | 5,000 | 5,000 |
| 6058 | Liability Other Insurance | 974.23 | 1,500 | 1,500 | 1,500 | 1,500 |
| 6059 | Bonds | 177.50 | 196 | 196 | 196 | 196 |
| 6067 | Equipment Maintenance | 0.00 | 0 | 0 | 0 | 0 |
| 6069 | Equipment Rental | 1,857.92 | 1,813 | 2,263 | 1,813 | 1,813 |
| 6071 | Court Costs and Transcripts | 0.00 | 0 | 0 | 0 | 0 |
| 6073 | Dues and Memberships | 0.00 | 150 | 150 | 150 | 150 |
| 6078 | Education and Training | 408.50 | 2,100 | 3,720 | 2,100 | 2,100 |
| 6079 | Legal Books, Publications | 1,143.00 | 2,000 | 1,550 | 2,500 | 2,500 |
| 6082 | Contractual Expense | 0.00 | 0 | 0 | 0 | 0 |
| 6712 | Ct. Int. Guardianship - Attny | 0.00 | 0 | 18,000 | 18,000 | 18,000 |
| | ***Expenditure Total:*** | 695,410.01 | 763,728 | 781,728 | 795,316 | 804,965 |

CAMERON COUNTY, TEXAS
GENERAL FUND
2022-2023 Budget

**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 | 84,000 |
| 4415 | Judges Signature Probate Fee | 332.18 | 369 | 369 | 350 | 350 |
| 4416 | Supp Ct Init Guardianship Fee | 30.43 | 0 | 0 | 0 | 0 |
| | ***Revenue Total:*** | 84,362.61 | 84,369 | 84,369 | 84,350 | 84,350 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6001 | Elected Officials | 187,996.92 | 188,000 | 188,000 | 188,000 | 188,000 |
| 6003 | Salaries-Employees | 261,611.74 | 321,325 | 282,525 | 321,385 | 328,031 |
| 6006 | FICA | 30,969.36 | 39,005 | 39,005 | 39,005 | 39,518 |
| 6007 | Group Health | 50,400.00 | 54,600 | 54,600 | 63,000 | 63,000 |
| 6008 | Retirement | 48,353.64 | 56,726 | 56,726 | 59,727 | 60,515 |
| 6010 | Uniforms | 497.68 | 600 | 624 | 660 | 660 |
| 6011 | Workers Compensation | 2,198.60 | 2,433 | 2,433 | 2,433 | 2,470 |
| 6012 | Unemployment Insurance | 800.76 | 961 | 961 | 1,282 | 1,309 |
| 6014 | Office Supplies | 3,210.00 | 2,200 | 2,471 | 2,200 | 2,200 |
| 6044 | Appointed Attorneys | 0.00 | 0 | 0 | 0 | 0 |
| 6047 | Mobile Phones | 524.88 | 540 | 540 | 540 | 540 |
| 6048 | Communications | 1,326.28 | 1,325 | 1,325 | 1,500 | 1,500 |
| 6049 | Postage | 0.00 | 50 | 0 | 55 | 55 |
| 6050 | Travel | 2,133.32 | 3,770 | 4,901 | 3,770 | 3,770 |
| 6058 | Liability Other Insurance | 1,500.00 | 1,220 | 1,359 | 1,220 | 1,220 |
| 6059 | Bonds | 71.00 | 178 | 178 | 178 | 178 |
| 6069 | Equipment Rental | 1,150.26 | 1,343 | 1,343 | 1,343 | 1,343 |
| 6071 | Court Costs and Transcripts | 0.00 | 375 | 0 | 375 | 375 |
| 6073 | Dues and Memberships | 535.00 | 500 | 535 | 500 | 500 |
| 6077 | Data Processing | 1,152.34 | 0 | 0 | 0 | 0 |
| 6078 | Education and Training | 1,920.00 | 2,100 | 1,425 | 2,100 | 2,100 |
| 6079 | Legal Books, Publications | 0.00 | 500 | 0 | 550 | 550 |
| 6082 | Contractual Expense | 313.67 | 300 | 300 | 355 | 355 |
| | ***Expenditure Total:*** | 596,665.45 | 678,051 | 639,251 | 690,178 | 698,189 |

**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 | 84,000 |
| 4415 | Judges Signature Probate Fee | 362.61 | 369 | 369 | 350 | 350 |
| 4602 | Miscellaneous | 0.00 | 0 | 0 | 0 | 0 |
| | ***Revenue Total:*** | 84,362.61 | 84,369 | 84,369 | 84,350 | 84,350 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6001 | Elected Officials | 179,590.42 | 179,600 | 179,600 | 179,600 | 179,600 |
| 6003 | Salaries-Employees | 228,207.88 | 268,573 | 254,073 | 263,376 | 268,283 |
| 6006 | FICA | 27,683.27 | 34,327 | 34,327 | 33,924 | 34,304 |
| 6007 | Group Health | 43,200.00 | 46,800 | 46,800 | 54,000 | 54,000 |
| 6008 | Retirement | 43,857.30 | 49,915 | 49,915 | 51,933 | 52,516 |
| 6010 | Uniforms | 0.00 | 600 | 600 | 660 | 660 |
| 6011 | Workers Compensation | 2,029.97 | 2,161 | 2,161 | 2,138 | 2,167 |
| 6012 | Unemployment Insurance | 717.93 | 803 | 803 | 1,050 | 1,070 |
| 6014 | Office Supplies | 513.11 | 1,200 | 1,200 | 2,200 | 2,200 |
| 6044 | Appointed Attorneys | 0.00 | 0 | 0 | 0 | 0 |
| 6047 | Mobile Phones | 524.16 | 522 | 522 | 525 | 525 |
| 6048 | Communications | 1,333.07 | 1,325 | 1,325 | 1,500 | 1,500 |
| 6049 | Postage | 1.20 | 63 | 63 | 69 | 69 |
| 6050 | Travel | 2,243.13 | 3,770 | 3,770 | 3,770 | 3,770 |
| 6058 | Liability Other Insurance | 974.23 | 1,500 | 1,500 | 1,500 | 1,500 |
| 6059 | Bonds | 71.00 | 178 | 178 | 196 | 196 |
| 6067 | Equipment Maintenance | 0.00 | 0 | 0 | 0 | 0 |
| 6069 | Equipment Rental | 2,037.24 | 2,686 | 2,686 | 2,686 | 2,686 |
| 6071 | Court Costs and Transcripts | 0.00 | 0 | 0 | 0 | 0 |
| 6073 | Dues and Memberships | 225.00 | 350 | 350 | 350 | 350 |
| 6078 | Education and Training | 1,440.00 | 2,100 | 2,100 | 2,100 | 2,100 |
| 6079 | Legal Books, Publications | 0.00 | 0 | 0 | 0 | 0 |
| 6082 | Contractual Expense | 156.78 | 150 | 150 | 178 | 178 |
| | ***Expenditure Total:*** | 534,805.69 | 596,623 | 582,123 | 601,755 | 607,674 |

CAMERON COUNTY, TEXAS
GENERAL FUND
2022-2023 Budget

**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 | 84,000 |
| 4415 | Judges Signature Probate Fee | 0.00 | 369 | 369 | 350 | 350 |
| | ***Revenue Total:*** | 84,000.00 | 84,369 | 84,369 | 84,350 | 84,350 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6001 | Elected Officials | 151,596.53 | 151,600 | 151,600 | 165,600 | 165,600 |
| 6003 | Salaries-Employees | 253,330.58 | 258,551 | 255,851 | 258,551 | 263,311 |
| 6006 | FICA | 28,943.18 | 31,413 | 31,413 | 32,484 | 32,853 |
| 6007 | Group Health | 43,200.00 | 46,800 | 46,800 | 54,000 | 54,000 |
| 6008 | Retirement | 43,539.37 | 45,654 | 45,654 | 49,714 | 50,280 |
| 6010 | Uniforms | 395.64 | 600 | 0 | 600 | 600 |
| 6011 | Workers Compensation | 1,955.89 | 1,964 | 1,964 | 2,023 | 2,051 |
| 6012 | Unemployment Insurance | 776.75 | 773 | 773 | 1,030 | 1,050 |
| 6014 | Office Supplies | 695.42 | 2,200 | 1,063 | 2,200 | 2,200 |
| 6028 | Camera and Police Supplies | 0.00 | 0 | 0 | 0 | 0 |
| 6048 | Communications | 3,177.46 | 3,200 | 3,000 | 1,750 | 1,750 |
| 6049 | Postage | 0.00 | 0 | 0 | 0 | 0 |
| 6050 | Travel | 938.72 | 3,770 | 4,015 | 3,770 | 3,770 |
| 6058 | Liability Other Insurance | 0.00 | 0 | 0 | 0 | 0 |
| 6069 | Equipment Rental | 1,857.92 | 1,813 | 1,813 | 1,813 | 1,813 |
| 6071 | Court Costs and Transcripts | 1,000.00 | 0 | 0 | 0 | 0 |
| 6073 | Dues and Memberships | 225.00 | 225 | 0 | 225 | 225 |
| 6077 | Data Processing | 0.00 | 0 | 2,397 | 0 | 0 |
| 6078 | Education and Training | 945.00 | 2,100 | 2,120 | 2,100 | 2,100 |
| 6079 | Legal Books, Publications | 219.00 | 500 | 0 | 500 | 500 |
| 6085 | Juror's Fees | 0.00 | 0 | 0 | 0 | 0 |
| | ***Expenditure Total:*** | 532,796.46 | 551,163 | 548,463 | 576,360 | 582,103 |

**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 | 84,000 |
| 4427 | Jury Fees | 73,969.55 | 136,268 | 136,268 | 134,000 | 134,000 |
| 4430 | Fee Revenue | 0.00 | 0 | 0 | 0 | 0 |
| | ***Revenue Total:*** | 146,359.56 | 204,005 | 204,005 | 218,000 | 218,000 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6001 | Elected Officials | 102,450.16 | 100,800 | 100,800 | 100,800 | 100,800 |
| 6002 | Salaries-Assistants/Deputies | 776,996.09 | 872,091 | 820,464 | 872,091 | 872,091 |
| 6003 | Salaries-Employees | 1,152,632.88 | 1,245,015 | 1,215,015 | 1,241,150 | 1,279,062 |
| 6005 | Extra Help | 17,623.50 | 20,000 | 40,000 | 20,000 | 20,000 |
| 6006 | FICA | 151,303.92 | 171,200 | 171,200 | 170,904 | 173,804 |
| 6007 | Group Health | 306,730.67 | 332,280 | 332,280 | 383,400 | 383,400 |
| 6008 | Retirement | 218,513.03 | 246,636 | 246,636 | 259,229 | 263,683 |
| 6010 | Uniforms | 1,196.25 | 5,000 | 5,000 | 4,000 | 4,000 |
| 6011 | Workers Compensation | 10,897.97 | 11,368 | 11,368 | 11,357 | 11,588 |
| 6012 | Unemployment Insurance | 5,928.47 | 6,389 | 6,389 | 8,504 | 8,655 |
| 6014 | Office Supplies | 15,317.43 | 16,000 | 17,361 | 18,000 | 18,000 |
| 6028 | Camera and Police Supplies | 1,820.00 | 5,000 | 5,000 | 3,000 | 3,000 |
| 6038 | Small Tools and Equipment | 0.00 | 0 | 0 | 0 | 0 |
| 6044 | Appointed Attorneys | 27,600.00 | 27,600 | 27,600 | 27,600 | 27,600 |
| 6045 | Professional Services | 11,880.00 | 2,350 | 2,350 | 2,350 | 2,350 |
| 6046 | Medical and Dental | 0.00 | 0 | 0 | 0 | 0 |
| 6047 | Mobile Phones | 456.47 | 1,000 | 500 | 500 | 500 |
| 6048 | Communications | 19,082.76 | 17,750 | 17,750 | 19,000 | 19,000 |
| 6049 | Postage | 2,473.45 | 2,137 | 2,137 | 2,500 | 2,500 |
| 6050 | Travel | 8,964.31 | 30,000 | 30,000 | 30,000 | 30,000 |
| 6056 | Property Insurance | 0.00 | 0 | 0 | 0 | 0 |
| 6058 | Liability Other Insurance | 448.46 | 3,000 | 3,000 | 3,000 | 3,000 |
| 6059 | Bonds | 0.00 | 0 | 0 | 0 | 0 |
| 6069 | Equipment Rental | 18,464.90 | 18,000 | 18,139 | 18,000 | 18,000 |
| 6071 | Court Costs and Transcripts | 11,041.25 | 35,000 | 35,000 | 35,000 | 35,000 |
| 6073 | Dues and Memberships | 825.00 | 1,560 | 1,560 | 1,560 | 1,560 |
| 6077 | Data Processing | 5,585.97 | 0 | 917 | 0 | 0 |
| 6078 | Education and Training | 2,385.00 | 10,500 | 10,500 | 10,500 | 10,500 |
| 6079 | Legal Books, Publications | 56,713.00 | 70,000 | 70,000 | 70,000 | 70,000 |
| 6082 | Contractual Expense | 57,542.64 | 2,653 | 5,280 | 3,200 | 3,200 |
| 6084 | Judges | 0.00 | 13,000 | 13,000 | 13,000 | 13,000 |
| 6085 | Juror's Fees | 50,828.30 | 344,994 | 344,077 | 345,000 | 345,000 |
| 6086 | Juror's Expense | 245.50 | 500 | 500 | 1,000 | 1,000 |
| 6096 | Equipment | 0.00 | 0 | 0 | 0 | 0 |
| | ***Expenditure Total:*** | 3,035,947.38 | 3,611,823 | 3,553,823 | 3,674,645 | 3,720,293 |

**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 | 194,580 |
| 4332 | Reimbursement Indigent defense | 146,634.51 | 135,774 | 135,774 | 136,500 | 136,500 |
| | ***Revenue Total:*** | 351,050.51 | 347,425 | 347,425 | 331,080 | 331,080 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6002 | Salaries-Assistants/Deputies | 84,930.09 | 135,000 | 95,000 | 135,000 | 138,351 |
| 6003 | Salaries-Employees | 40,423.09 | 44,462 | 44,462 | 44,462 | 44,287 |
| 6006 | FICA | 9,377.12 | 13,729 | 13,729 | 13,729 | 13,972 |
| 6007 | Group Health | 19,339.00 | 20,951 | 20,951 | 24,318 | 24,318 |
| 6008 | Retirement | 13,485.18 | 20,023 | 20,023 | 21,082 | 21,455 |
| 6009 | Auto Allowance | 1,635.92 | 1,642 | 1,642 | 0 | 0 |
| 6011 | Workers Compensation | 518.82 | 762 | 762 | 762 | 776 |
| 6012 | Unemployment Insurance | 390.17 | 538 | 538 | 718 | 731 |
| 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 | 1,838,225 |
| 6045 | Professional Services | 59,210.00 | 100,000 | 122,000 | 100,000 | 100,000 |
| 6047 | Mobile Phones | 0.00 | 0 | 0 | 0 | 0 |
| 6048 | Communications | 743.20 | 700 | 1,068 | 1,200 | 1,200 |
| 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 | 60,000 |
| 6078 | Education and Training | 0.00 | 750 | 750 | 750 | 750 |
| 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 | 2,244,065 |

**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 | 11,400 |
| 4440 | Court Cost | 335.30 | 200 | 200 | 200 | 200 |
| 4540 | Fines | 12.00 | 20 | 20 | 20 | 20 |
| 4600 | Interest Income | 4.45 | 6 | 6 | 10 | 10 |
| | ***Revenue Total:*** | 19,070.82 | 22,441 | 22,441 | 11,630 | 11,630 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6002 | Salaries-Assistants/Deputies | 121,359.29 | 120,316 | 120,316 | 120,316 | 123,925 |
| 6003 | Salaries-Employees | 57,018.38 | 60,945 | 60,945 | 60,945 | 62,926 |
| 6005 | Extra Help | 12,085.34 | 11,000 | 11,000 | 11,000 | 15,600 |
| 6006 | FICA | 14,365.84 | 14,708 | 14,708 | 14,708 | 15,488 |
| 6007 | Group Health | 28,800.00 | 31,200 | 31,200 | 36,000 | 36,000 |
| 6008 | Retirement | 19,180.38 | 20,224 | 20,224 | 21,293 | 21,950 |
| 6010 | Uniforms | 0.00 | 0 | 0 | 0 | 0 |
| 6011 | Workers Compensation | 770.76 | 817 | 817 | 817 | 860 |
| 6012 | Unemployment Insurance | 573.37 | 577 | 577 | 769 | 810 |
| 6014 | Office Supplies | 2,012.48 | 1,015 | 1,756 | 1,015 | 1,015 |
| 6048 | Communications | 0.00 | 0 | 0 | 0 | 0 |
| 6049 | Postage | 0.00 | 600 | 1,000 | 600 | 600 |
| 6050 | Travel | 0.00 | 900 | 0 | 900 | 900 |
| 6059 | Bonds | 100.00 | 100 | 100 | 100 | 100 |
| 6069 | Equipment Rental | 2,099.86 | 2,049 | 2,049 | 2,049 | 2,049 |
| 6071 | Court Costs and Transcripts | 450.00 | 0 | 0 | 0 | 0 |
| 6076 | Bank Fees | 86.55 | 80 | 80 | 80 | 80 |
| 6077 | Data Processing | 2,423.95 | 0 | 0 | 0 | 0 |
| 6078 | Education and Training | 0.00 | 600 | 0 | 600 | 600 |
| 6082 | Contractual Expense | 432.46 | 420 | 779 | 420 | 420 |
| | ***Expenditure Total:*** | 261,758.66 | 265,551 | 265,551 | 271,612 | 283,323 |

**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 | 132,000 |
| | ***Revenue Total:*** | 115,334.02 | 159,568 | 159,568 | 132,000 | 132,000 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6003 | Salaries-Employees | 5,892.05 | 279,079 | 240,079 | 265,261 | 273,183 |
| 6006 | FICA | 447.45 | 21,350 | 21,350 | 20,292 | 20,898 |
| 6007 | Group Health | 0.00 | 54,600 | 54,600 | 63,000 | 63,000 |
| 6008 | Retirement | 632.79 | 30,702 | 30,702 | 31,020 | 31,951 |
| 6010 | Uniforms | 0.00 | 3,010 | 3,010 | 3,010 | 3,010 |
| 6011 | Workers Compensation | 18.74 | 2,793 | 2,793 | 2,680 | 2,760 |
| 6012 | Unemployment Insurance | 5.56 | 826 | 826 | 1,056 | 1,088 |
| 6014 | Office Supplies | 0.00 | 750 | 750 | 750 | 750 |
| 6028 | Camera and Police Supplies | 10,970.04 | 1,000 | 0 | 1,000 | 1,000 |
| 6050 | Travel | 2,215.08 | 5,000 | 3,000 | 5,000 | 5,000 |
| 6064 | Building Maintenance | 0.00 | 0 | 0 | 0 | 0 |
| 6067 | Equipment Maintenance | 0.00 | 3,238 | 10,238 | 3,238 | 3,238 |
| 6078 | Education and Training | 1,300.00 | 10,000 | 1,600 | 10,000 | 10,000 |
| 6082 | Contractual Expense | 0.00 | 0 | 0 | 0 | 0 |
| | ***Expenditure Total:*** | 21,481.71 | 412,348 | 368,948 | 406,307 | 415,878 |

**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 | 18,000 |
| | ***Revenue Total:*** | 0.00 | 53,000 | 53,000 | 18,000 | 18,000 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6003 | Salaries-Employees | 3,394.85 | 354,122 | 347,122 | 354,117 | 364,353 |
| 6006 | FICA | 239.03 | 27,274 | 27,274 | 27,274 | 28,057 |
| 6007 | Group Health | 0.00 | 72,930 | 72,930 | 83,673 | 83,673 |
| 6008 | Retirement | 364.59 | 39,510 | 39,510 | 41,600 | 42,802 |
| 6009 | Auto Allowance | 0.00 | 2,400 | 2,400 | 2,400 | 2,400 |
| 6011 | Workers Compensation | 17.00 | 1,504 | 1,504 | 1,504 | 1,548 |
| 6012 | Unemployment Insurance | 10.17 | 1,062 | 1,062 | 1,416 | 1,427 |
| 6014 | Office Supplies | 0.00 | 3,269 | 6,113 | 3,269 | 3,269 |
| 6047 | Mobile Phones | 45.70 | 900 | 900 | 600 | 600 |
| 6048 | Communications | 0.00 | 0 | 0 | 750 | 750 |
| 6050 | Travel | 0.00 | 2,000 | 656 | 2,000 | 2,000 |
| 6059 | Bonds | 0.00 | 150 | 150 | 150 | 150 |
| 6069 | Equipment Rental | 220.74 | 2,326 | 2,326 | 2,038 | 2,038 |
| 6077 | Data Processing | 0.00 | 0 | 0 | 0 | 0 |
| 6078 | Education and Training | 0.00 | 1,500 | 0 | 1,500 | 1,500 |
| 6082 | Contractual Expense | 0.00 | 1,445 | 0 | 1,445 | 1,445 |
| | ***Expenditure Total:*** | 4,292.08 | 510,392 | 501,947 | 523,736 | 536,012 |

**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 | 12,600 |
| 6002 | Salaries-Assistants/Deputies | 213,791.46 | 216,899 | 145,899 | 96,899 | 96,899 |
| 6003 | Salaries-Employees | 156,776.43 | 160,343 | 160,343 | 161,601 | 166,291 |
| 6006 | FICA | 28,208.12 | 28,932 | 28,932 | 20,730 | 21,098 |
| 6007 | Group Health | 36,000.00 | 39,000 | 39,000 | 45,000 | 45,000 |
| 6008 | Retirement | 27,021.57 | 42,090 | 42,090 | 31,699 | 32,264 |
| 6009 | Auto Allowance | 0.00 | 2,400 | 0 | 0 | 0 |
| 6010 | Uniforms | 859.36 | 1,000 | 1,000 | 1,000 | 1,000 |
| 6011 | Workers Compensation | 2,111.45 | 2,069 | 2,069 | 1,613 | 1,647 |
| 6012 | Unemployment Insurance | 1,133.80 | 1,132 | 1,132 | 1,079 | 1,099 |
| 6014 | Office Supplies | 898.99 | 1,500 | 1,500 | 1,500 | 1,500 |
| 6016 | Gasoline | 0.00 | 0 | 0 | 0 | 0 |
| 6028 | Camera and Police Supplies | 0.00 | 1,000 | 1,000 | 1,000 | 1,000 |
| 6045 | Professional Services | 18,350.00 | 17,970 | 17,970 | 19,000 | 19,000 |
| 6047 | Mobile Phones | 0.00 | 225 | 225 | 225 | 225 |
| 6050 | Travel | 0.00 | 5,800 | 5,800 | 5,800 | 5,800 |
| 6069 | Equipment Rental | 2,452.37 | 2,393 | 2,393 | 2,393 | 2,393 |
| 6073 | Dues and Memberships | 0.00 | 580 | 580 | 580 | 580 |
| 6078 | Education and Training | 130.00 | 845 | 845 | 2,000 | 2,000 |
| 6082 | Contractual Expense | 0.00 | 0 | 0 | 20,000 | 20,000 |
| | ***Expenditure Total:*** | 487,733.55 | 524,178 | 450,778 | 424,719 | 430,396 |

**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 | 1,500 |
| 6038 | Small Tools and Equipment | 0.00 | 0 | 0 | 0 | 0 |
| 6045 | Professional Services | 0.00 | 9,000 | 9,000 | 9,000 | 9,000 |
| 6048 | Communications | 683.17 | 700 | 700 | 700 | 700 |
| 6056 | Property Insurance | 2,664.49 | 2,747 | 2,747 | 2,747 | 2,747 |
| 6060 | Electricity | 0.00 | 0 | 0 | 0 | 0 |
| 6064 | Building Maintenance | 459.30 | 7,500 | 7,500 | 7,500 | 7,500 |
| 6067 | Equipment Maintenance | 324.89 | 1,000 | 1,000 | 1,000 | 1,000 |
| 6069 | Equipment Rental | 0.00 | 0 | 0 | 0 | 0 |
| 6082 | Contractual Expense | 601.68 | 1,215 | 1,215 | 1,215 | 1,215 |
| | ***Expenditure Total:*** | 5,760.32 | 23,662 | 23,662 | 23,662 | 23,662 |

CAMERON COUNTY, TEXAS
GENERAL FUND
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**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 | 30,000 |
| 4431 | Service Fees | 14,571.27 | 13,360 | 13,360 | 13,200 | 13,200 |
| 4442 | Copy Reimbursement-Dist Clerk | 116,547.55 | 124,001 | 124,001 | 102,000 | 102,000 |
| 4446 | Dist Clerk-Judicial Recd Mgmt | 33,893.57 | 39,574 | 39,574 | 1,200 | 1,200 |
| 4448 | Dist. Clerk-Passport Revenue | 17,662.17 | 21,857 | 21,857 | 18,000 | 18,000 |
| 4449 | Research fees - District Clrk | 18,744.00 | 18,849 | 18,849 | 20,400 | 20,400 |
| 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 | 445,800 |
| 4509 | Transaction Fee | 5,770.00 | 5,736 | 5,736 | 6,000 | 6,000 |
| 4510 | District Clerk | 285,022.95 | 304,624 | 304,624 | 252,000 | 252,000 |
| 4540 | Fines | 16,747.17 | 17,357 | 17,357 | 17,200 | 17,200 |
| 4600 | Interest Income | 15,649.51 | 18,229 | 18,229 | 24,000 | 24,000 |
| 4602 | Miscellaneous | 80.01 | 120 | 120 | 100 | 100 |
| | ***Revenue Total:*** | 1,299,832.66 | 1,094,802 | 1,094,802 | 929,900 | 929,900 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6001 | Elected Officials | 81,043.84 | 86,000 | 86,000 | 86,000 | 86,000 |
| 6002 | Salaries-Assistants/Deputies | 55,865.00 | 55,454 | 55,454 | 55,454 | 57,118 |
| 6003 | Salaries-Employees | 1,219,493.54 | 1,277,172 | 1,258,700 | 1,277,172 | 1,318,936 |
| 6004 | Overtime | 1,001.90 | 0 | 0 | 0 | 0 |
| 6005 | Extra Help | 5,450.72 | 10,000 | 1,362 | 10,000 | 10,000 |
| 6006 | FICA | 101,208.09 | 109,363 | 109,363 | 109,620 | 112,686 |
| 6007 | Group Health | 309,600.00 | 335,400 | 335,400 | 387,000 | 387,000 |
| 6008 | Retirement | 145,949.92 | 158,280 | 158,280 | 167,046 | 171,754 |
| 6011 | Workers Compensation | 5,601.59 | 6,069 | 6,069 | 6,083 | 6,253 |
| 6012 | Unemployment Insurance | 4,167.91 | 4,028 | 4,028 | 5,384 | 5,544 |
| 6014 | Office Supplies | 36,005.12 | 30,578 | 27,686 | 30,578 | 30,578 |
| 6016 | Gasoline | 1,316.04 | 1,500 | 2,750 | 3,500 | 3,500 |
| 6030 | Vehicle Repairs | 925.71 | 750 | 750 | 750 | 750 |
| 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 | 1,416 |
| 6048 | Communications | 19,743.34 | 18,250 | 18,250 | 19,000 | 19,000 |
| 6049 | Postage | 41,249.25 | 61,893 | 61,093 | 61,893 | 61,893 |
| 6050 | Travel | 5,422.65 | 7,000 | 9,562 | 7,000 | 7,000 |
| 6056 | Property Insurance | 0.00 | 0 | 0 | 0 | 0 |
| 6057 | Vehicle Insurance | 818.63 | 1,325 | 1,325 | 700 | 700 |
| 6058 | Liability Other Insurance | 7,220.64 | 6,539 | 6,039 | 6,539 | 6,539 |
| 6059 | Bonds | 1,428.00 | 1,428 | 1,428 | 1,428 | 1,428 |
| 6067 | Equipment Maintenance | 0.00 | 380 | 180 | 380 | 380 |
| 6069 | Equipment Rental | 33,781.04 | 34,903 | 34,903 | 34,903 | 34,903 |
| 6073 | Dues and Memberships | 175.00 | 175 | 175 | 175 | 175 |
| 6077 | Data Processing | 17,205.21 | 17,000 | 26,110 | 26,500 | 26,500 |
| 6078 | Education and Training | 1,905.00 | 3,500 | 4,030 | 3,500 | 3,500 |
| 6082 | Contractual Expense | 1,179.28 | 889 | 1,389 | 1,133 | 1,133 |
| | ***Expenditure Total:*** | 2,117,189.60 | 2,229,292 | 2,228,448 | 2,303,154 | 2,354,686 |

**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 | 121,208 |
| 4520 | Bond Forfeitures | 0.00 | 0 | 0 | | |
| | ***Revenue Total:*** | 76,723.10 | 116,345 | 116,345 | 121,208 | 121,208 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6003 | Salaries-Employees | 45,697.09 | 48,996 | 48,996 | 49,500 | 50,985 |
| 6006 | FICA | 3,312.12 | 3,748 | 3,748 | 3,787 | 3,900 |
| 6007 | Group Health | 7,200.00 | 7,800 | 7,800 | 9,000 | 9,000 |
| 6008 | Retirement | 4,912.50 | 5,467 | 5,467 | 5,815 | 5,989 |
| 6011 | Workers Compensation | 198.68 | 208 | 208 | 210 | 217 |
| 6012 | Unemployment Insurance | 147.74 | 147 | 147 | 198 | 204 |
| 6014 | Office Supplies | 0.00 | 0 | 0 | 0 | 0 |
| 6047 | Mobile Phones | 459.32 | 456 | 456 | 458 | 458 |
| 6050 | Travel | 47.04 | 1,200 | 1,700 | 1,200 | 1,200 |
| 6067 | Equipment Maintenance | 14,698.61 | 48,863 | 38,863 | 48,863 | 48,863 |
| 6071 | Court Costs and Transcripts | 0.00 | 4,323 | 4,323 | 4,323 | 4,323 |
| 6077 | Data Processing | 0.00 | 0 | 9,500 | 0 | 0 |
| | ***Expenditure Total:*** | 76,673.10 | 121,208 | 121,208 | 123,354 | 125,139 |

CAMERON COUNTY, TEXAS
GENERAL FUND
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**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 | 300,000 |
| 4440 | Court Cost | 20,785.84 | 19,624 | 19,624 | 15,600 | 15,600 |
| 4480 | Justices of the Peace | 7,463.50 | 7,894 | 7,894 | 3,600 | 3,600 |
| 4540 | Fines | 5,857.60 | 6,000 | 6,000 | 6,000 | 6,000 |
| 4600 | Interest Income | 154.41 | 145 | 145 | 145 | 145 |
| 4602 | Miscellaneous | 0.00 | 0 | 0 | 0 | 0 |
| | ***Revenue Total:*** | 390,894.08 | 384,410 | 384,410 | 325,345 | 325,345 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6001 | Elected Officials | 51,029.82 | 55,983 | 55,983 | 55,983 | 55,983 |
| 6002 | Salaries-Assistants/Deputies | 0.00 | 0 | 0 | 0 | 0 |
| 6003 | Salaries-Employees | 123,430.89 | 127,958 | 118,418 | 125,223 | 128,980 |
| 6005 | Extra Help | 0.00 | 0 | 0 | 0 | 0 |
| 6006 | FICA | 12,995.50 | 14,530 | 14,530 | 14,321 | 14,609 |
| 6007 | Group Health | 36,000.00 | 39,000 | 39,000 | 45,000 | 45,000 |
| 6008 | Retirement | 18,757.21 | 20,523 | 20,523 | 21,287 | 21,728 |
| 6009 | Auto Allowance | 5,364.13 | 6,000 | 6,000 | 6,000 | 6,000 |
| 6010 | Uniforms | 0.00 | 0 | 0 | 0 | 0 |
| 6011 | Workers Compensation | 722.14 | 781 | 781 | 770 | 786 |
| 6012 | Unemployment Insurance | 380.91 | 384 | 384 | 501 | 516 |
| 6014 | Office Supplies | 1,989.25 | 1,683 | 1,743 | 2,000 | 2,000 |
| 6047 | Mobile Phones | 795.91 | 624 | 624 | 626 | 626 |
| 6048 | Communications | 3,286.47 | 2,100 | 1,900 | 2,000 | 2,000 |
| 6049 | Postage | 1,375.00 | 2,000 | 1,899 | 2,000 | 2,000 |
| 6050 | Travel | 626.82 | 1,800 | 1,800 | 1,800 | 1,800 |
| 6059 | Bonds | 0.00 | 178 | 0 | 178 | 178 |
| 6069 | Equipment Rental | 1,270.56 | 1,906 | 2,446 | 2,446 | 2,446 |
| 6073 | Dues and Memberships | 0.00 | 60 | 0 | 60 | 60 |
| 6076 | Bank Fees | 86.55 | 300 | 100 | 300 | 300 |
| 6077 | Data Processing | 0.00 | 0 | 0 | 0 | 0 |
| 6078 | Education and Training | 375.00 | 600 | 500 | 600 | 600 |
| 6079 | Legal Books, Publications | 0.00 | 0 | 0 | 0 | 0 |
| 6082 | Contractual Expense | 324.35 | 0 | 779 | 779 | 779 |
| 6109 | Emergency-Hospital | 0.00 | 0 | 0 | 0 | 0 |
| | ***Expenditure Total:*** | 258,810.51 | 276,410 | 267,410 | 281,874 | 286,391 |

**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 | 330,000 |
| 4433 | PSI Local | 0.00 | 0 | 0 | | |
| 4440 | Court Cost | 13,863.26 | 14,185 | 14,185 | 14,185 | 14,185 |
| 4480 | Justices of the Peace | 19,912.00 | 20,001 | 20,001 | 11,000 | 11,000 |
| 4540 | Fines | 5,908.35 | 6,003 | 6,003 | 6,003 | 6,003 |
| 4600 | Interest Income | 131.17 | 153 | 153 | 153 | 153 |
| 4705 | Long/Short | 0.00 | 0 | 0 | 0 | 0 |
| | ***Revenue Total:*** | 355,583.15 | 378,529 | 378,529 | 361,341 | 361,341 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6001 | Elected Officials | 51,029.82 | 55,983 | 55,983 | 55,983 | 55,983 |
| 6003 | Salaries-Employees | 114,536.74 | 127,845 | 127,845 | 128,436 | 132,289 |
| 6005 | Extra Help | 0.00 | 0 | 0 | 0 | 0 |
| 6006 | FICA | 12,659.85 | 14,595 | 14,595 | 14,641 | 14,935 |
| 6007 | Group Health | 36,000.00 | 39,000 | 39,000 | 45,000 | 45,000 |
| 6008 | Retirement | 17,804.52 | 20,510 | 20,510 | 21,665 | 22,117 |
| 6009 | Auto Allowance | 5,364.13 | 6,000 | 6,000 | 6,000 | 6,000 |
| 6011 | Workers Compensation | 687.83 | 781 | 781 | 783 | 800 |
| 6012 | Unemployment Insurance | 356.33 | 384 | 384 | 514 | 529 |
| 6014 | Office Supplies | 5,090.40 | 3,800 | 4,585 | 3,800 | 3,800 |
| 6030 | Vehicle Repairs | 0.00 | 0 | 0 | 0 | 0 |
| 6047 | Mobile Phones | 960.00 | 960 | 960 | 960 | 960 |
| 6048 | Communications | 2,391.98 | 2,800 | 2,800 | 1,750 | 1,750 |
| 6049 | Postage | 2,520.07 | 3,000 | 3,000 | 3,000 | 3,000 |
| 6050 | Travel | 0.00 | 1,650 | 865 | 1,650 | 1,650 |
| 6059 | Bonds | 177.50 | 178 | 178 | 196 | 196 |
| 6069 | Equipment Rental | 2,987.30 | 2,915 | 3,440 | 2,915 | 2,915 |
| 6073 | Dues and Memberships | 135.00 | 135 | 135 | 149 | 149 |
| 6076 | Bank Fees | 300.45 | 478 | 478 | 526 | 526 |
| 6077 | Data Processing | 367.35 | 0 | 0 | 0 | 0 |
| 6078 | Education and Training | 450.00 | 900 | 475 | 900 | 900 |
| 6079 | Legal Books, Publications | 0.00 | 100 | 0 | 100 | 100 |
| 6082 | Contractual Expense | 1,863.34 | 1,547 | 1,547 | 2,405 | 2,405 |
| | ***Expenditure Total:*** | 255,682.61 | 283,561 | 283,561 | 291,373 | 296,004 |

CAMERON COUNTY, TEXAS
GENERAL FUND
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**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 | 174,000 |
| 4440 | Court Cost | 12,095.57 | 11,916 | 11,916 | 11,916 | 11,916 |
| 4480 | Justices of the Peace | 47,179.20 | 45,380 | 45,380 | 30,000 | 30,000 |
| 4540 | Fines | 6,151.40 | 6,282 | 6,282 | 6,282 | 6,282 |
| 4600 | Interest Income | 111.44 | 123 | 123 | 123 | 123 |
| 4602 | Miscellaneous | 0.00 | 0 | 0 | 0 | 0 |
| | ***Revenue Total:*** | 297,972.95 | 294,649 | 294,649 | 222,321 | 222,321 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6001 | Elected Officials | 51,029.82 | 55,983 | 55,983 | 55,983 | 55,983 |
| 6003 | Salaries-Employees | 125,570.91 | 130,688 | 130,688 | 130,688 | 134,609 |
| 6006 | FICA | 12,729.03 | 14,595 | 14,595 | 14,739 | 15,039 |
| 6007 | Group Health | 36,000.00 | 39,000 | 39,000 | 45,000 | 45,000 |
| 6008 | Retirement | 18,988.42 | 20,827 | 20,827 | 21,929 | 22,390 |
| 6009 | Auto Allowance | 5,364.13 | 6,000 | 6,000 | 6,000 | 6,000 |
| 6011 | Workers Compensation | 737.81 | 793 | 793 | 793 | 810 |
| 6012 | Unemployment Insurance | 392.39 | 392 | 392 | 523 | 538 |
| 6014 | Office Supplies | 3,495.02 | 3,500 | 2,600 | 3,500 | 3,500 |
| 6047 | Mobile Phones | 0.00 | 0 | 0 | 0 | 0 |
| 6048 | Communications | 1,772.55 | 2,100 | 2,100 | 1,500 | 1,500 |
| 6049 | Postage | 2,297.22 | 3,500 | 3,409 | 3,500 | 3,500 |
| 6050 | Travel | 947.61 | 2,000 | 2,991 | 2,000 | 2,000 |
| 6059 | Bonds | 0.00 | 178 | 178 | 178 | 178 |
| 6069 | Equipment Rental | 2,111.79 | 2,061 | 2,061 | 2,061 | 2,061 |
| 6073 | Dues and Memberships | 60.00 | 60 | 60 | 60 | 60 |
| 6076 | Bank Fees | 0.00 | 400 | 400 | 400 | 400 |
| 6078 | Education and Training | 275.00 | 750 | 750 | 750 | 750 |
| 6079 | Legal Books, Publications | 0.00 | 175 | 175 | 175 | 175 |
| 6082 | Contractual Expense | 1,588.45 | 1,509 | 1,509 | 2,068 | 2,068 |
| | ***Expenditure Total:*** | 263,360.15 | 284,511 | 284,511 | 291,847 | 296,561 |

CAMERON COUNTY, TEXAS
GENERAL FUND
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**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 | 100,800 |
| 4440 | Court Cost | 11,271.04 | 12,000 | 12,000 | 7,200 | 7,200 |
| 4480 | Justices of the Peace | 23,225.40 | 23,811 | 23,811 | 10,800 | 10,800 |
| 4540 | Fines | 6,938.48 | 7,352 | 7,352 | 7,352 | 7,352 |
| 4600 | Interest Income | 93.17 | 105 | 105 | 105 | 105 |
| | ***Revenue Total:*** | 236,570.01 | 253,718 | 253,718 | 126,257 | 126,257 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6001 | Elected Officials | 51,029.82 | 55,983 | 55,983 | 55,983 | 55,983 |
| 6003 | Salaries-Employees | 93,663.34 | 97,065 | 97,065 | 97,065 | 99,977 |
| 6006 | FICA | 11,006.45 | 12,241 | 12,241 | 12,241 | 12,463 |
| 6007 | Group Health | 28,800.00 | 31,200 | 31,200 | 36,000 | 36,000 |
| 6008 | Retirement | 15,558.48 | 17,076 | 17,076 | 17,979 | 18,321 |
| 6009 | Auto Allowance | 5,364.13 | 6,000 | 6,000 | 6,000 | 6,000 |
| 6010 | Uniforms | 0.00 | 0 | 0 | 0 | 0 |
| 6011 | Workers Compensation | 600.86 | 650 | 650 | 650 | 663 |
| 6012 | Unemployment Insurance | 332.38 | 291 | 291 | 388 | 400 |
| 6014 | Office Supplies | 1,711.98 | 2,200 | 2,039 | 2,200 | 2,200 |
| 6016 | Gasoline | 0.00 | 0 | 0 | 0 | 0 |
| 6047 | Mobile Phones | 459.32 | 624 | 624 | 500 | 500 |
| 6048 | Communications | 1,920.08 | 1,300 | 1,300 | 1,100 | 1,100 |
| 6049 | Postage | 1,999.80 | 3,500 | 3,500 | 3,500 | 3,500 |
| 6050 | Travel | 0.00 | 1,800 | 1,800 | 1,800 | 1,800 |
| 6059 | Bonds | 0.00 | 178 | 0 | 178 | 178 |
| 6069 | Equipment Rental | 907.50 | 990 | 990 | 1,980 | 1,980 |
| 6073 | Dues and Memberships | 0.00 | 0 | 0 | 0 | 0 |
| 6076 | Bank Fees | 131.00 | 350 | 0 | 350 | 350 |
| 6078 | Education and Training | 150.00 | 600 | 600 | 600 | 600 |
| 6079 | Legal Books, Publications | 0.00 | 0 | 0 | 0 | 0 |
| 6082 | Contractual Expense | 1,158.97 | 1,004 | 1,693 | 1,193 | 1,193 |
| 6087 | Miscellaneous | 0.00 | 0 | 0 | 0 | 0 |
| | ***Expenditure Total:*** | 214,794.11 | 233,052 | 233,052 | 239,707 | 243,208 |

CAMERON COUNTY, TEXAS
GENERAL FUND
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**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 | 126,000 |
| 4440 | Court Cost | 9,575.83 | 9,874 | 9,874 | 9,874 | 9,874 |
| 4454 | JPTech Fee | 0.00 | 0 | 0 | 0 | 0 |
| 4480 | Justices of the Peace | 5,870.20 | 5,288 | 5,288 | 5,288 | 5,288 |
| 4540 | Fines | 5,215.61 | 5,364 | 5,364 | 5,364 | 5,364 |
| 4600 | Interest Income | 90.06 | 99 | 99 | 99 | 99 |
| 4705 | Long/Short | 0.00 | 0 | 0 | 0 | 0 |
| | ***Revenue Total:*** | 225,756.63 | 233,699 | 233,699 | 146,625 | 146,625 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6001 | Elected Officials | 51,029.82 | 55,983 | 55,983 | 55,983 | 55,983 |
| 6003 | Salaries-Employees | 90,944.35 | 94,313 | 94,313 | 94,313 | 97,142 |
| 6006 | FICA | 11,022.27 | 16,161 | 16,161 | 16,161 | 16,377 |
| 6007 | Group Health | 28,800.00 | 31,200 | 31,200 | 36,000 | 36,000 |
| 6008 | Retirement | 15,266.20 | 16,769 | 16,769 | 17,656 | 17,988 |
| 6009 | Auto Allowance | 5,364.13 | 6,000 | 6,000 | 6,000 | 6,000 |
| 6011 | Workers Compensation | 589.67 | 638 | 638 | 638 | 650 |
| 6012 | Unemployment Insurance | 282.29 | 283 | 283 | 377 | 389 |
| 6014 | Office Supplies | 1,474.72 | 2,000 | 2,200 | 2,000 | 2,000 |
| 6045 | Professional Services | 0.00 | 0 | 0 | 0 | 0 |
| 6047 | Mobile Phones | 632.38 | 960 | 960 | 636 | 636 |
| 6048 | Communications | 2,435.14 | 1,550 | 1,550 | 1,300 | 1,300 |
| 6049 | Postage | 825.00 | 1,500 | 1,500 | 1,500 | 1,500 |
| 6050 | Travel | 0.00 | 1,800 | 1,800 | 1,800 | 1,800 |
| 6059 | Bonds | 0.00 | 178 | 121 | 178 | 178 |
| 6069 | Equipment Rental | 907.50 | 990 | 990 | 1,980 | 1,980 |
| 6073 | Dues and Memberships | 60.00 | 135 | 135 | 135 | 135 |
| 6076 | Bank Fees | 323.28 | 392 | 392 | 392 | 392 |
| 6078 | Education and Training | 150.00 | 600 | 400 | 600 | 600 |
| 6082 | Contractual Expense | 1,258.31 | 1,136 | 1,193 | 1,193 | 1,193 |
| | ***Expenditure Total:*** | 211,365.06 | 232,588 | 232,588 | 238,842 | 242,243 |

**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 | 150,000 |
| 4440 | Court Cost | 13,571.64 | 13,951 | 13,951 | 8,400 | 8,400 |
| 4480 | Justices of the Peace | 14,648.70 | 14,629 | 14,629 | 4,800 | 4,800 |
| 4540 | Fines | 6,848.63 | 7,364 | 7,364 | 7,364 | 7,364 |
| 4600 | Interest Income | 114.06 | 125 | 125 | 125 | 125 |
| 4705 | Long/Short | 87.10 | 0 | 0 | 0 | 0 |
| | ***Revenue Total:*** | 265,467.71 | 269,686 | 269,686 | 170,689 | 170,689 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6001 | Elected Officials | 51,029.82 | 55,983 | 55,983 | 55,983 | 55,983 |
| 6002 | Salaries-Assistants/Deputies | 0.00 | 0 | 0 | 0 | 0 |
| 6003 | Salaries-Employees | 92,088.24 | 104,088 | 99,088 | 102,012 | 105,072 |
| 6004 | Overtime | 0.00 | 0 | 0 | 0 | 0 |
| 6006 | FICA | 10,844.66 | 12,778 | 12,778 | 12,619 | 12,853 |
| 6007 | Group Health | 28,800.00 | 31,200 | 31,200 | 36,000 | 36,000 |
| 6008 | Retirement | 15,388.48 | 17,860 | 17,860 | 18,560 | 18,920 |
| 6009 | Auto Allowance | 5,364.13 | 6,000 | 6,000 | 6,000 | 6,000 |
| 6010 | Uniforms | 0.00 | 0 | 0 | 0 | 0 |
| 6011 | Workers Compensation | 595.15 | 680 | 680 | 671 | 684 |
| 6012 | Unemployment Insurance | 286.09 | 312 | 312 | 408 | 420 |
| 6014 | Office Supplies | 1,486.99 | 1,261 | 902 | 2,000 | 2,000 |
| 6047 | Mobile Phones | 960.00 | 1,461 | 1,424 | 1,600 | 1,600 |
| 6048 | Communications | 2,432.89 | 2,500 | 2,500 | 2,500 | 2,500 |
| 6049 | Postage | 990.00 | 999 | 999 | 999 | 999 |
| 6050 | Travel | 1,439.75 | 1,800 | 2,179 | 1,800 | 1,800 |
| 6059 | Bonds | 0.00 | 178 | 128 | 178 | 178 |
| 6069 | Equipment Rental | 1,834.91 | 1,791 | 1,791 | 1,791 | 1,791 |
| 6073 | Dues and Memberships | 60.00 | 110 | 140 | 400 | 400 |
| 6076 | Bank Fees | 131.00 | 553 | 553 | 553 | 553 |
| 6078 | Education and Training | 400.00 | 600 | 600 | 600 | 600 |
| 6079 | Legal Books, Publications | 0.00 | 0 | 0 | 0 | 0 |
| 6082 | Contractual Expense | 821.68 | 742 | 779 | 779 | 779 |
| 6096 | Equipment | 0.00 | 0 | 0 | 0 | 0 |
| | ***Expenditure Total:*** | 214,953.79 | 240,896 | 235,896 | 245,453 | 249,132 |

**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 | 468,000 |
| 4440 | Court Cost | 40,500.28 | 42,633 | 42,633 | 21,600 | 21,600 |
| 4480 | Justices of the Peace | 34,342.70 | 36,129 | 36,129 | 12,000 | 12,000 |
| 4486 | Sheriff Arrest Fees | 0.00 | 0 | 0 | 0 | 0 |
| 4540 | Fines | 23,564.10 | 24,811 | 24,811 | 12,840 | 12,840 |
| 4600 | Interest Income | 326.40 | 367 | 367 | 367 | 367 |
| 4705 | Long/Short | 0.00 | 0 | 0 | 0 | 0 |
| | ***Revenue Total:*** | 847,071.05 | 794,432 | 794,432 | 514,807 | 514,807 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6001 | Elected Officials | 51,029.82 | 55,983 | 55,983 | 55,983 | 55,983 |
| 6002 | Salaries-Assistants/Deputies | 0.00 | 0 | 0 | 0 | 0 |
| 6003 | Salaries-Employees | 192,213.60 | 187,367 | 187,367 | 187,427 | 192,950 |
| 6006 | FICA | 18,523.61 | 19,149 | 19,149 | 19,149 | 19,576 |
| 6007 | Group Health | 43,200.00 | 46,800 | 46,800 | 54,000 | 54,000 |
| 6008 | Retirement | 26,088.90 | 27,011 | 27,011 | 28,439 | 29,095 |
| 6009 | Auto Allowance | 5,364.13 | 6,000 | 6,000 | 6,000 | 6,000 |
| 6010 | Uniforms | 0.00 | 600 | 600 | 600 | 600 |
| 6011 | Workers Compensation | 1,339.09 | 1,320 | 1,320 | 1,320 | 1,353 |
| 6012 | Unemployment Insurance | 560.49 | 558 | 558 | 744 | 767 |
| 6014 | Office Supplies | 2,998.51 | 3,000 | 3,000 | 3,000 | 3,000 |
| 6016 | Gasoline | 1,188.42 | 1,200 | 2,000 | 2,500 | 2,500 |
| 6018 | Diesel Fuel | 0.00 | 0 | 0 | | |
| 6028 | Camera and Police Supplies | 0.00 | 850 | 850 | 850 | 850 |
| 6030 | Vehicle Repairs | 682.79 | 1,000 | 1,000 | 1,000 | 1,000 |
| 6046 | Medical and Dental | 0.00 | 0 | 0 | 0 | 0 |
| 6047 | Mobile Phones | 1,005.88 | 960 | 960 | 960 | 960 |
| 6048 | Communications | 1,875.97 | 650 | 650 | 700 | 700 |
| 6049 | Postage | 3,652.00 | 4,000 | 4,000 | 4,000 | 4,000 |
| 6050 | Travel | 2,545.56 | 2,500 | 2,500 | 2,500 | 2,500 |
| 6057 | Vehicle Insurance | 0.00 | 347 | 347 | 494 | 494 |
| 6059 | Bonds | 177.50 | 178 | 178 | 178 | 178 |
| 6064 | Building Maintenance | 0.00 | 0 | 0 | 0 | 0 |
| 6069 | Equipment Rental | 2,055.08 | 2,005 | 2,005 | 2,005 | 2,005 |
| 6073 | Dues and Memberships | 0.00 | 35 | 35 | 35 | 35 |
| 6076 | Bank Fees | 189.95 | 250 | 250 | 250 | 250 |
| 6077 | Data Processing | 0.00 | 0 | 0 | 0 | 0 |
| 6078 | Education and Training | 650.00 | 750 | 750 | 750 | 750 |
| 6079 | Legal Books, Publications | 0.00 | 0 | 0 | 0 | 0 |
| 6082 | Contractual Expense | 868.37 | 750 | 750 | 750 | 750 |
| 6096 | Equipment | 0.00 | 0 | 0 | 0 | 0 |
| | ***Expenditure Total:*** | 356,209.67 | 363,263 | 364,063 | 373,634 | 380,296 |

CAMERON COUNTY, TEXAS
GENERAL FUND
2022-2023 Budget

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

**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 | 168,000 |
| 4440 | Court Cost | 12,558.65 | 12,343 | 12,343 | 12,343 | 12,343 |
| 4480 | Justices of the Peace | 16,439.70 | 13,521 | 13,521 | 9,600 | 9,600 |
| 4540 | Fines | 6,884.21 | 6,722 | 6,722 | 6,722 | 6,722 |
| 4600 | Interest Income | 105.56 | 110 | 110 | 110 | 110 |
| 4705 | Long/Short | -2.70 | 0 | 0 | 0 | 0 |
| | ***Revenue Total:*** | 264,243.21 | 259,767 | 259,767 | 196,775 | 196,775 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6001 | Elected Officials | 51,926.79 | 55,983 | 55,983 | 55,983 | 55,983 |
| 6002 | Salaries-Assistants/Deputies | 0.00 | 0 | 0 | 0 | 0 |
| 6003 | Salaries-Employees | 139,148.01 | 143,039 | 143,039 | 143,039 | 147,323 |
| 6006 | FICA | 13,835.83 | 15,684 | 15,684 | 15,684 | 16,012 |
| 6007 | Group Health | 35,999.99 | 39,000 | 39,000 | 45,000 | 45,000 |
| 6008 | Retirement | 20,532.89 | 22,179 | 22,179 | 23,352 | 23,855 |
| 6009 | Auto Allowance | 5,364.13 | 6,000 | 6,000 | 6,000 | 6,000 |
| 6010 | Uniforms | 0.00 | 300 | 300 | 600 | 600 |
| 6011 | Workers Compensation | 1,065.18 | 1,068 | 1,068 | 1,068 | 1,093 |
| 6012 | Unemployment Insurance | 421.37 | 428 | 428 | 571 | 588 |
| 6014 | Office Supplies | 1,171.05 | 2,232 | 2,197 | 2,500 | 2,500 |
| 6016 | Gasoline | 0.00 | 0 | 0 | 0 | 0 |
| 6048 | Communications | 620.92 | 650 | 650 | 700 | 700 |
| 6049 | Postage | 2,002.00 | 500 | 500 | 1,000 | 1,000 |
| 6050 | Travel | 0.00 | 2,000 | 2,000 | 2,000 | 2,000 |
| 6059 | Bonds | 0.00 | 391 | 391 | 391 | 391 |
| 6069 | Equipment Rental | 1,516.22 | 1,480 | 1,480 | 1,480 | 1,480 |
| 6073 | Dues and Memberships | 0.00 | 60 | 60 | 60 | 60 |
| 6076 | Bank Fees | 86.55 | 374 | 374 | 374 | 374 |
| 6078 | Education and Training | 0.00 | 750 | 750 | 750 | 750 |
| 6082 | Contractual Expense | 1,064.76 | 711 | 746 | 746 | 746 |
| 6100 | Weapons | 0.00 | 0 | 0 | 0 | 0 |
| | ***Expenditure Total:*** | 274,755.69 | 292,829 | 292,829 | 301,298 | 306,455 |

**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 | 456,000 |
| 4440 | Court Cost | 27,421.67 | 25,654 | 25,654 | 25,654 | 25,654 |
| 4480 | Justices of the Peace | 28,083.00 | 27,415 | 27,415 | 12,000 | 12,000 |
| 4540 | Fines | 17,658.36 | 18,624 | 18,624 | 14,400 | 14,400 |
| 4600 | Interest Income | 205.86 | 182 | 182 | 182 | 182 |
| 4705 | Long/Short | 17.80 | 0 | 0 | 0 | 0 |
| | ***Revenue Total:*** | 535,818.03 | 505,761 | 505,761 | 508,236 | 508,236 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6001 | Elected Officials | 51,029.82 | 55,983 | 55,983 | 55,983 | 55,983 |
| 6002 | Salaries-Assistants/Deputies | 0.00 | 0 | 0 | 0 | 0 |
| 6003 | Salaries-Employees | 129,264.57 | 133,715 | 133,715 | 133,715 | 137,726 |
| 6005 | Extra Help | 0.00 | 0 | 0 | 0 | 0 |
| 6006 | FICA | 13,366.03 | 14,971 | 14,971 | 14,971 | 15,278 |
| 6007 | Group Health | 36,000.00 | 39,000 | 39,000 | 45,000 | 45,000 |
| 6008 | Retirement | 19,388.00 | 21,165 | 21,165 | 22,285 | 22,756 |
| 6009 | Auto Allowance | 5,364.13 | 6,000 | 6,000 | 6,000 | 6,000 |
| 6011 | Workers Compensation | 746.00 | 806 | 806 | 806 | 823 |
| 6012 | Unemployment Insurance | 398.75 | 401 | 401 | 535 | 551 |
| 6014 | Office Supplies | 2,854.77 | 2,847 | 3,033 | 3,000 | 3,000 |
| 6028 | Camera and Police Supplies | 0.00 | 0 | 0 | 0 | 0 |
| 6047 | Mobile Phones | 607.28 | 456 | 756 | 600 | 600 |
| 6048 | Communications | 1,587.69 | 1,900 | 1,900 | 1,300 | 1,300 |
| 6049 | Postage | 1,504.71 | 1,500 | 1,200 | 1,500 | 1,500 |
| 6050 | Travel | 67.20 | 2,000 | 1,100 | 2,000 | 2,000 |
| 6059 | Bonds | 0.00 | 178 | 178 | 178 | 178 |
| 6069 | Equipment Rental | 2,729.16 | 2,730 | 2,730 | 2,730 | 2,730 |
| 6073 | Dues and Memberships | 60.00 | 60 | 135 | 135 | 135 |
| 6076 | Bank Fees | 131.00 | 358 | 358 | 358 | 358 |
| 6078 | Education and Training | 150.00 | 600 | 600 | 600 | 600 |
| 6079 | Legal Books, Publications | 152.10 | 0 | 0 | 300 | 300 |
| 6082 | Contractual Expense | 896.51 | 768 | 1,407 | 2,064 | 2,064 |
| | ***Expenditure Total:*** | 266,297.72 | 285,438 | 285,438 | 294,060 | 298,882 |

**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 | 500 |
| 4338 | State Aid-County Attorney | 39,945.00 | 40,352 | 40,352 | 42,000 | 42,000 |
| 4460 | County Attorney | 37,808.32 | 38,031 | 38,031 | 36,000 | 36,000 |
| 4480 | Justices of the Peace | 157.06 | 0 | 0 | 150 | 150 |
| | ***Revenue Total:*** | 77,910.38 | 78,583 | 78,583 | 78,650 | 78,650 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6001 | Elected Officials | 27,093.56 | 33,156 | 33,156 | 33,156 | 33,156 |
| 6002 | Salaries-Assistants/Deputies | 1,900,342.09 | 2,061,651 | 1,979,651 | 2,061,651 | 2,107,059 |
| 6003 | Salaries-Employees | 1,534,395.50 | 1,666,016 | 1,634,016 | 1,658,414 | 1,709,813 |
| 6004 | Overtime | 0.00 | 0 | 0 | 0 | 0 |
| 6006 | FICA | 257,175.70 | 287,703 | 287,703 | 287,121 | 294,724 |
| 6007 | Group Health | 494,973.32 | 526,781 | 526,781 | 607,824 | 592,848 |
| 6008 | Retirement | 372,243.20 | 418,265 | 418,265 | 439,689 | 451,062 |
| 6009 | Auto Allowance | 0.00 | 0 | 0 | 0 | 0 |
| 6011 | Workers Compensation | 15,321.90 | 16,157 | 16,157 | 16,182 | 16,992 |
| 6012 | Unemployment Insurance | 10,778.04 | 11,868 | 11,868 | 15,388 | 15,792 |
| 6014 | Office Supplies | 20,861.59 | 20,000 | 23,000 | 21,000 | 21,000 |
| 6016 | Gasoline | 0.00 | 0 | 0 | 0 | 0 |
| 6028 | Camera and Police Supplies | 4,313.01 | 5,000 | 7,284 | 5,250 | 5,250 |
| 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 | 5,250 |
| 6047 | Mobile Phones | 81.27 | 0 | 0 | 0 | 0 |
| 6048 | Communications | 28,283.19 | 28,500 | 28,500 | 29,400 | 29,400 |
| 6049 | Postage | 1,222.13 | 2,273 | 2,273 | 2,387 | 2,387 |
| 6050 | Travel | 20,681.81 | 30,000 | 10,000 | 31,500 | 31,500 |
| 6057 | Vehicle Insurance | 0.00 | 0 | 0 | 0 | 0 |
| 6059 | Bonds | 532.50 | 497 | 781 | 522 | 522 |
| 6067 | Equipment Maintenance | 0.00 | 1,000 | 777 | 1,050 | 1,059 |
| 6069 | Equipment Rental | 13,131.22 | 13,000 | 13,000 | 13,000 | 13,000 |
| 6071 | Court Costs and Transcripts | 7,422.58 | 10,000 | 9,067 | 10,500 | 10,500 |
| 6073 | Dues and Memberships | 10,711.25 | 9,600 | 9,458 | 10,080 | 10,080 |
| 6077 | Data Processing | 479.87 | 0 | 22,236 | 0 | 0 |
| 6078 | Education and Training | 13,347.71 | 15,000 | 10,000 | 15,750 | 15,750 |
| 6079 | Legal Books, Publications | 29,373.42 | 27,500 | 27,994 | 30,000 | 30,000 |
| 6082 | Contractual Expense | 7,514.42 | 8,000 | 8,000 | 8,400 | 8,400 |
| 6096 | Equipment | 71,730.26 | 0 | 0 | 0 | 0 |
| | ***Expenditure Total:*** | 4,844,279.34 | 5,196,967 | 5,082,967 | 5,303,514 | 5,405,544 |

**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 | 500 |
| | ***Revenue Total:*** | 0.00 | 0 | 0 | 500 | 500 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6002 | Salaries-Assistants/Deputies | 79,711.20 | 86,000 | 86,000 | 86,000 | 87,720 |
| 6003 | Salaries-Employees | 346,842.90 | 390,508 | 390,508 | 390,508 | 401,499 |
| 6004 | Overtime | 57,156.89 | 140,000 | 140,000 | 100,000 | 100,000 |
| 6005 | Extra Help | 176,214.64 | 400,000 | 400,000 | 400,000 | 400,000 |
| 6006 | FICA | 50,256.35 | 78,249 | 78,249 | 78,253 | 76,162 |
| 6007 | Group Health | 81,529.97 | 85,800 | 85,800 | 99,000 | 99,000 |
| 6008 | Retirement | 47,399.03 | 68,785 | 68,785 | 67,730 | 69,218 |
| 6009 | Auto Allowance | 5,167.09 | 5,400 | 5,400 | 5,400 | 5,400 |
| 6010 | Uniforms | 0.00 | 0 | 0 | 0 | 0 |
| 6011 | Workers Compensation | 2,753.95 | 4,318 | 4,318 | 4,318 | 4,202 |
| 6012 | Unemployment Insurance | 2,128.79 | 3,050 | 3,050 | 4,066 | 3,957 |
| 6014 | Office Supplies | 98,639.34 | 100,000 | 206,712 | 100,000 | 100,000 |
| 6016 | Gasoline | 7,698.72 | 10,000 | 14,800 | 16,300 | 16,300 |
| 6018 | Diesel Fuel | 16.52 | 500 | 500 | 500 | 500 |
| 6025 | Food-Human | 1,876.63 | 3,000 | 4,000 | 4,000 | 4,000 |
| 6030 | Vehicle Repairs | 6,657.04 | 7,000 | 7,000 | 7,000 | 7,000 |
| 6038 | Small Tools and Equipment | 8,212.51 | 0 | 0 | 0 | 0 |
| 6045 | Professional Services | 9,255.91 | 20,000 | 22,500 | 20,000 | 20,000 |
| 6046 | Medical and Dental | 0.00 | 0 | 0 | 0 | 0 |
| 6047 | Mobile Phones | 71,887.67 | 44,000 | 53,000 | 60,000 | 60,000 |
| 6048 | Communications | 11,304.66 | 8,400 | 13,000 | 13,000 | 13,000 |
| 6049 | Postage | 27,367.10 | 60,000 | 96,000 | 39,600 | 39,600 |
| 6050 | Travel | 5,940.30 | 3,600 | 3,600 | 3,600 | 3,600 |
| 6054 | Advertising | 11,359.49 | 10,000 | 66,345 | 26,500 | 26,500 |
| 6055 | Printing and Binding | 70,171.08 | 60,000 | 83,000 | 100,000 | 100,000 |
| 6057 | Vehicle Insurance | 1,786.22 | 1,120 | 1,120 | 2,609 | 2,609 |
| 6059 | Bonds | 141.00 | 270 | 270 | 500 | 500 |
| 6064 | Building Maintenance | 1,914.00 | 0 | 0 | 5,000 | 5,000 |
| 6067 | Equipment Maintenance | 80,419.70 | 80,000 | 21,000 | 25,000 | 25,000 |
| 6068 | Real Estate Rental | 0.00 | 0 | 10,400 | 5,000 | 5,000 |
| 6069 | Equipment Rental | 11,681.95 | 15,000 | 19,000 | 20,000 | 20,000 |
| 6073 | Dues and Memberships | 450.00 | 350 | 350 | 600 | 600 |
| 6077 | Data Processing | 56,486.71 | 73,747 | 136,247 | 172,960 | 172,960 |
| 6078 | Education and Training | 3,781.00 | 1,500 | 3,300 | 1,500 | 1,500 |
| 6079 | Legal Books, Publications | 0.00 | 50 | 50 | 500 | 500 |
| 6082 | Contractual Expense | 367.31 | 1,000 | 500 | 1,000 | 1,000 |
| 6087 | Miscellaneous | 0.00 | 0 | 0 | 0 | 0 |
| | ***Expenditure Total:*** | 1,336,575.67 | 1,761,647 | 2,024,804 | 1,860,444 | 1,872,327 |

**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 | 30,450 |
| 4958 | Indirect Cost | 12,161.00 | 14,304 | 14,304 | 17,172 | 17,172 |
| | ***Revenue Total:*** | 37,058.00 | 46,891 | 46,891 | 47,622 | 47,622 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6001 | Elected Officials | 164,152.86 | 131,114 | 131,114 | 131,114 | 131,114 |
| 6002 | Salaries-Assistants/Deputies | 1,047,275.17 | 1,105,397 | 1,082,922 | 1,143,041 | 1,173,808 |
| 6003 | Salaries-Employees | 5,276.05 | 0 | 0 | 0 | 0 |
| 6004 | Overtime | 2,997.70 | 3,000 | 3,000 | 3,000 | 3,000 |
| 6005 | Extra Help | 0.00 | 0 | 0 | 0 | 0 |
| 6006 | FICA | 89,594.48 | 94,896 | 92,954 | 97,776 | 100,130 |
| 6007 | Group Health | 165,786.37 | 179,400 | 175,681 | 216,000 | 216,000 |
| 6008 | Retirement | 131,112.88 | 138,295 | 138,295 | 150,033 | 153,648 |
| 6010 | Uniforms | 0.00 | 0 | 0 | 0 | 0 |
| 6011 | Workers Compensation | 5,018.55 | 5,265 | 5,196 | 5,425 | 5,556 |
| 6012 | Unemployment Insurance | 3,729.18 | 3,719 | 3,719 | 5,109 | 5,232 |
| 6014 | Office Supplies | 11,882.35 | 14,500 | 15,500 | 14,500 | 14,500 |
| 6016 | Gasoline | 486.38 | 700 | 700 | 700 | 700 |
| 6030 | Vehicle Repairs | 33.97 | 500 | 500 | 250 | 250 |
| 6038 | Small Tools and Equipment | 0.00 | 0 | 0 | 0 | 0 |
| 6047 | Mobile Phones | 1,279.88 | 1,431 | 781 | 1,252 | 1,252 |
| 6048 | Communications | 15,437.37 | 7,100 | 4,300 | 5,900 | 5,900 |
| 6049 | Postage | 639.46 | 741 | 741 | 741 | 741 |
| 6050 | Travel | 1,119.61 | 15,000 | 7,705 | 10,000 | 10,000 |
| 6054 | Advertising | 783.40 | 356 | 856 | 500 | 500 |
| 6056 | Property Insurance | 0.00 | 1 | 1 | 0 | 0 |
| 6057 | Vehicle Insurance | 445.58 | 553 | 553 | 356 | 356 |
| 6059 | Bonds | 92.50 | 93 | 93 | 100 | 100 |
| 6067 | Equipment Maintenance | 74,130.82 | 75,000 | 77,100 | 92,958 | 92,958 |
| 6069 | Equipment Rental | 5,230.41 | 5,312 | 4,912 | 6,496 | 6,496 |
| 6070 | INDIRECT COST | 0.00 | 0 | 0 | 0 | 0 |
| 6073 | Dues and Memberships | 3,065.00 | 3,240 | 3,240 | 3,585 | 3,585 |
| 6077 | Data Processing | 4,141.17 | 5,000 | 41,210 | 23,506 | 23,506 |
| 6078 | Education and Training | 7,290.05 | 5,500 | 5,040 | 5,500 | 5,500 |
| 6082 | Contractual Expense | 13,794.27 | 132 | 132 | 180 | 180 |
| 6195 | Safety Supplies | 0.00 | 0 | 0 | 0 | 0 |
| | ***Expenditure Total:*** | 1,754,795.46 | 1,796,245 | 1,796,245 | 1,918,022 | 1,955,012 |

**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 | 100,765 |
| 6003 | Salaries-Employees | 211,124.82 | 229,903 | 229,903 | 229,903 | 239,683 |
| 6006 | FICA | 23,250.31 | 25,218 | 25,218 | 25,218 | 26,118 |
| 6007 | Group Health | 50,400.00 | 54,600 | 54,600 | 63,000 | 63,000 |
| 6008 | Retirement | 33,201.05 | 36,673 | 36,673 | 38,613 | 39,994 |
| 6011 | Workers Compensation | 1,268.49 | 1,396 | 1,396 | 1,396 | 1,446 |
| 6012 | Unemployment Insurance | 944.79 | 986 | 986 | 1,315 | 1,362 |
| 6014 | Office Supplies | 3,781.78 | 2,397 | 3,560 | 2,397 | 2,397 |
| 6016 | Gasoline | 0.00 | 0 | 0 | | |
| 6025 | Food-Human | 0.00 | 0 | 64 | | |
| 6047 | Mobile Phones | 960.00 | 960 | 1,210 | 1,560 | 1,560 |
| 6048 | Communications | 3,929.97 | 1,800 | 973 | 1,700 | 1,700 |
| 6049 | Postage | 848.92 | 458 | 1,099 | 458 | 458 |
| 6050 | Travel | 654.90 | 1,740 | 1,299 | 1,740 | 1,740 |
| 6054 | Advertising | 38,105.01 | 25,000 | 34,300 | 30,000 | 30,000 |
| 6067 | Equipment Maintenance | 863.95 | 0 | 0 | 0 | 0 |
| 6069 | Equipment Rental | 2,457.65 | 2,594 | 2,594 | 3,327 | 3,327 |
| 6073 | Dues and Memberships | 380.00 | 320 | 320 | 320 | 320 |
| 6077 | Data Processing | 179.95 | 0 | 0 | 0 | 0 |
| 6078 | Education and Training | 1,400.00 | 1,450 | 1,300 | 1,450 | 1,450 |
| | ***Expenditure Total:*** | 471,407.88 | 484,284 | 494,284 | 501,186 | 515,320 |

**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 | 70,032 |
| 6002 | Salaries-Assistants/Deputies | 56,118.92 | 56,585 | 56,585 | 56,585 | 58,282 |
| 6003 | Salaries-Employees | 49,692.88 | 58,987 | 56,737 | 54,661 | 56,301 |
| 6004 | Overtime | 0.00 | 0 | 250 | | |
| 6006 | FICA | 13,379.69 | 14,199 | 14,199 | 13,868 | 14,123 |
| 6007 | Group Health | 28,800.00 | 31,200 | 31,200 | 36,000 | 36,000 |
| 6008 | Retirement | 18,808.89 | 20,708 | 20,708 | 21,296 | 21,688 |
| 6011 | Workers Compensation | 727.45 | 788 | 788 | 770 | 784 |
| 6012 | Unemployment Insurance | 342.35 | 347 | 347 | 445 | 458 |
| 6014 | Office Supplies | 7,168.48 | 7,000 | 10,599 | 12,000 | 12,000 |
| 6038 | Small Tools and Equipment | 0.00 | 0 | 0 | 0 | 0 |
| 6047 | Mobile Phones | 960.00 | 960 | 960 | 490 | 490 |
| 6048 | Communications | 2,201.08 | 1,000 | 1,000 | 510 | 510 |
| 6049 | Postage | 9,781.52 | 10,300 | 10,249 | 10,300 | 10,300 |
| 6050 | Travel | 1,982.53 | 3,000 | 3,000 | 5,000 | 5,000 |
| 6059 | Bonds | 615.00 | 615 | 615 | 615 | 615 |
| 6067 | Equipment Maintenance | 754.00 | 720 | 1,088 | 1,088 | 1,088 |
| 6069 | Equipment Rental | 3,242.40 | 3,164 | 3,164 | 3,164 | 3,164 |
| 6073 | Dues and Memberships | 150.00 | 150 | 183 | 150 | 150 |
| 6077 | Data Processing | 0.00 | 0 | 0 | 0 | 0 |
| 6078 | Education and Training | 330.00 | 900 | 900 | 1,153 | 1,153 |
| 6079 | Legal Books, Publications | 187.20 | 190 | 190 | 190 | 190 |
| 6082 | Contractual Expense | 3,895.99 | 4,024 | 4,075 | 4,024 | 4,024 |
| 6096 | Equipment | 0.00 | 0 | 0 | 0 | 0 |
| | ***Expenditure Total:*** | 268,254.59 | 284,869 | 286,869 | 292,341 | 296,352 |

**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 | 47,000 |
| 4154 | Beer, Wine, Liquor Commissions | 8,396.75 | 9,884 | 9,884 | 9,000 | 9,000 |
| 4201 | Beer Licenses (net) | 16,715.25 | 11,827 | 11,827 | 36,000 | 36,000 |
| 4202 | Liquor Licenses (net) | 95,978.50 | 68,292 | 68,292 | 78,000 | 78,000 |
| 4209 | Gaming licenses | 10,233.75 | 11,500 | 11,500 | 12,500 | 12,500 |
| 4340 | Tax Commissions-AdValorem | 2,791,354.70 | 3,266,568 | 3,266,568 | 3,266,568 | 3,433,553 |
| 4403 | Certificates of Title | 534,170.00 | 510,000 | 510,000 | 480,000 | 480,000 |
| 4404 | Tax Certificates | 8,400.00 | 7,548 | 7,548 | 9,000 | 9,000 |
| 4450 | Tax Assessor/Collector-Auto | 804,708.05 | 868,595 | 868,595 | 977,000 | 977,000 |
| 4600 | Interest Income | 15,057.96 | 16,519 | 16,519 | 17,500 | 17,500 |
| 4601 | Vending Machine Commissions | 0.00 | 0 | 0 | 0 | 0 |
| 4602 | Miscellaneous | 4,977.61 | 4,684 | 4,684 | 6,000 | 6,000 |
| 4609 | TWX Reimbursement | 3,278.00 | 3,006 | 3,006 | 3,500 | 3,500 |
| 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 | 5,109,053 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6001 | Elected Officials | 88,382.36 | 92,955 | 92,955 | 92,955 | 92,955 |
| 6002 | Salaries-Assistants/Deputies | 159,862.51 | 179,285 | 184,390 | 187,999 | 192,804 |
| 6003 | Salaries-Employees | 2,066,159.08 | 2,721,099 | 2,468,099 | 2,747,747 | 2,943,042 |
| 6004 | Overtime | 3.00 | 0 | 0 | 0 | 0 |
| 6005 | Extra Help | 41,450.50 | 45,000 | 45,000 | 45,000 | 45,000 |
| 6006 | FICA | 177,002.64 | 232,506 | 232,506 | 235,212 | 250,519 |
| 6007 | Group Health | 553,637.00 | 685,573 | 685,573 | 790,866 | 823,866 |
| 6008 | Retirement | 248,874.06 | 333,974 | 333,974 | 355,796 | 379,303 |
| 6009 | Auto Allowance | 0.00 | 0 | 0 | 0 | 0 |
| 6011 | Workers Compensation | 9,786.88 | 12,907 | 12,907 | 13,057 | 13,907 |
| 6012 | Unemployment Insurance | 6,939.48 | 8,836 | 8,836 | 11,923 | 12,723 |
| 6014 | Office Supplies | 64,239.19 | 64,060 | 91,728 | 81,300 | 81,300 |
| 6016 | Gasoline | 5,323.42 | 5,000 | 8,000 | 5,993 | 5,993 |
| 6030 | Vehicle Repairs | 1,051.68 | 3,500 | 2,500 | 3,500 | 3,500 |
| 6038 | Small Tools and Equipment | 0.00 | 0 | 0 | 0 | 0 |
| 6047 | Mobile Phones | 5,123.74 | 6,382 | 6,382 | 6,300 | 6,300 |
| 6048 | Communications | 79,189.20 | 82,000 | 80,000 | 80,000 | 80,000 |
| 6049 | Postage | 142,535.95 | 135,228 | 131,000 | 153,200 | 153,200 |
| 6050 | Travel | 2,606.10 | 6,000 | 12,000 | 4,858 | 4,858 |
| 6054 | Advertising | 15,741.00 | 19,400 | 9,800 | 19,400 | 19,400 |
| 6057 | Vehicle Insurance | 1,462.30 | 1,356 | 1,356 | 1,761 | 1,761 |
| 6059 | Bonds | 3,692.00 | 0 | 71 | 0 | 0 |
| 6067 | Equipment Maintenance | 25,122.15 | 32,519 | 32,519 | 47,466 | 47,466 |
| 6069 | Equipment Rental | 26,411.47 | 28,778 | 28,778 | 30,222 | 30,222 |
| 6073 | Dues and Memberships | 557.50 | 2,491 | 2,491 | 2,491 | 2,491 |
| 6076 | Bank Fees | 0.00 | 0 | 0 | 0 | 0 |
| 6077 | Data Processing | 112,848.63 | 161,289 | 141,378 | 112,000 | 112,000 |
| 6078 | Education and Training | 1,569.00 | 5,321 | 5,321 | 6,463 | 6,463 |
| 6082 | Contractual Expense | 40,636.16 | 35,729 | 40,329 | 39,339 | 39,339 |

**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 | 5,348,412 |

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

CAMERON COUNTY, TEXAS
GENERAL FUND
2022-2023 Budget

**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 | 6,322 |
| 6004 | Overtime | 116.79 | 0 | 0 | 0 | 0 |
| 6006 | FICA | 403.42 | 427 | 427 | 470 | 484 |
| 6007 | Group Health | 1,350.18 | 1,950 | 1,950 | 2,250 | 2,250 |
| 6008 | Retirement | 573.51 | 623 | 623 | 721 | 743 |
| 6010 | Uniforms | 0.00 | 0 | 0 | 0 | 0 |
| 6011 | Workers Compensation | 170.64 | 188 | 188 | 206 | 213 |
| 6012 | Unemployment Insurance | 16.31 | 17 | 17 | 25 | 25 |
| 6014 | Office Supplies | 997.79 | 1,250 | 1,250 | 1,250 | 1,250 |
| 6056 | Property Insurance | 686.32 | 708 | 708 | 1,101 | 1,101 |
| 6060 | Electricity | 1,890.01 | 2,000 | 2,000 | 2,500 | 2,500 |
| 6062 | Water | 145.71 | 200 | 200 | 250 | 250 |
| 6063 | Sewage and Garbage | 1,126.98 | 1,100 | 1,100 | 1,375 | 1,375 |
| 6064 | Building Maintenance | 133.00 | 2,500 | 2,500 | 7,500 | 7,500 |
| 6067 | Equipment Maintenance | 1,449.89 | 1,000 | 1,000 | 1,000 | 1,000 |
| 6082 | Contractual Expense | 432.12 | 750 | 750 | 750 | 750 |
| | ***Expenditure Total:*** | 14,710.24 | 18,293 | 18,293 | 25,535 | 25,763 |

**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 | 6,322 |
| 6004 | Overtime | 116.79 | 0 | 0 | 0 | 0 |
| 6006 | FICA | 403.42 | 427 | 427 | 470 | 484 |
| 6007 | Group Health | 1,800.00 | 1,950 | 1,950 | 2,250 | 2,250 |
| 6008 | Retirement | 573.51 | 623 | 623 | 721 | 743 |
| 6010 | Uniforms | 0.00 | 133 | 133 | 133 | 133 |
| 6011 | Workers Compensation | 170.64 | 188 | 188 | 206 | 213 |
| 6012 | Unemployment Insurance | 16.31 | 17 | 17 | 25 | 25 |
| 6014 | Office Supplies | 2,542.61 | 2,500 | 2,500 | 2,500 | 2,500 |
| 6018 | Diesel Fuel | 0.00 | 1,500 | 1,500 | 1,500 | 1,500 |
| 6056 | Property Insurance | 2,004.61 | 2,022 | 2,022 | 3,420 | 3,420 |
| 6060 | Electricity | 7,984.13 | 6,804 | 6,804 | 8,505 | 8,505 |
| 6062 | Water | 336.93 | 360 | 360 | 450 | 450 |
| 6063 | Sewage and Garbage | 1,366.67 | 1,400 | 1,400 | 1,750 | 1,750 |
| 6064 | Building Maintenance | 3,363.64 | 3,500 | 3,500 | 3,500 | 3,500 |
| 6067 | Equipment Maintenance | 405.97 | 1,000 | 1,000 | 1,000 | 1,000 |
| 6069 | Equipment Rental | 0.00 | 0 | 0 | 0 | 0 |
| 6082 | Contractual Expense | 469.12 | 750 | 750 | 750 | 750 |
| | ***Expenditure Total:*** | 26,771.92 | 28,754 | 28,754 | 33,317 | 33,545 |

**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 | 5,700 |
| | ***Revenue Total:*** | 5,225.00 | 5,700 | 5,700 | 5,700 | 5,700 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6003 | Salaries-Employees | 43,560.10 | 46,374 | 46,374 | 46,374 | 48,688 |
| 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 | 3,725 |
| 6007 | Group Health | 14,400.00 | 15,600 | 15,600 | 18,000 | 18,000 |
| 6008 | Retirement | 5,082.27 | 5,174 | 5,174 | 5,448 | 5,720 |
| 6010 | Uniforms | 1,814.84 | 0 | 0 | 0 | 0 |
| 6011 | Workers Compensation | 1,510.51 | 1,560 | 1,560 | 1,560 | 1,637 |
| 6012 | Unemployment Insurance | 144.07 | 139 | 139 | 185 | 195 |
| 6014 | Office Supplies | 7,355.21 | 6,000 | 6,000 | 7,500 | 7,500 |
| 6018 | Diesel Fuel | 0.00 | 600 | 600 | 600 | 600 |
| 6056 | Property Insurance | 38,937.10 | 40,141 | 40,141 | 53,341 | 53,341 |
| 6060 | Electricity | 106,163.97 | 104,135 | 104,135 | 130,169 | 130,169 |
| 6062 | Water | 1,839.39 | 2,000 | 2,000 | 2,500 | 2,500 |
| 6063 | Sewage and Garbage | 6,132.98 | 6,300 | 6,300 | 7,875 | 7,875 |
| 6064 | Building Maintenance | 22,354.72 | 30,000 | 30,000 | 30,000 | 30,000 |
| 6067 | Equipment Maintenance | 20,266.76 | 12,000 | 12,000 | 12,000 | 12,000 |
| 6069 | Equipment Rental | 0.00 | 0 | 0 | 0 | 0 |
| 6082 | Contractual Expense | 4,712.94 | 21,500 | 21,500 | 21,500 | 21,500 |
| | ***Expenditure Total:*** | 281,320.35 | 295,071 | 295,071 | 340,600 | 343,450 |

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

**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 | 500 |
| 6056 | Property Insurance | 509.84 | 526 | 526 | 885 | 885 |
| 6060 | Electricity | 0.00 | 0 | 0 | 0 | 0 |
| 6064 | Building Maintenance | 575.00 | 1,000 | 1,000 | 1,000 | 1,000 |
| 6067 | Equipment Maintenance | 0.00 | 200 | 200 | 200 | 200 |
| 6082 | Contractual Expense | 2,465.00 | 2,600 | 2,600 | 2,600 | 2,600 |
| 6195 | Safety Supplies | 0.00 | 0 | 0 | 0 | 0 |
| | ***Expenditure Total:*** | 3,549.84 | 4,326 | 4,326 | 5,185 | 5,185 |

**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 | 22,320 |
| | ***Revenue Total:*** | 22,320.00 | 0 | 0 | 22,320 | 22,320 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6004 | Overtime | 0.00 | 0 | 0 | 0 | 0 |
| 6005 | Extra Help | 12,552.00 | 15,034 | 15,034 | 15,034 | 15,485 |
| 6006 | FICA | 968.78 | 1,150 | 1,150 | 1,150 | 1,185 |
| 6007 | Group Health | 0.00 | 0 | 0 | 0 | 0 |
| 6010 | Uniforms | 1,779.88 | 1,800 | 1,800 | 1,800 | 1,800 |
| 6011 | Workers Compensation | 399.96 | 506 | 506 | 506 | 521 |
| 6012 | Unemployment Insurance | 38.72 | 45 | 45 | 60 | 62 |
| 6014 | Office Supplies | 938.25 | 1,400 | 1,400 | 1,400 | 1,400 |
| 6048 | Communications | 1,386.20 | 1,200 | 1,200 | 1,200 | 1,200 |
| 6056 | Property Insurance | 7,922.95 | 8,168 | 8,168 | 5,464 | 5,464 |
| 6060 | Electricity | 9,880.44 | 9,174 | 9,174 | 15,229 | 15,229 |
| 6062 | Water | 285.09 | 685 | 685 | 856 | 856 |
| 6063 | Sewage and Garbage | 1,645.44 | 1,700 | 1,700 | 2,125 | 2,125 |
| 6064 | Building Maintenance | 3,071.70 | 4,000 | 4,000 | 4,000 | 4,000 |
| 6067 | Equipment Maintenance | 1,594.19 | 1,600 | 1,600 | 1,600 | 1,600 |
| 6082 | Contractual Expense | 1,850.48 | 2,209 | 2,209 | 2,209 | 2,209 |
| | ***Expenditure Total:*** | 44,314.08 | 48,671 | 48,671 | 52,633 | 53,136 |

CAMERON COUNTY, TEXAS
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**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 | 5,161 |
| 6006 | FICA | 315.58 | 383 | 383 | 383 | 395 |
| 6007 | Group Health | 0.00 | 0 | 0 | 0 | 0 |
| 6011 | Workers Compensation | 128.46 | 169 | 169 | 169 | 174 |
| 6012 | Unemployment Insurance | 12.66 | 15 | 15 | 20 | 21 |
| 6014 | Office Supplies | 474.42 | 700 | 700 | 700 | 700 |
| 6016 | Gasoline | 0.00 | 0 | 0 | 0 | 0 |
| 6056 | Property Insurance | 817.85 | 844 | 844 | 1,750 | 1,750 |
| 6060 | Electricity | 4,573.73 | 3,700 | 3,700 | 6,142 | 6,142 |
| 6062 | Water | 461.18 | 444 | 444 | 555 | 555 |
| 6063 | Sewage and Garbage | 845.29 | 750 | 750 | 938 | 938 |
| 6064 | Building Maintenance | 1,247.55 | 1,250 | 1,250 | 1,563 | 1,563 |
| 6067 | Equipment Maintenance | 0.00 | 500 | 500 | 750 | 750 |
| 6082 | Contractual Expense | 313.24 | 300 | 300 | 300 | 300 |
| | ***Expenditure Total:*** | 13,467.96 | 14,066 | 14,066 | 18,281 | 18,449 |

**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 | 11,328 |
| 6006 | FICA | 811.48 | 854 | 854 | 871 | 867 |
| 6007 | Group Health | 3,600.00 | 3,900 | 3,900 | 4,500 | 4,500 |
| 6008 | Retirement | 1,146.39 | 1,245 | 1,245 | 1,338 | 1,331 |
| 6010 | Uniforms | 1,816.16 | 263 | 263 | 460 | 460 |
| 6011 | Workers Compensation | 339.20 | 375 | 375 | 383 | 381 |
| 6012 | Unemployment Insurance | 32.65 | 33 | 33 | 46 | 45 |
| 6014 | Office Supplies | 337.42 | 1,000 | 1,000 | 1,000 | 1,000 |
| 6018 | Diesel Fuel | 0.00 | 1,000 | 1,000 | 0 | 0 |
| 6048 | Communications | 1,278.96 | 1,279 | 1,279 | 1,919 | 1,919 |
| 6056 | Property Insurance | 4,235.62 | 4,367 | 4,367 | 4,515 | 4,515 |
| 6060 | Electricity | 7,116.21 | 6,150 | 6,150 | 10,209 | 10,209 |
| 6062 | Water | 1,867.21 | 1,724 | 1,724 | 2,155 | 2,155 |
| 6063 | Sewage and Garbage | 4,363.63 | 4,100 | 4,100 | 5,125 | 5,125 |
| 6064 | Building Maintenance | 1,797.43 | 2,000 | 2,000 | 2,000 | 2,000 |
| 6067 | Equipment Maintenance | 814.81 | 1,000 | 1,000 | 1,000 | 1,000 |
| 6082 | Contractual Expense | 2,366.00 | 7,000 | 7,000 | 7,000 | 7,000 |
| | ***Expenditure Total:*** | 42,585.54 | 47,449 | 47,449 | 53,910 | 53,835 |

CAMERON COUNTY, TEXAS
GENERAL FUND
2022-2023 Budget

**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 | 23,704 |
| 6004 | Overtime | 0.00 | 0 | 0 | | |
| 6006 | FICA | 1,573.41 | 1,761 | 1,761 | 1,761 | 1,813 |
| 6007 | Group Health | 7,200.00 | 7,800 | 7,800 | 9,000 | 9,000 |
| 6008 | Retirement | 2,213.13 | 2,568 | 2,568 | 2,704 | 2,785 |
| 6010 | Uniforms | 1,814.84 | 1,820 | 1,820 | 1,820 | 1,820 |
| 6011 | Workers Compensation | 663.70 | 774 | 774 | 774 | 797 |
| 6012 | Unemployment Insurance | 62.45 | 69 | 69 | 92 | 95 |
| 6014 | Office Supplies | 1,876.70 | 3,000 | 3,000 | 3,000 | 3,000 |
| 6018 | Diesel Fuel | 0.00 | 1,000 | 1,000 | 1,000 | 1,000 |
| 6048 | Communications | 5,412.12 | 5,500 | 5,500 | 5,500 | 5,500 |
| 6056 | Property Insurance | 4,314.05 | 4,448 | 4,448 | 7,162 | 7,162 |
| 6060 | Electricity | 28,743.86 | 27,204 | 27,204 | 34,005 | 34,005 |
| 6062 | Water | 1,252.42 | 1,400 | 1,400 | 1,750 | 1,750 |
| 6063 | Sewage and Garbage | 3,523.03 | 3,600 | 3,600 | 4,500 | 4,500 |
| 6064 | Building Maintenance | -21,824.29 | 2,500 | 2,500 | 3,750 | 3,750 |
| 6067 | Equipment Maintenance | 814.51 | 1,000 | 1,000 | 1,500 | 1,500 |
| 6082 | Contractual Expense | 1,405.50 | 5,000 | 5,000 | 5,000 | 5,000 |
| | ***Expenditure Total:*** | 59,634.67 | 92,458 | 92,458 | 106,332 | 107,181 |

**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 | 11,731 |
| 6006 | FICA | 825.92 | 854 | 854 | 871 | 897 |
| 6007 | Group Health | 3,599.99 | 3,900 | 3,900 | 4,500 | 4,500 |
| 6008 | Retirement | 1,168.68 | 1,245 | 1,245 | 1,338 | 1,378 |
| 6010 | Uniforms | 0.00 | 263 | 263 | 395 | 395 |
| 6011 | Workers Compensation | 344.08 | 375 | 375 | 383 | 395 |
| 6012 | Unemployment Insurance | 33.17 | 33 | 33 | 46 | 47 |
| 6014 | Office Supplies | 920.67 | 1,250 | 1,250 | 1,250 | 1,250 |
| 6018 | Diesel Fuel | 0.00 | 250 | 250 | 250 | 250 |
| 6056 | Property Insurance | 3,046.43 | 2,868 | 2,868 | 4,081 | 4,081 |
| 6060 | Electricity | 4,856.88 | 4,113 | 4,113 | 6,828 | 6,828 |
| 6062 | Water | 1,793.40 | 1,724 | 1,724 | 2,155 | 2,155 |
| 6063 | Sewage and Garbage | 3,964.92 | 4,000 | 4,000 | 5,000 | 5,000 |
| 6064 | Building Maintenance | 1,967.40 | 2,000 | 2,000 | 2,000 | 2,000 |
| 6067 | Equipment Maintenance | 2,980.97 | 3,000 | 3,000 | 3,000 | 3,000 |
| 6082 | Contractual Expense | 2,932.40 | 9,500 | 9,500 | 9,500 | 9,500 |
| | ***Expenditure Total:*** | 39,301.52 | 46,534 | 46,534 | 52,986 | 53,407 |

**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 | 53,761 |
| 6004 | Overtime | 49.31 | 0 | 0 | 0 | 0 |
| 6006 | FICA | 3,341.79 | 3,824 | 3,824 | 3,824 | 4,113 |
| 6007 | Group Health | 14,819.72 | 15,600 | 15,600 | 18,000 | 18,000 |
| 6008 | Retirement | 4,917.61 | 5,577 | 5,577 | 5,872 | 6,316 |
| 6010 | Uniforms | 499.92 | 1,050 | 1,050 | 1,050 | 1,050 |
| 6011 | Workers Compensation | 1,483.55 | 1,681 | 1,681 | 1,681 | 1,808 |
| 6012 | Unemployment Insurance | 142.13 | 150 | 150 | 200 | 215 |
| 6014 | Office Supplies | 5,131.25 | 6,500 | 6,500 | 9,750 | 9,750 |
| 6018 | Diesel Fuel | 0.00 | 2,000 | 2,000 | 2,000 | 2,000 |
| 6056 | Property Insurance | 72,311.93 | 55,537 | 55,537 | 75,380 | 75,380 |
| 6060 | Electricity | 108,619.45 | 106,871 | 106,871 | 133,589 | 133,589 |
| 6062 | Water | 7,422.11 | 10,000 | 10,000 | 12,500 | 12,500 |
| 6063 | Sewage and Garbage | 4,476.00 | 4,950 | 4,950 | 6,188 | 6,188 |
| 6064 | Building Maintenance | 40,308.98 | 50,000 | 50,000 | 50,000 | 50,000 |
| 6067 | Equipment Maintenance | 33,078.34 | 50,000 | 47,000 | 50,000 | 50,000 |
| 6069 | Equipment Rental | 0.00 | 0 | 0 | 0 | 0 |
| 6082 | Contractual Expense | 5,165.12 | 20,000 | 20,000 | 20,000 | 20,000 |
| | ***Expenditure Total:*** | 347,460.62 | 383,724 | 380,724 | 440,018 | 444,670 |

**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 | 12,789 |
| 6004 | Overtime | 87.95 | 0 | 0 | 0 | 0 |
| 6005 | Extra Help | 0.00 | 0 | 0 | 0 | 0 |
| 6006 | FICA | 813.85 | 920 | 920 | 920 | 978 |
| 6007 | Group Health | 3,390.14 | 3,900 | 3,900 | 4,500 | 4,500 |
| 6008 | Retirement | 1,162.88 | 1,491 | 1,491 | 1,413 | 1,502 |
| 6010 | Uniforms | 0.00 | 0 | 0 | 0 | 0 |
| 6011 | Workers Compensation | 341.68 | 405 | 405 | 405 | 430 |
| 6012 | Unemployment Insurance | 33.01 | 36 | 36 | 48 | 51 |
| 6014 | Office Supplies | 2,427.85 | 2,500 | 2,500 | 2,500 | 2,500 |
| 6048 | Communications | 1,528.82 | 1,600 | 1,600 | 1,600 | 1,600 |
| 6056 | Property Insurance | 4,541.52 | 4,682 | 4,682 | 4,491 | 4,491 |
| 6060 | Electricity | 7,164.48 | 6,500 | 6,500 | 10,790 | 10,790 |
| 6062 | Water | 2,805.20 | 1,612 | 2,652 | 2,015 | 2,015 |
| 6063 | Sewage and Garbage | 4,057.65 | 4,128 | 4,128 | 5,160 | 5,160 |
| 6064 | Building Maintenance | 667.25 | 1,500 | 1,500 | 1,500 | 1,500 |
| 6067 | Equipment Maintenance | 300.00 | 1,000 | 1,000 | 1,000 | 1,000 |
| 6082 | Contractual Expense | 652.24 | 6,000 | 4,960 | 6,000 | 6,000 |
| | ***Expenditure Total:*** | 40,700.19 | 48,306 | 48,306 | 54,374 | 55,306 |

**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 | 1,400 |
| 6048 | Communications | 166.88 | 1,200 | 1,500 | 1,782 | 1,782 |
| 6056 | Property Insurance | 2,893.96 | 5,161 | 5,161 | 6,272 | 6,272 |
| 6060 | Electricity | 25,181.66 | 36,000 | 40,451 | 46,800 | 46,800 |
| 6061 | Natural Gas | 1,410.39 | 1,800 | 1,800 | 1,800 | 1,800 |
| 6062 | Water | 1,017.64 | 982 | 1,402 | 1,228 | 1,228 |
| 6063 | Sewage and Garbage | 2,128.13 | 2,600 | 3,010 | 3,250 | 3,250 |
| 6064 | Building Maintenance | 351.15 | 4,000 | 2,500 | 4,000 | 4,000 |
| 6067 | Equipment Maintenance | 485.89 | 1,600 | 600 | 1,600 | 1,600 |
| 6082 | Contractual Expense | 60.00 | 2,500 | 819 | 2,500 | 2,500 |
| | ***Expenditure Total:*** | 33,695.70 | 57,243 | 57,243 | 70,632 | 70,632 |

**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 | 367,000 |
| 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 | 31,000 |
| 4611 | Pay Phones Commissions | 1,056,474.52 | 901,217 | 901,217 | 684,000 | 684,000 |
| 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 | 1,082,000 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6002 | Salaries-Assistants/Deputies | 139,886.43 | 169,134 | 169,134 | 169,134 | 174,207 |
| 6003 | Salaries-Employees | 8,561,525.94 | 10,178,027 | 8,290,839 | 8,544,724 | 8,803,690 |
| 6004 | Overtime | 2,349,159.92 | 500,000 | 2,070,000 | 500,000 | 500,000 |
| 6005 | Extra Help | 0.00 | 0 | 0 | 0 | 0 |
| 6006 | FICA | 824,503.29 | 829,840 | 829,840 | 704,860 | 725,082 |
| 6007 | Group Health | 2,318,400.00 | 2,480,400 | 2,480,400 | 2,403,000 | 2,403,000 |
| 6008 | Retirement | 1,186,731.71 | 1,210,244 | 1,210,244 | 1,082,360 | 1,113,413 |
| 6009 | Auto Allowance | 0.00 | 0 | 0 | 0 | 0 |
| 6010 | Uniforms | 35,692.84 | 36,000 | 36,500 | 42,000 | 42,000 |
| 6011 | Workers Compensation | 130,456.64 | 107,723 | 107,723 | 91,704 | 94,326 |
| 6012 | Unemployment Insurance | 34,180.80 | 32,541 | 32,541 | 36,854 | 37,912 |
| 6014 | Office Supplies | 34,587.51 | 64,523 | 42,425 | 64,523 | 64,523 |
| 6016 | Gasoline | 15,529.08 | 20,000 | 20,000 | 15,000 | 15,000 |
| 6017 | Butane | 0.00 | 0 | 0 | 0 | 0 |
| 6018 | Diesel Fuel | 2,813.01 | 3,800 | 3,800 | 3,800 | 3,800 |
| 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 | 1,500,000 |
| 6026 | Household Supplies | 241,104.10 | 240,885 | 282,083 | 280,000 | 280,000 |
| 6027 | Clothing | 29,988.06 | 30,000 | 30,000 | 30,000 | 30,000 |
| 6028 | Camera and Police Supplies | 6,254.53 | 24,835 | 24,835 | 24,835 | 24,835 |
| 6030 | Vehicle Repairs | 18,216.90 | 21,500 | 22,694 | 21,500 | 21,500 |
| 6037 | Road Materials | 0.00 | 0 | 0 | 0 | 0 |
| 6038 | Small Tools and Equipment | 7,331.83 | 10,000 | 10,000 | 10,000 | 10,000 |
| 6044 | Appointed Attorneys | 0.00 | 0 | 0 | 0 | 0 |
| 6046 | Medical and Dental | 21,051.20 | 22,000 | 22,000 | 22,000 | 22,000 |
| 6047 | Mobile Phones | 5,681.78 | 3,874 | 3,874 | 7,860 | 7,860 |
| 6048 | Communications | 10,118.45 | 10,100 | 10,100 | 8,037 | 8,037 |
| 6049 | Postage | 471.99 | 2,500 | 10,500 | 2,500 | 2,500 |
| 6050 | Travel | 139.76 | 3,000 | 5,500 | 3,000 | 3,000 |
| 6051 | Travel-Prisoner Transportation | 0.00 | 0 | 0 | 0 | 0 |
| 6057 | Vehicle Insurance | 6,545.24 | 7,000 | 7,000 | 6,490 | 6,490 |
| 6058 | Liability Other Insurance | 0.00 | 0 | 0 | 0 | 0 |
| 6059 | Bonds | 71.00 | 213 | 213 | 198 | 198 |
| 6060 | Electricity | 0.00 | 0 | 0 | 0 | 0 |
| 6067 | Equipment Maintenance | 8,826.34 | 61,000 | 43,000 | 61,000 | 61,000 |
| 6068 | Real Estate Rental | 0.00 | 0 | 0 | 0 | 0 |
| 6069 | Equipment Rental | 26,027.36 | 24,892 | 24,892 | 24,892 | 24,892 |

**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 | 30,000 |
| 6078 | Education and Training | 2,350.00 | 6,000 | 7,306 | 6,000 | 6,000 |
| 6079 | Legal Books, Publications | 0.00 | 0 | 0 | 0 | 0 |
| 6082 | Contractual Expense | 11,676.33 | 11,200 | 11,200 | 12,049 | 12,049 |
| 6096 | Equipment | 0.00 | 0 | 0 | 0 | 0 |
| 6195 | Safety Supplies | 477.25 | 677 | 177 | 677 | 677 |
| | ***Expenditure Total:*** | 17,845,683.91 | 17,646,908 | 17,483,320 | 15,708,997 | 16,027,991 |

CAMERON COUNTY, TEXAS
GENERAL FUND
2022-2023 Budget

**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 | 170,542 |
| 6004 | Overtime | 1,754.37 | 8,000 | 8,000 | 8,000 | 8,000 |
| 6005 | Extra Help | 0.00 | 0 | 0 | 0 | 0 |
| 6006 | FICA | 11,538.94 | 13,278 | 13,278 | 13,278 | 13,658 |
| 6007 | Group Health | 43,200.00 | 46,800 | 46,800 | 54,000 | 54,000 |
| 6008 | Retirement | 16,653.79 | 19,366 | 19,366 | 20,391 | 20,974 |
| 6010 | Uniforms | 126.30 | 1,516 | 1,516 | 1,516 | 1,516 |
| 6011 | Workers Compensation | 7,914.29 | 9,707 | 9,707 | 9,707 | 9,991 |
| 6012 | Unemployment Insurance | 484.77 | 521 | 521 | 694 | 714 |
| 6014 | Office Supplies | 0.00 | 2,000 | 0 | 2,000 | 2,000 |
| 6056 | Property Insurance | 152,127.95 | 156,830 | 156,830 | 136,794 | 136,794 |
| 6057 | Vehicle Insurance | 0.00 | 0 | 0 | 0 | 0 |
| 6060 | Electricity | 434,572.96 | 303,538 | 433,538 | 440,000 | 440,000 |
| 6061 | Natural Gas | 94,587.41 | 83,369 | 123,369 | 83,369 | 83,369 |
| 6062 | Water | 269,922.55 | 275,000 | 275,000 | 275,000 | 275,000 |
| 6063 | Sewage and Garbage | 302,742.14 | 310,000 | 310,000 | 310,000 | 310,000 |
| 6064 | Building Maintenance | 208,641.09 | 225,000 | 218,000 | 225,000 | 225,000 |
| 6065 | Bridge Repair | 0.00 | 0 | 0 | 0 | 0 |
| 6067 | Equipment Maintenance | 142,277.94 | 200,000 | 205,000 | 200,000 | 200,000 |
| 6068 | Real Estate Rental | 0.00 | 0 | 0 | 0 | 0 |
| 6195 | Safety Supplies | 0.00 | 2,500 | 0 | 2,500 | 2,500 |
| | ***Expenditure Total:*** | 1,839,588.78 | 1,831,000 | 1,986,688 | 1,947,824 | 1,954,058 |

**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 | 49,001 |
| 6004 | Overtime | 317.48 | 0 | 0 | 0 | 0 |
| 6005 | Extra Help | 0.00 | 0 | 0 | 0 | 12,528 |
| 6006 | FICA | 1,616.98 | 1,857 | 1,857 | 3,626 | 4,707 |
| 6007 | Group Health | 7,200.01 | 7,800 | 7,800 | 18,000 | 18,000 |
| 6008 | Retirement | 2,443.37 | 2,708 | 2,708 | 5,569 | 5,756 |
| 6010 | Uniforms | 2,151.36 | 1,888 | 1,888 | 1,888 | 1,888 |
| 6011 | Workers Compensation | 732.96 | 816 | 816 | 1,594 | 2,069 |
| 6012 | Unemployment Insurance | 70.92 | 73 | 73 | 190 | 246 |
| 6014 | Office Supplies | 2,492.58 | 4,150 | 4,150 | 5,188 | 5,188 |
| 6056 | Property Insurance | 11,401.55 | 11,754 | 11,854 | 11,647 | 11,647 |
| 6060 | Electricity | 30,103.92 | 29,108 | 29,108 | 48,319 | 48,319 |
| 6062 | Water | 835.92 | 847 | 847 | 1,059 | 1,059 |
| 6063 | Sewage and Garbage | 2,204.24 | 2,500 | 2,500 | 3,125 | 3,125 |
| 6064 | Building Maintenance | 7,456.90 | 7,500 | 7,500 | 7,500 | 7,500 |
| 6067 | Equipment Maintenance | 7,343.00 | 5,000 | 5,000 | 5,000 | 5,000 |
| 6082 | Contractual Expense | 2,111.01 | 12,402 | 12,302 | 12,402 | 12,402 |
| 6195 | Safety Supplies | 0.00 | 0 | 0 | 0 | 0 |
| | ***Expenditure Total:*** | 100,889.07 | 112,674 | 112,674 | 172,510 | 188,435 |

**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 | 150,669 |
| 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 | 11,526 |
| 6007 | Group Health | 39,738.51 | 39,000 | 39,000 | 54,000 | 54,000 |
| 6008 | Retirement | 11,317.37 | 13,630 | 13,630 | 16,934 | 17,700 |
| 6010 | Uniforms | 4,591.42 | 2,600 | 2,600 | 3,250 | 3,250 |
| 6011 | Workers Compensation | 3,606.71 | 4,108 | 4,108 | 4,848 | 5,067 |
| 6012 | Unemployment Insurance | 357.54 | 366 | 366 | 577 | 603 |
| 6014 | Office Supplies | 15,595.28 | 22,000 | 22,000 | 22,000 | 22,000 |
| 6016 | Gasoline | 0.00 | 0 | 0 | 0 | 0 |
| 6018 | Diesel Fuel | 2,059.30 | 7,500 | 7,500 | 7,500 | 7,500 |
| 6022 | Drugs Medicine | 0.00 | 0 | 0 | 0 | 0 |
| 6048 | Communications | 8,699.30 | 6,900 | 8,400 | 8,625 | 8,625 |
| 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 | 233,880 |
| 6057 | Vehicle Insurance | 3,895.50 | 0 | 0 | 0 | 0 |
| 6060 | Electricity | 276,255.16 | 244,118 | 244,118 | 305,148 | 305,148 |
| 6062 | Water | 63,142.56 | 65,000 | 65,000 | 81,250 | 81,250 |
| 6063 | Sewage and Garbage | 103,770.25 | 105,000 | 103,500 | 131,250 | 131,250 |
| 6064 | Building Maintenance | 87,143.91 | 60,000 | 60,000 | 60,000 | 60,000 |
| 6067 | Equipment Maintenance | 74,016.45 | 50,000 | 50,000 | 50,000 | 50,000 |
| 6069 | Equipment Rental | 0.00 | 2,460 | 2,460 | 2,460 | 2,460 |
| 6077 | Data Processing | 0.00 | 0 | 10,136 | 0 | 0 |
| 6082 | Contractual Expense | 16,262.89 | 40,000 | 101,152 | 40,000 | 40,000 |
| 6096 | Equipment | 1,137,097.59 | 0 | 24,720 | 0 | 0 |
| 6195 | Safety Supplies | 730.50 | 1,009 | 1,009 | 1,009 | 1,009 |
| | ***Expenditure Total:*** | 2,095,416.29 | 907,319 | 1,003,327 | 1,177,913 | 1,185,937 |

CAMERON COUNTY, TEXAS
GENERAL FUND
2022-2023 Budget

**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 | 75,000 |
| 6003 | Salaries-Employees | 607,259.66 | 666,678 | 661,678 | 664,694 | 693,360 |
| 6004 | Overtime | 28,039.32 | 10,000 | 10,000 | 10,000 | 10,000 |
| 6005 | Extra Help | 0.00 | 0 | 0 | 0 | 0 |
| 6006 | FICA | 52,253.24 | 56,356 | 56,356 | 56,980 | 59,545 |
| 6007 | Group Health | 162,000.00 | 183,300 | 183,300 | 211,500 | 211,500 |
| 6008 | Retirement | 74,935.68 | 82,193 | 82,193 | 87,499 | 91,438 |
| 6010 | Uniforms | 6,111.31 | 11,500 | 11,500 | 12,500 | 12,500 |
| 6011 | Workers Compensation | 25,058.02 | 30,230 | 30,230 | 30,207 | 31,227 |
| 6012 | Unemployment Insurance | 2,105.60 | 2,210 | 2,210 | 2,979 | 3,113 |
| 6014 | Office Supplies | 0.00 | 6,000 | 6,000 | 6,000 | 6,000 |
| 6016 | Gasoline | 31,222.39 | 25,000 | 40,600 | 35,000 | 35,000 |
| 6018 | Diesel Fuel | 142.54 | 500 | 500 | 1,000 | 1,000 |
| 6022 | Drugs Medicine | 0.00 | 0 | 0 | 0 | 0 |
| 6030 | Vehicle Repairs | 11,860.74 | 10,000 | 10,000 | 15,000 | 15,000 |
| 6038 | Small Tools and Equipment | 0.00 | 0 | 0 | 5,000 | 5,000 |
| 6046 | Medical and Dental | 565.00 | 500 | 500 | 1,000 | 1,000 |
| 6047 | Mobile Phones | 0.00 | 13,715 | 16,715 | 20,000 | 20,000 |
| 6048 | Communications | 0.00 | 0 | 400 | 0 | 0 |
| 6049 | Postage | 0.00 | 100 | 100 | 100 | 100 |
| 6050 | Travel | 1,171.52 | 3,000 | 3,000 | 3,000 | 3,000 |
| 6056 | Property Insurance | 0.00 | 0 | 0 | 0 | 0 |
| 6057 | Vehicle Insurance | 2,276.82 | 3,427 | 3,427 | 6,987 | 6,987 |
| 6060 | Electricity | 0.00 | 0 | 0 | 0 | 0 |
| 6063 | Sewage and Garbage | 205.20 | 1,250 | 1,250 | 1,250 | 1,250 |
| 6064 | Building Maintenance | 425.00 | 0 | 0 | 0 | 0 |
| 6067 | Equipment Maintenance | 1,045.72 | 1,500 | 1,500 | 2,500 | 2,500 |
| 6069 | Equipment Rental | 2,520.52 | 3,190 | 3,190 | 3,190 | 3,190 |
| 6077 | Data Processing | 975.00 | 1,000 | 1,000 | 5,000 | 5,000 |
| 6078 | Education and Training | 950.00 | 1,300 | 1,300 | 5,000 | 5,000 |
| 6082 | Contractual Expense | 0.00 | 5,000 | 4,600 | 5,000 | 5,000 |
| | ***Expenditure Total:*** | 1,072,469.32 | 1,177,949 | 1,200,254 | 1,261,528 | 1,302,710 |

**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 | 1,000 |
| 6056 | Property Insurance | 180.51 | 723 | 723 | 723 | 723 |
| 6060 | Electricity | 1,757.37 | 3,600 | 3,600 | 4,500 | 4,500 |
| 6061 | Natural Gas | 0.00 | 0 | 0 | 0 | 0 |
| 6062 | Water | 193.15 | 1,000 | 1,000 | 1,250 | 1,250 |
| 6063 | Sewage and Garbage | 736.77 | 2,000 | 2,000 | 2,500 | 2,500 |
| 6064 | Building Maintenance | 0.00 | 5,000 | 5,000 | 5,000 | 5,000 |
| 6067 | Equipment Maintenance | 0.00 | 5,000 | 5,000 | 5,000 | 5,000 |
| 6082 | Contractual Expense | 0.00 | 2,000 | 2,000 | 2,000 | 2,000 |
| | ***Expenditure Total:*** | 2,867.80 | 20,323 | 20,323 | 21,973 | 21,973 |

CAMERON COUNTY, TEXAS
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**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 | 40,992 |
| | ***Revenue Total:*** | 41,000.04 | 41,000 | 41,000 | 40,992 | 40,992 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6003 | Salaries-Employees | 63,349.10 | 67,987 | 63,987 | 67,987 | 70,843 |
| 6004 | Overtime | 7,300.92 | 0 | 0 | 0 | 0 |
| 6006 | FICA | 5,271.61 | 5,201 | 5,201 | 5,201 | 5,419 |
| 6007 | Group Health | 21,600.00 | 23,400 | 23,400 | 27,000 | 27,000 |
| 6008 | Retirement | 7,632.89 | 7,861 | 7,861 | 7,987 | 8,322 |
| 6010 | Uniforms | 1,353.17 | 2,200 | 2,200 | 2,200 | 2,200 |
| 6011 | Workers Compensation | 2,250.97 | 2,286 | 2,286 | 2,286 | 2,382 |
| 6012 | Unemployment Insurance | 216.43 | 204 | 204 | 272 | 283 |
| 6014 | Office Supplies | 7,624.15 | 8,000 | 8,000 | 8,000 | 8,000 |
| 6018 | Diesel Fuel | 0.00 | 1,000 | 0 | 1,000 | 1,000 |
| 6048 | Communications | 1,707.96 | 1,700 | 1,700 | 2,125 | 2,125 |
| 6056 | Property Insurance | 55,197.80 | 56,904 | 56,904 | 50,508 | 50,508 |
| 6060 | Electricity | 71,041.06 | 68,415 | 68,415 | 113,569 | 113,569 |
| 6061 | Natural Gas | 0.00 | 0 | 0 | 0 | 0 |
| 6062 | Water | 3,967.12 | 3,800 | 5,300 | 4,750 | 4,750 |
| 6063 | Sewage and Garbage | 19,909.24 | 20,000 | 17,000 | 25,000 | 25,000 |
| 6064 | Building Maintenance | 21,431.73 | 20,000 | 25,000 | 25,000 | 25,000 |
| 6067 | Equipment Maintenance | 17,457.69 | 20,000 | 17,500 | 30,000 | 30,000 |
| 6069 | Equipment Rental | 0.00 | 0 | 0 | 0 | 0 |
| 6082 | Contractual Expense | 3,908.48 | 6,100 | 6,100 | 6,100 | 6,100 |
| | ***Expenditure Total:*** | 311,220.32 | 315,058 | 311,058 | 378,985 | 382,501 |

**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 | 12,643 |
| 6004 | Overtime | 233.57 | 0 | 0 | 0 | 0 |
| 6006 | FICA | 806.23 | 854 | 854 | 939 | 967 |
| 6007 | Group Health | 3,600.00 | 3,900 | 3,900 | 4,500 | 4,500 |
| 6008 | Retirement | 1,146.83 | 1,245 | 1,245 | 1,442 | 1,485 |
| 6010 | Uniforms | 0.00 | 0 | 0 | 0 | 0 |
| 6011 | Workers Compensation | 341.10 | 375 | 375 | 413 | 425 |
| 6012 | Unemployment Insurance | 32.46 | 33 | 33 | 49 | 51 |
| 6014 | Office Supplies | 1,892.43 | 2,000 | 2,000 | 2,000 | 2,000 |
| 6038 | Small Tools and Equipment | 0.00 | 0 | 0 | 0 | 0 |
| 6056 | Property Insurance | 1,586.00 | 1,636 | 1,636 | 4,996 | 4,996 |
| 6060 | Electricity | 11,939.49 | 12,106 | 12,106 | 15,133 | 15,133 |
| 6062 | Water | 821.54 | 871 | 871 | 1,089 | 1,089 |
| 6063 | Sewage and Garbage | 6,427.50 | 4,400 | 4,400 | 5,500 | 5,500 |
| 6064 | Building Maintenance | 2,369.39 | 3,500 | 3,500 | 6,125 | 6,125 |
| 6067 | Equipment Maintenance | 5,701.68 | 5,000 | 5,000 | 5,000 | 5,000 |
| 6069 | Equipment Rental | 0.00 | 0 | 0 | 0 | 0 |
| 6082 | Contractual Expense | 1,317.15 | 1,318 | 1,318 | 1,318 | 1,318 |
| | ***Expenditure Total:*** | 48,648.23 | 48,397 | 46,397 | 60,779 | 61,232 |

CAMERON COUNTY, TEXAS
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**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 | 2,500 |
| 6048 | Communications | 4,732.72 | 5,400 | 5,400 | 5,400 | 5,400 |
| 6056 | Property Insurance | 2,355.86 | 2,429 | 2,429 | 3,805 | 3,805 |
| 6060 | Electricity | 14,329.02 | 12,000 | 12,000 | 19,920 | 19,920 |
| 6062 | Water | 258.88 | 450 | 450 | 563 | 563 |
| 6063 | Sewage and Garbage | 1,901.37 | 2,000 | 2,000 | 2,500 | 2,500 |
| 6064 | Building Maintenance | 1,098.00 | 1,500 | 1,500 | 1,500 | 1,500 |
| 6067 | Equipment Maintenance | 1,000.00 | 1,500 | 1,500 | 1,500 | 1,500 |
| 6068 | Real Estate Rental | 1.00 | 0 | 0 | 0 | 0 |
| 6082 | Contractual Expense | 890.72 | 815 | 815 | 815 | 815 |
| | ***Expenditure Total:*** | 28,249.13 | 28,594 | 28,594 | 38,503 | 38,503 |

**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 | 15,800 |
| | ***Revenue Total:*** | 10,882.00 | 19,539 | 19,539 | 15,800 | 15,800 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6001 | Elected Officials | 0.00 | 0 | 0 | 0 | 0 |
| 6002 | Salaries-Assistants/Deputies | 108,728.64 | 147,175 | 79,175 | 141,656 | 145,069 |
| 6003 | Salaries-Employees | 1,164,828.47 | 1,512,047 | 1,234,547 | 1,576,916 | 1,624,223 |
| 6004 | Overtime | 202,499.95 | 20,000 | 180,366 | 20,000 | 20,000 |
| 6005 | Extra Help | 0.00 | 0 | 0 | 0 | 0 |
| 6006 | FICA | 109,861.68 | 128,460 | 128,460 | 133,001 | 136,927 |
| 6007 | Group Health | 316,800.00 | 343,200 | 343,200 | 342,000 | 342,000 |
| 6008 | Retirement | 158,844.33 | 187,355 | 187,355 | 204,238 | 210,267 |
| 6009 | Auto Allowance | 0.00 | 0 | 0 | 0 | 0 |
| 6011 | Workers Compensation | 5,080.57 | 6,720 | 6,720 | 6,812 | 7,013 |
| 6012 | Unemployment Insurance | 4,552.11 | 5,038 | 5,038 | 6,954 | 7,160 |
| 6014 | Office Supplies | 7,632.16 | 9,000 | 9,000 | 12,000 | 12,000 |
| 6016 | Gasoline | 0.00 | 0 | 0 | 0 | 0 |
| 6022 | Drugs Medicine | 22,306.69 | 25,000 | 20,000 | 28,000 | 28,000 |
| 6030 | Vehicle Repairs | 0.00 | 0 | 0 | 0 | 0 |
| 6045 | Professional Services | 129,000.00 | 129,000 | 129,000 | 129,000 | 129,000 |
| 6046 | Medical and Dental | 0.00 | 0 | 0 | 0 | 0 |
| 6047 | Mobile Phones | 1,014.20 | 2,300 | 2,300 | 5,000 | 5,000 |
| 6048 | Communications | 2,540.90 | 2,400 | 3,334 | 3,500 | 3,500 |
| 6049 | Postage | 0.00 | 100 | 100 | 100 | 100 |
| 6050 | Travel | 0.00 | 600 | 600 | 600 | 600 |
| 6067 | Equipment Maintenance | 0.00 | 1,250 | 1,250 | 1,250 | 1,250 |
| 6069 | Equipment Rental | 6,835.92 | 6,836 | 6,836 | 6,836 | 6,836 |
| 6070 | INDIRECT COST | 0.00 | 0 | 0 | 0 | 0 |
| 6073 | Dues and Memberships | 0.00 | 200 | 200 | 300 | 300 |
| 6077 | Data Processing | 284,836.00 | 60,750 | 104,881 | 60,750 | 60,750 |
| 6078 | Education and Training | 0.00 | 965 | 965 | 3,000 | 3,000 |
| 6082 | Contractual Expense | 199,996.00 | 272,000 | 258,481 | 211,000 | 211,000 |
| 6096 | Equipment | 0.00 | 0 | 0 | 0 | 0 |
| 6101 | Physicians/Non-Emergency | 92,598.96 | 115,000 | 115,000 | 125,000 | 125,000 |
| 6102 | Prescriptions | 504,845.77 | 465,000 | 678,000 | 720,000 | 720,000 |
| 6103 | Hospital-In Patient | 25,575.54 | 50,000 | 22,000 | 50,000 | 50,000 |
| 6104 | Hospital-Out Patient | 13,969.37 | 15,000 | 78,200 | 17,000 | 17,000 |
| 6105 | Laboratory Xray | 60,358.16 | 70,000 | 85,000 | 90,000 | 90,000 |
| 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 | 3,955,995 |

CAMERON COUNTY, TEXAS
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**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 | 14,180 |
| 6004 | Overtime | 0.00 | 0 | 0 | | |
| 6006 | FICA | 925.11 | 996 | 996 | 1,040 | 1,085 |
| 6007 | Group Health | 3,809.86 | 3,900 | 3,900 | 4,500 | 4,500 |
| 6008 | Retirement | 1,302.72 | 1,453 | 1,453 | 1,597 | 1,666 |
| 6010 | Uniforms | 1,851.10 | 930 | 930 | 930 | 930 |
| 6011 | Workers Compensation | 396.37 | 438 | 438 | 457 | 477 |
| 6012 | Unemployment Insurance | 38.45 | 39 | 39 | 54 | 57 |
| 6014 | Office Supplies | 3,646.71 | 4,750 | 4,750 | 4,750 | 4,750 |
| 6018 | Diesel Fuel | 0.00 | 0 | 0 | 0 | 0 |
| 6056 | Property Insurance | 12,018.07 | 22,515 | 22,515 | 42,340 | 42,340 |
| 6060 | Electricity | 63,777.87 | 56,927 | 56,927 | 74,005 | 74,005 |
| 6061 | Natural Gas | 4,468.83 | 3,616 | 5,600 | 5,424 | 5,424 |
| 6062 | Water | 6,654.77 | 7,600 | 7,600 | 9,500 | 9,500 |
| 6063 | Sewage and Garbage | 21,353.20 | 22,000 | 22,000 | 22,000 | 22,000 |
| 6064 | Building Maintenance | 28,182.50 | 15,000 | 15,000 | 15,000 | 15,000 |
| 6067 | Equipment Maintenance | 11,432.85 | 15,000 | 15,000 | 15,000 | 15,000 |
| 6069 | Equipment Rental | 0.00 | 0 | 0 | 0 | 0 |
| 6082 | Contractual Expense | 46,546.27 | 15,000 | 13,016 | 15,000 | 15,000 |
| | ***Expenditure Total:*** | 218,521.38 | 183,189 | 183,189 | 225,194 | 225,914 |

CAMERON COUNTY, TEXAS
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**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 | 11,566 |
| 6004 | Overtime | 769.43 | 0 | 0 | 0 | 0 |
| 6006 | FICA | 431.62 | 854 | 854 | 854 | 885 |
| 6007 | Group Health | 3,600.00 | 3,900 | 3,900 | 4,500 | 4,500 |
| 6008 | Retirement | 606.25 | 1,245 | 1,245 | 1,311 | 1,359 |
| 6010 | Uniforms | 0.00 | 442 | 442 | 442 | 442 |
| 6011 | Workers Compensation | 201.79 | 375 | 375 | 375 | 389 |
| 6012 | Unemployment Insurance | 18.00 | 33 | 33 | 45 | 46 |
| 6014 | Office Supplies | 1,679.16 | 1,500 | 500 | 1,500 | 1,500 |
| 6056 | Property Insurance | 1,325.19 | 1,367 | 1,367 | 2,456 | 2,456 |
| 6060 | Electricity | 3,299.91 | 1,463 | 2,463 | 1,829 | 1,829 |
| 6062 | Water | 836.67 | 865 | 865 | 1,081 | 1,081 |
| 6063 | Sewage and Garbage | 3,179.43 | 3,200 | 3,200 | 4,000 | 4,000 |
| 6064 | Building Maintenance | 264.50 | 3,000 | 3,000 | 3,000 | 3,000 |
| 6067 | Equipment Maintenance | 0.00 | 3,000 | 3,000 | 3,000 | 3,000 |
| 6082 | Contractual Expense | 1,379.72 | 1,600 | 1,600 | 1,600 | 1,600 |
| | ***Expenditure Total:*** | 22,470.19 | 34,003 | 34,003 | 37,152 | 37,653 |

**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 | 12,789 |
| 6004 | Overtime | 87.95 | 0 | 0 | 0 | 0 |
| 6005 | Extra Help | 0.00 | 0 | 0 | 0 | 0 |
| 6006 | FICA | 845.29 | 920 | 920 | 963 | 978 |
| 6007 | Group Health | 3,600.00 | 3,900 | 3,900 | 4,500 | 4,500 |
| 6008 | Retirement | 1,207.51 | 1,342 | 1,342 | 1,478 | 1,502 |
| 6010 | Uniforms | 1,814.88 | 1,851 | 1,851 | 1,851 | 1,851 |
| 6011 | Workers Compensation | 350.49 | 405 | 405 | 423 | 430 |
| 6012 | Unemployment Insurance | 34.31 | 36 | 36 | 50 | 51 |
| 6014 | Office Supplies | 813.29 | 2,000 | 2,000 | 2,000 | 2,000 |
| 6048 | Communications | 0.00 | 0 | 0 | 0 | 0 |
| 6056 | Property Insurance | 2,270.76 | 2,341 | 2,341 | 3,698 | 3,698 |
| 6060 | Electricity | 8,630.70 | 8,355 | 8,355 | 13,869 | 13,869 |
| 6062 | Water | 1,372.65 | 1,210 | 1,210 | 1,513 | 1,513 |
| 6063 | Sewage and Garbage | 1,782.50 | 1,600 | 1,600 | 2,000 | 2,000 |
| 6064 | Building Maintenance | 4,353.40 | 3,500 | 3,500 | 6,125 | 6,125 |
| 6067 | Equipment Maintenance | 1,237.82 | 2,750 | 2,750 | 2,750 | 2,750 |
| 6069 | Equipment Rental | 969.00 | 0 | 0 | 0 | 0 |
| 6082 | Contractual Expense | 1,030.24 | 1,100 | 1,100 | 1,100 | 1,100 |
| | ***Expenditure Total:*** | 41,539.39 | 43,342 | 43,342 | 54,905 | 55,156 |

**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 | 1,180 |
| 6060 | Electricity | 2,905.33 | 1,188 | 2,093 | 1,972 | 1,972 |
| 6062 | Water | 1,266.36 | 1,500 | 1,300 | 1,875 | 1,875 |
| 6063 | Sewage and Garbage | 483.00 | 550 | 485 | 605 | 605 |
| 6064 | Building Maintenance | 206.12 | 1,000 | 100 | 1,000 | 1,000 |
| 6067 | Equipment Maintenance | 225.52 | 1,000 | 0 | 1,000 | 1,000 |
| 6082 | Contractual Expense | 270.00 | 360 | 1,620 | 1,620 | 1,620 |
| | ***Expenditure Total:*** | 6,493.67 | 6,771 | 6,771 | 9,252 | 9,252 |

CAMERON COUNTY, TEXAS
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**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 | 3,900 |
| 4431 | Service Fees | 7,017.48 | 6,733 | 6,733 | 9,600 | 9,600 |
| 4491 | Constable Precinct #1 | 1,390.00 | 1,100 | 1,100 | 1,100 | 1,100 |
| | ***Revenue Total:*** | 12,109.28 | 11,629 | 11,629 | 14,600 | 14,600 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6001 | Elected Officials | 62,048.73 | 67,002 | 67,002 | 67,002 | 67,002 |
| 6002 | Salaries-Assistants/Deputies | 0.00 | 0 | 0 | 0 | 0 |
| 6003 | Salaries-Employees | 191,246.06 | 205,432 | 205,432 | 207,164 | 213,078 |
| 6004 | Overtime | 0.00 | 0 | 0 | 0 | 0 |
| 6006 | FICA | 18,199.51 | 20,915 | 20,915 | 21,029 | 21,500 |
| 6007 | Group Health | 44,032.46 | 46,800 | 46,800 | 54,000 | 54,000 |
| 6008 | Retirement | 27,234.87 | 30,195 | 30,195 | 31,968 | 32,691 |
| 6010 | Uniforms | 2,435.82 | 2,750 | 3,100 | 2,750 | 2,750 |
| 6011 | Workers Compensation | 2,808.04 | 2,547 | 2,547 | 2,562 | 2,619 |
| 6012 | Unemployment Insurance | 595.68 | 611 | 611 | 820 | 845 |
| 6014 | Office Supplies | 1,916.27 | 2,000 | 2,811 | 2,500 | 2,500 |
| 6016 | Gasoline | 18,660.88 | 16,000 | 24,600 | 39,000 | 39,000 |
| 6028 | Camera and Police Supplies | 1,485.99 | 1,600 | 1,600 | 2,000 | 2,000 |
| 6030 | Vehicle Repairs | 14,427.84 | 15,000 | 15,000 | 15,000 | 15,000 |
| 6038 | Small Tools and Equipment | 0.00 | 0 | 0 | 0 | 0 |
| 6047 | Mobile Phones | 1,369.01 | 1,739 | 1,739 | 1,300 | 1,300 |
| 6048 | Communications | 2,062.57 | 2,100 | 2,100 | 2,500 | 2,500 |
| 6049 | Postage | 0.00 | 300 | 0 | 500 | 500 |
| 6050 | Travel | 804.00 | 2,100 | 2,100 | 3,000 | 3,000 |
| 6057 | Vehicle Insurance | 5,931.71 | 3,636 | 3,636 | 4,583 | 4,583 |
| 6058 | Liability Other Insurance | 0.00 | 0 | 0 | 0 | 0 |
| 6059 | Bonds | 177.50 | 178 | 178 | 200 | 200 |
| 6067 | Equipment Maintenance | 780.76 | 1,500 | 1,500 | 2,700 | 2,700 |
| 6068 | Real Estate Rental | 1,366.40 | 1,260 | 1,260 | 1,500 | 1,500 |
| 6069 | Equipment Rental | 1,838.47 | 1,993 | 1,993 | 1,993 | 1,993 |
| 6073 | Dues and Memberships | 0.00 | 95 | 95 | 300 | 300 |
| 6077 | Data Processing | 700.02 | 948 | 137 | 1,000 | 1,000 |
| 6078 | Education and Training | 333.00 | 600 | 600 | 625 | 625 |
| 6079 | Legal Books, Publications | 0.00 | 50 | 0 | 200 | 200 |
| | ***Expenditure Total:*** | 400,455.59 | 427,351 | 435,951 | 466,196 | 473,386 |

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**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 | 1,000 |
| 4431 | Service Fees | 156,397.97 | 148,067 | 148,067 | 126,000 | 126,000 |
| 4492 | Constable Precinct #2 | 10,158.00 | 10,537 | 10,537 | 8,400 | 8,400 |
| 4494 | Constable Precinct #4 | 0.00 | 0 | 0 | 0 | 0 |
| | ***Revenue Total:*** | 167,630.60 | 159,960 | 159,960 | 135,400 | 135,400 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6001 | Elected Officials | 63,546.97 | 68,502 | 68,502 | 68,502 | 68,502 |
| 6003 | Salaries-Employees | 298,970.46 | 316,191 | 294,548 | 317,321 | 326,268 |
| 6004 | Overtime | 0.00 | 0 | 0 | 0 | 0 |
| 6006 | FICA | 26,564.91 | 29,502 | 29,502 | 29,552 | 30,273 |
| 6007 | Group Health | 65,263.61 | 70,200 | 70,200 | 81,000 | 81,000 |
| 6008 | Retirement | 38,965.49 | 42,705 | 42,705 | 44,965 | 46,072 |
| 6010 | Uniforms | 2,596.73 | 3,950 | 1,139 | 4,000 | 4,000 |
| 6011 | Workers Compensation | 4,402.67 | 3,884 | 3,884 | 3,884 | 3,980 |
| 6012 | Unemployment Insurance | 948.24 | 943 | 943 | 1,257 | 1,295 |
| 6014 | Office Supplies | 2,071.28 | 2,700 | 2,625 | 3,000 | 3,000 |
| 6016 | Gasoline | 26,324.45 | 24,000 | 37,500 | 49,000 | 49,000 |
| 6028 | Camera and Police Supplies | 3,792.90 | 4,000 | 4,155 | 4,000 | 4,000 |
| 6030 | Vehicle Repairs | 14,207.38 | 16,000 | 16,000 | 18,000 | 18,000 |
| 6038 | Small Tools and Equipment | 8,117.80 | 0 | 0 | 0 | 0 |
| 6047 | Mobile Phones | 960.00 | 960 | 960 | 960 | 960 |
| 6048 | Communications | 1,934.36 | 2,200 | 2,200 | 1,800 | 1,800 |
| 6049 | Postage | 719.37 | 2,900 | 575 | 2,900 | 2,900 |
| 6050 | Travel | 0.00 | 2,500 | 1,516 | 2,500 | 2,500 |
| 6056 | Property Insurance | 0.00 | 14 | 14 | 14 | 14 |
| 6057 | Vehicle Insurance | 8,302.38 | 6,849 | 6,849 | 9,564 | 9,564 |
| 6059 | Bonds | 71.00 | 178 | 178 | 178 | 178 |
| 6067 | Equipment Maintenance | 0.00 | 1,800 | 2,470 | 3,960 | 3,960 |
| 6069 | Equipment Rental | 2,954.93 | 3,169 | 3,169 | 2,149 | 2,149 |
| 6073 | Dues and Memberships | 60.00 | 60 | 60 | 60 | 60 |
| 6077 | Data Processing | 200.00 | 0 | 4,305 | 0 | 0 |
| 6078 | Education and Training | 1,009.10 | 1,300 | 1,600 | 1,125 | 1,125 |
| 6079 | Legal Books, Publications | 0.00 | 0 | 0 | 175 | 175 |
| 6082 | Contractual Expense | 766.97 | 0 | 765 | 1,627 | 1,627 |
| 6096 | Equipment | 84,695.70 | 0 | 0 | 0 | 0 |
| 6100 | Weapons | 0.00 | 0 | 0 | 2,000 | 2,000 |
| | ***Expenditure Total:*** | 657,446.70 | 604,507 | 596,364 | 653,493 | 664,402 |

**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 | 350,830 |
| 6006 | FICA | 41,466.17 | 25,128 | 25,128 | 26,067 | 26,838 |
| 6007 | Group Health | 108,000.00 | 62,400 | 62,400 | 72,000 | 72,000 |
| 6008 | Retirement | 59,320.29 | 36,039 | 36,039 | 39,466 | 40,650 |
| 6010 | Uniforms | 6,401.71 | 3,010 | 3,010 | 3,500 | 3,500 |
| 6011 | Workers Compensation | 6,635.71 | 3,278 | 3,278 | 3,409 | 3,512 |
| 6012 | Unemployment Insurance | 1,625.10 | 969 | 969 | 1,344 | 1,384 |
| 6014 | Office Supplies | 1,410.41 | 750 | 1,087 | 500 | 500 |
| 6016 | Gasoline | 0.00 | 0 | 0 | 0 | 0 |
| 6028 | Camera and Police Supplies | 1,500.00 | 750 | 750 | 750 | 750 |
| 6030 | Vehicle Repairs | 0.00 | 0 | 0 | 0 | 0 |
| 6050 | Travel | 0.00 | 1,500 | 1,163 | 1,800 | 1,800 |
| 6067 | Equipment Maintenance | 938.00 | 0 | 0 | 1,920 | 1,920 |
| 6069 | Equipment Rental | 0.00 | 0 | 0 | 0 | 0 |
| 6078 | Education and Training | 880.00 | 1,500 | 1,500 | 1,000 | 1,000 |
| 6079 | Legal Books, Publications | 0.00 | 0 | 0 | 0 | 0 |
| | ***Expenditure Total:*** | 779,958.05 | 463,794 | 471,437 | 492,987 | 504,684 |

**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 | 1,300 |
| 4431 | Service Fees | 77,797.89 | 78,327 | 78,327 | 78,000 | 78,000 |
| 4493 | Constable Precinct #3 | 1,512.00 | 1,345 | 1,345 | 1,800 | 1,800 |
| 4640 | Sale of Surplus | 0.00 | 0 | 0 | | |
| | ***Revenue Total:*** | 80,437.18 | 80,523 | 80,523 | 81,100 | 81,100 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6001 | Elected Officials | 62,048.73 | 67,002 | 67,002 | 67,002 | 67,002 |
| 6002 | Salaries-Assistants/Deputies | 0.00 | 0 | 0 | 0 | 0 |
| 6003 | Salaries-Employees | 432,693.17 | 467,221 | 456,221 | 454,060 | 466,859 |
| 6004 | Overtime | 17.74 | 0 | 0 | 0 | 0 |
| 6006 | FICA | 36,753.89 | 40,942 | 40,942 | 39,893 | 40,914 |
| 6007 | Group Health | 79,583.07 | 85,800 | 85,800 | 99,000 | 99,000 |
| 6008 | Retirement | 53,207.95 | 58,621 | 58,621 | 60,105 | 61,672 |
| 6009 | Auto Allowance | 0.00 | 0 | 0 | 0 | 0 |
| 6010 | Uniforms | 4,460.68 | 4,500 | 4,500 | 6,600 | 6,600 |
| 6011 | Workers Compensation | 5,673.55 | 5,149 | 5,149 | 5,010 | 5,140 |
| 6012 | Unemployment Insurance | 1,325.87 | 1,375 | 1,375 | 1,779 | 1,832 |
| 6014 | Office Supplies | 2,442.73 | 2,416 | 2,416 | 2,416 | 2,416 |
| 6016 | Gasoline | 28,435.83 | 30,000 | 36,400 | 49,000 | 49,000 |
| 6017 | Butane | 0.00 | 0 | 0 | 0 | 0 |
| 6028 | Camera and Police Supplies | 138.25 | 2,227 | 2,227 | 3,000 | 3,000 |
| 6030 | Vehicle Repairs | 12,643.25 | 16,875 | 16,875 | 20,000 | 20,000 |
| 6037 | Road Materials | 0.00 | 0 | 0 | 0 | 0 |
| 6047 | Mobile Phones | 1,150.89 | 1,155 | 1,155 | 1,100 | 1,100 |
| 6048 | Communications | 2,861.36 | 1,400 | 1,400 | 1,400 | 1,400 |
| 6049 | Postage | 240.06 | 300 | 300 | 300 | 300 |
| 6050 | Travel | 588.62 | 2,000 | 2,000 | 2,000 | 2,000 |
| 6051 | Travel-Prisoner Transportation | 0.00 | 0 | 0 | 0 | 0 |
| 6057 | Vehicle Insurance | 9,231.62 | 10,250 | 10,250 | 7,821 | 7,821 |
| 6058 | Liability Other Insurance | 0.00 | 0 | 0 | 0 | 0 |
| 6059 | Bonds | 319.50 | 178 | 178 | 178 | 178 |
| 6060 | Electricity | 0.00 | 0 | 0 | 0 | 0 |
| 6067 | Equipment Maintenance | 0.00 | 1,100 | 1,100 | 3,500 | 3,500 |
| 6069 | Equipment Rental | 1,536.15 | 1,499 | 2,649 | 1,818 | 1,818 |
| 6070 | INDIRECT COST | 0.00 | 0 | 0 | 0 | 0 |
| 6073 | Dues and Memberships | 390.00 | 390 | 390 | 390 | 390 |
| 6077 | Data Processing | 0.00 | 0 | 0 | 0 | 0 |
| 6078 | Education and Training | 0.00 | 2,000 | 850 | 2,000 | 2,000 |
| | ***Expenditure Total:*** | 735,742.91 | 802,400 | 797,800 | 828,372 | 843,942 |

**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 | 150,000 |
| 4431 | Service Fees | 17,517.36 | 17,962 | 17,962 | 15,600 | 15,600 |
| 4494 | Constable Precinct #4 | 8,662.50 | 7,623 | 7,623 | 8,600 | 8,600 |
| 4495 | Constable Precinct #5 | 0.00 | 0 | 0 | 0 | 0 |
| | ***Revenue Total:*** | 168,503.62 | 151,796 | 151,796 | 174,200 | 174,200 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6001 | Elected Officials | 62,048.73 | 67,002 | 67,002 | 67,002 | 67,002 |
| 6002 | Salaries-Assistants/Deputies | 0.00 | 0 | 0 | 0 | 0 |
| 6003 | Salaries-Employees | 337,733.95 | 360,959 | 358,259 | 364,227 | 374,586 |
| 6004 | Overtime | 0.00 | 0 | 0 | 0 | 0 |
| 6006 | FICA | 29,709.30 | 32,739 | 32,739 | 32,952 | 33,781 |
| 6007 | Group Health | 72,810.29 | 78,000 | 78,000 | 90,000 | 90,000 |
| 6008 | Retirement | 43,328.92 | 47,488 | 47,488 | 50,313 | 51,586 |
| 6009 | Auto Allowance | 0.00 | 0 | 0 | 0 | 0 |
| 6010 | Uniforms | 4,031.89 | 4,866 | 6,792 | 5,000 | 5,000 |
| 6011 | Workers Compensation | 4,632.22 | 4,137 | 4,137 | 4,165 | 4,269 |
| 6012 | Unemployment Insurance | 1,041.49 | 1,076 | 1,076 | 1,445 | 1,489 |
| 6014 | Office Supplies | 1,530.55 | 1,527 | 1,467 | 1,800 | 1,800 |
| 6016 | Gasoline | 39,020.38 | 37,000 | 55,000 | 77,000 | 77,000 |
| 6017 | Butane | 0.00 | 0 | 0 | 0 | 0 |
| 6028 | Camera and Police Supplies | 4,251.00 | 4,000 | 3,500 | 4,000 | 4,000 |
| 6030 | Vehicle Repairs | 14,532.53 | 15,000 | 16,000 | 15,000 | 15,000 |
| 6037 | Road Materials | 0.00 | 0 | 0 | 0 | 0 |
| 6047 | Mobile Phones | 1,094.00 | 1,200 | 1,800 | 2,500 | 2,500 |
| 6048 | Communications | 3,993.82 | 2,600 | 2,600 | 2,600 | 2,600 |
| 6049 | Postage | 220.00 | 615 | 464 | 615 | 615 |
| 6050 | Travel | 0.00 | 3,250 | 2,370 | 3,250 | 3,250 |
| 6057 | Vehicle Insurance | 6,613.49 | 5,200 | 4,200 | 7,378 | 7,378 |
| 6058 | Liability Other Insurance | 0.00 | 0 | 0 | 0 | 0 |
| 6059 | Bonds | 319.50 | 178 | 0 | 178 | 178 |
| 6060 | Electricity | 0.00 | 0 | 0 | 0 | 0 |
| 6067 | Equipment Maintenance | 717.50 | 1,500 | 1,160 | 3,660 | 3,660 |
| 6068 | Real Estate Rental | 0.00 | 0 | 0 | 0 | 0 |
| 6069 | Equipment Rental | 1,933.93 | 1,887 | 1,887 | 2,343 | 2,343 |
| 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 | 5,000 |
| 6078 | Education and Training | 1,500.00 | 1,500 | 1,851 | 1,500 | 1,500 |
| 6079 | Legal Books, Publications | 0.00 | 0 | 0 | 0 | 0 |
| | ***Expenditure Total:*** | 631,598.97 | 672,672 | 687,972 | 741,928 | 754,537 |

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

CAMERON COUNTY, TEXAS
GENERAL FUND
2022-2023 Budget

**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 | 76,800 |
| 4431 | Service Fees | 57,210.00 | 50,925 | 50,925 | 66,000 | 66,000 |
| 4495 | Constable Precinct #5 | 11,918.00 | 14,186 | 14,186 | 12,000 | 12,000 |
| | ***Revenue Total:*** | 169,988.71 | 113,811 | 134,617 | 154,800 | 154,800 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6001 | Elected Officials | 62,048.73 | 67,002 | 67,002 | 67,002 | 67,002 |
| 6002 | Salaries-Assistants/Deputies | 0.00 | 0 | 0 | 0 | 0 |
| 6003 | Salaries-Employees | 444,178.01 | 477,029 | 459,029 | 475,871 | 489,414 |
| 6006 | FICA | 36,913.98 | 41,618 | 41,618 | 41,484 | 42,566 |
| 6007 | Group Health | 93,600.00 | 101,400 | 101,400 | 117,000 | 117,000 |
| 6008 | Retirement | 54,620.38 | 60,250 | 60,250 | 63,252 | 64,914 |
| 6010 | Uniforms | 4,288.62 | 5,050 | 5,050 | 5,050 | 5,050 |
| 6011 | Workers Compensation | 5,660.75 | 4,895 | 4,895 | 4,862 | 4,987 |
| 6012 | Unemployment Insurance | 1,371.00 | 1,419 | 1,419 | 1,886 | 1,942 |
| 6014 | Office Supplies | 2,308.53 | 2,000 | 2,378 | 2,500 | 2,500 |
| 6016 | Gasoline | 40,425.51 | 38,000 | 43,400 | 57,000 | 57,000 |
| 6028 | Camera and Police Supplies | 1,651.65 | 3,300 | 2,600 | 3,300 | 3,300 |
| 6030 | Vehicle Repairs | 25,501.27 | 25,000 | 45,806 | 25,000 | 25,000 |
| 6047 | Mobile Phones | 1,553.78 | 1,584 | 1,584 | 1,265 | 1,265 |
| 6048 | Communications | 4,733.26 | 4,800 | 4,800 | 5,100 | 5,100 |
| 6049 | Postage | 25.55 | 400 | 400 | 400 | 400 |
| 6050 | Travel | 2,100.64 | 2,100 | 2,100 | 2,500 | 2,500 |
| 6051 | Travel-Prisoner Transportation | 0.00 | 0 | 0 | 0 | 0 |
| 6057 | Vehicle Insurance | 8,912.31 | 8,643 | 8,643 | 6,837 | 6,837 |
| 6059 | Bonds | 401.50 | 178 | 0 | 178 | 178 |
| 6067 | Equipment Maintenance | 0.00 | 1,000 | 1,000 | 3,640 | 3,640 |
| 6069 | Equipment Rental | 884.49 | 863 | 1,363 | 3,262 | 3,262 |
| 6077 | Data Processing | 112.76 | 1,051 | 1,051 | 1,051 | 1,051 |
| 6078 | Education and Training | 1,328.09 | 2,200 | 2,200 | 2,200 | 2,200 |
| 6079 | Legal Books, Publications | 0.00 | 0 | 0 | 0 | 0 |
| | ***Expenditure Total:*** | 792,620.81 | 849,782 | 857,988 | 890,640 | 907,108 |

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

**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 | 228,000 |
| 4486 | Sheriff Arrest Fees | 6,027.25 | 5,603 | 5,603 | 6,000 | 6,000 |
| 4602 | Miscellaneous | 4,632.01 | 3,125 | 3,125 | 4,500 | 4,500 |
| 4640 | Sale of Surplus | 0.00 | 0 | 0 | 0 | 0 |
| | ***Revenue Total:*** | 251,946.38 | 246,473 | 246,473 | 238,500 | 238,500 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6001 | Elected Officials | 110,786.31 | 112,936 | 112,936 | 112,936 | 112,936 |
| 6002 | Salaries-Assistants/Deputies | 143,223.25 | 161,373 | 103,373 | 161,376 | 167,600 |
| 6003 | Salaries-Employees | 4,348,181.25 | 4,681,280 | 4,423,280 | 4,667,576 | 4,989,463 |
| 6004 | Overtime | 49,209.02 | 35,000 | 40,000 | 35,000 | 35,000 |
| 6005 | Extra Help | 0.00 | 0 | 0 | 0 | 0 |
| 6006 | FICA | 345,068.88 | 379,176 | 379,176 | 380,805 | 405,819 |
| 6007 | Group Health | 809,421.21 | 873,600 | 873,600 | 1,026,000 | 1,071,000 |
| 6008 | Retirement | 500,123.28 | 550,151 | 550,151 | 578,330 | 616,917 |
| 6009 | Auto Allowance | 0.00 | 0 | 0 | 0 | 0 |
| 6010 | Uniforms | 35,621.54 | 37,000 | 37,000 | 37,000 | 37,000 |
| 6011 | Workers Compensation | 48,903.22 | 44,872 | 44,872 | 45,338 | 48,502 |
| 6012 | Unemployment Insurance | 13,828.54 | 14,454 | 14,454 | 19,235 | 20,549 |
| 6014 | Office Supplies | 40,389.44 | 40,000 | 39,745 | 40,000 | 40,000 |
| 6016 | Gasoline | 418,918.41 | 370,000 | 537,000 | 682,000 | 682,000 |
| 6017 | Butane | 0.00 | 0 | 0 | 0 | 0 |
| 6018 | Diesel Fuel | 4,801.14 | 6,971 | 8,500 | 6,971 | 6,971 |
| 6022 | Drugs Medicine | 0.00 | 0 | 0 | 0 | 0 |
| 6028 | Camera and Police Supplies | 32,647.23 | 48,000 | 59,870 | 48,000 | 48,000 |
| 6030 | Vehicle Repairs | 266,048.49 | 260,000 | 279,000 | 260,000 | 260,000 |
| 6037 | Road Materials | 0.00 | 0 | 0 | 0 | 0 |
| 6046 | Medical and Dental | 2,662.10 | 7,000 | 7,000 | 7,000 | 7,000 |
| 6047 | Mobile Phones | 86,339.72 | 79,095 | 109,095 | 139,086 | 139,086 |
| 6048 | Communications | 69,376.43 | 71,000 | 71,000 | 74,000 | 74,000 |
| 6049 | Postage | 27,502.44 | 25,000 | 27,000 | 25,000 | 25,000 |
| 6050 | Travel | 19,605.64 | 18,000 | 19,000 | 18,000 | 18,000 |
| 6051 | Travel-Prisoner Transportation | 166,366.42 | 120,000 | 170,000 | 120,000 | 120,000 |
| 6054 | Advertising | 0.00 | 0 | 0 | 0 | 0 |
| 6057 | Vehicle Insurance | 109,804.80 | 93,500 | 93,500 | 100,551 | 100,551 |
| 6058 | Liability Other Insurance | 0.00 | 0 | 0 | 0 | 0 |
| 6059 | Bonds | 745.50 | 568 | 568 | 568 | 568 |
| 6060 | Electricity | 0.00 | 0 | 0 | 0 | 0 |
| 6067 | Equipment Maintenance | 4,128.77 | 5,000 | 5,000 | 166,425 | 166,425 |
| 6068 | Real Estate Rental | 0.00 | 0 | 0 | 0 | 0 |
| 6069 | Equipment Rental | 18,348.61 | 18,002 | 18,002 | 18,039 | 18,039 |
| 6070 | INDIRECT COST | 0.00 | 0 | 0 | 0 | 0 |
| 6073 | Dues and Memberships | 11,802.30 | 12,465 | 13,185 | 12,491 | 12,491 |
| 6076 | Bank Fees | 0.00 | 0 | 0 | 0 | 0 |
| 6077 | Data Processing | 12,709.25 | 13,171 | 92,056 | 136,226 | 136,226 |
| 6078 | Education and Training | 16,115.00 | 8,000 | 8,000 | 8,000 | 8,000 |
| 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 | 32,667 |
| 6084 | Judges | 0.00 | 0 | 0 | 0 | 0 |
| 6195 | Safety Supplies | 0.00 | 5,000 | 389 | 5,000 | 5,000 |
| | ***Expenditure Total:*** | 7,745,849.06 | 8,123,214 | 8,169,607 | 8,963,620 | 9,404,810 |

**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 | 40,000 |
| | ***Revenue Total:*** | 44,000.00 | 35,000 | 40,000 | 40,000 | 40,000 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6001 | Elected Officials | 0.00 | 0 | 0 | 0 | 0 |
| 6014 | Office Supplies | 1,990.66 | 3,000 | 3,000 | 3,000 | 3,000 |
| 6016 | Gasoline | 0.00 | 0 | 0 | 0 | 0 |
| 6048 | Communications | 124,184.00 | 140,000 | 163,144 | 154,000 | 154,000 |
| 6049 | Postage | 0.00 | 0 | 0 | 0 | 0 |
| 6056 | Property Insurance | 17,719.00 | 18,737 | 18,737 | 19,187 | 19,187 |
| 6057 | Vehicle Insurance | 0.00 | 0 | 0 | 0 | 0 |
| 6060 | Electricity | 50,335.99 | 45,189 | 45,189 | 45,189 | 45,189 |
| 6061 | Natural Gas | 1,647.57 | 1,608 | 2,408 | 1,608 | 1,608 |
| 6062 | Water | 2,894.89 | 3,000 | 3,000 | 3,000 | 3,000 |
| 6063 | Sewage and Garbage | 18,869.12 | 18,000 | 22,000 | 18,000 | 18,000 |
| 6064 | Building Maintenance | 2,071.80 | 10,000 | 4,326 | 10,000 | 10,000 |
| 6065 | Bridge Repair | 0.00 | 0 | 0 | 0 | 0 |
| 6067 | Equipment Maintenance | 86,055.41 | 141,844 | 98,145 | 18,000 | 18,000 |
| 6068 | Real Estate Rental | 0.00 | 0 | 0 | 0 | 0 |
| 6069 | Equipment Rental | 49,440.00 | 50,924 | 50,924 | 52,961 | 52,961 |
| 6070 | INDIRECT COST | 0.00 | 0 | 0 | 0 | 0 |
| 6195 | Safety Supplies | 0.00 | 1,250 | 0 | 1,250 | 1,250 |
| | ***Expenditure Total:*** | 355,208.44 | 433,552 | 410,873 | 326,195 | 326,195 |

**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 | 330,117 |
| 6004 | Overtime | 0.00 | 0 | 0 | 0 | 0 |
| 6006 | FICA | 20,028.91 | 24,362 | 24,362 | 24,524 | 25,254 |
| 6007 | Group Health | 57,600.00 | 62,400 | 62,400 | 72,000 | 72,000 |
| 6008 | Retirement | 29,844.67 | 35,317 | 35,317 | 37,357 | 38,477 |
| 6009 | Auto Allowance | 0.00 | 0 | 0 | 0 | 0 |
| 6010 | Uniforms | 2,183.30 | 4,400 | 4,400 | 4,400 | 4,400 |
| 6011 | Workers Compensation | 3,581.27 | 3,212 | 3,212 | 3,227 | 3,324 |
| 6012 | Unemployment Insurance | 918.49 | 950 | 950 | 1,272 | 1,310 |
| 6014 | Office Supplies | 0.00 | 0 | 0 | 0 | 0 |
| | ***Expenditure Total:*** | 391,826.68 | 449,057 | 424,057 | 463,837 | 474,882 |

**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 | 11,400 |
| | ***Revenue Total:*** | 9,488.00 | 10,037 | 10,037 | 11,400 | 11,400 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6003 | Salaries-Employees | 639,631.53 | 893,973 | 844,973 | 893,973 | 927,114 |
| 6004 | Overtime | 0.00 | 500 | 500 | 500 | 500 |
| 6005 | Extra Help | 30,516.75 | 60,000 | 55,000 | 50,000 | 50,000 |
| 6006 | FICA | 49,365.86 | 73,162 | 73,162 | 73,162 | 74,934 |
| 6007 | Group Health | 230,400.00 | 249,600 | 249,600 | 261,000 | 261,000 |
| 6008 | Retirement | 68,667.28 | 99,801 | 99,801 | 105,051 | 108,971 |
| 6010 | Uniforms | 456.30 | 1,500 | 1,500 | 1,500 | 1,500 |
| 6011 | Workers Compensation | 2,278.41 | 3,578 | 3,578 | 3,578 | 3,666 |
| 6012 | Unemployment Insurance | 2,062.14 | 2,863 | 2,863 | 3,797 | 3,910 |
| 6014 | Office Supplies | 663.90 | 12,350 | 23,350 | 12,350 | 12,350 |
| 6016 | Gasoline | 1.83 | 500 | 0 | 500 | 500 |
| 6018 | Diesel Fuel | 0.00 | 0 | 0 | 0 | 0 |
| 6022 | Drugs Medicine | 4,183.96 | 8,000 | 12,000 | 8,000 | 8,000 |
| 6025 | Food-Human | 63,342.95 | 70,000 | 70,000 | 70,000 | 70,000 |
| 6027 | Clothing | 0.00 | 800 | 1,800 | 800 | 800 |
| 6028 | Camera and Police Supplies | 0.00 | 0 | 10,000 | | |
| 6045 | Professional Services | 0.00 | 1,200 | 0 | 1,200 | 1,200 |
| 6046 | Medical and Dental | 4,585.90 | 5,000 | 6,000 | 5,000 | 5,000 |
| 6047 | Mobile Phones | 433.67 | 500 | 1,920 | 1,800 | 1,800 |
| 6048 | Communications | 2,767.25 | 2,800 | 3,100 | 2,800 | 2,800 |
| 6056 | Property Insurance | 28,421.62 | 13,656 | 13,656 | 16,114 | 16,114 |
| 6057 | Vehicle Insurance | 4,137.00 | 1,857 | 1,857 | 1,637 | 1,637 |
| 6060 | Electricity | 50,344.34 | 54,120 | 54,120 | 54,120 | 54,120 |
| 6061 | Natural Gas | 0.00 | 0 | 0 | 0 | 0 |
| 6062 | Water | 4,252.85 | 3,200 | 3,200 | 3,200 | 3,200 |
| 6063 | Sewage and Garbage | 9,361.94 | 9,000 | 9,000 | 9,000 | 9,000 |
| 6064 | Building Maintenance | 10,781.55 | 9,000 | 21,000 | 9,000 | 9,000 |
| 6067 | Equipment Maintenance | 2,934.97 | 2,050 | 8,050 | 2,050 | 2,050 |
| 6069 | Equipment Rental | 2,091.59 | 2,050 | 2,730 | 2,050 | 2,050 |
| 6073 | Dues and Memberships | 0.00 | 500 | 500 | 500 | 500 |
| 6077 | Data Processing | 6,019.83 | 0 | 7,000 | 0 | 0 |
| 6082 | Contractual Expense | 30,111.06 | 25,000 | 26,300 | 29,480 | 29,480 |
| 6096 | Equipment | 0.00 | 0 | 0 | 0 | 0 |
| | ***Expenditure Total:*** | 1,247,814.48 | 1,606,560 | 1,606,560 | 1,622,162 | 1,661,196 |

**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 | 81,000 |
| 6002 | Salaries-Assistants/Deputies | 77,504.65 | 78,418 | 78,418 | 78,418 | 79,685 |
| 6003 | Salaries-Employees | 1,425,153.45 | 1,501,573 | 1,471,943 | 1,501,573 | 1,599,092 |
| 6004 | Overtime | 0.00 | 0 | 0 | 0 | 0 |
| 6006 | FICA | 116,924.04 | 127,281 | 127,281 | 127,281 | 134,801 |
| 6007 | Group Health | 248,775.89 | 271,672 | 276,702 | 381,600 | 381,600 |
| 6008 | Retirement | 169,698.01 | 184,724 | 184,724 | 194,527 | 206,044 |
| 6009 | Auto Allowance | 0.00 | 0 | 0 | 0 | 0 |
| 6010 | Uniforms | 0.00 | 600 | 600 | 600 | 600 |
| 6011 | Workers Compensation | 5,555.70 | 6,271 | 6,271 | 6,271 | 6,742 |
| 6012 | Unemployment Insurance | 4,614.72 | 4,740 | 4,740 | 6,300 | 6,692 |
| 6014 | Office Supplies | 328.36 | 17,100 | 17,100 | 17,100 | 17,100 |
| 6016 | Gasoline | 11,046.45 | 21,000 | 21,000 | 21,000 | 21,000 |
| 6018 | Diesel Fuel | 0.00 | 0 | 0 | 0 | 0 |
| 6022 | Drugs Medicine | 6,665.31 | 6,000 | 6,000 | 6,000 | 6,000 |
| 6025 | Food-Human | 0.00 | 0 | 0 | 0 | 0 |
| 6030 | Vehicle Repairs | 10,788.71 | 13,300 | 21,800 | 13,300 | 13,300 |
| 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 | 9,000 |
| 6047 | Mobile Phones | 17,733.65 | 14,100 | 14,100 | 14,100 | 14,100 |
| 6048 | Communications | 46,326.54 | 45,000 | 45,000 | 45,000 | 45,000 |
| 6049 | Postage | 1,493.16 | 3,000 | 3,000 | 3,000 | 3,000 |
| 6051 | Travel-Prisoner Transportation | 727.50 | 3,500 | 3,500 | 3,500 | 3,500 |
| 6057 | Vehicle Insurance | 2,148.00 | 6,700 | 6,700 | 4,931 | 4,931 |
| 6058 | Liability Other Insurance | 0.00 | 195 | 195 | 195 | 195 |
| 6059 | Bonds | 0.00 | 71 | 471 | 71 | 71 |
| 6067 | Equipment Maintenance | 0.00 | 2,000 | 2,000 | 2,000 | 2,000 |
| 6069 | Equipment Rental | 7,912.08 | 7,805 | 7,805 | 7,805 | 7,805 |
| 6077 | Data Processing | 14,923.11 | 0 | 20,000 | 0 | 0 |
| 6080 | Board of Children | 0.00 | 35,000 | 20,000 | 35,000 | 35,000 |
| 6082 | Contractual Expense | 31,558.64 | 12,000 | 16,700 | 12,000 | 12,000 |
| 6096 | Equipment | 0.00 | 0 | 0 | 0 | 0 |
| | ***Expenditure Total:*** | 2,290,194.67 | 2,446,650 | 2,446,650 | 2,571,572 | 2,690,258 |

CAMERON COUNTY, TEXAS
GENERAL FUND
2022-2023 Budget

**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 | 56,161 |
| 6003 | Salaries-Employees | 1,610,319.71 | 1,762,203 | 1,677,078 | 1,762,203 | 1,819,007 |
| 6004 | Overtime | 1,128.45 | 1,500 | 1,500 | 1,500 | 1,500 |
| 6005 | Extra Help | 75,622.41 | 150,000 | 150,000 | 150,000 | 150,000 |
| 6006 | FICA | 129,166.79 | 150,770 | 150,770 | 150,770 | 155,270 |
| 6007 | Group Health | 453,600.00 | 491,400 | 494,400 | 558,000 | 558,000 |
| 6008 | Retirement | 178,850.25 | 202,840 | 202,840 | 213,551 | 220,461 |
| 6010 | Uniforms | 0.00 | 1,500 | 2,500 | 1,500 | 1,500 |
| 6011 | Workers Compensation | 6,296.90 | 7,386 | 7,386 | 7,386 | 7,473 |
| 6012 | Unemployment Insurance | 5,319.32 | 5,904 | 5,904 | 7,871 | 8,107 |
| 6014 | Office Supplies | 11,486.71 | 13,000 | 26,000 | 13,000 | 13,000 |
| 6022 | Drugs Medicine | 1,631.17 | 5,500 | 10,500 | 5,500 | 5,500 |
| 6025 | Food-Human | 56,821.94 | 90,000 | 90,000 | 90,000 | 90,000 |
| 6027 | Clothing | 0.00 | 3,000 | 3,000 | 3,000 | 3,000 |
| 6028 | Camera and Police Supplies | 3,838.38 | 4,200 | 14,200 | 4,200 | 4,200 |
| 6038 | Small Tools and Equipment | 0.00 | 0 | 4,000 | 0 | 0 |
| 6045 | Professional Services | 0.00 | 500 | 500 | 500 | 500 |
| 6046 | Medical and Dental | 9,417.61 | 14,000 | 14,000 | 14,000 | 14,000 |
| 6047 | Mobile Phones | 2,465.04 | 2,700 | 2,700 | 2,700 | 2,700 |
| 6048 | Communications | 0.00 | 0 | 0 | 0 | 0 |
| 6067 | Equipment Maintenance | 3,766.00 | 5,300 | 10,300 | 5,300 | 5,300 |
| 6069 | Equipment Rental | 3,483.28 | 3,576 | 3,576 | 4,037 | 4,037 |
| 6073 | Dues and Memberships | 0.00 | 500 | 500 | 500 | 500 |
| 6077 | Data Processing | 1,482.83 | 0 | 15,000 | 0 | 0 |
| 6078 | Education and Training | 0.00 | 1,000 | 1,000 | 1,000 | 1,000 |
| 6082 | Contractual Expense | 23,783.33 | 35,000 | 64,125 | 35,000 | 35,000 |
| 6087 | Miscellaneous | 0.00 | 0 | 0 | 0 | 0 |
| | ***Expenditure Total:*** | 2,631,469.26 | 3,005,920 | 3,005,920 | 3,085,659 | 3,156,216 |

CAMERON COUNTY, TEXAS
GENERAL FUND
2022-2023 Budget

**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 | 24,000 |
| 4470 | District Clerk | 51.30 | 0 | 0 | 0 | 0 |
| | ***Revenue Total:*** | 24,051.30 | 24,000 | 24,000 | 24,000 | 24,000 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6003 | Salaries-Employees | 12,340.69 | 13,025 | 13,025 | 13,597 | 14,005 |
| 6004 | Overtime | 0.00 | 0 | 0 | | |
| 6006 | FICA | 943.85 | 996 | 996 | 1,040 | 1,071 |
| 6007 | Group Health | 3,600.00 | 3,900 | 3,900 | 4,500 | 4,500 |
| 6008 | Retirement | 1,327.17 | 1,453 | 1,453 | 1,597 | 1,645 |
| 6010 | Uniforms | 0.00 | 930 | 930 | 930 | 930 |
| 6011 | Workers Compensation | 391.19 | 438 | 438 | 457 | 471 |
| 6012 | Unemployment Insurance | 37.74 | 39 | 39 | 54 | 56 |
| 6014 | Office Supplies | 3,087.41 | 3,500 | 3,500 | 3,500 | 3,500 |
| 6038 | Small Tools and Equipment | 0.00 | 0 | 0 | 0 | 0 |
| 6048 | Communications | 2,833.65 | 2,300 | 2,300 | 2,645 | 2,645 |
| 6056 | Property Insurance | 11,200.98 | 16,861 | 16,861 | 16,195 | 16,195 |
| 6060 | Electricity | 24,575.84 | 21,779 | 21,779 | 30,491 | 30,491 |
| 6062 | Water | 2,589.35 | 2,000 | 2,000 | 2,500 | 2,500 |
| 6063 | Sewage and Garbage | 1,961.23 | 2,400 | 2,400 | 3,000 | 3,000 |
| 6064 | Building Maintenance | 1,486.37 | 5,000 | 5,000 | 5,000 | 5,000 |
| 6067 | Equipment Maintenance | 492.67 | 1,000 | 1,000 | 1,000 | 1,000 |
| 6068 | Real Estate Rental | 9,485.40 | 9,485 | 9,485 | 9,485 | 9,485 |
| 6082 | Contractual Expense | 2,066.48 | 2,700 | 2,700 | 2,700 | 2,700 |
| | ***Expenditure Total:*** | 78,420.02 | 87,806 | 87,806 | 98,691 | 99,194 |

**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 | 7,000 |
| 4348 | Court Assessments | 61.28 | 0 | 0 | 360 | 360 |
| 4350 | State Tobacco Reimbursement | 145,217.60 | 145,217 | 145,217 | 162,757 | 162,757 |
| 4600 | Interest Income | 97.75 | 75 | 75 | 240 | 240 |
| 4602 | Miscellaneous | 3,194.00 | 2,454 | 2,454 | 3,300 | 3,300 |
| | ***Revenue Total:*** | 153,270.63 | 154,246 | 154,246 | 173,657 | 173,657 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6002 | Salaries-Assistants/Deputies | 386,809.71 | 478,857 | 478,857 | 491,805 | 401,832 |
| 6003 | Salaries-Employees | 682,711.05 | 866,490 | 775,539 | 893,292 | 1,037,959 |
| 6004 | Overtime | 45.98 | 0 | 0 | 0 | 0 |
| 6005 | Extra Help | 14,292.00 | 15,000 | 15,000 | 15,000 | 15,000 |
| 6006 | FICA | 76,991.86 | 104,067 | 104,067 | 107,107 | 111,292 |
| 6007 | Group Health | 218,041.95 | 274,817 | 274,817 | 297,351 | 297,351 |
| 6008 | Retirement | 114,946.96 | 150,104 | 150,104 | 162,714 | 169,139 |
| 6011 | Workers Compensation | 4,474.40 | 5,710 | 5,710 | 5,891 | 6,120 |
| 6012 | Unemployment Insurance | 3,423.84 | 4,081 | 4,081 | 5,600 | 5,819 |
| 6014 | Office Supplies | 8,274.04 | 9,172 | 7,172 | 9,172 | 9,172 |
| 6016 | Gasoline | 7,036.67 | 8,000 | 11,600 | 13,000 | 13,000 |
| 6017 | Butane | 0.00 | 500 | 500 | 500 | 500 |
| 6022 | Drugs Medicine | 14,863.39 | 14,000 | 10,000 | 14,000 | 14,000 |
| 6025 | Food-Human | 0.00 | 0 | 0 | 0 | 0 |
| 6030 | Vehicle Repairs | 2,696.79 | 2,700 | 2,700 | 2,700 | 2,700 |
| 6040 | Audit and Accounting | 0.00 | 0 | 0 | 0 | 0 |
| 6045 | Professional Services | 2,305.43 | 5,000 | 3,100 | 5,000 | 5,000 |
| 6046 | Medical and Dental | 105.00 | 1,500 | 1,500 | 1,500 | 1,500 |
| 6047 | Mobile Phones | 29,284.20 | 16,600 | 22,840 | 18,000 | 18,000 |
| 6048 | Communications | 84,491.42 | 60,100 | 65,240 | 58,300 | 58,300 |
| 6049 | Postage | 587.51 | 3,505 | 3,585 | 4,500 | 4,500 |
| 6050 | Travel | 1,243.90 | 2,250 | 2,250 | 2,250 | 2,250 |
| 6054 | Advertising | 0.00 | 450 | 60 | 450 | 450 |
| 6057 | Vehicle Insurance | 5,215.70 | 2,535 | 2,535 | 3,697 | 3,697 |
| 6059 | Bonds | 0.00 | 0 | 0 | 0 | 0 |
| 6060 | Electricity | 553.72 | 478 | 478 | 600 | 600 |
| 6063 | Sewage and Garbage | 0.00 | 2,400 | 2,400 | 2,400 | 2,400 |
| 6067 | Equipment Maintenance | 471.94 | 1,000 | 1,000 | 1,000 | 1,000 |
| 6069 | Equipment Rental | 4,701.78 | 4,658 | 4,688 | 4,658 | 4,658 |
| 6073 | Dues and Memberships | 5,920.00 | 5,995 | 2,795 | 5,995 | 5,995 |
| 6077 | Data Processing | 3,426.06 | 0 | 0 | 0 | 0 |
| 6078 | Education and Training | 0.00 | 1,000 | 1,000 | 1,000 | 1,000 |
| 6082 | Contractual Expense | 7,269.47 | 7,180 | 7,180 | 7,180 | 7,180 |
| 6096 | Equipment | 0.00 | 0 | 0 | 0 | 0 |
| | ***Expenditure Total:*** | 1,680,184.77 | 2,048,149 | 1,960,798 | 2,134,662 | 2,200,414 |

**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 | 4,700 |
| 4204 | Inspections | 67,565.00 | 72,207 | 72,207 | 64,000 | 64,000 |
| 4205 | Septic Tank Fees | 63,580.00 | 56,430 | 56,430 | 62,000 | 62,000 |
| 4540 | Fines | 217.48 | 225 | 225 | 225 | 225 |
| 4602 | Miscellaneous | 29,865.57 | 29,036 | 29,036 | 29,500 | 29,500 |
| 4670 | Donations | 0.00 | 0 | 0 | 0 | 0 |
| | ***Revenue Total:*** | 166,228.05 | 162,318 | 162,318 | 160,425 | 160,425 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6002 | Salaries-Assistants/Deputies | 68,956.06 | 67,970 | 72,163 | 72,205 | 75,164 |
| 6003 | Salaries-Employees | 443,843.97 | 498,644 | 482,644 | 493,856 | 508,671 |
| 6004 | Overtime | 24,255.41 | 15,000 | 15,000 | 20,000 | 20,000 |
| 6005 | Extra Help | 2,185.01 | 0 | 0 | 0 | 0 |
| 6006 | FICA | 38,919.50 | 44,818 | 44,818 | 44,834 | 46,193 |
| 6007 | Group Health | 138,012.82 | 148,200 | 148,200 | 163,611 | 163,611 |
| 6008 | Retirement | 57,746.37 | 65,365 | 65,365 | 68,260 | 70,935 |
| 6010 | Uniforms | 8,985.36 | 6,000 | 8,100 | 15,000 | 15,000 |
| 6011 | Workers Compensation | 7,352.92 | 9,810 | 9,810 | 9,730 | 10,023 |
| 6012 | Unemployment Insurance | 1,649.97 | 1,758 | 1,758 | 2,324 | 2,415 |
| 6014 | Office Supplies | 18,268.30 | 13,500 | 17,500 | 13,500 | 13,500 |
| 6016 | Gasoline | 27,431.61 | 26,000 | 44,807 | 50,000 | 50,000 |
| 6022 | Drugs Medicine | 25,671.53 | 18,000 | 15,846 | 25,000 | 25,000 |
| 6024 | Animal Feed | 2,017.45 | 3,010 | 4,510 | 6,010 | 6,010 |
| 6025 | Food-Human | 0.00 | 0 | 0 | 0 | 0 |
| 6028 | Camera and Police Supplies | 1,644.82 | 2,500 | 0 | 2,500 | 2,500 |
| 6030 | Vehicle Repairs | 10,780.10 | 10,000 | 15,000 | 10,000 | 10,000 |
| 6038 | Small Tools and Equipment | 5,790.46 | 0 | 0 | 0 | 0 |
| 6045 | Professional Services | 3,325.00 | 8,000 | 4,590 | 8,000 | 8,000 |
| 6047 | Mobile Phones | 7,673.93 | 9,622 | 11,964 | 9,622 | 9,622 |
| 6048 | Communications | 12,585.93 | 10,100 | 10,100 | 9,500 | 9,500 |
| 6049 | Postage | 357.95 | 1,200 | 1,200 | 1,200 | 1,200 |
| 6050 | Travel | 240.80 | 2,300 | 1,632 | 3,000 | 3,000 |
| 6054 | Advertising | 0.00 | 0 | 0 | 0 | 0 |
| 6056 | Property Insurance | 0.00 | 83 | 83 | 83 | 83 |
| 6057 | Vehicle Insurance | 4,364.25 | 4,524 | 4,524 | 4,529 | 4,529 |
| 6059 | Bonds | 0.00 | 0 | 0 | 0 | 0 |
| 6069 | Equipment Rental | 4,052.62 | 3,783 | 3,783 | 3,783 | 3,783 |
| 6073 | Dues and Memberships | 972.00 | 1,155 | 1,195 | 1,600 | 1,600 |
| 6077 | Data Processing | 2,875.00 | 3,000 | 7,109 | 3,000 | 3,000 |
| 6078 | Education and Training | 3,806.00 | 5,000 | 7,047 | 7,000 | 7,000 |
| 6082 | Contractual Expense | 0.00 | 946 | 0 | 946 | 946 |
| 6195 | Safety Supplies | 691.80 | 0 | 491 | 1,000 | 1,000 |
| | ***Expenditure Total:*** | 924,456.94 | 980,288 | 999,239 | 1,050,093 | 1,072,285 |

**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 | 411,959 |
| 6003 | Salaries-Employees | 0.00 | 50,000 | 45,429 | 78,152 | 81,023 |
| 6005 | Extra Help | 23,283.00 | 19,450 | 19,450 | 19,450 | 20,034 |
| 6006 | FICA | 16,971.46 | 36,262 | 37,519 | 38,708 | 39,246 |
| 6007 | Group Health | 14,400.00 | 15,600 | 19,500 | 27,000 | 27,000 |
| 6008 | Retirement | -175.39 | 5,209 | 7,042 | 9,241 | 9,518 |
| 6011 | Workers Compensation | 1,506.12 | 4,810 | 4,977 | 4,959 | 5,025 |
| 6012 | Unemployment Insurance | 1,343.54 | 1,422 | 1,471 | 2,024 | 2,052 |
| 6014 | Office Supplies | 1,506.41 | 0 | 3,000 | 2,500 | 2,500 |
| 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 | 2,000 |
| 6045 | Professional Services | 137,300.00 | 120,000 | 96,069 | 113,000 | 113,000 |
| 6046 | Medical and Dental | 227,089.99 | 210,000 | 210,565 | 30,000 | 30,000 |
| 6047 | Mobile Phones | 373.23 | 1,081 | 1,000 | 1,081 | 1,081 |
| 6048 | Communications | 0.00 | 900 | 0 | 900 | 900 |
| 6050 | Travel | 590.00 | 3,000 | 4,625 | 5,500 | 5,500 |
| 6052 | Travel-Mileage Reimbursement | 0.00 | 0 | 0 | 0 | 0 |
| 6058 | Liability Other Insurance | 7,818.52 | 7,115 | 9,102 | 7,115 | 7,115 |
| 6064 | Building Maintenance | 0.00 | 0 | 0 | 0 | 0 |
| 6078 | Education and Training | 850.00 | 1,000 | 1,900 | 1,000 | 1,000 |
| 6105 | Laboratory Xray | 0.00 | 0 | 0 | 180,000 | 180,000 |
| | ***Expenditure Total:*** | 839,531.06 | 883,729 | 871,429 | 930,510 | 938,953 |

**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 | 1,800 |
| 6044 | Appointed Attorneys | 707,480.00 | 740,000 | 740,000 | 740,000 | 740,000 |
| 6054 | Advertising | 0.00 | 25,000 | 25,000 | 25,000 | 25,000 |
| 6080 | Board of Children | 0.00 | 1,000 | 1,000 | 1,000 | 1,000 |
| | ***Expenditure Total:*** | 709,279.78 | 767,800 | 767,800 | 767,800 | 767,800 |

**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 | 110,846 |
| 6006 | FICA | 7,492.62 | 8,232 | 8,232 | 8,233 | 8,233 |
| 6007 | Group Health | 14,400.00 | 15,600 | 15,600 | 18,000 | 18,000 |
| 6008 | Retirement | 10,858.15 | 12,006 | 12,006 | 12,642 | 12,642 |
| 6011 | Workers Compensation | 296.74 | 356 | 356 | 356 | 356 |
| 6012 | Unemployment Insurance | 315.00 | 323 | 323 | 430 | 430 |
| 6014 | Office Supplies | 868.66 | 848 | 848 | 900 | 900 |
| | ***Expenditure Total:*** | 135,237.95 | 144,973 | 144,973 | 148,178 | 151,407 |

**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 | 58,453 |
| 6003 | Salaries-Employees | 97,333.37 | 102,074 | 102,074 | 102,074 | 134,659 |
| 6006 | FICA | 11,233.62 | 12,150 | 12,150 | 12,150 | 14,773 |
| 6007 | Group Health | 28,800.00 | 31,200 | 31,200 | 36,000 | 45,000 |
| 6008 | Retirement | 16,391.91 | 17,720 | 17,720 | 18,658 | 22,686 |
| 6011 | Workers Compensation | 562.34 | 651 | 651 | 651 | 789 |
| 6012 | Unemployment Insurance | 464.68 | 476 | 476 | 635 | 772 |
| 6014 | Office Supplies | 11,989.17 | 10,800 | 15,000 | 10,800 | 10,800 |
| 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 | 710 |
| 6049 | Postage | 20.28 | 500 | 3,000 | 1,680 | 1,680 |
| 6050 | Travel | 2,229.49 | 7,500 | 7,500 | 2,500 | 2,500 |
| 6059 | Bonds | 0.00 | 0 | 200 | | |
| 6077 | Data Processing | 86,614.45 | 64,000 | 75,000 | 66,500 | 66,500 |
| 6078 | Education and Training | 0.00 | 1,000 | 1,000 | 1,000 | 1,000 |
| 6101 | Physicians/Non-Emergency | 434,118.84 | 1,068,898 | 900,000 | 437,850 | 437,850 |
| 6102 | Prescriptions | 310,325.76 | 513,214 | 513,214 | 513,214 | 513,214 |
| 6103 | Hospital-In Patient | 390,150.39 | 83,064 | 200,000 | 600,000 | 600,000 |
| 6104 | Hospital-Out Patient | 783,003.05 | 285,888 | 400,000 | 400,000 | 400,000 |
| 6105 | Laboratory Xray | 388,910.09 | 882,753 | 802,203 | 882,753 | 826,198 |
| 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 | 3,137,584 |

**Fund** 100 **Dept.** 651 **HISTORICAL COMMITTEE**

| Object | Description | 2021 Actual | 2022 Approved | 2022 Amended | 2023 Recommended | 2023 Approved |
|---|---|---|---|---|---|---|
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6014 | Office Supplies | 0.00 | 500 | 500 | 500 | 500 |
| | ***Expenditure Total:*** | 0.00 | 500 | 500 | 500 | 500 |

**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 | 128,169 |
| 6003 | Salaries-Employees | 77,313.10 | 55,738 | 55,738 | 55,738 | 57,560 |
| 6006 | FICA | 10,554.68 | 13,783 | 13,783 | 13,783 | 14,208 |
| 6007 | Group Health | 50,400.00 | 54,600 | 54,600 | 63,000 | 63,000 |
| 6008 | Retirement | 4,747.43 | 6,219 | 6,219 | 6,548 | 6,762 |
| 6011 | Workers Compensation | 685.10 | 765 | 765 | 765 | 789 |
| 6012 | Unemployment Insurance | 510.68 | 541 | 541 | 721 | 743 |
| 6014 | Office Supplies | 1,571.94 | 3,500 | 1,878 | 3,500 | 3,500 |
| 6016 | Gasoline | 2,826.30 | 2,800 | 3,900 | 4,600 | 4,600 |
| 6018 | Diesel Fuel | 1,001.82 | 1,300 | 2,162 | 1,900 | 1,900 |
| 6029 | Demonstration | 0.00 | 0 | 0 | 0 | 0 |
| 6030 | Vehicle Repairs | 246.36 | 1,500 | 1,800 | 1,500 | 1,500 |
| 6038 | Small Tools and Equipment | 0.00 | 0 | 0 | 0 | 0 |
| 6048 | Communications | 6,511.30 | 4,000 | 4,000 | 3,100 | 3,100 |
| 6050 | Travel | 1,279.90 | 8,000 | 8,042 | 8,000 | 8,000 |
| 6052 | Travel-Mileage Reimbursement | 2,464.70 | 0 | 0 | 0 | 0 |
| 6057 | Vehicle Insurance | 1,011.83 | 774 | 774 | 1,070 | 1,070 |
| 6059 | Bonds | 71.00 | 0 | 0 | 0 | 0 |
| 6069 | Equipment Rental | 1,806.99 | 1,763 | 1,363 | 1,763 | 1,763 |
| 6073 | Dues and Memberships | 830.00 | 830 | 710 | 830 | 830 |
| 6077 | Data Processing | 0.00 | 1,000 | 0 | 1,000 | 1,000 |
| 6078 | Education and Training | 1,037.50 | 1,000 | 1,838 | 1,000 | 1,000 |
| | ***Expenditure Total:*** | 253,324.30 | 282,549 | 282,549 | 293,254 | 299,494 |

**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 | 394 |
| 6060 | Electricity | 1,964.55 | 1,950 | 1,050 | 1,950 | 1,950 |
| 6062 | Water | 2,869.75 | 1,734 | 2,134 | 1,734 | 1,734 |
| 6063 | Sewage and Garbage | 34.76 | 0 | 500 | 400 | 400 |
| 6064 | Building Maintenance | 417.92 | 2,500 | 2,500 | 2,500 | 2,500 |
| 6067 | Equipment Maintenance | 7.32 | 500 | 500 | 500 | 500 |
| | ***Expenditure Total:*** | 5,520.59 | 7,008 | 7,008 | 7,478 | 7,478 |

CAMERON COUNTY, TEXAS

# ROAD AND BRIDGE FUND

## Precinct Road & Bridge System

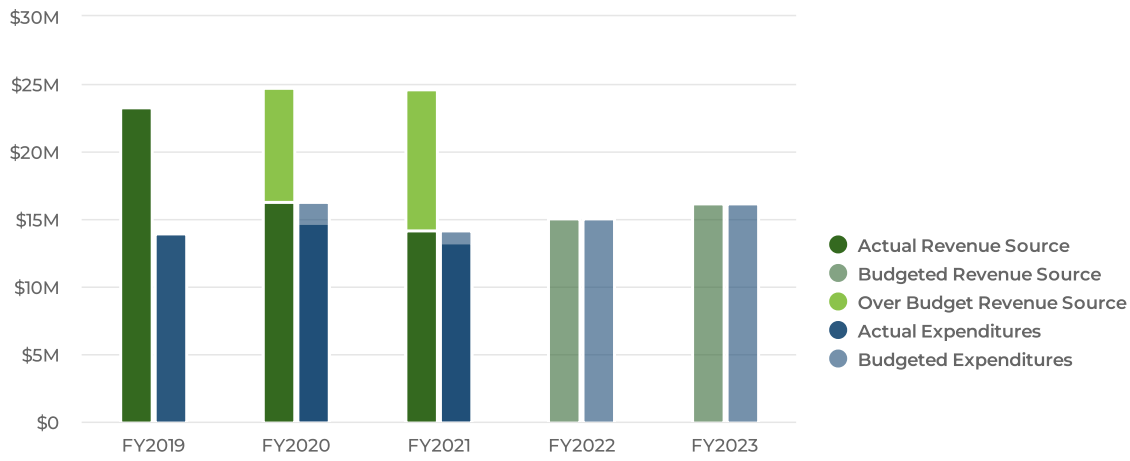
APPROVED 2022-2023 BUDGET

# 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.

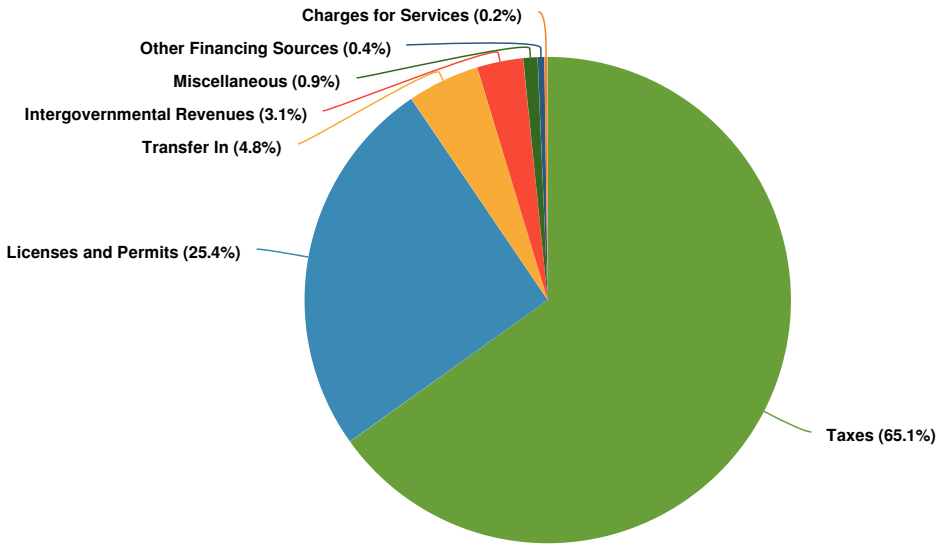
## Summary

The County of Cameron is projecting $16.19M of revenue in FY2023, which represents a 7.4% increase over the prior year. Budgeted expenditures are projected to increase by 7.4% or $1.12M to $16.19M in FY2023.

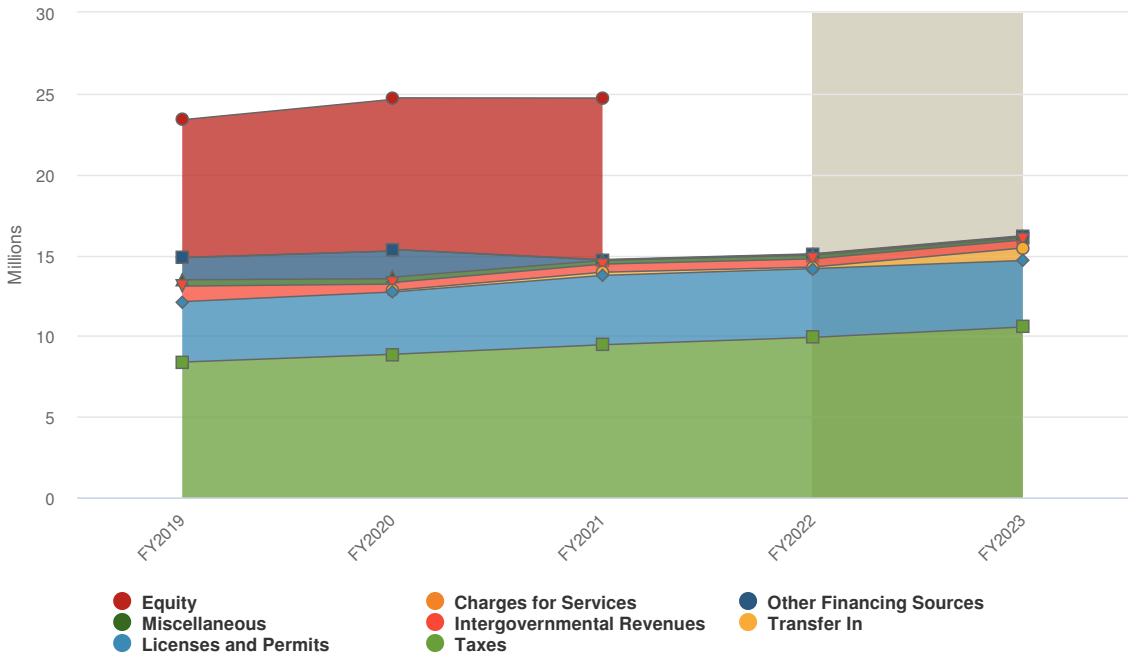



## Revenues by Source

### Projected 2023 Revenues by Source



## Budgeted and Historical 2023 Revenues by Source

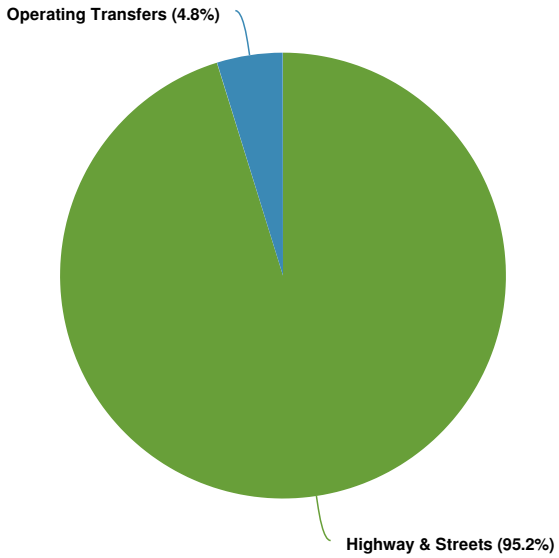



Grey background indicates budgeted figures.

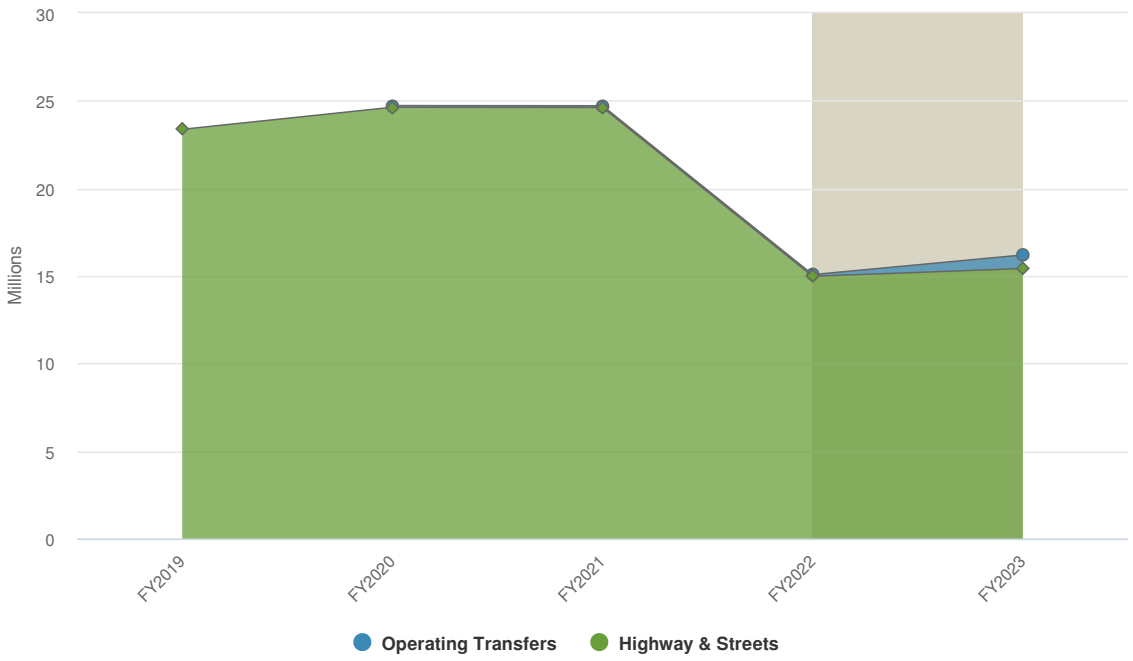
| Name | FY2021 Actual | FY2022 Approved Budget | FY2023 Budgeted | FY2022 Approved Budget vs. FY2023 Budgeted (% Change) |
|---|---|---|---|---|
| Revenue Source | | | | |
| Equity | $9,997,881 | $0 | $0 | 0% |
| Taxes | $9,448,412 | $9,904,710 | $10,546,296 | 6.5% |
| Miscellaneous | $229,838 | $230,757 | $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 | $775,414 | 233.5% |
| **Total Revenue Source:** | **$24,713,636** | **$15,208,890** | **$16,193,810** | **6.5%** |

# Revenue by Department

## Projected 2023 Revenue by Department




## Budgeted and Historical 2023 Revenue by Department



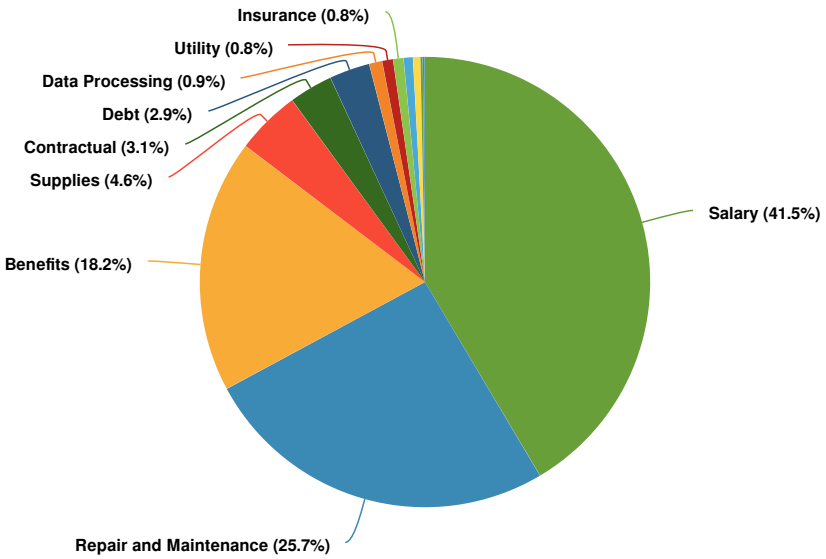

Grey background indicates budgeted figures.

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

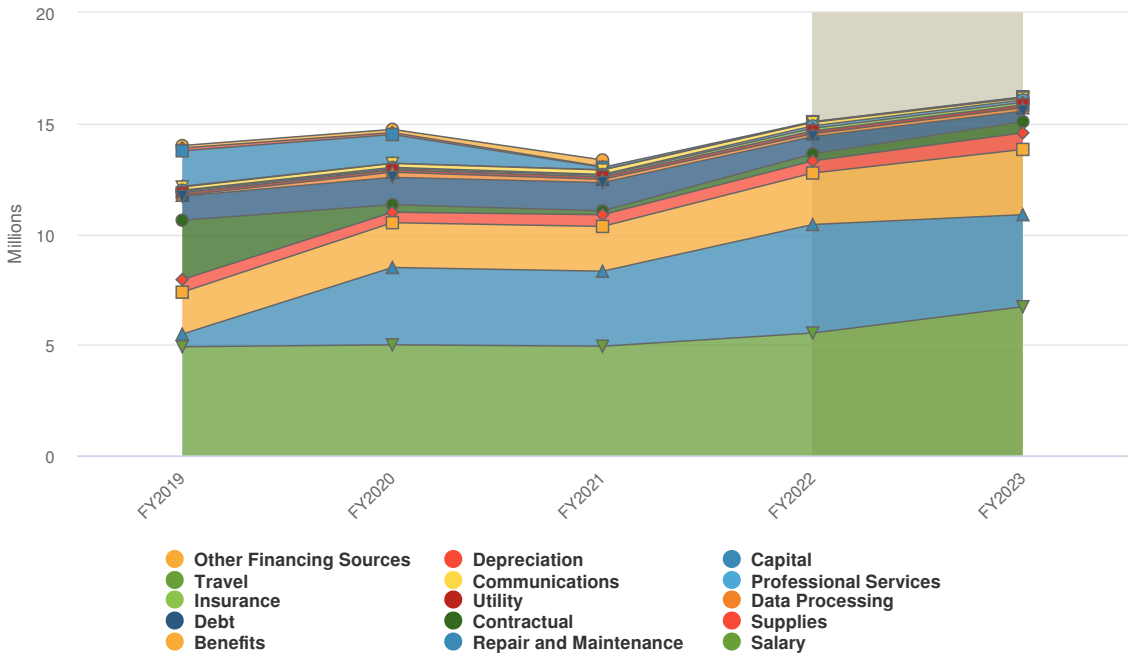
| Name | FY2021 Actual | FY2022 Approved Budget | FY2023 Budgeted | FY2022 Approved Budget vs. FY2023 Budgeted (% Change) |
|---|---|---|---|---|
| Operating Transfers | $95,749 | $232,525 | $775,414 | 233.5% |
| Highway & Streets | $24,617,887 | $14,976,365 | $15,418,396 | 3% |
| **Total Revenue:** | **$24,713,636** | **$15,208,890** | **$16,193,810** | **6.5%** |

# 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 | | | | |
| Highway & Streets | $4,930,998 | $5,897,622 | $6,715,233 | 13.9% |
| **Total Salary:** | **$4,930,998** | **$5,897,622** | **$6,715,233** | **13.9%** |
| | | | | |
| Benefits | | | | |
| Highway & Streets | $2,022,452 | $2,473,380 | $2,946,779 | 19.1% |
| **Total Benefits:** | **$2,022,452** | **$2,473,380** | **$2,946,779** | **19.1%** |
| | | | | |
| 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 | $4,157,696 | -7.9% |
| **Total Repair and Maintenance:** | **$3,387,915** | **$4,516,653** | **$4,157,696** | **-7.9%** |
| | | | | |
| 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** | **$16,193,810** | **6.5%** |

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

CAMERON COUNTY, TEXAS
**SPECIAL ROAD & BRIDGE FUN**
2022-2023 Budget
Expense Total: ECTIO

| Dept. | Description | 2021 Amended | 2022 Approved | 2022 Amended | 2023 Recommended | 2023 Approved |
|---|---|---|---|---|---|---|
| ***REVENUE ACCOUNTS*** | | | | | | |
| 000 | BALANCE SHEET | 0.00 | 5,021,655 | 5,021,655 | 4,800,100 | 4,800,100 |
| 400 | GENERAL REVENUE | 0.00 | 9,904,710 | 9,904,710 | 10,546,296 | 10,546,296 |
| 421 | G.I.S. MAPPING | 0.00 | 0 | 0 | 0 | 0 |
| 621 | CONSOLIDATED PRECINTS | 0.00 | 50,000 | 540,000 | 72,000 | 72,000 |
| 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 | 15,418,396 |
| ***TRANSFERS IN*** | | | | | | |
| 382 | AMERICAN RESCUE PLAN ACT | 0.00 | 135,878 | 135,878 | 135,878 | 678,767 |
| 083 | PARK SYSTEM TRANSFER | 0.00 | 96,647 | 96,647 | 96,647 | 96,647 |
| | ***Fund Balance:*** | 0.00 | 232,525 | 232,525 | 232,525 | 775,414 |
| ***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 | 54,518 |
| 617 | COMMISSIONERS STAFF PCT 1 | 0.00 | 118,247 | 118,247 | 119,039 | 132,009 |
| 6171 | EWIDS | 0.00 | 20,174 | 21,151 | 21,151 | 21,151 |
| 618 | COMMISSIONERS STAFF PCT 2 | 0.00 | 122,631 | 122,631 | 119,218 | 133,362 |
| 6181 | PCT 2 M&O WAREHOUSE | 0.00 | 27,456 | 33,745 | 29,136 | 29,136 |
| 619 | COMMISSIONERS STAFF PCT 3 | 0.00 | 128,182 | 128,182 | 126,056 | 138,091 |
| 6191 | PCT 3 M&O WAREHOUSE | 0.00 | 18,100 | 20,857 | 20,857 | 20,857 |
| 620 | COMMISSIONER STAFF PCT 4 | 0.00 | 184,773 | 184,773 | 188,968 | 195,724 |
| 6201 | PCT 4 M&O WAREHOUSE | 0.00 | 23,475 | 23,475 | 24,846 | 24,846 |
| 621 | CONSOLIDATED PRECINTS | 0.00 | 11,487,371 | 12,113,925 | 11,397,481 | 11,850,499 |
| 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 | 2,421,966 |
| 623 | PLANNING & INSPECTION | 0.00 | 1,014,962 | 1,014,962 | 1,148,493 | 1,171,651 |
| | ***Expense Total:*** | 0.00 | 15,208,890 | 15,816,467 | 15,650,921 | 16,193,810 |

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

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

| Object | Description | 2021 Actual | 2022 Approved | 2022 Amended | 2023 Recommended | 2023 Approved |
|---|---|---|---|---|---|---|
| ***REVENUE ACCOUNTS*** | | | | | | |
| 4311 | Building Permits | 734,609.49 | 677,832 | 677,832 | 694,000 | 694,000 |
| 4312 | Recording and Filing Fees | 2,326.00 | 1,917 | 1,917 | 5,400 | 5,400 |
| 4313 | Review Fees | 25,975.04 | 29,862 | 29,862 | 35,400 | 35,400 |
| 4343 | Automobile Licenses | 360,000.00 | 360,000 | 360,000 | 360,000 | 360,000 |
| 4344 | Automobilie Registration Fees | 3,555,752.00 | 3,575,500 | 3,575,500 | 3,420,000 | 3,420,000 |
| 4345 | Overweight Fees | 140,626.56 | 147,704 | 147,704 | 137,300 | 137,300 |
| 4354 | Commercial Veh. Violations | 28,735.10 | 53,021 | 53,021 | 26,000 | 26,000 |
| 4405 | Sales Tax Commissions-Tax Auto | 0.00 | 0 | 0 | 0 | 0 |
| 4520 | Bond Forfeitures | 143,353.65 | 146,500 | 146,500 | 74,000 | 74,000 |
| 4600 | Interest Income | 25,950.22 | 29,319 | 29,319 | 48,000 | 48,000 |
| 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 | 4,800,100 |
| ***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 | 10,531,102 |
| 4102 | Delinquent Advalorem Taxes | 316,420.13 | 207,639 | 207,639 | 249,966 | 249,966 |
| 4151 | Discounts | -198,172.72 | -223,206 | -223,206 | -219,102 | -219,102 |
| 4152 | Commissions | -95,196.78 | -100,557 | -100,557 | -107,617 | -107,617 |
| 4153 | Errors and Adjustments | -100,531.67 | -50,480 | -50,480 | -107,811 | -107,811 |
| 4159 | Penalties and Interest | 195,028.90 | 183,039 | 183,039 | 199,758 | 199,758 |
| 4311 | Building Permits | 0.00 | 0 | 0 | 0 | 0 |
| | ***Revenue Total:*** | 9,448,411.95 | 9,904,710 | 9,904,710 | 10,546,296 | 10,546,296 |

**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 | 37,862 |
| 6006 | FICA | 2,688.26 | 3,049 | 3,049 | 2,896 | 2,896 |
| 6007 | Group Health | 7,200.00 | 7,800 | 7,800 | 9,000 | 9,000 |
| 6008 | Retirement | 3,907.98 | 4,446 | 4,446 | 4,448 | 4,448 |
| 6011 | Workers Compensation | 105.15 | 169 | 169 | 161 | 161 |
| 6012 | Unemployment Insurance | 115.94 | 120 | 120 | 151 | 151 |
| | ***Expenditure Total:*** | 50,364.47 | 55,436 | 55,436 | 54,518 | 54,518 |

**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 | 14,624 |
| 6002 | Salaries-Assistants/Deputies | 43,568.85 | 44,379 | 44,379 | 44,379 | 55,000 |
| 6003 | Salaries-Employees | 16,066.87 | 17,160 | 17,160 | 16,251 | 16,739 |
| 6004 | Overtime | 0.00 | 0 | 0 | 0 | 0 |
| 6006 | FICA | 5,024.99 | 6,359 | 6,359 | 6,289 | 6,754 |
| 6007 | Group Health | 12,240.00 | 13,260 | 13,260 | 15,867 | 15,867 |
| 6008 | Retirement | 7,479.33 | 8,498 | 8,498 | 8,840 | 10,145 |
| 6009 | Auto Allowance | 0.00 | 6,000 | 6,000 | 1,656 | 1,656 |
| 6011 | Workers Compensation | 289.47 | 324 | 324 | 320 | 367 |
| 6012 | Unemployment Insurance | 185.81 | 185 | 185 | 243 | 287 |
| 6014 | Office Supplies | 330.79 | 600 | 600 | 600 | 600 |
| 6016 | Gasoline | 1,438.30 | 1,400 | 1,998 | 2,300 | 2,300 |
| 6030 | Vehicle Repairs | 900.89 | 1,000 | 435 | 1,000 | 1,000 |
| 6047 | Mobile Phones | 1,599.71 | 1,416 | 1,416 | 1,416 | 1,416 |
| 6048 | Communications | 1,541.51 | 500 | 400 | 500 | 500 |
| 6049 | Postage | 3.62 | 50 | 50 | 50 | 50 |
| 6050 | Travel | 0.00 | 1,000 | 1,565 | 3,077 | 3,077 |
| 6057 | Vehicle Insurance | 500.85 | 870 | 600 | 382 | 382 |
| 6059 | Bonds | 426.00 | 178 | 0 | 178 | 178 |
| 6078 | Education and Training | 250.00 | 300 | 250 | 923 | 923 |
| 6082 | Contractual Expense | 144.27 | 144 | 144 | 144 | 144 |
| | ***Expenditure Total:*** | 101,631.23 | 118,247 | 118,247 | 119,039 | 132,009 |

**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 | 400 |
| 6038 | Small Tools and Equipment | 0.00 | 0 | 0 | 0 | 0 |
| 6048 | Communications | 1,762.71 | 1,900 | 1,900 | 1,900 | 1,900 |
| 6056 | Property Insurance | 4,342.94 | 5,924 | 6,901 | 6,901 | 6,901 |
| 6060 | Electricity | 2,696.84 | 3,800 | 3,800 | 3,800 | 3,800 |
| 6062 | Water | 0.00 | 600 | 600 | 600 | 600 |
| 6063 | Sewage and Garbage | 0.00 | 800 | 800 | 800 | 800 |
| 6064 | Building Maintenance | 3,104.16 | 3,000 | 3,000 | 3,000 | 3,000 |
| 6067 | Equipment Maintenance | 1,493.35 | 2,000 | 2,000 | 2,000 | 2,000 |
| 6082 | Contractual Expense | 1,702.80 | 1,750 | 1,750 | 1,750 | 1,750 |
| 6109 | Emergency-Hospital | 0.00 | 0 | 0 | 0 | 0 |
| | ***Expenditure Total:*** | 15,475.80 | 20,174 | 21,151 | 21,151 | 21,151 |

**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 | 14,624 |
| 6002 | Salaries-Assistants/Deputies | 43,449.53 | 43,450 | 43,450 | 43,450 | 55,000 |
| 6003 | Salaries-Employees | 17,644.85 | 19,773 | 19,773 | 17,854 | 18,390 |
| 6006 | FICA | 5,004.62 | 6,561 | 6,561 | 6,414 | 6,953 |
| 6007 | Group Health | 12,367.84 | 13,260 | 13,260 | 15,921 | 15,921 |
| 6008 | Retirement | 7,604.75 | 8,686 | 8,686 | 8,920 | 10,339 |
| 6009 | Auto Allowance | 0.00 | 6,000 | 6,000 | 1,656 | 1,656 |
| 6011 | Workers Compensation | 291.83 | 331 | 331 | 323 | 374 |
| 6012 | Unemployment Insurance | 187.69 | 190 | 190 | 245 | 294 |
| 6014 | Office Supplies | 374.21 | 900 | 900 | 900 | 900 |
| 6016 | Gasoline | 0.00 | 600 | 600 | 600 | 600 |
| 6030 | Vehicle Repairs | 7.50 | 250 | 250 | 250 | 250 |
| 6047 | Mobile Phones | 1,152.00 | 960 | 960 | 960 | 960 |
| 6048 | Communications | 1,799.64 | 1,000 | 1,000 | 1,000 | 1,000 |
| 6049 | Postage | 117.25 | 50 | 50 | 50 | 50 |
| 6050 | Travel | 983.70 | 2,000 | 2,000 | 2,000 | 2,000 |
| 6057 | Vehicle Insurance | 325.86 | 250 | 250 | 305 | 305 |
| 6059 | Bonds | 0.00 | 0 | 0 | 0 | 0 |
| 6069 | Equipment Rental | 2,743.79 | 2,970 | 2,970 | 2,970 | 2,970 |
| 6078 | Education and Training | 435.00 | 500 | 500 | 500 | 500 |
| 6082 | Contractual Expense | 288.63 | 276 | 276 | 276 | 276 |
| 6085 | Juror's Fees | 0.00 | 0 | 0 | 0 | 0 |
| | ***Expenditure Total:*** | 104,411.00 | 122,631 | 122,631 | 119,218 | 133,362 |

**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 | 400 |
| 6038 | Small Tools and Equipment | 0.00 | 0 | 0 | 0 | 0 |
| 6048 | Communications | 1,762.71 | 1,900 | 1,900 | 1,900 | 1,900 |
| 6056 | Property Insurance | 4,068.89 | 5,651 | 7,331 | 7,331 | 7,331 |
| 6060 | Electricity | 3,849.32 | 4,000 | 4,000 | 4,000 | 4,000 |
| 6062 | Water | 4,556.63 | 6,000 | 6,000 | 6,000 | 6,000 |
| 6063 | Sewage and Garbage | 1,859.79 | 2,005 | 2,005 | 2,005 | 2,005 |
| 6064 | Building Maintenance | 2,243.10 | 3,000 | 2,577 | 3,000 | 3,000 |
| 6067 | Equipment Maintenance | 2,643.94 | 3,000 | 7,609 | 3,000 | 3,000 |
| 6082 | Contractual Expense | 950.60 | 1,500 | 1,923 | 1,500 | 1,500 |
| | ***Expenditure Total:*** | 22,289.04 | 27,456 | 33,745 | 29,136 | 29,136 |

**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 | 14,624 |
| 6002 | Salaries-Assistants/Deputies | 46,301.77 | 46,194 | 46,194 | 45,194 | 55,000 |
| 6003 | Salaries-Employees | 17,491.62 | 19,493 | 19,493 | 17,493 | 18,018 |
| 6006 | FICA | 5,619.01 | 6,750 | 6,750 | 6,520 | 6,925 |
| 6007 | Group Health | 12,240.00 | 13,260 | 13,260 | 15,759 | 15,759 |
| 6008 | Retirement | 7,895.70 | 8,960 | 8,960 | 9,082 | 10,296 |
| 6009 | Auto Allowance | 0.00 | 6,000 | 6,000 | 1,656 | 1,656 |
| 6011 | Workers Compensation | 296.64 | 341 | 341 | 328 | 372 |
| 6012 | Unemployment Insurance | 191.38 | 197 | 197 | 251 | 292 |
| 6014 | Office Supplies | 1,090.62 | 1,200 | 1,168 | 1,200 | 1,200 |
| 6016 | Gasoline | 4,467.58 | 2,000 | 2,000 | 5,300 | 5,300 |
| 6030 | Vehicle Repairs | 258.86 | 1,000 | 800 | 1,000 | 1,000 |
| 6047 | Mobile Phones | 1,152.00 | 1,152 | 1,152 | 1,152 | 1,152 |
| 6048 | Communications | 3,130.34 | 1,500 | 2,110 | 1,500 | 1,500 |
| 6049 | Postage | 7.33 | 50 | 50 | 50 | 50 |
| 6050 | Travel | 184.07 | 2,000 | 2,000 | 2,000 | 2,000 |
| 6057 | Vehicle Insurance | 818.63 | 870 | 870 | 356 | 356 |
| 6059 | Bonds | 177.50 | 178 | 0 | 178 | 178 |
| 6060 | Electricity | 0.00 | 0 | 0 | 0 | 0 |
| 6069 | Equipment Rental | 1,752.85 | 1,913 | 1,913 | 1,913 | 1,913 |
| 6078 | Education and Training | 250.00 | 500 | 300 | 500 | 500 |
| | ***Expenditure Total:*** | 112,958.21 | 128,182 | 128,182 | 126,056 | 138,091 |

**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 | 400 |
| 6048 | Communications | 1,433.74 | 1,500 | 1,500 | 1,500 | 1,500 |
| 6056 | Property Insurance | 619.21 | 7,000 | 9,757 | 9,757 | 9,757 |
| 6060 | Electricity | 2,024.36 | 2,400 | 2,400 | 2,400 | 2,400 |
| 6062 | Water | 245.20 | 600 | 600 | 600 | 600 |
| 6063 | Sewage and Garbage | 830.73 | 1,000 | 1,000 | 1,000 | 1,000 |
| 6064 | Building Maintenance | 1,530.87 | 2,000 | 2,000 | 2,000 | 2,000 |
| 6067 | Equipment Maintenance | 1,774.29 | 2,000 | 2,000 | 2,000 | 2,000 |
| 6069 | Equipment Rental | 0.00 | 0 | 0 | 0 | 0 |
| 6082 | Contractual Expense | 576.54 | 1,200 | 1,200 | 1,200 | 1,200 |
| | ***Expenditure Total:*** | 9,407.91 | 18,100 | 20,857 | 20,857 | 20,857 |

**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 | 14,624 |
| 6002 | Salaries-Assistants/Deputies | 46,882.41 | 49,374 | 49,374 | 49,374 | 55,000 |
| 6003 | Salaries-Employees | 40,825.56 | 51,033 | 51,033 | 51,033 | 51,110 |
| 6006 | FICA | 7,176.71 | 9,406 | 9,406 | 9,298 | 9,457 |
| 6007 | Group Health | 23,040.00 | 21,060 | 21,060 | 24,975 | 24,975 |
| 6008 | Retirement | 10,469.85 | 12,834 | 12,834 | 13,347 | 14,183 |
| 6009 | Auto Allowance | 0.00 | 6,000 | 6,000 | 1,656 | 1,656 |
| 6011 | Workers Compensation | 398.99 | 489 | 489 | 483 | 513 |
| 6012 | Unemployment Insurance | 268.54 | 301 | 301 | 396 | 424 |
| 6014 | Office Supplies | 1,572.68 | 2,000 | 2,250 | 2,000 | 2,000 |
| 6016 | Gasoline | 1,661.34 | 2,000 | 2,000 | 2,600 | 2,600 |
| 6018 | Diesel Fuel | 2,257.34 | 2,300 | 3,500 | 6,000 | 6,000 |
| 6030 | Vehicle Repairs | 481.13 | 1,000 | 1,000 | 1,000 | 1,000 |
| 6047 | Mobile Phones | 1,792.61 | 2,554 | 2,554 | 2,554 | 2,554 |
| 6048 | Communications | 3,817.59 | 4,000 | 2,800 | 4,000 | 4,000 |
| 6049 | Postage | 0.00 | 50 | 0 | 50 | 50 |
| 6050 | Travel | 966.40 | 2,000 | 2,000 | 2,000 | 2,000 |
| 6054 | Advertising | 0.00 | 0 | 0 | 0 | 0 |
| 6057 | Vehicle Insurance | 829.88 | 870 | 870 | 700 | 700 |
| 6059 | Bonds | 0.00 | 178 | 178 | 178 | 178 |
| 6069 | Equipment Rental | 2,140.51 | 2,000 | 2,000 | 2,000 | 2,000 |
| 6078 | Education and Training | 445.00 | 500 | 500 | 500 | 500 |
| 6079 | Legal Books, Publications | 0.00 | 200 | 0 | 200 | 200 |
| | ***Expenditure Total:*** | 154,658.85 | 184,773 | 184,773 | 188,968 | 195,724 |

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

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

**Fund** 150 **Dept.** 621 **CONSOLIDATE R&B MAINT & OPERAT**

| Object | Description | 2021 Actual | 2022 Approved | 6076 Amended | 2023 Recommended | 2023 Approved |
|---|---|---|---|---|---|---|
| ***REVENUE ACCOUNTS*** | | | | | | |
| 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 | 72,000 |
| 4804 | Tax Note Proceeds | 0.00 | 0 | 0 | 0 | 0 |
| | ***Revenue Total:*** | 22,700.00 | 50,000 | 540,000 | 72,000 | 72,000 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6002 | Salaries-Assistants/Deputies | 47,862.43 | 52,926 | 45,926 | 54,235 | 55,861 |
| 6003 | Salaries-Employees | 2,972,906.10 | 3,482,392 | 3,185,392 | 3,664,881 | 4,087,655 |
| 6004 | Overtime | 22,297.21 | 25,000 | 25,000 | 25,000 | 25,000 |
| 6005 | Extra Help | 1,538.27 | 0 | 0 | 1,500 | 1,500 |
| 6006 | FICA | 224,826.55 | 272,438 | 272,438 | 286,498 | 319,080 |
| 6007 | Group Health | 750,290.00 | 883,015 | 883,015 | 1,086,714 | 1,086,714 |
| 6008 | Retirement | 327,211.14 | 397,233 | 397,233 | 439,839 | 489,695 |
| 6010 | Uniforms | 43,816.05 | 41,300 | 49,300 | 48,000 | 48,000 |
| 6011 | Workers Compensation | 60,039.56 | 66,961 | 66,961 | 71,637 | 79,854 |
| 6012 | Unemployment Insurance | 9,293.39 | 10,681 | 10,681 | 14,976 | 16,680 |
| 6014 | Office Supplies | 33,427.29 | 37,000 | 30,000 | 37,000 | 37,000 |
| 6016 | Gasoline | 133,323.61 | 110,000 | 180,000 | 165,000 | 165,000 |
| 6017 | Butane | 2,669.54 | 5,000 | 5,000 | 5,000 | 5,000 |
| 6018 | Diesel Fuel | 243,314.59 | 275,000 | 496,100 | 358,000 | 358,000 |
| 6022 | Drugs Medicine | 0.00 | 1,000 | 0 | 500 | 500 |
| 6030 | Vehicle Repairs | 244,296.73 | 230,000 | 230,000 | 253,000 | 253,000 |
| 6033 | Contingencies | 426,872.31 | 797,880 | 778,880 | 450,794 | 387,053 |
| 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 | 3,077,793 |
| 6038 | Small Tools and Equipment | 6,281.05 | 6,500 | 13,500 | 24,600 | 24,600 |
| 6045 | Professional Services | 36,939.50 | 100,000 | 59,950 | 100,000 | 100,000 |
| 6046 | Medical and Dental | 830.00 | 1,500 | 1,500 | 1,500 | 1,500 |
| 6047 | Mobile Phones | 26,666.63 | 22,000 | 42,000 | 22,000 | 22,000 |
| 6048 | Communications | 124,941.74 | 100,000 | 70,000 | 25,000 | 25,000 |
| 6049 | Postage | 98.19 | 100 | 100 | 100 | 100 |
| 6050 | Travel | 0.00 | 2,000 | 550 | 3,500 | 3,500 |
| 6056 | Property Insurance | 1,141.21 | 38,100 | 4,586 | 38,100 | 38,100 |
| 6057 | Vehicle Insurance | 45,918.09 | 45,000 | 45,000 | 45,000 | 45,000 |
| 6059 | Bonds | 0.00 | 100 | 100 | 100 | 100 |
| 6060 | Electricity | 2,923.03 | 4,500 | 4,500 | 4,500 | 4,500 |
| 6062 | Water | 8,220.62 | 7,100 | 7,100 | 7,100 | 7,100 |
| 6063 | Sewage and Garbage | 82,112.69 | 85,000 | 85,000 | 85,000 | 85,000 |
| 6064 | Building Maintenance | 7,834.97 | 10,000 | 10,000 | 10,000 | 10,000 |
| 6065 | Bridge Repair | 0.00 | 10,000 | 0 | 10,000 | 10,000 |
| 6067 | Equipment Maintenance | 373,798.29 | 350,000 | 470,391 | 370,000 | 370,000 |
| 6069 | Equipment Rental | 12,412.67 | 40,000 | 40,000 | 40,000 | 40,000 |
| 6073 | Dues and Memberships | 1,217.49 | 2,000 | 2,500 | 2,000 | 2,000 |
| 6076 | Bank Fees | 0.00 | 15 | 15 | 15 | 15 |
| 6078 | Education and Training | 240.00 | 2,500 | 500 | 2,500 | 2,500 |
| 6082 | Contractual Expense | 21,934.75 | 100,000 | 100,000 | 75,000 | 75,000 |
| 6096 | Equipment | 100,950.00 | 0 | 20,000 | 0 | 0 |

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

**Fund** 150 **Dept.** 621 **CONSOLIDATE R&B MAINT & OPERAT**

| Object | Description | 2021 Actual | 2022 Approved | 2022 Amended | 2023 Recommended | 2023 Approved |
|---|---|---|---|---|---|---|
| 6097 | Debt Retirement | 1,174,200.08 | 716,196 | 716,196 | 309,310 | 309,310 |
| 6098 | Debt Interest | 98,349.89 | 61,011 | 61,011 | 163,789 | 163,789 |
| 6136 | Road Materials Pct. 1 | 0.00 | 0 | 0 | 0 | 0 |
| 6195 | Safety Supplies | 17,589.43 | 18,000 | 18,000 | 18,000 | 18,000 |
| | ***Expenditure Total:*** | 9,994,976.54 | 11,487,371 | 12,113,925 | 11,397,481 | 11,850,499 |

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

**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 | 362,125 |
| 6003 | Salaries-Employees | 685,332.87 | 925,528 | 825,828 | 931,969 | 944,791 |
| 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 | 99,979 |
| 6007 | Group Health | 144,000.00 | 181,678 | 181,678 | 211,104 | 211,104 |
| 6008 | Retirement | 97,456.73 | 136,101 | 136,101 | 151,496 | 153,530 |
| 6009 | Auto Allowance | 0.00 | 0 | 0 | 0 | 0 |
| 6011 | Workers Compensation | 4,237.99 | 5,455 | 5,455 | 5,689 | 5,769 |
| 6012 | Unemployment Insurance | 2,788.46 | 3,660 | 3,660 | 5,158 | 5,228 |
| 6014 | Office Supplies | 10,617.77 | 10,500 | 17,000 | 10,500 | 10,500 |
| 6016 | Gasoline | 3,657.11 | 7,000 | 12,200 | 18,000 | 18,000 |
| 6017 | Butane | 0.00 | 0 | 0 | 0 | 0 |
| 6030 | Vehicle Repairs | 7,074.28 | 8,000 | 8,000 | 8,000 | 8,000 |
| 6037 | Road Materials | 0.00 | 0 | 0 | 0 | 0 |
| 6038 | Small Tools and Equipment | 925.00 | 1,000 | 1,000 | 1,000 | 1,000 |
| 6044 | Appointed Attorneys | 0.00 | 0 | 0 | 0 | 0 |
| 6045 | Professional Services | 0.00 | 5,000 | 1,500 | 5,000 | 5,000 |
| 6047 | Mobile Phones | 13,204.86 | 12,000 | 18,500 | 12,000 | 12,000 |
| 6048 | Communications | 13,971.75 | 9,000 | 10,500 | 9,000 | 9,000 |
| 6049 | Postage | 479.10 | 500 | 500 | 500 | 500 |
| 6050 | Travel | 0.00 | 2,000 | 7,000 | 2,500 | 2,500 |
| 6054 | Advertising | 1,153.36 | 3,500 | 4,500 | 3,500 | 3,500 |
| 6056 | Property Insurance | 84.90 | 129 | 129 | 129 | 129 |
| 6057 | Vehicle Insurance | 3,613.28 | 2,800 | 2,800 | 3,768 | 3,768 |
| 6058 | Liability Other Insurance | 0.00 | 0 | 0 | 0 | 0 |
| 6059 | Bonds | 96.90 | 100 | 100 | 100 | 100 |
| 6060 | Electricity | 0.00 | 0 | 0 | 0 | 0 |
| 6067 | Equipment Maintenance | 55.00 | 3,600 | 2,100 | 12,600 | 12,600 |
| 6068 | Real Estate Rental | 0.00 | 0 | 0 | 4,000 | 4,000 |
| 6069 | Equipment Rental | 10,265.59 | 10,500 | 10,500 | 10,500 | 10,500 |
| 6070 | INDIRECT COST | 69,985.00 | 71,000 | 26,385 | 279,262 | 279,262 |
| 6071 | Court Costs and Transcripts | 0.00 | 0 | 0 | 0 | 0 |
| 6073 | Dues and Memberships | 1,060.00 | 1,400 | 1,400 | 2,000 | 2,000 |
| 6076 | Bank Fees | 0.00 | 0 | 0 | 0 | 0 |
| 6077 | Data Processing | 146,190.22 | 130,000 | 260,582 | 152,081 | 152,081 |
| 6078 | Education and Training | 1,000.00 | 2,000 | 3,000 | 2,000 | 2,000 |
| 6079 | Legal Books, Publications | 0.00 | 0 | 0 | 0 | 0 |
| 6082 | Contractual Expense | 45,819.45 | 78,000 | 81,000 | 78,000 | 78,000 |
| 6084 | Judges | 0.00 | 0 | 0 | 0 | 0 |
| 6088 | Right of Way (R.O.W.) | 10,941.48 | 10,000 | 10,000 | 10,000 | 10,000 |
| 6091 | Building Improvements | 0.00 | 0 | 0 | 15,000 | 15,000 |
| | ***Expenditure Total:*** | 1,577,328.16 | 2,008,083 | 1,979,083 | 2,401,158 | 2,421,966 |

**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 | 245,612 |
| 6003 | Salaries-Employees | 407,715.32 | 491,617 | 482,017 | 553,642 | 569,474 |
| 6004 | Overtime | 0.00 | 0 | 0 | 0 | 0 |
| 6006 | FICA | 46,047.24 | 56,241 | 56,241 | 60,957 | 62,354 |
| 6007 | Group Health | 85,615.00 | 108,350 | 108,350 | 138,984 | 140,184 |
| 6008 | Retirement | 66,691.18 | 82,026 | 82,026 | 93,606 | 95,752 |
| 6009 | Auto Allowance | 0.00 | 0 | 0 | 0 | 0 |
| 6010 | Uniforms | 3,279.03 | 4,000 | 4,000 | 5,000 | 5,000 |
| 6011 | Workers Compensation | 2,478.60 | 3,181 | 3,181 | 3,443 | 3,521 |
| 6012 | Unemployment Insurance | 1,773.88 | 2,206 | 2,206 | 3,187 | 3,260 |
| 6014 | Office Supplies | 113.53 | 5,000 | 5,000 | 5,500 | 5,500 |
| 6016 | Gasoline | 13,737.34 | 12,000 | 21,600 | 28,800 | 28,800 |
| 6017 | Butane | 0.00 | 0 | 0 | 0 | 0 |
| 6030 | Vehicle Repairs | 1,783.00 | 5,000 | 5,000 | 5,000 | 5,000 |
| 6037 | Road Materials | 0.00 | 0 | 0 | 0 | 0 |
| 6046 | Medical and Dental | 0.00 | 300 | 300 | 300 | 300 |
| 6047 | Mobile Phones | 754.64 | 800 | 800 | 1,000 | 1,000 |
| 6048 | Communications | 0.00 | 0 | 0 | 0 | 0 |
| 6050 | Travel | 601.56 | 1,000 | 1,000 | 1,000 | 1,000 |
| 6051 | Travel-Prisoner Transportation | 0.00 | 0 | 0 | 0 | 0 |
| 6057 | Vehicle Insurance | 1,262.25 | 4,000 | 4,000 | 1,344 | 1,344 |
| 6058 | Liability Other Insurance | 0.00 | 0 | 0 | 0 | 0 |
| 6059 | Bonds | 0.00 | 100 | 100 | 100 | 100 |
| 6078 | Education and Training | 1,687.95 | 2,500 | 2,500 | 3,450 | 3,450 |
| 6079 | Legal Books, Publications | 0.00 | 0 | 0 | 0 | 0 |
| | ***Expenditure Total:*** | 845,991.38 | 1,014,962 | 1,014,962 | 1,148,493 | 1,171,651 |

CAMERON COUNTY, TEXAS

# LAW LIBRARY FUND

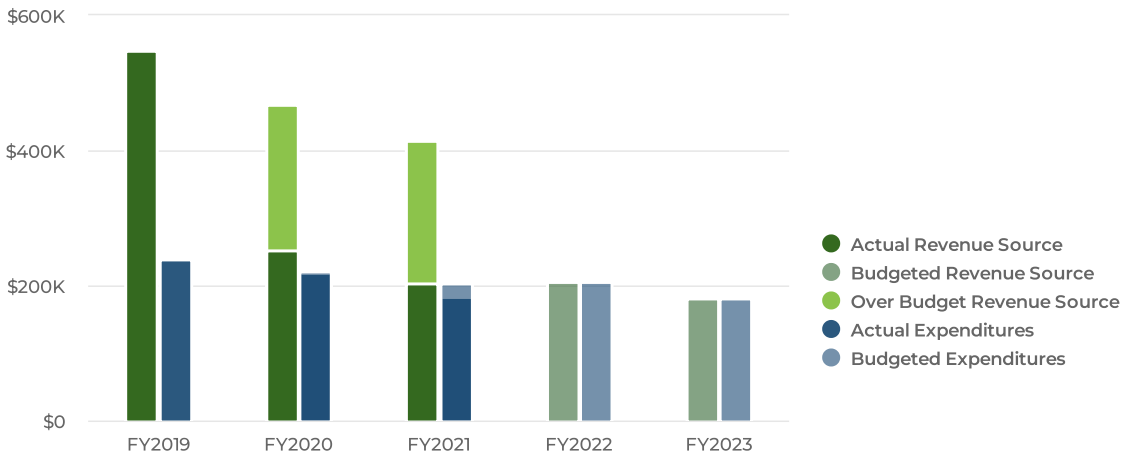
APPROVED 2022-2023 BUDGET

# 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.

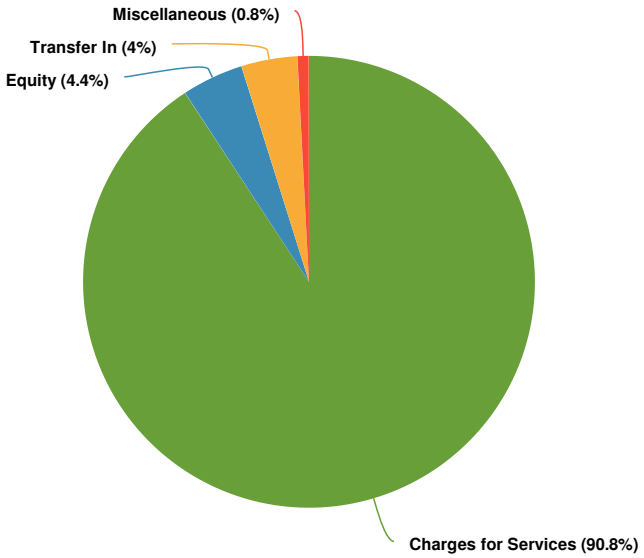
## Summary

The County of Cameron is projecting $181.78K of revenue in FY2023, which represents a 11.9% decrease over the prior year. Budgeted expenditures are projected to decrease by 11.9% or $24.49K to $181.78K in FY2023.

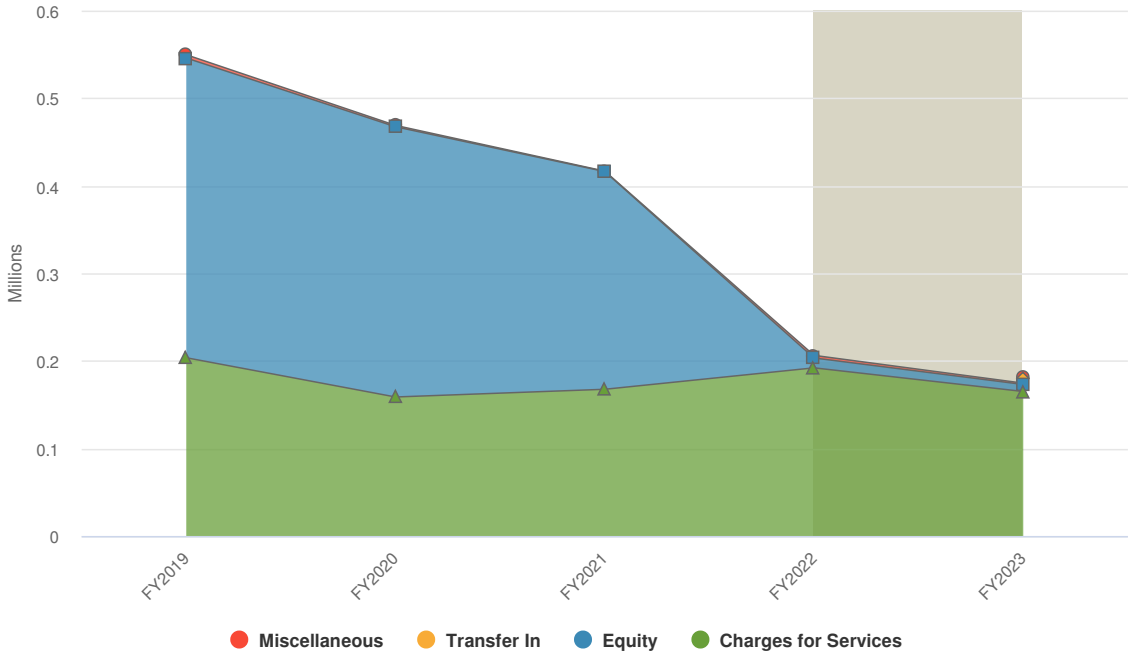



## Revenues by Source

### Projected 2023 Revenues by Source



## Budgeted and Historical 2023 Revenues by Source

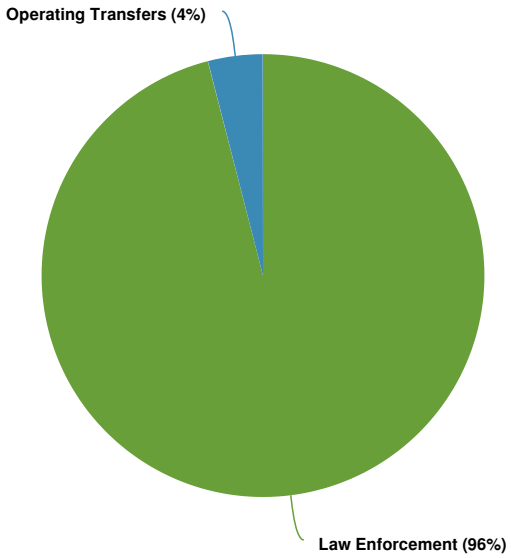



Grey background indicates budgeted figures.

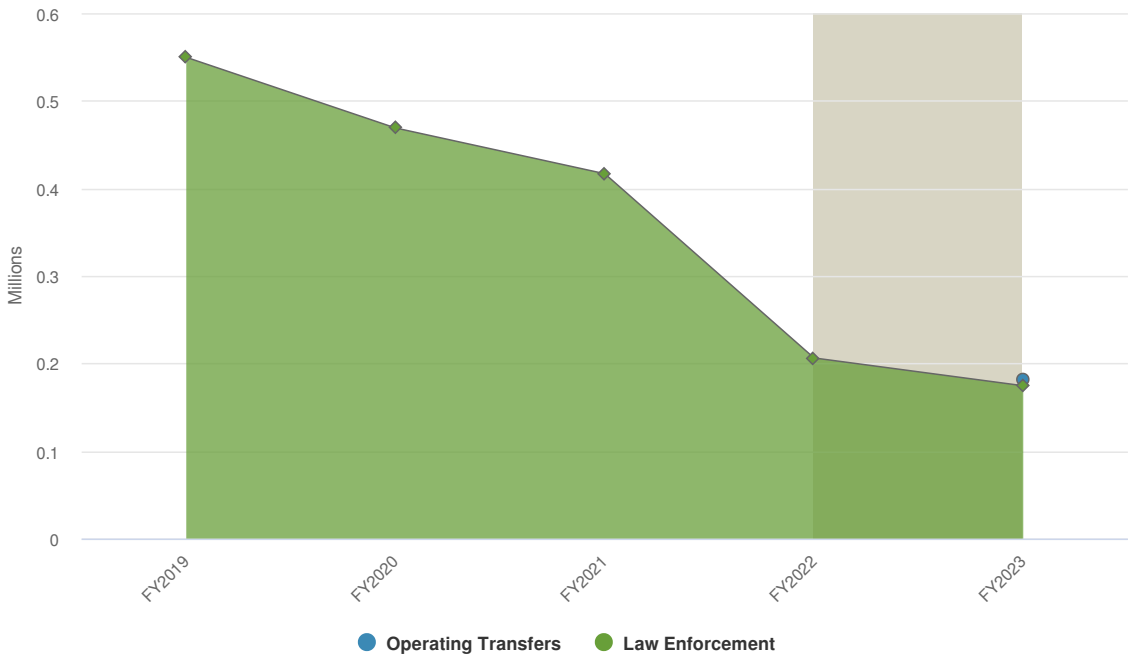
| Name | FY2021 Actual | FY2022 Approved Budget | FY2023 Budgeted | FY2022 Approved Budget vs. FY2023 Budgeted (% Change) |
|---|---|---|---|---|
| Revenue Source | | | | |
| Equity | $248,661 | $11,265 | $8,012 | -28.9% |
| Miscellaneous | $473 | $3,000 | $1,500 | -50% |
| Charges for Services | $167,528 | $192,000 | $165,000 | -14.1% |
| Transfer In | $0 | $4,488 | $7,267 | 61.9% |
| **Total Revenue Source:** | **$416,661** | **$210,753** | **$181,779** | **-13.7%** |

# Revenue by Department

## Projected 2023 Revenue by Department




## Budgeted and Historical 2023 Revenue by Department



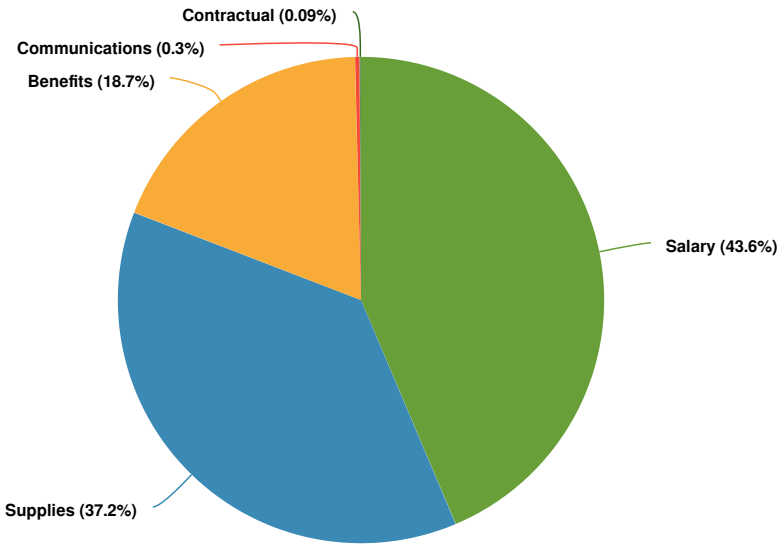

Grey background indicates budgeted figures.

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

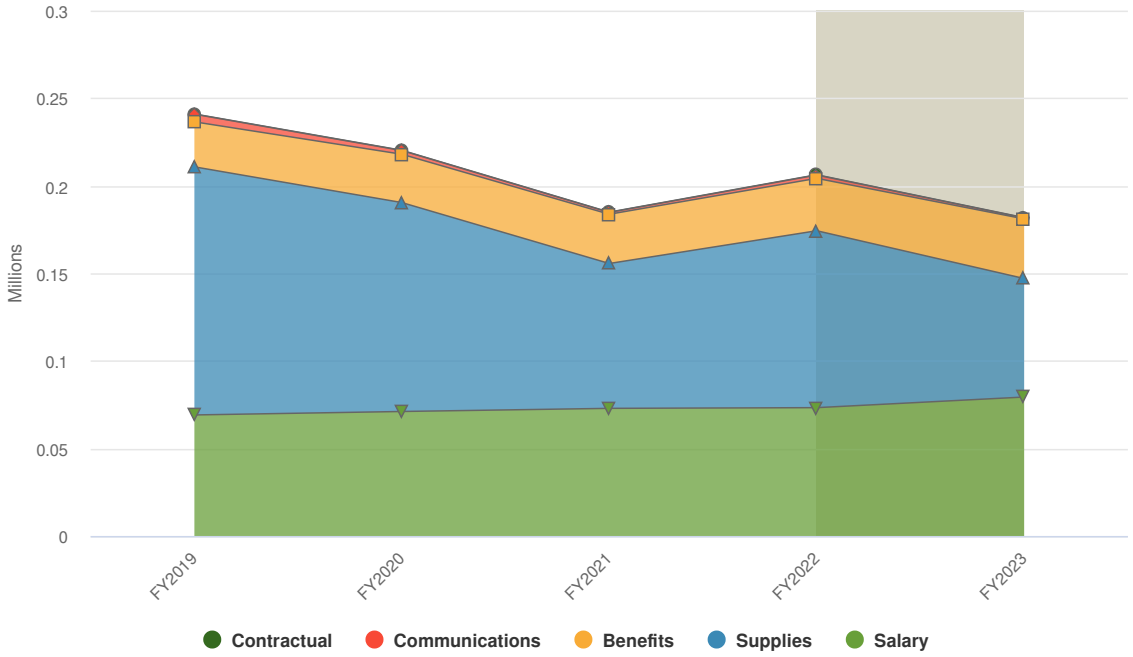
| Name | FY2021 Actual | FY2022 Approved Budget | FY2023 Budgeted | FY2022 Approved Budget vs. FY2023 Budgeted (% Change) |
|---|---|---|---|---|
| Operating Transfers | $0 | $4,488 | $7,267 | 61.9% |
| Law Enforcement | $416,661 | $206,265 | $174,512 | -15.4% |
| **Total Revenue:** | **$416,661** | **$210,753** | **$181,779** | **-13.7%** |

## 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 | $72,872 | $77,024 | $79,335 | 3% |
| Benefits | $28,133 | $30,653 | $34,052 | 11.1% |
| 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** | **$181,779** | **-13.7%** |

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 | 165,000 |
| **Total** | **Charges for Services** | | 192,000 | 192,000 | 165,000 | 165,000 |
| 650 | 4600 | Interest Income | 3,000 | 3,000 | 1,500 | 1,500 |
| **Total** | **Miscellaneous** | | 3,000 | 3,000 | 1,500 | 1,500 |
| | | **Total Revenue & Operating Tran** | 195,000 | 195,000 | 166,500 | 166,500 |

CAMERON COUNTY, TEXAS
**LAW LIBRARY FUND**
2022-2023 Budget
Departmental Summary

| Dept. | Description | 2021 Amended | 2022 Approved | 2022 Amended | 2023 Recommended | 2023 Approved |
|---|---|---|---|---|---|---|
| ***REVENUE ACCOUNTS*** | | | | | | |
| 650 | LAW LIBRARY | 0.00 | 195,000 | 195,000 | 166,500 | 166,500 |
| | ***Revenue Total:*** | 0.00 | 195,000 | 195,000 | 166,500 | 166,500 |
| ***TRANSFERS IN*** | | | | | | |
| 382 | AMERICAN RESCUE PLAN ACT | 0.00 | 4,488 | 4,488 | 4,488 | 7,267 |
| | ***Fund Balance:*** | 0.00 | 4,488 | 4,488 | 4,488 | 7,267 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 650 | LAW LIBRARY | 0.00 | 210,753 | 224,983 | 179,000 | 181,779 |
| | ***Expense Total:*** | 0.00 | 210,753 | 224,983 | 179,000 | 181,779 |

CAMERON COUNTY, TEXAS
LAW LIBRARY FUND
2022-2023 Budget

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

| Object | Description | 2021 Actual | 2022 Approved | 2022 Amended | 2023 Recommended | 2023 Approved |
|---|---|---|---|---|---|---|
| ***REVENUE ACCOUNTS*** | | | | | | |
| 4409 | Law Library Fees | 167,528.03 | 192,000 | 192,000 | 165,000 | 165,000 |
| 4600 | Interest Income | 472.60 | 3,000 | 3,000 | 1,500 | 1,500 |
| | ***Revenue Total:*** | 168,000.63 | 195,000 | 195,000 | 166,500 | 166,500 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6002 | Salaries-Assistants/Deputies | 43,529.22 | 45,937 | 45,937 | 45,937 | 47,315 |
| 6003 | Salaries-Employees | 29,343.15 | 31,087 | 31,087 | 31,087 | 32,020 |
| 6006 | FICA | 5,436.09 | 5,892 | 5,892 | 5,892 | 6,069 |
| 6007 | Group Health | 14,335.98 | 15,600 | 15,600 | 18,000 | 18,000 |
| 6008 | Retirement | 7,837.80 | 8,594 | 8,594 | 9,048 | 9,320 |
| 6011 | Workers Compensation | 299.39 | 336 | 336 | 336 | 346 |
| 6012 | Unemployment Insurance | 223.69 | 231 | 231 | 308 | 317 |
| 6014 | Office Supplies | 369.04 | 920 | 920 | 920 | 920 |
| 6033 | Contingencies | 0.00 | 0 | 0 | 0 | 0 |
| 6048 | Communications | 1,064.07 | 1,900 | 1,900 | 564 | 564 |
| 6049 | Postage | 14.41 | 100 | 100 | 100 | 100 |
| 6069 | Equipment Rental | 0.00 | 0 | 0 | 0 | 0 |
| 6079 | Legal Books, Publications | 82,329.18 | 100,000 | 114,230 | 66,652 | 66,652 |
| 6082 | Contractual Expense | 144.28 | 156 | 156 | 156 | 156 |
| | ***Expenditure Total:*** | 184,926.30 | 210,753 | 224,983 | 179,000 | 181,779 |

CAMERON COUNTY, TEXAS

# EMPLOYEE BENEFITS FUND

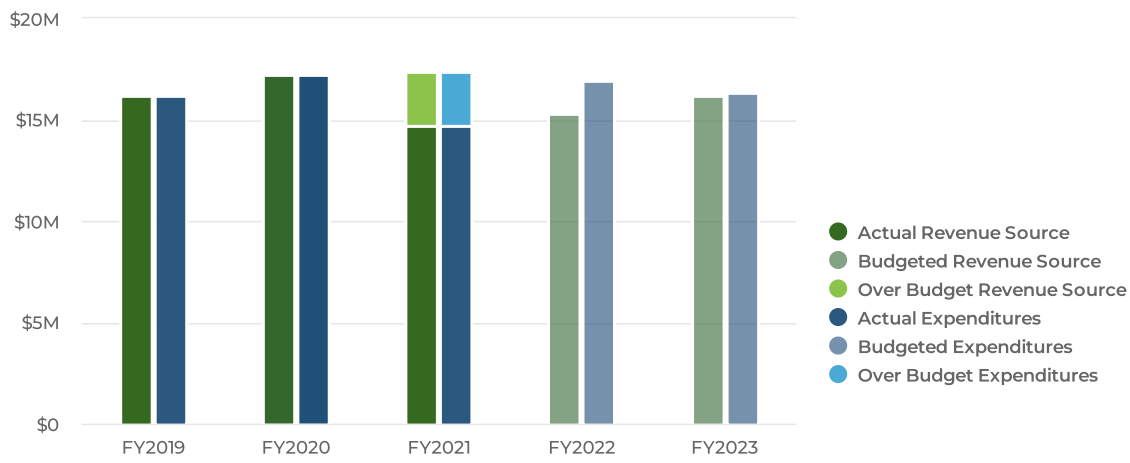
APPROVED 2022-2023 BUDGET

# 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.

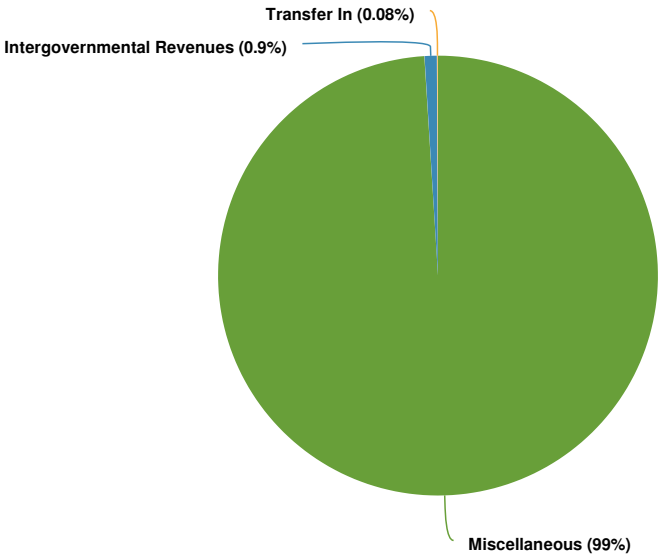
## Summary

The County of Cameron is projecting $16.23M of revenue in FY2023, which represents a 6% increase over the prior year. Budgeted expenditures are projected to decrease by 3.4% or $577.9K to $16.37M in FY2023.

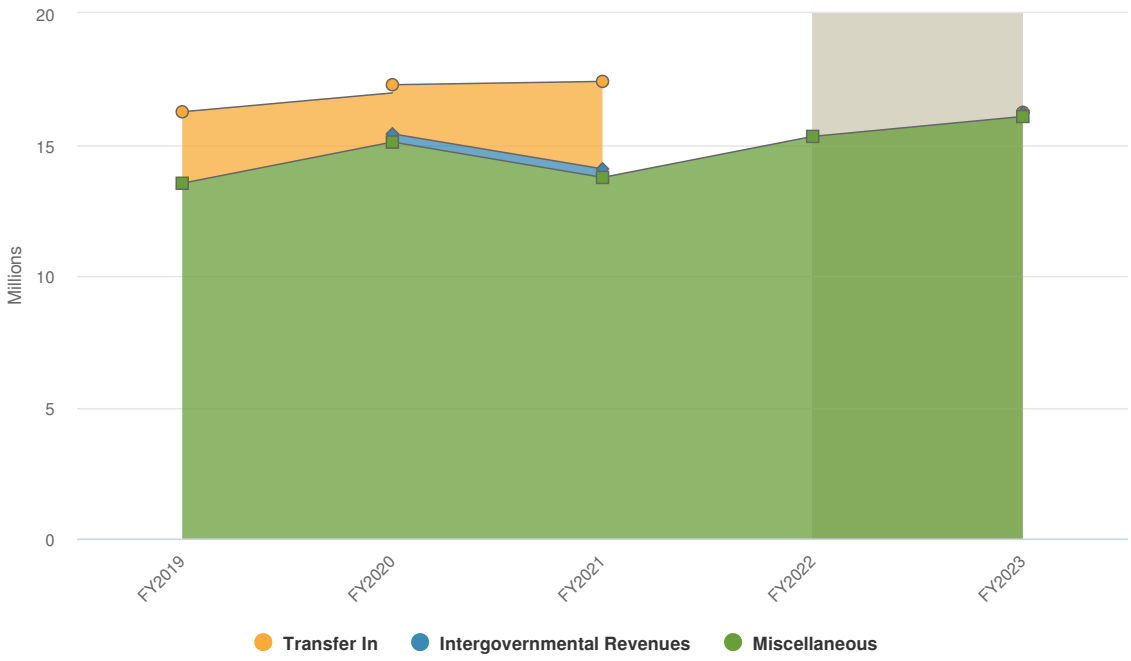


# Revenues by Source

## Projected 2023 Revenues by Source




## Budgeted and Historical 2023 Revenues by Source



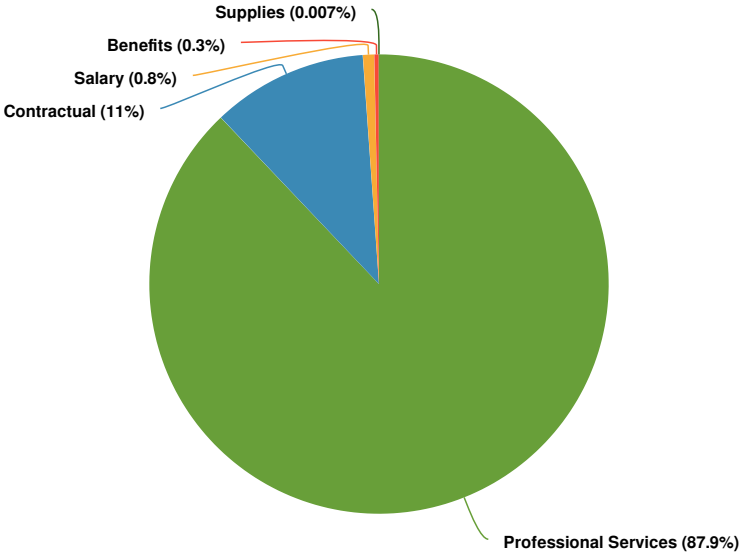

Grey background indicates budgeted figures.

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

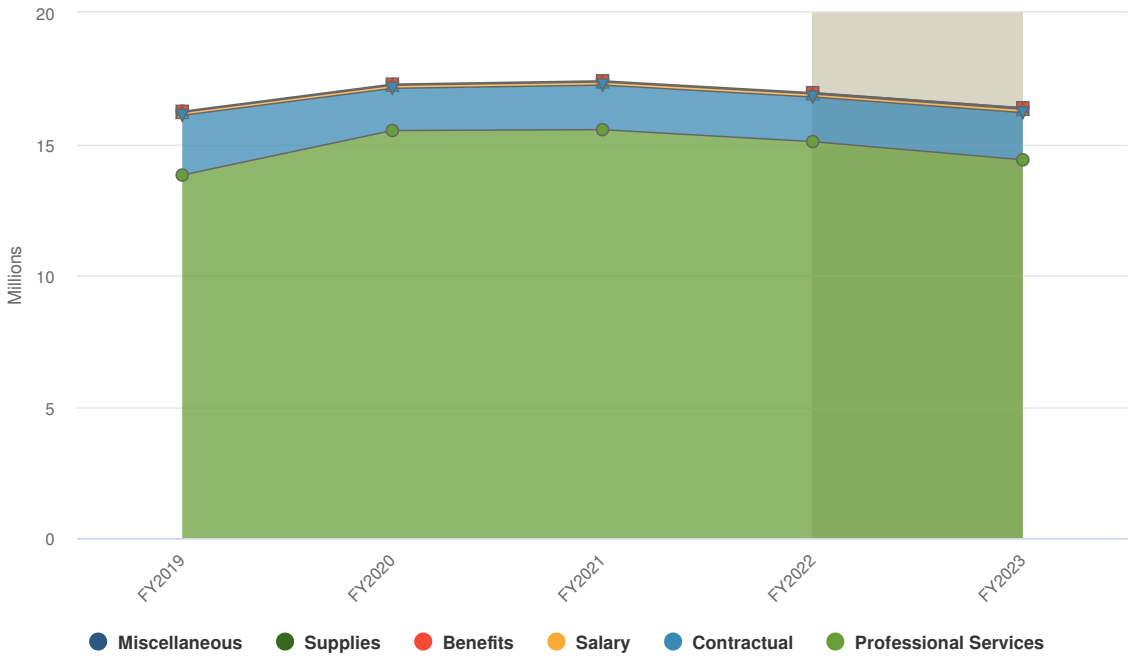
| Name | FY2021 Actual | FY2022 Approved Budget | FY2023 Budgeted | FY2022 Approved Budget vs. FY2023 Budgeted (% Change) |
|---|---|---|---|---|
| Miscellaneous | $13,746,573 | $15,308,448 | $16,067,600 | 5% |
| Intergovernmental Revenues | $327,065 | $0 | $145,000 | N/A |
| Transfer In | $3,328,971 | $8,056 | $12,594 | 56.3% |
| **Total Revenue Source:** | **$17,402,609** | **$15,316,504** | **$16,225,194** | **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 | $65,683 | 3% |
| Sal-Employees | $58,584 | $62,142 | $64,006 | 3% |
| **Total Salary:** | **$119,062** | **$125,915** | **$129,689** | **3%** |
| | | | | |
| **Benefits** | | | | |
| FICA | $8,747 | $9,632 | $9,921 | 3% |
| Group Health | $21,069 | $23,400 | $27,000 | 15.4% |
| Retirement | $12,804 | $14,049 | $15,235 | 8.4% |
| Workers Comp. | $490 | $535 | $551 | 3% |
| Unemployment Ins | $365 | $378 | $519 | 37.3% |
| **Total Benefits:** | **$43,475** | **$47,994** | **$53,226** | **10.9%** |
| | | | | |
| **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** | **$16,374,220** | **0.4%** |

CAMERON COUNTY, TEXAS
**EMPLOYEE BENEFITS**
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 | 145,000 |
| **Total** | **Intergovernmental Revenues** | | 0 | 0 | 145,000 | 145,000 |
| 409 | 4321 | Health Ins Premiums | 15,298,448 | 15,298,448 | 16,044,600 | 16,044,600 |
| 409 | 4322 | Cobra Premiums | 10,000 | 10,000 | 15,000 | 15,000 |
| 409 | 4600 | Interest Income | 0 | 0 | 8,000 | 8,000 |
| **Total** | **Miscellaneous** | | 15,308,448 | 15,308,448 | 16,067,600 | 16,067,600 |
| | | **Total Revenue & Operating Tran** | 15,308,448 | 15,308,448 | 16,212,600 | 16,212,600 |

CAMERON COUNTY, TEXAS
**HEALTH TRUST**
2022-2023 Budget
Departmental Summary

| Dept. | Description | 2021 Amended | 2022 Approved | 2022 Amended | 2023 Recommended | 2023 Approved |
|---|---|---|---|---|---|---|
| ***REVENUE ACCOUNTS*** | | | | | | |
| 409 | GENERAL ADMINISTRATION | 0.00 | 15,308,448 | 15,308,448 | 16,212,600 | 16,212,600 |
| | ***Revenue Total:*** | 0.00 | 15,308,448 | 15,308,448 | 16,212,600 | 16,212,600 |
| ***TRANSFERS IN*** | | | | | | |
| 382 | AMERICAN RESCUE PLAN ACT | 0.00 | 8,056 | 8,056 | 8,056 | 12,594 |
| | ***Fund Balance:*** | 0.00 | 8,056 | 8,056 | 8,056 | 12,594 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 402 | HUMAN RESOURCES | 0.00 | 175,009 | 175,009 | 175,877 | 184,015 |
| 409 | GENERAL ADMINISTRATION | 0.00 | 16,134,828 | 16,134,828 | 16,190,205 | 16,190,205 |
| | ***Expense Total:*** | 0.00 | 16,309,837 | 16,309,837 | 16,366,082 | 16,374,220 |

**Fund** 300 **Dept.** 402 **CAMERON COUNTY HEALTH INS. TR**

| Object | Description | 2021 Actual | 2022 Approved | 2022 Amended | 2023 Recommended | 2023 Approved |
|---|---|---|---|---|---|---|
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6002 | Salaries-Assistants/Deputies | 60,477.48 | 63,773 | 63,773 | 63,773 | 65,683 |
| 6003 | Salaries-Employees | 58,584.24 | 62,142 | 62,142 | 62,142 | 64,006 |
| 6004 | Overtime | 0.00 | 0 | 0 | 0 | 0 |
| 6006 | FICA | 8,746.54 | 9,632 | 9,632 | 9,632 | 9,921 |
| 6007 | Group Health | 21,069.10 | 23,400 | 23,400 | 23,400 | 27,000 |
| 6008 | Retirement | 12,804.39 | 14,049 | 14,049 | 14,791 | 15,235 |
| 6011 | Workers Compensation | 489.88 | 535 | 535 | 535 | 551 |
| 6012 | Unemployment Insurance | 364.63 | 378 | 378 | 504 | 519 |
| 6014 | Office Supplies | 0.00 | 1,000 | 1,000 | 1,000 | 1,000 |
| 6049 | Postage | 0.00 | 100 | 100 | 100 | 100 |
| | ***Expenditure Total:*** | 162,536.26 | 175,009 | 175,009 | 175,877 | 184,015 |

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

CAMERON COUNTY, TEXAS

# WORKERS' COMPENSATION FUND

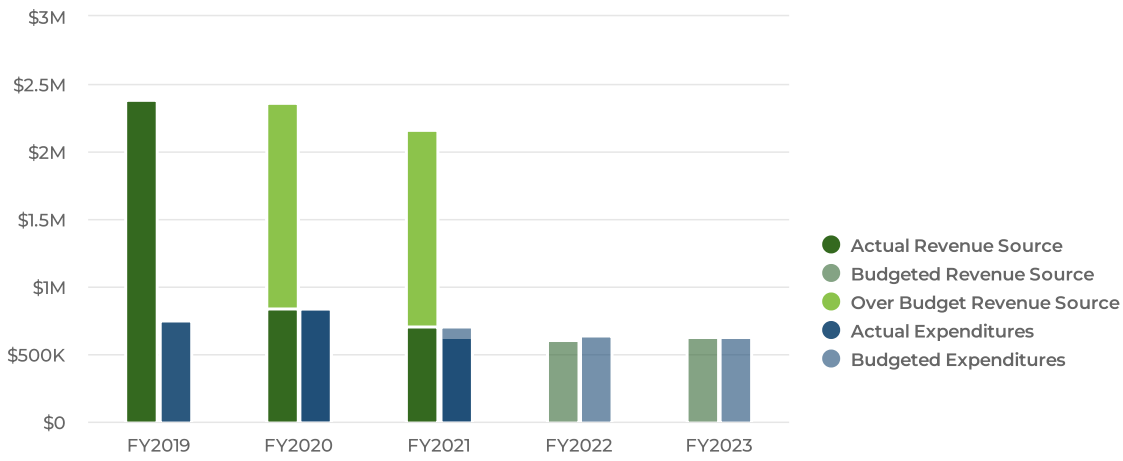
APPROVED 2022-2023 BUDGET

# 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.

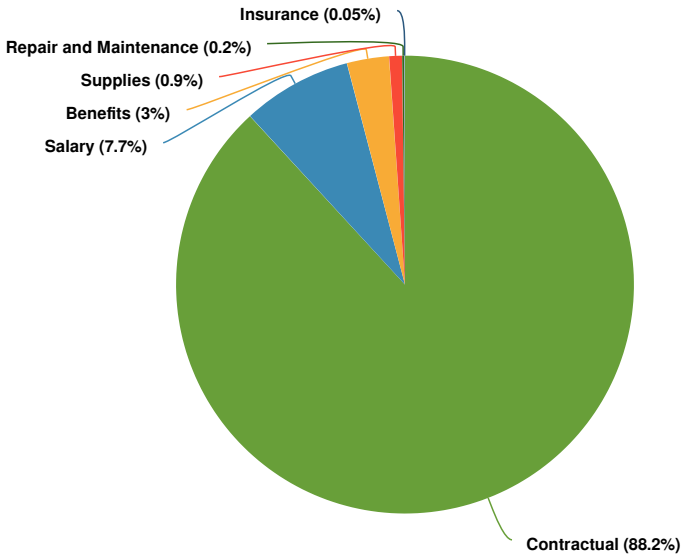
## Summary

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 1.7% or $11.3K to $637K in FY2023.

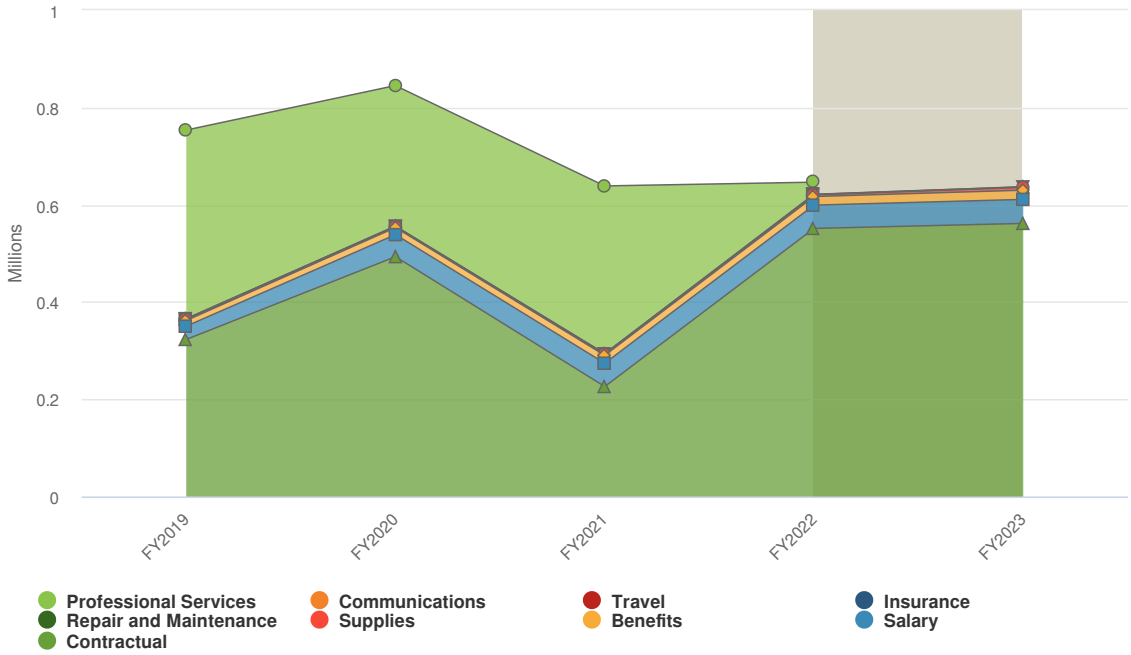


# Expenditures by Expense Type

## 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 | $49,340 | 3% |
| **Total Salary:** | **$47,902** | **$47,903** | **$49,340** | **3%** |
| | | | | |
| **Benefits** | | | | |
| FICA | $3,555 | $3,665 | $3,775 | 3% |
| Group Health | $7,200 | $7,800 | $9,000 | 15.4% |
| Retirement | $5,152 | $5,935 | $5,796 | -2.3% |
| Workers Comp. | $197 | $203 | $210 | 3.4% |
| Unemployment Ins | $147 | $144 | $197 | 36.8% |
| **Total Benefits:** | **$16,250** | **$17,747** | **$18,978** | **6.9%** |
| | | | | |
| **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 | $561,319 | 1.9% |
| **Total Contractual:** | **$226,202** | **$551,265** | **$561,627** | **1.9%** |
| | | | | |
| **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** | **$637,000** | **-1.7%** |

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 | 9,000 |
| 409 | 4315 | Workers Compensation Premium | 611,985 | 611,985 | 628,000 | 628,000 |
| **Total** | **Miscellaneous** | | 614,985 | 614,985 | 637,000 | 637,000 |
| | | **Total Revenue & Operating Tran** | 614,985 | 614,985 | 637,000 | 637,000 |

CAMERON COUNTY, TEXAS
**WORKERS COMPENSATION FUND**
2022-2023 Budget

| Dept. | Description | 2021 Amended | 2022 Approved | 2022 Amended | 2023 Recommended | 2023 Approved |
|---|---|---|---|---|---|---|
| ***REVENUE ACCOUNTS*** | | | | | | |
| 000 | BALANCE SHEET | 0.00 | 3,000 | 3,000 | 9,000 | 9,000 |
| 409 | GENERAL ADMINISTRATION | 0.00 | 611,985 | 611,985 | 628,000 | 628,000 |
| | ***Revenue Total:*** | 0.00 | 614,985 | 614,985 | 637,000 | 637,000 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 402 | HUMAN RESOURCES | 0.00 | 72,345 | 72,345 | 72,753 | 75,681 |
| 409 | GENERAL ADMINISTRATION | 0.00 | 575,957 | 575,957 | 550,957 | 561,319 |
| | ***Expense Total:*** | 0.00 | 648,302 | 648,302 | 623,710 | 637,000 |

**Fund** 301 **Dept.** 000 **WORKERS COMPESATION FUND**

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

CAMERON COUNTY, TEXAS
WORKERS COMPENSATION FUND
2022-2023 Budget

**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 | 49,340 |
| 6006 | FICA | 3,554.59 | 3,665 | 3,665 | 3,665 | 3,775 |
| 6007 | Group Health | 7,200.00 | 7,800 | 7,800 | 7,800 | 9,000 |
| 6008 | Retirement | 5,151.61 | 5,935 | 5,935 | 5,627 | 5,796 |
| 6010 | Uniforms | 0.00 | 200 | 200 | 200 | 200 |
| 6011 | Workers Compensation | 197.08 | 203 | 203 | 203 | 210 |
| 6012 | Unemployment Insurance | 146.64 | 144 | 144 | 192 | 197 |
| 6014 | Office Supplies | 0.00 | 850 | 450 | 850 | 850 |
| 6016 | Gasoline | 2,786.02 | 2,200 | 3,392 | 4,700 | 4,700 |
| 6030 | Vehicle Repairs | 405.97 | 1,000 | 1,000 | 1,000 | 1,000 |
| 6047 | Mobile Phones | 0.00 | 960 | 960 | 0 | 0 |
| 6057 | Vehicle Insurance | 233.25 | 235 | 235 | 305 | 305 |
| 6073 | Dues and Memberships | 0.00 | 308 | 308 | 308 | 308 |
| 6078 | Education and Training | 0.00 | 442 | 150 | 0 | 0 |
| | ***Expenditure Total:*** | 67,577.37 | 72,345 | 72,345 | 72,753 | 75,681 |

**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 | 628,000 |
| | ***Revenue Total:*** | 639,656.22 | 611,985 | 611,985 | 628,000 | 628,000 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6082 | Contractual Expense | 226,202.39 | 550,957 | 550,957 | 550,957 | 561,319 |
| 6411 | Workers Comp Claims | 344,907.38 | 25,000 | 25,000 | 0 | 0 |
| | ***Expenditure Total:*** | 571,109.77 | 575,957 | 575,957 | 550,957 | 561,319 |

CAMERON COUNTY, TEXAS

# PRETRIAL INTERVENTION FUND

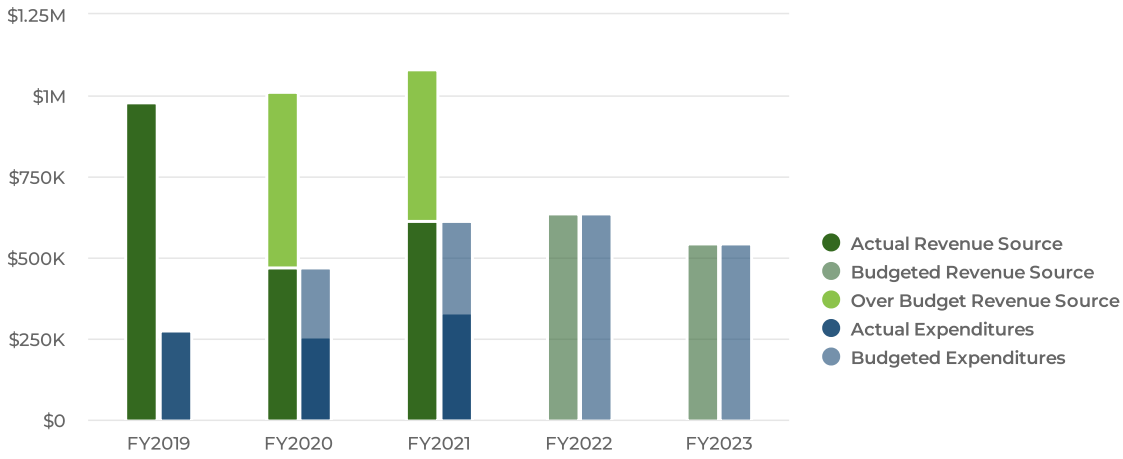
APPROVED 2022-2023 BUDGET

# 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.

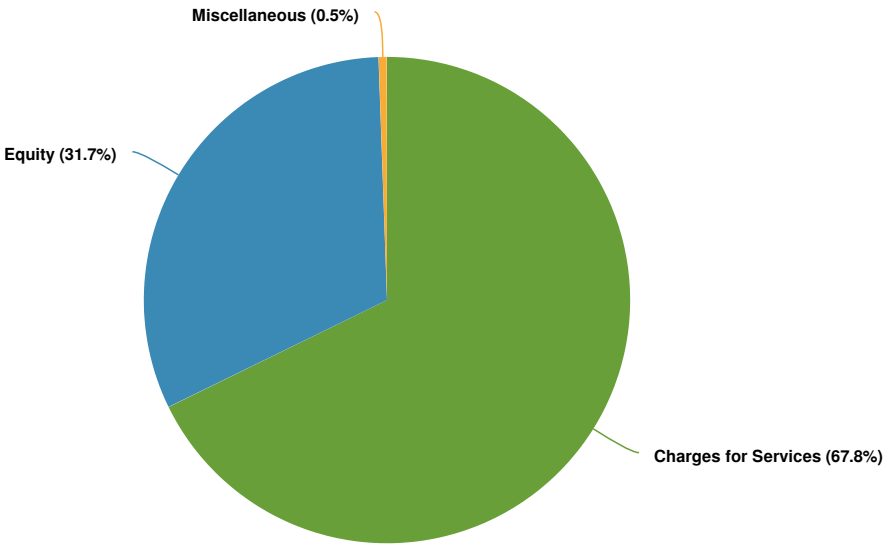
## Summary

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.

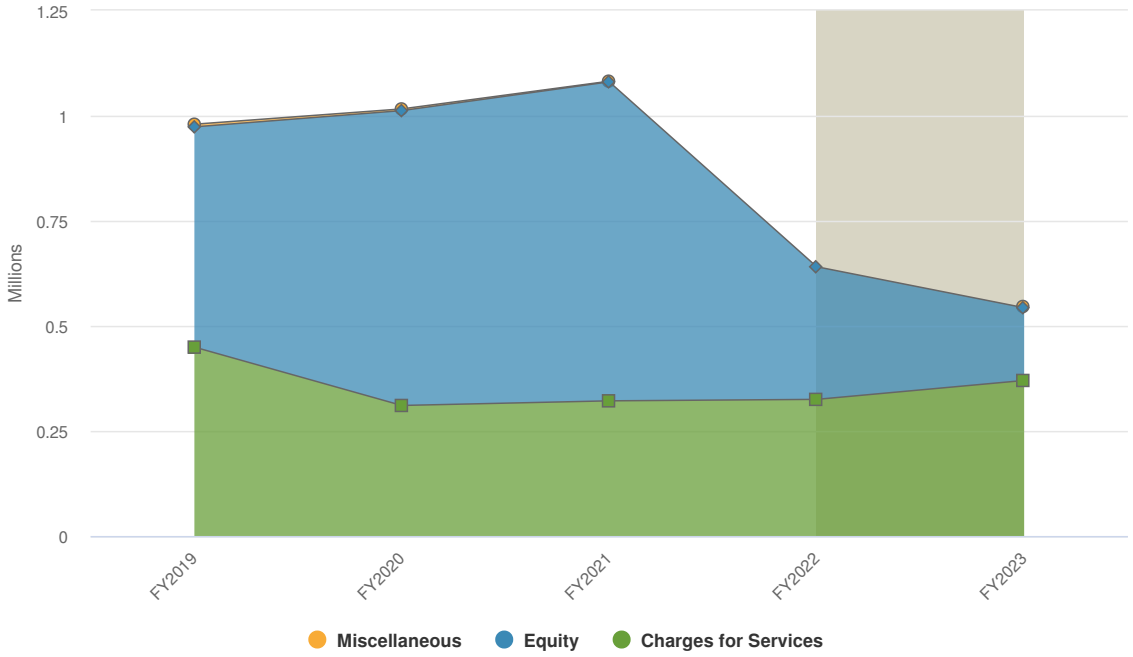



## Revenues by Source

### Projected 2023 Revenues by Source



## Budgeted and Historical 2023 Revenues by Source

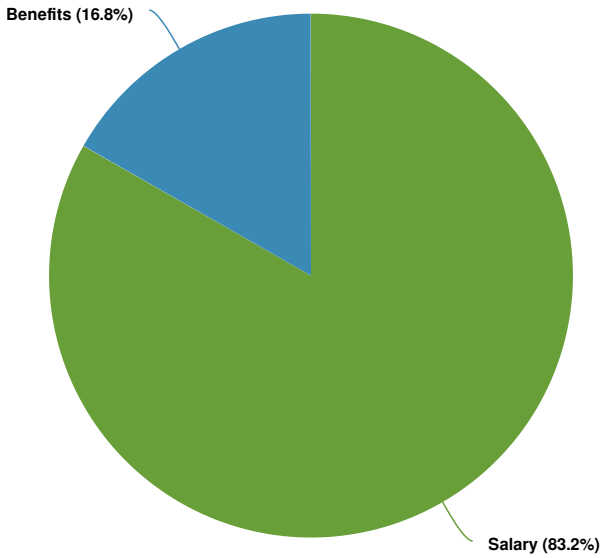



Grey background indicates budgeted figures.

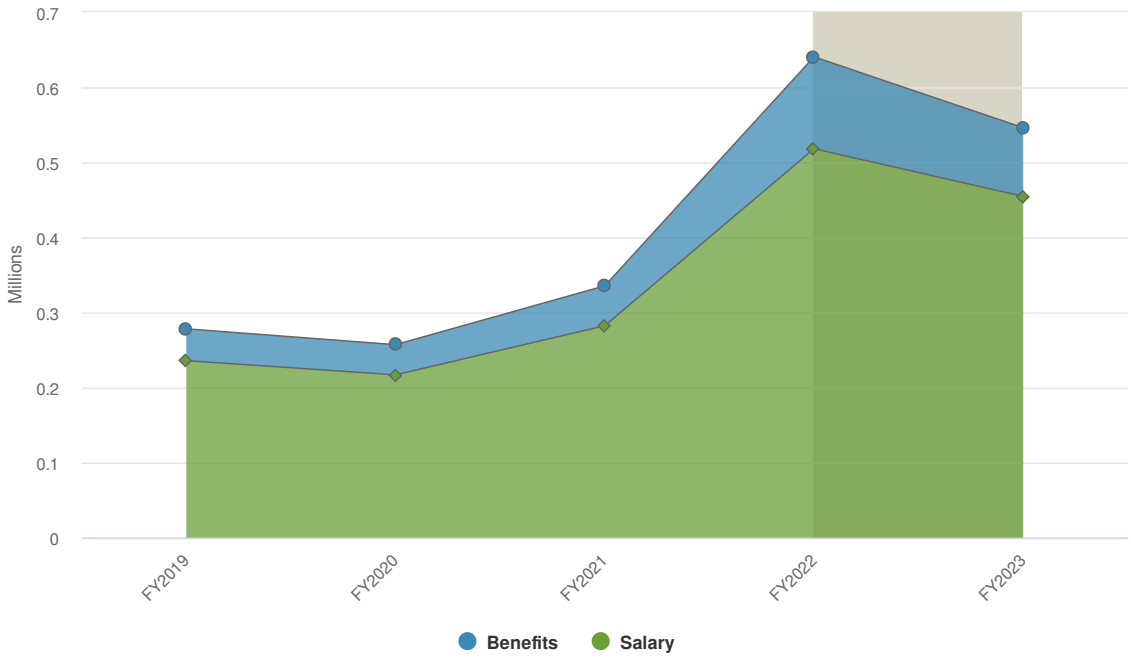
| Name | FY2021 Actual | FY2022 Approved Budget | FY2023 Budgeted | FY2022 Approved Budget vs. FY2023 Budgeted (% Change) |
|---|---|---|---|---|
| Revenue Source | | | | |
| Equity | $759,040 | $315,534 | $173,062 | -45.2% |
| Miscellaneous | $1,504 | $0 | $3,000 | N/A |
| Charges for Services | $321,500 | $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 | 370,000 |
| **Total** | **Charges for Services** | | 325,000 | 325,000 | 370,000 | 370,000 |
| 000 | 4600 | Interest Income | 0 | 0 | 3,000 | 3,000 |
| **Total** | **Miscellaneous** | | 0 | 0 | 3,000 | 3,000 |
| | | **Total Revenue & Operating Tran** | 325,000 | 325,000 | 373,000 | 373,000 |

CAMERON COUNTY, TEXAS
**PRETRIAL INTERVENTION FUN**
2022-2023 Budget

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

**Fund** 600 **Dept.** 000 **PRE-TRIAL DIVERSION**

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

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

CAMERON COUNTY, TEXAS

# DEBT SERVICE FUNDS

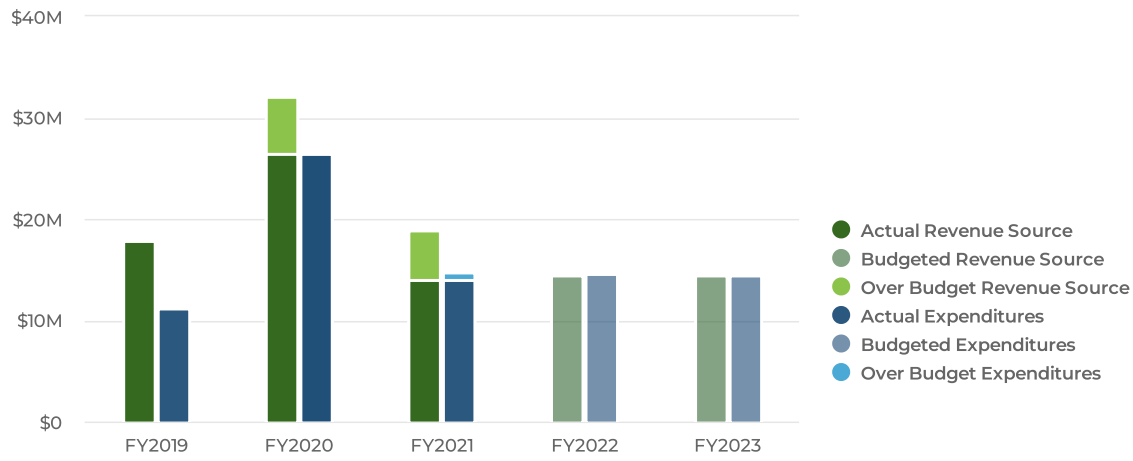
APPROVED 2022-2023 BUDGET

# 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.

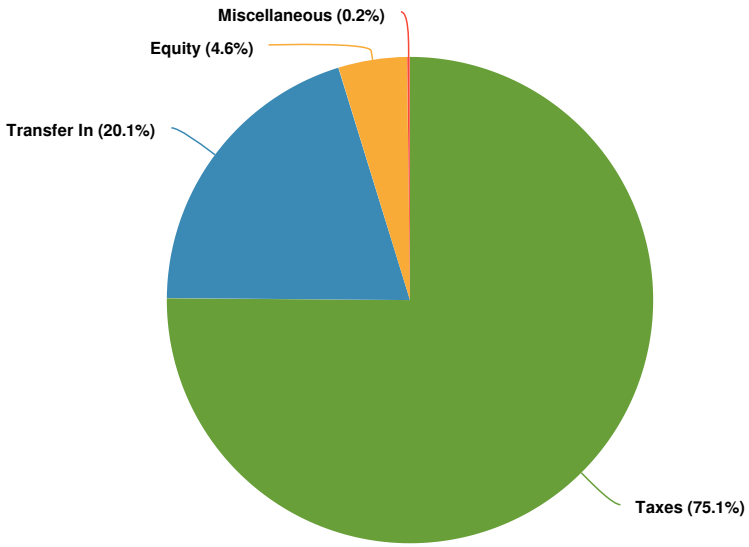
## Summary

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.

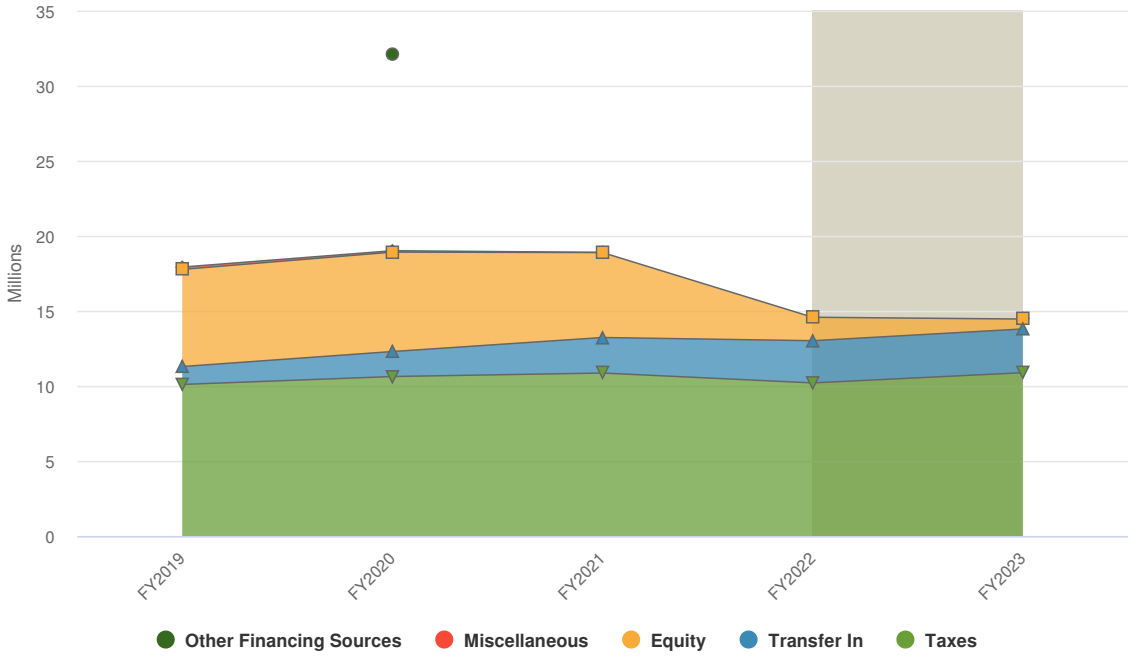



## Revenues by Source

### Projected 2023 Revenues by Source



## Budgeted and Historical 2023 Revenues by Source

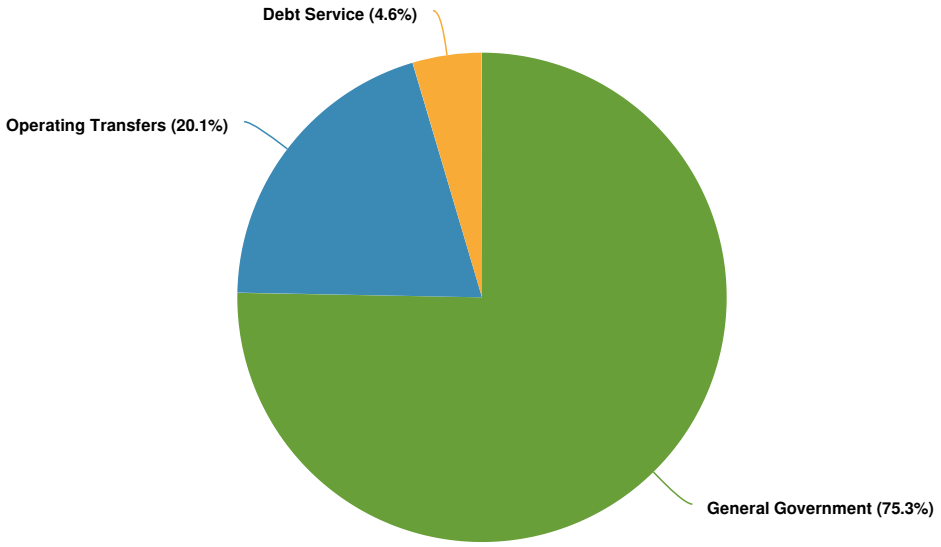



Grey background indicates budgeted figures.

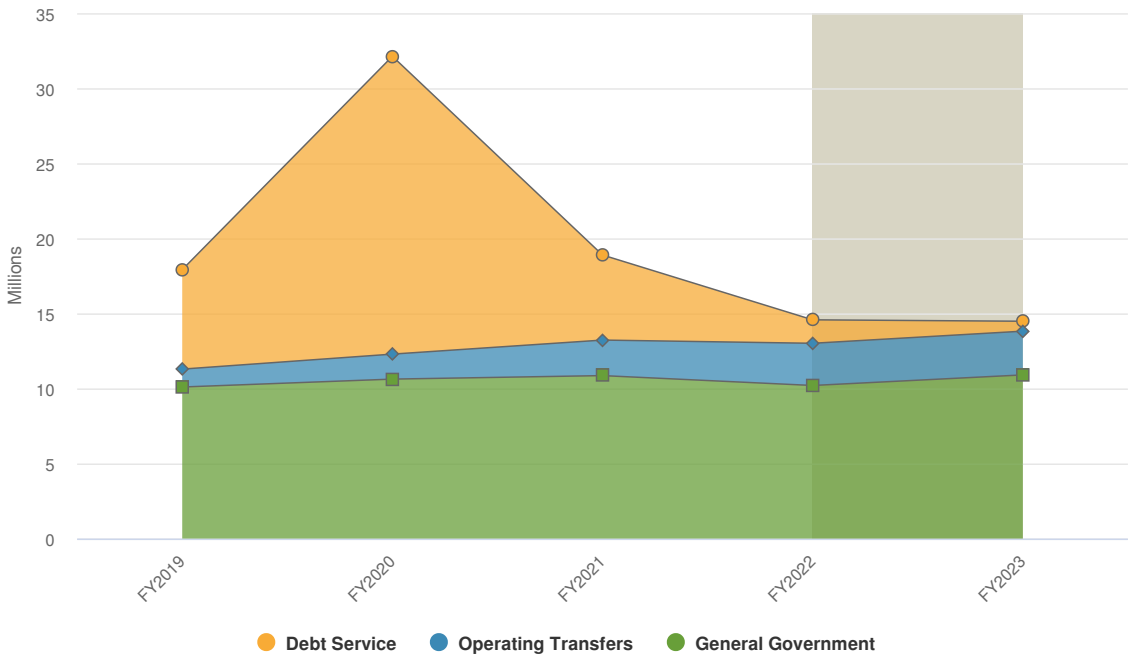
| Name | FY2021 Actual | FY2022 Approved Budget | FY2023 Budgeted | FY2022 Approved Budget vs. FY2023 Budgeted (% Change) |
|---|---|---|---|---|
| Revenue Source | | | | |
| Equity | $5,659,443 | $1,563,016 | $661,242 | -57.7% |
| Taxes | $10,854,229 | $10,196,968 | $10,876,239 | 6.7% |
| Miscellaneous | $8,944 | $0 | $25,183 | N/A |
| Transfer In | $2,367,388 | $3,069,269 | $2,914,311 | -5% |
| **Total Revenue Source:** | **$18,890,004** | **$14,829,253** | **$14,476,975** | **-2.4%** |

# Revenue by Department

## Projected 2023 Revenue by Department




## Budgeted and Historical 2023 Revenue by Department



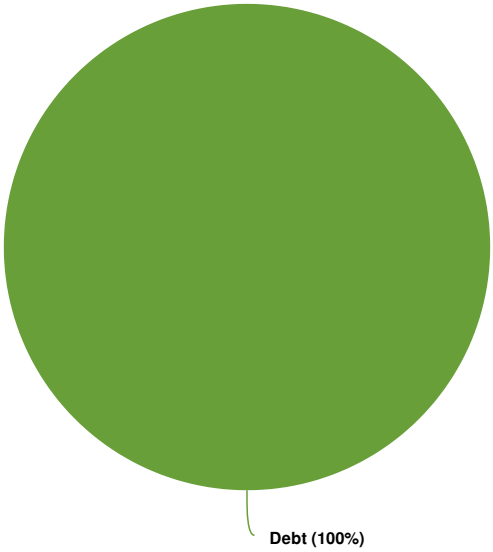

Grey background indicates budgeted figures.

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

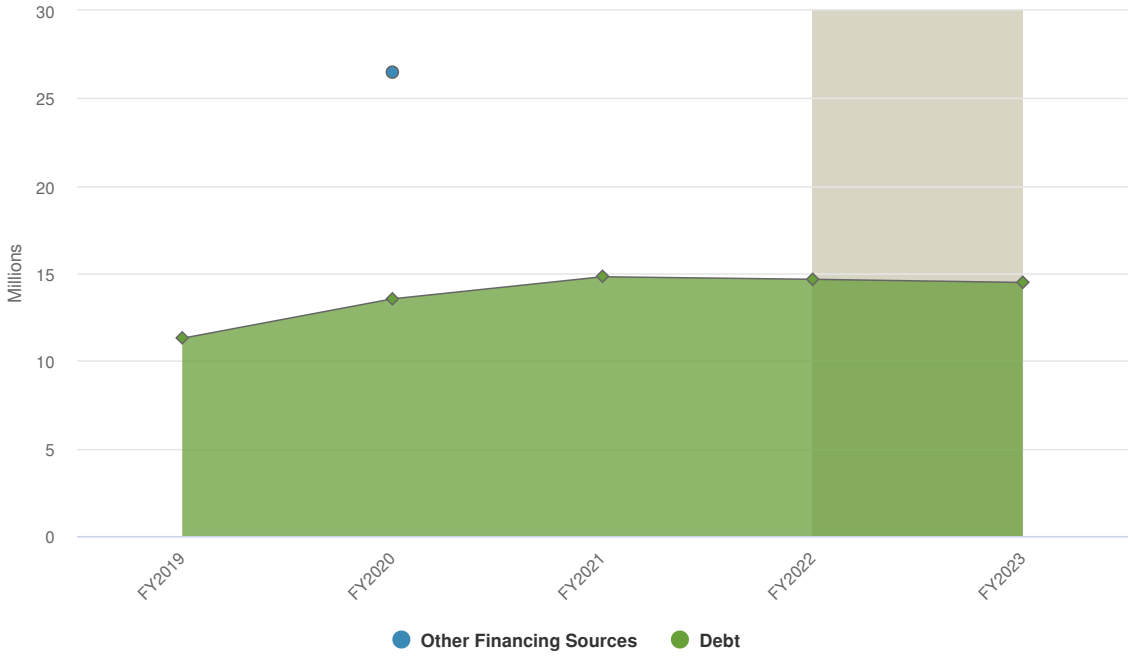
| Name | FY2021 Actual | FY2022 Approved Budget | FY2023 Budgeted | FY2022 Approved Budget vs. FY2023 Budgeted (% Change) |
|---|---|---|---|---|
| General Government | $10,854,930 | $10,196,968 | $10,901,422 | 6.9% |
| Operating Transfers | $2,367,388 | $3,069,269 | $2,914,311 | -5% |
| Debt Service | $5,667,686 | $1,563,016 | $661,242 | -57.7% |
| **Total Revenue:** | **$18,890,004** | **$14,829,253** | **$14,476,975** | **-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 DEBT 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 | 10,736,927 |
| 400 | 4102 | Delinquent Advalorem Taxes | 122,496 | 122,496 | 189,153 | 189,153 |
| 400 | 4104 | Current Taxes Other | 492,445 | 492,445 | 114,530 | 114,530 |
| 400 | 4105 | Deliquent Tax Revenue Other | 41,784 | 41,784 | 47,857 | 47,857 |
| 400 | 4107 | Discounts Other | (10,238) | (10,238) | (2,183) | -2,183 |
| 400 | 4108 | Commissions Other | (5,420) | (5,420) | (1,741) | -1,741 |
| 400 | 4109 | Errors & Adjustments Other | (2,671) | (2,671) | (1,624) | -1,624 |
| 400 | 4110 | Penalty & Interesst Other | 18,016 | 18,016 | 13,892 | 13,892 |
| 400 | 4151 | Discounts | (202,373) | (202,373) | (204,332) | -204,332 |
| 400 | 4152 | Commissions | (98,103) | (98,103) | (109,240) | -109,240 |
| 400 | 4153 | Errors and Adjustments | (49,192) | (49,192) | (109,256) | -109,256 |
| 400 | 4159 | Penalties and Interest | 173,475 | 173,475 | 202,256 | 202,256 |
| **Total** | **Taxes** | | 10,196,968 | 10,196,968 | 10,876,239 | 10,876,239 |
| 400 | 4600 | Interest Income | 0 | 0 | 25,183 | 25,183 |
| **Total** | **Miscellaneous** | | 0 | 0 | 25,183 | 25,183 |
| | | **Total Revenue & Operating Tran** | 10,196,968 | 10,196,968 | 10,901,422 | 10,901,422 |

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

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

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

**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 | 1,080,000 |
| 6098 | Debt Interest | 137,150.00 | 106,175 | 106,175 | 74,300 | 74,300 |
| 6099 | Fiscal Agent Fees | 0.00 | 750 | 750 | 750 | 750 |
| | ***Expenditure Total:*** | 1,157,150.00 | 1,151,925 | 1,151,925 | 1,155,050 | 1,155,050 |

**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 | 760,000 |
| 6098 | Debt Interest | 489,218.76 | 466,625 | 466,625 | 441,382 | 441,382 |
| 6099 | Fiscal Agent Fees | 500.00 | 750 | 750 | 750 | 750 |
| | ***Expenditure Total:*** | 1,199,718.76 | 1,202,375 | 1,202,375 | 1,202,132 | 1,202,132 |

**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 | 640,656 |
| 6098 | Debt Interest | 219,358.00 | 189,612 | 189,612 | 158,343 | 158,343 |
| 6099 | Fiscal Agent Fees | 750.00 | 750 | 750 | 750 | 750 |
| | ***Expenditure Total:*** | 799,748.46 | 800,510 | 800,510 | 799,749 | 799,749 |

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 | 695,000 |
| 6098 | Debt Interest | 601,100.00 | 574,800 | 574,800 | 547,500 | 547,500 |
| 6099 | Fiscal Agent Fees | 750.00 | 750 | 750 | 750 | 750 |
| | ***Expenditure Total:*** | 1,246,850.00 | 1,245,550 | 1,245,550 | 1,243,250 | 1,243,250 |

**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 | 215,000 |
| 6098 | Debt Interest | 411,700.00 | 405,700 | 405,700 | 399,550 | 399,550 |
| 6099 | Fiscal Agent Fees | 0.00 | 750 | 750 | 750 | 750 |
| | ***Expenditure Total:*** | 611,700.00 | 611,450 | 611,450 | 615,300 | 615,300 |

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 | 480,000 |
| 6098 | Debt Interest | 429,150.00 | 417,625 | 417,625 | 403,450 | 403,450 |
| 6099 | Fiscal Agent Fees | 750.00 | 750 | 750 | 750 | 750 |
| | ***Expenditure Total:*** | 884,900.00 | 883,375 | 883,375 | 884,200 | 884,200 |

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

**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 | 645,000 |
| 6098 | Debt Interest | 189,400.00 | 173,925 | 173,925 | 154,875 | 154,875 |
| 6099 | Fiscal Agent Fees | 750.00 | 750 | 750 | 750 | 750 |
| | ***Expenditure Total:*** | 800,150.00 | 799,675 | 799,675 | 800,625 | 800,625 |

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 | 1,455,000 |
| 6098 | Debt Interest | 1,609,100.00 | 1,560,850 | 1,560,850 | 1,503,750 | 1,503,750 |
| 6099 | Fiscal Agent Fees | 750.00 | 750 | 750 | 750 | 750 |
| | ***Expenditure Total:*** | 2,959,850.00 | 2,961,600 | 2,961,600 | 2,959,500 | 2,959,500 |

**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 | 1,038,558 |
| 6098 | Debt Interest | 319,856.12 | 293,708 | 293,708 | 248,510 | 248,510 |
| 6099 | Fiscal Agent Fees | 750.00 | 750 | 750 | 750 | 750 |
| | ***Expenditure Total:*** | 498,339.11 | 2,620,113 | 2,620,113 | 1,287,818 | 1,287,818 |

**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 | 756,650 |
| 6098 | Debt Interest | 172,717.06 | 137,613 | 137,613 | 100,717 | 100,717 |
| 6099 | Fiscal Agent Fees | 750.00 | 750 | 750 | 750 | 750 |
| | ***Expenditure Total:*** | 858,541.16 | 857,521 | 857,521 | 858,117 | 858,117 |

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

**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 | 470,000 |
| 6098 | Debt Interest | 0.00 | 547,740 | 547,740 | 518,850 | 518,850 |
| 6099 | Fiscal Agent Fees | 0.00 | 750 | 750 | 750 | 750 |
| | ***Expenditure Total:*** | 0.00 | 988,490 | 988,490 | 989,600 | 989,600 |

**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 | 264,691 |
| 6098 | Debt Interest | 0.00 | 0 | 45,207 | 37,397 | 37,397 |
| | ***Expenditure Total:*** | 0.00 | 303,538 | 303,538 | 302,088 | 302,088 |

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

**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 | 220,000 |
| 6098 | Debt Interest | 0.00 | 0 | 0 | 799,550 | 799,550 |
| 6099 | Fiscal Agent Fees | 0.00 | 0 | 0 | 750 | 750 |
| | ***Expenditure Total:*** | 0.00 | 0 | 0 | 1,020,300 | 1,020,300 |

**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 | 43,994 |
| 6098 | Debt Interest | 0.00 | 0 | 0 | 144,311 | 144,311 |
| 6099 | Fiscal Agent Fees | 0.00 | 0 | 0 | 750 | 750 |
| | ***Expenditure Total:*** | 0.00 | 0 | 0 | 189,055 | 189,055 |

**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 | 166,244 |
| 6098 | Debt Interest | 45,175.27 | 17,131 | 17,131 | 3,947 | 3,947 |
| | ***Expenditure Total:*** | 1,279,219.96 | 533,216 | 533,216 | 170,191 | 170,191 |

CAMERON COUNTY, TEXAS

# VENUE FUND

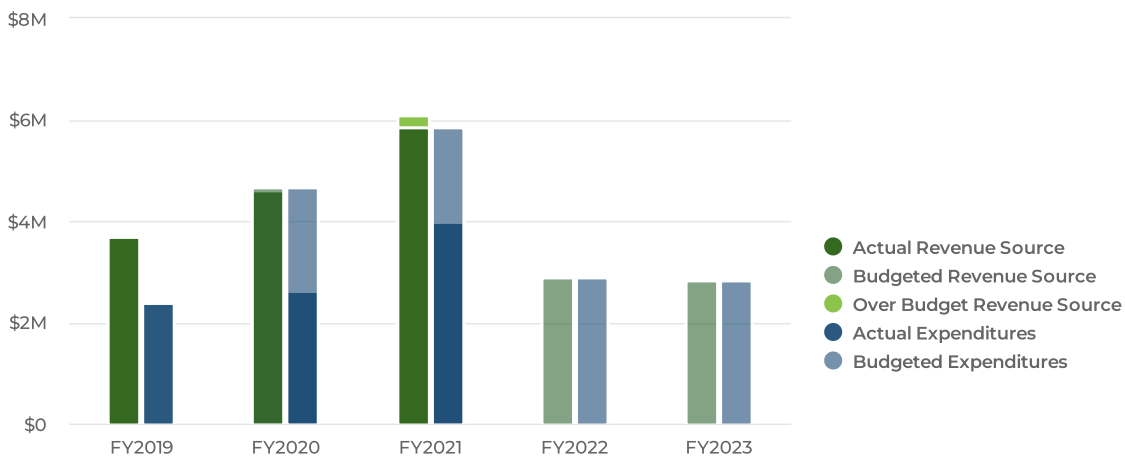
APPROVED 2022-2023 BUDGET

# 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.

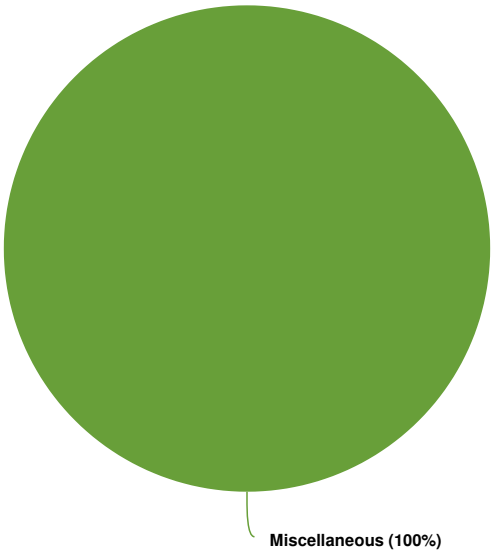
## Summary

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.

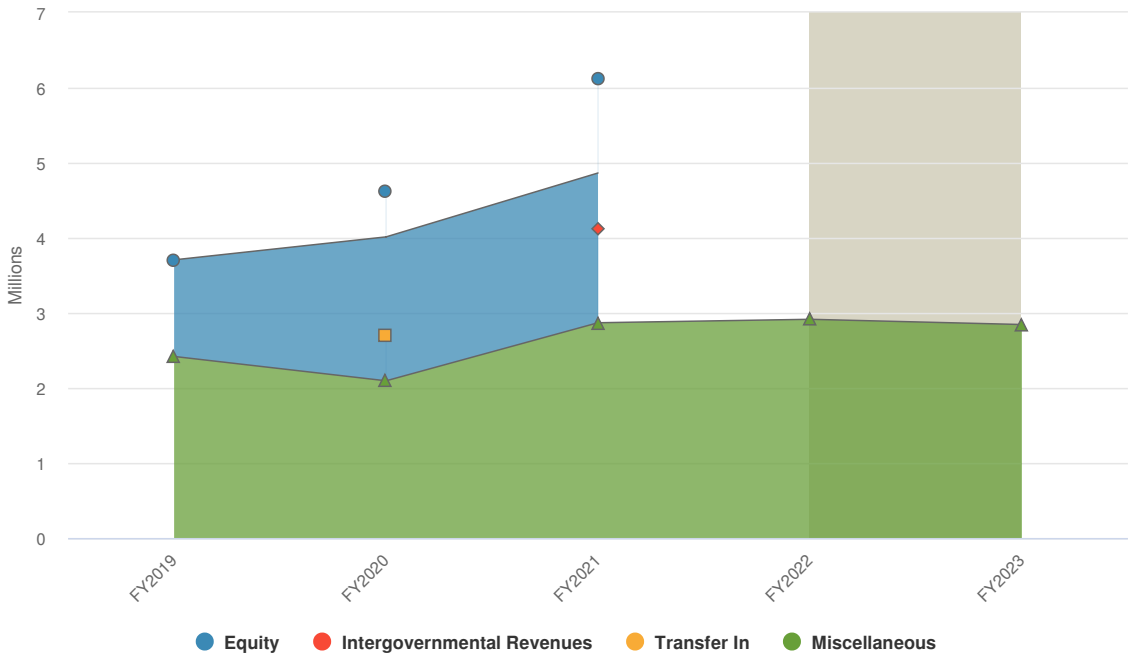



## Revenues by Source

### Projected 2023 Revenues by Source



## Budgeted and Historical 2023 Revenues by Source

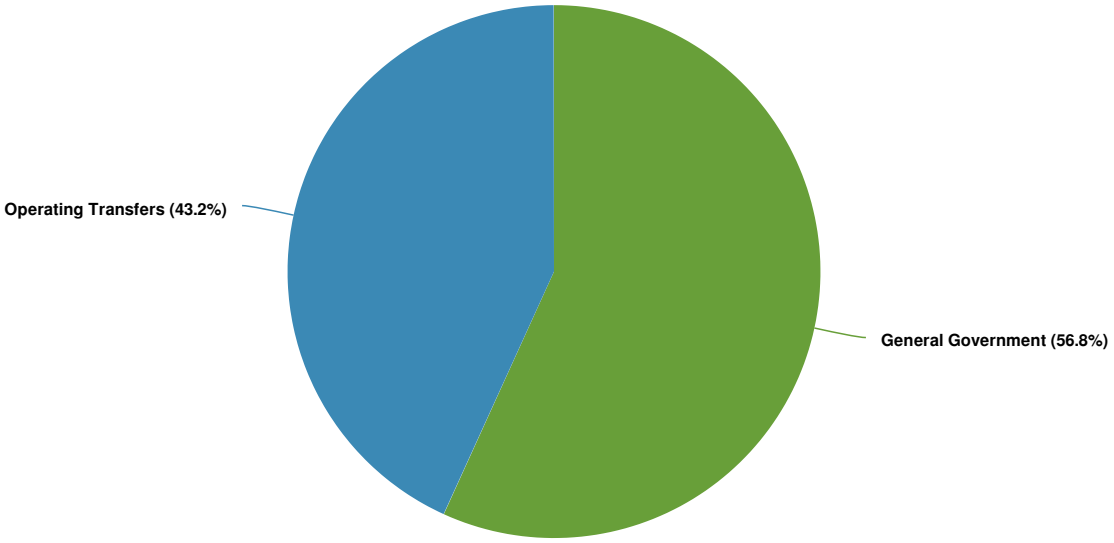



Grey background indicates budgeted figures.

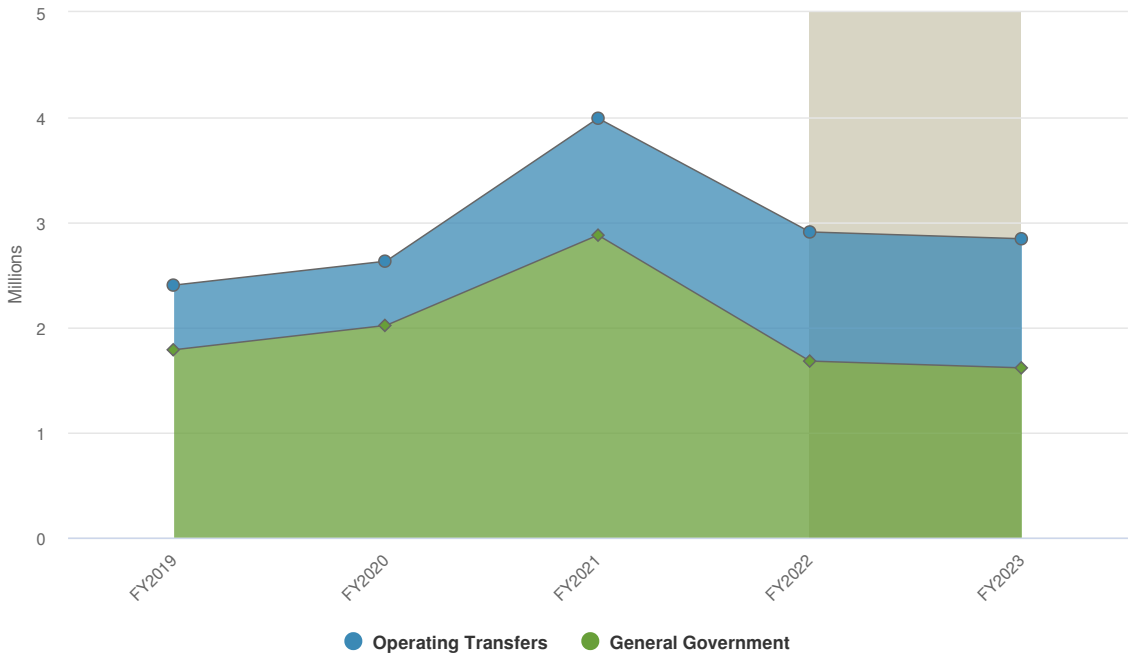
| Name | FY2021 Actual | FY2022 Approved Budget | FY2023 Budgeted | FY2022 Approved Budget vs. FY2023 Budgeted (% Change) |
|---|---|---|---|---|
| Revenue Source | | | | |
| Equity | $1,995,540 | $0 | $0 | 0% |
| Miscellaneous | $2,867,582 | $2,913,647 | $2,844,000 | -2.4% |
| Intergovernmental Revenues | $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

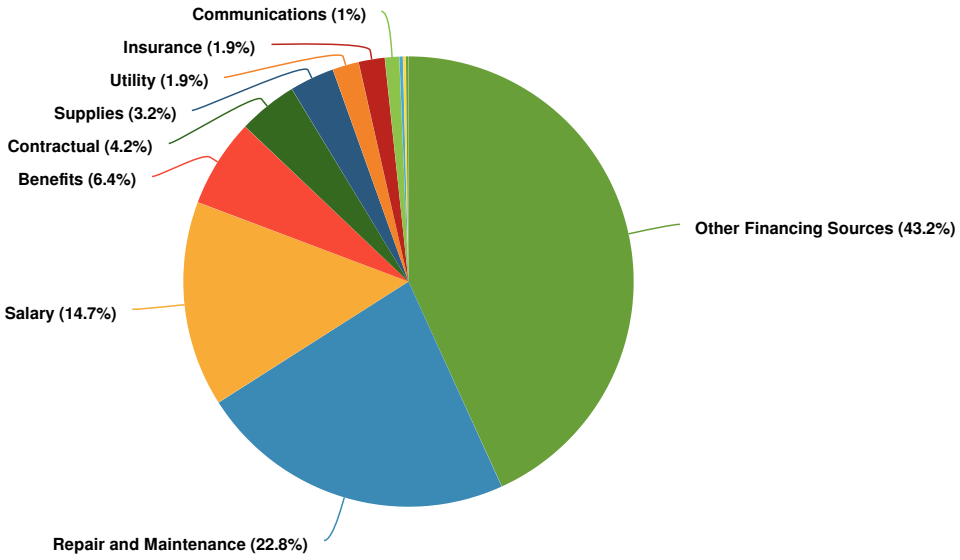



Grey background indicates budgeted figures.

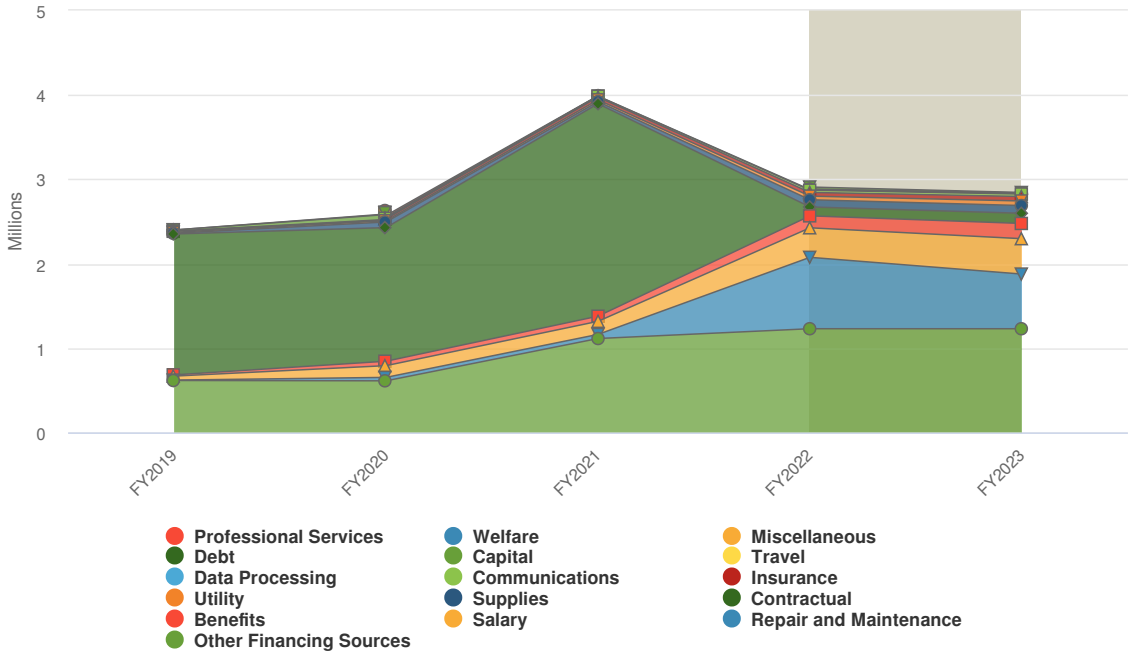
| Name | FY2021 Actual | FY2022 Approved Budget | FY2023 Budgeted | FY2022 Approved Budget vs. FY2023 Budgeted (% Change) |
|---|---|---|---|---|
| Expenditures | | | | |
| General Government | $2,878,218 | $1,687,086 | $1,615,189 | -4.3% |
| Operating Transfers | $1,112,747 | $1,228,923 | $1,228,811 | 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 | $419,398 | 19.2% |
| Benefits | $60,961 | $142,016 | $180,720 | 27.3% |
| Supplies | $25,027 | $83,494 | $91,700 | 9.8% |
| Repair and Maintenance | $48,617 | $853,340 | $647,874 | -24.1% |
| 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 | 1,750,000 |
| 000 | 4126 | Venue Tax-Motor Vehicle Rental | 1,083,600 | 1,083,600 | 930,000 | 930,000 |
| 000 | 4600 | Interest Income | 5,337 | 5,337 | 14,000 | 14,000 |
| 489 | 4670 | Donations | 0 | 2,550 | | 0 |
| 660 | 4614 | Land Rental | 5,000 | 5,000 | 100,000 | 100,000 |
| 660 | 4841 | Concessions Leases | 63,364 | 63,364 | 50,000 | 50,000 |
| **Total** | **Miscellaneous** | | 2,913,647 | 2,916,197 | 2,844,000 | 2,844,000 |
| | | **Total Revenue & Operating Tran** | 2,913,647 | 4,166,197 | 2,844,000 | 2,844,000 |

CAMERON COUNTY, TEXAS
**Venue Project**
2022-2023 Budget

| Dept. | Description | 2021 Amended | 2022 Approved | 2022 Amended | 2023 Recommended | 2023 Approved |
|---|---|---|---|---|---|---|
| ***REVENUE ACCOUNTS*** | | | | | | |
| 000 | BALANCE SHEET | 0.00 | 2,845,283 | 2,845,283 | 2,694,000 | 2,694,000 |
| 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 | 150,000 |
| | ***Revenue Total:*** | 0.00 | 2,913,647 | 4,166,197 | 2,844,000 | 2,844,000 |
| ***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 | 1,228,811 |
| | ***Fund Balance:*** | 0.00 | 1,228,923 | 1,228,923 | 1,228,811 | 1,228,811 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 000 | BALANCE SHEET | 0.00 | 862,340 | 523,253 | 680,133 | 653,374 |
| 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 | 413,578 |
| 660 | ISLA BLANCA PARK | 0.00 | 456,697 | 505,022 | 527,645 | 548,237 |
| | ***Expense Total:*** | 0.00 | 1,687,086 | 3,362,131 | 1,615,189 | 1,615,189 |

**Fund** 680 **Dept.** 000 **VENUE TAX FUND**

| Object | Description | 2021 Actual | 2022 Approved | 2022 Amended | 2023 Recommended | 2023 Approved |
|---|---|---|---|---|---|---|
| ***REVENUE ACCOUNTS*** | | | | | | |
| 4125 | Venue Tax-Hotel Occupancy Tax | 0.00 | 1,756,346 | 1,756,346 | 1,750,000 | 1,750,000 |
| 4126 | Venue Tax-Motor Vehicle Rental | 0.00 | 1,083,600 | 1,083,600 | 930,000 | 930,000 |
| 4600 | Interest Income | 4,991.56 | 5,337 | 5,337 | 14,000 | 14,000 |
| 4702 | ACH UNIDENTIFIED | 0.00 | 0 | 0 | 0 | 0 |
| | ***Revenue Total:*** | 4,991.56 | 2,845,283 | 2,845,283 | 2,694,000 | 2,694,000 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6033 | Contingencies | 0.00 | 812,340 | 473,253 | 630,133 | 603,374 |
| 6082 | Contractual Expense | 37,406.25 | 50,000 | 50,000 | 50,000 | 50,000 |
| 6097 | Debt Retirement | 0.00 | 0 | 0 | 0 | 0 |
| | ***Expenditure Total:*** | 37,406.25 | 862,340 | 523,253 | 680,133 | 653,374 |

CAMERON COUNTY, TEXAS
Venue Project
2022-2023 Budget

**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 |

CAMERON COUNTY, TEXAS
Venue Project
2022-2023 Budget

**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 | 76,582 |
| 6003 | Salaries-Employees | 0.00 | 118,701 | 80,701 | 118,841 | 122,406 |
| 6004 | Overtime | 0.00 | 5,000 | 5,000 | 5,000 | 5,000 |
| 6006 | FICA | 0.00 | 14,022 | 14,022 | 15,217 | 15,605 |
| 6007 | Group Health | 0.00 | 39,000 | 39,000 | 45,000 | 45,000 |
| 6008 | Retirement | 0.00 | 20,450 | 20,450 | 23,368 | 23,963 |
| 6010 | Uniforms | 0.00 | 0 | 0 | 2,500 | 2,500 |
| 6011 | Workers Compensation | 0.00 | 3,438 | 3,438 | 3,509 | 3,606 |
| 6012 | Unemployment Insurance | 0.00 | 550 | 550 | 796 | 816 |
| 6014 | Office Supplies | 0.00 | 15,000 | 30,996 | 15,000 | 15,000 |
| 6016 | Gasoline | 0.00 | 2,000 | 2,000 | 3,000 | 3,000 |
| 6030 | Vehicle Repairs | 0.00 | 0 | 0 | 2,000 | 2,000 |
| 6038 | Small Tools and Equipment | 0.00 | 5,000 | 8,945 | 5,000 | 5,000 |
| 6047 | Mobile Phones | 0.00 | 1,200 | 800 | 1,200 | 1,200 |
| 6048 | Communications | 1,467.23 | 12,000 | 40,000 | 14,600 | 14,600 |
| 6050 | Travel | 0.00 | 0 | 1,000 | | |
| 6054 | Advertising | 10,425.00 | 10,000 | 5,500 | 10,000 | 10,000 |
| 6056 | Property Insurance | 0.00 | 10,000 | 13,603 | 12,000 | 12,000 |
| 6057 | Vehicle Insurance | 0.00 | 0 | 0 | 1,200 | 1,200 |
| 6060 | Electricity | 0.00 | 12,000 | 10,000 | 12,000 | 12,000 |
| 6062 | Water | 0.00 | 2,500 | 20,500 | 10,000 | 10,000 |
| 6063 | Sewage and Garbage | 0.00 | 3,500 | 3,500 | 5,000 | 5,000 |
| 6064 | Building Maintenance | 0.00 | 5,000 | 4,000 | 5,000 | 5,000 |
| 6067 | Equipment Maintenance | 0.00 | 5,000 | 1,300 | 5,000 | 5,000 |
| 6069 | Equipment Rental | 0.00 | 2,100 | 2,100 | 2,100 | 2,100 |
| 6070 | INDIRECT COST | 0.00 | 0 | 250,493 | 0 | 0 |
| 6077 | Data Processing | 684.18 | 5,000 | 33,914 | 5,000 | 5,000 |
| 6081 | Assistance Payments | 0.00 | 0 | 0 | 0 | 0 |
| 6082 | Contractual Expense | 1,685,151.11 | 5,000 | 362,831 | 5,000 | 5,000 |
| 6087 | Miscellaneous | 352.24 | 0 | 300 | 0 | 0 |
| 6096 | Equipment | 0.00 | 12,000 | 69,325 | 5,000 | 5,000 |
| | ***Expenditure Total:*** | 1,698,079.76 | 368,049 | 1,083,856 | 407,411 | 413,578 |

CAMERON COUNTY, TEXAS
Venue Project
2022-2023 Budget

**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 | 100,000 |
| 4841 | Concessions Leases | 49,209.76 | 63,364 | 63,364 | 50,000 | 50,000 |
| | ***Revenue Total:*** | 160,079.76 | 68,364 | 68,364 | 150,000 | 150,000 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6002 | Salaries-Assistants/Deputies | 64,746.60 | 65,000 | 65,000 | 65,000 | 75,000 |
| 6003 | Salaries-Employees | 86,077.20 | 83,524 | 83,524 | 109,370 | 115,410 |
| 6004 | Overtime | 4,362.25 | 5,000 | 20,000 | 5,000 | 5,000 |
| 6005 | Extra Help | 0.00 | 15,000 | 0 | 20,000 | 20,000 |
| 6006 | FICA | 11,779.63 | 12,892 | 12,892 | 14,869 | 16,479 |
| 6007 | Group Health | 29,708.67 | 31,200 | 31,200 | 45,000 | 45,000 |
| 6008 | Retirement | 16,689.69 | 17,129 | 17,129 | 22,834 | 25,305 |
| 6010 | Uniforms | 1,392.99 | 1,200 | 1,200 | 1,200 | 1,200 |
| 6011 | Workers Compensation | 2,307.75 | 2,829 | 2,829 | 3,698 | 4,084 |
| 6012 | Unemployment Insurance | 475.09 | 506 | 506 | 777 | 862 |
| 6014 | Office Supplies | 20,385.96 | 20,000 | 20,000 | 20,000 | 20,000 |
| 6016 | Gasoline | 3,137.10 | 3,200 | 5,700 | 8,000 | 8,000 |
| 6018 | Diesel Fuel | 0.00 | 0 | 0 | 0 | 0 |
| 6025 | Food-Human | 110.95 | 1,000 | 0 | 1,000 | 1,000 |
| 6030 | Vehicle Repairs | 66.39 | 1,000 | 500 | 2,500 | 2,500 |
| 6038 | Small Tools and Equipment | 0.00 | 36,094 | 36,094 | 36,000 | 36,000 |
| 6047 | Mobile Phones | 1,185.18 | 1,223 | 1,223 | 1,223 | 1,223 |
| 6048 | Communications | 7,941.93 | 12,000 | 12,000 | 12,000 | 12,000 |
| 6050 | Travel | 0.00 | 5,000 | 0 | 5,000 | 5,000 |
| 6054 | Advertising | 16,016.73 | 20,000 | 20,000 | 25,000 | 25,000 |
| 6056 | Property Insurance | 31,718.44 | 32,700 | 39,674 | 39,674 | 39,674 |
| 6057 | Vehicle Insurance | 127.80 | 1,200 | 1,200 | 500 | 500 |
| 6060 | Electricity | 16,403.49 | 18,000 | 18,000 | 19,440 | 19,440 |
| 6062 | Water | 0.00 | 2,000 | 0 | 2,160 | 2,160 |
| 6063 | Sewage and Garbage | 4,726.59 | 5,000 | 3,000 | 5,400 | 5,400 |
| 6064 | Building Maintenance | 44,194.80 | 15,000 | 37,425 | 15,000 | 15,000 |
| 6067 | Equipment Maintenance | 4,355.31 | 15,000 | 12,500 | 15,000 | 15,000 |
| 6069 | Equipment Rental | 21,312.25 | 10,000 | 24,000 | 20,000 | 20,000 |
| 6073 | Dues and Memberships | 245.00 | 500 | 500 | 500 | 500 |
| 6077 | Data Processing | 987.95 | 2,500 | 18,926 | 2,500 | 2,500 |
| 6078 | Education and Training | 0.00 | 1,000 | 0 | 1,000 | 1,000 |
| 6082 | Contractual Expense | 590.46 | 8,000 | 8,000 | 8,000 | 8,000 |
| 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 | 548,237 |

CAMERON COUNTY, TEXAS

# INTERNATIONAL TOLL BRIDGE SYSTEM FUND

740-5620 Sheriff Auto Theft
740-6100 Veterans International Toll Bridge
770-6100 Free Trade Bridge at Los Indios
800-6100 Gateway International Toll Bridge

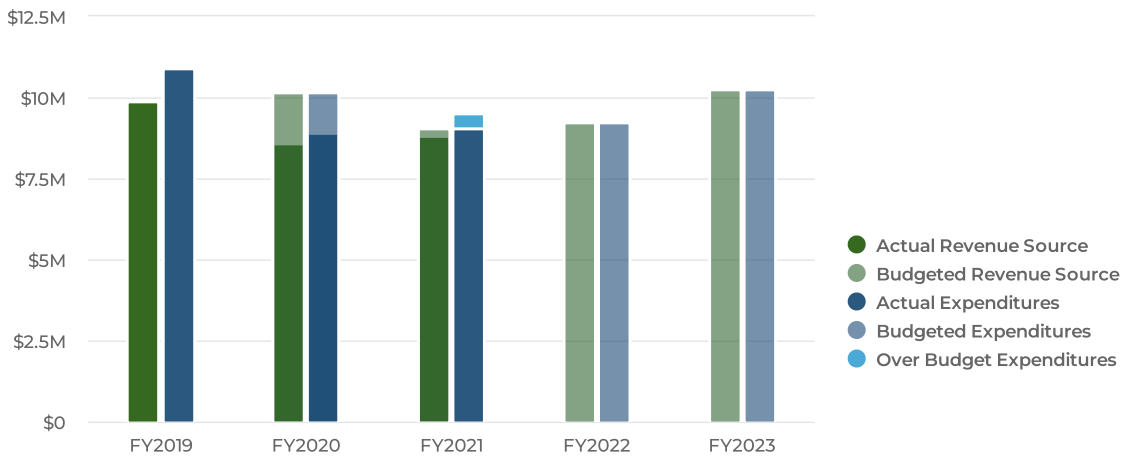
APPROVED 2022-2023 BUDGET

# 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.

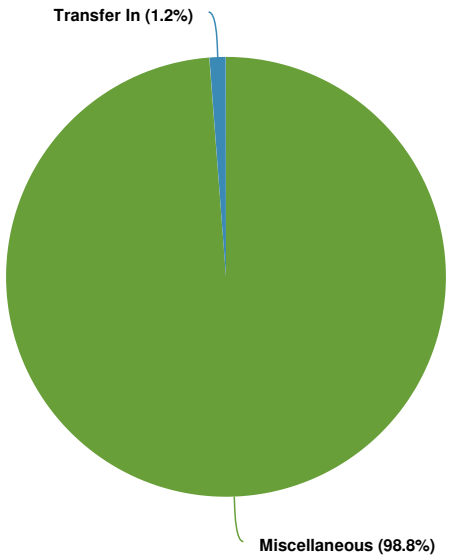
## Summary

The County of Cameron is projecting $10.26M of revenue in FY2023, which represents a 10.7% increase over the prior year. Budgeted expenditures are projected to increase by 10.7% or $992.42K to $10.26M in FY2023.

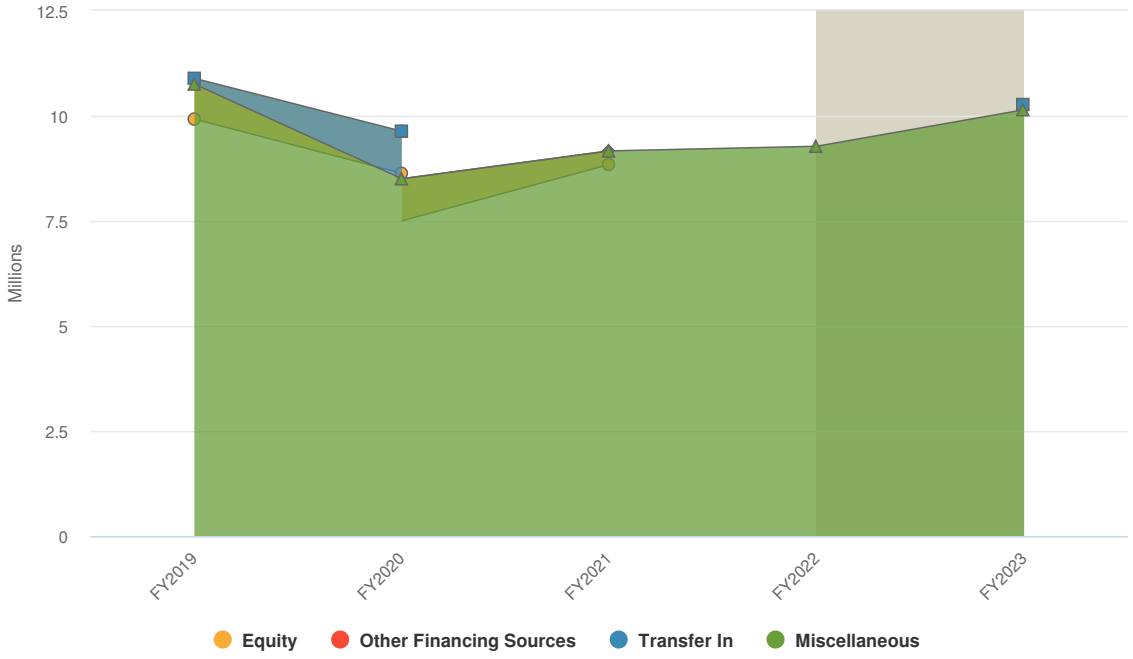



## Revenues by Source

### Projected 2023 Revenues by Source



## Budgeted and Historical 2023 Revenues by Source

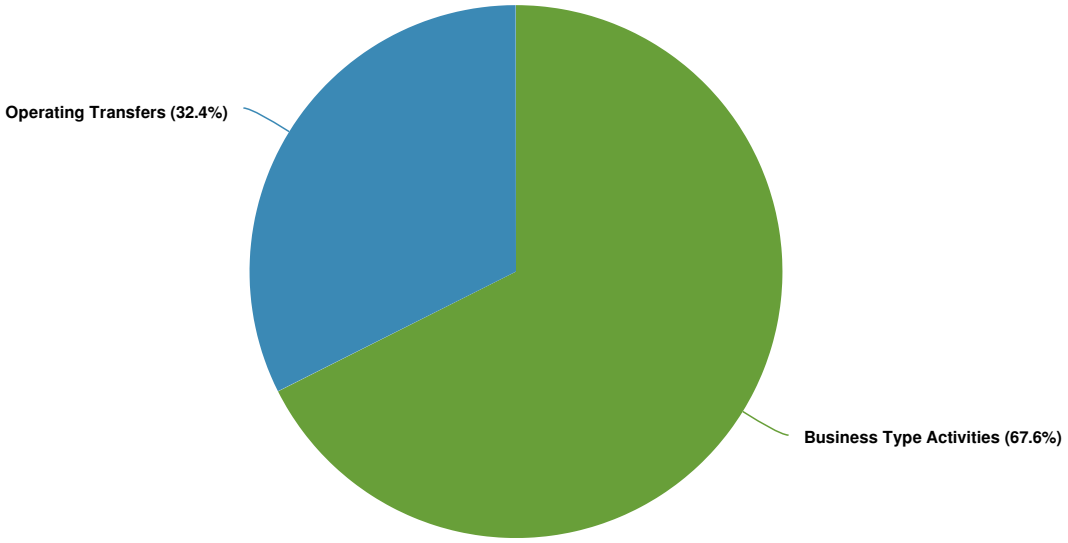



Grey background indicates budgeted figures.

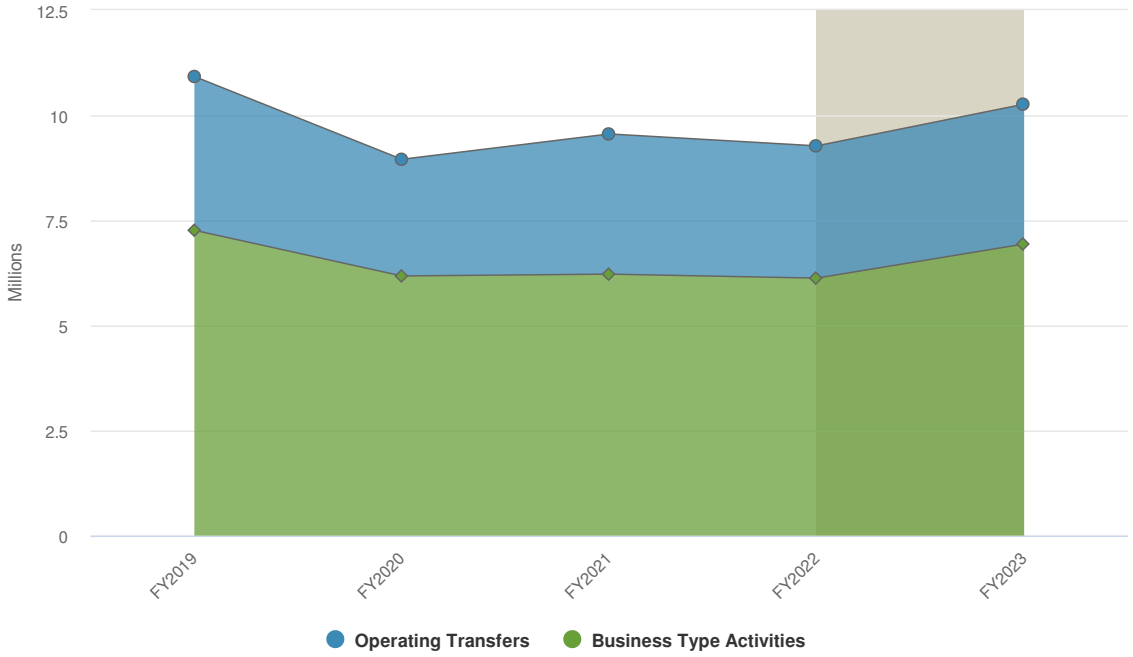
| Name | FY2021 Actual | FY2022 Approved Budget | FY2023 Budgeted | FY2022 Approved Budget vs. FY2023 Budgeted (% Change) |
|---|---|---|---|---|
| Revenue Source | | | | |
| Equity | -$323,312 | | $0 | N/A |
| Miscellaneous | $9,161,412 | $9,272,358 | $10,142,000 | 9.4% |
| Other Financing Sources | $850 | $0 | $0 | 0% |
| Transfer In | $0 | $47,431 | $122,779 | 158.9% |
| **Total Revenue Source:** | **$8,838,950** | **$9,319,789** | **$10,264,779** | **10.1%** |

# Expenditures by Function

## Budgeted Expenditures by Function




## Budgeted and Historical Expenditures by Function

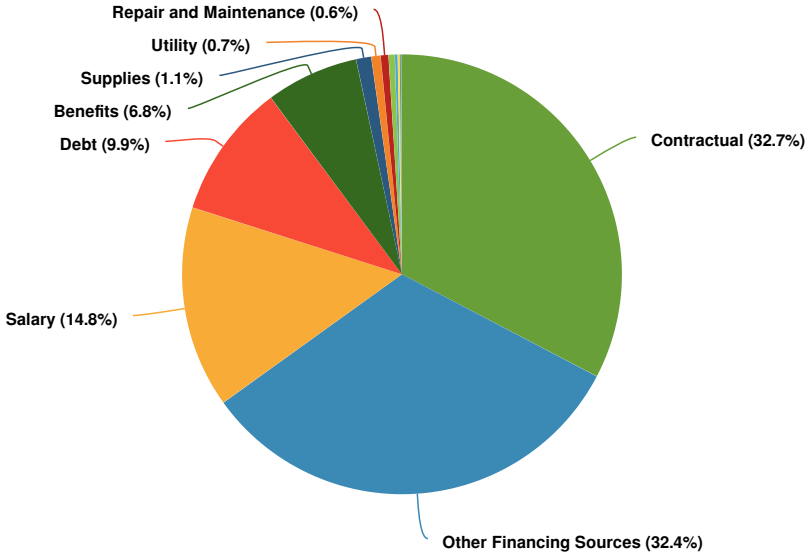



Grey background indicates budgeted figures.

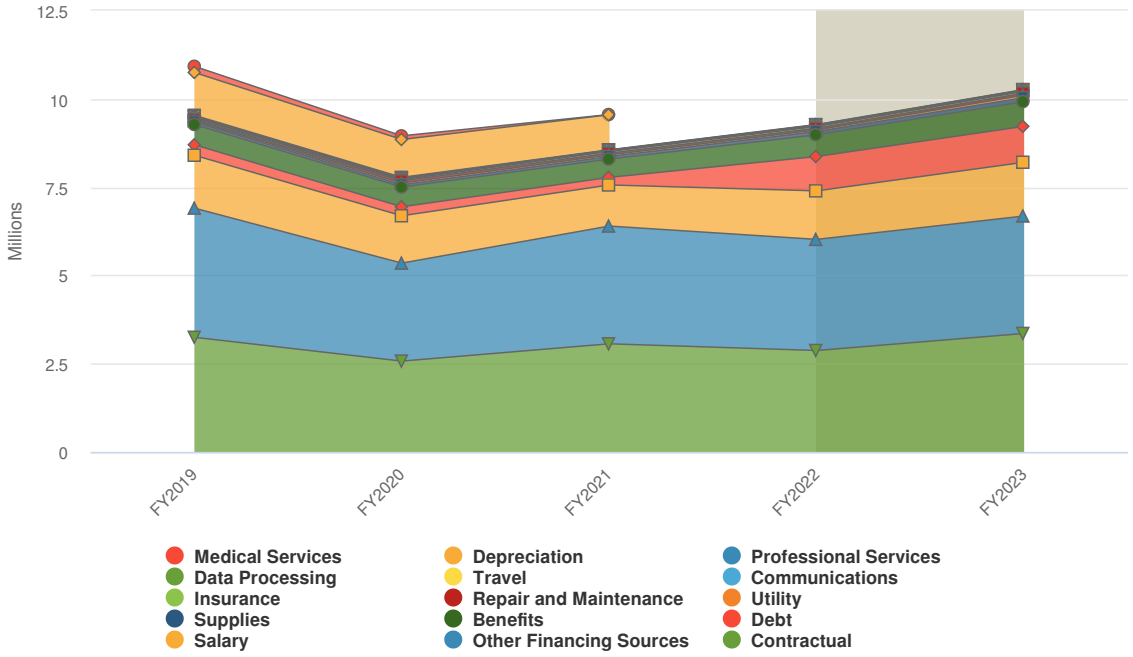
| Name | FY2021 Actual | FY2022 Approved Budget | FY2023 Budgeted | FY2022 Approved Budget vs. FY2023 Budgeted (% Change) |
|---|---|---|---|---|
| Expenditures | | | | |
| Business Type Activities | $6,220,574 | $6,172,931 | $6,938,574 | 12.4% |
| Operating Transfers | $3,335,140 | $3,146,858 | $3,326,205 | 5.7% |
| **Total Expenditures:** | **$9,555,714** | **$9,319,789** | **$10,264,779** | **10.1%** |

## 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 | $1,163,772 | $1,413,146 | $1,523,056 | 7.8% |
| Benefits | $518,989 | $626,002 | $699,162 | 11.7% |
| 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** | **$10,264,779** | **10.1%** |

CAMERON COUNTY, TEXAS
**VETERANS INTERNATIONAL BRIDGE**
Detail Schedule of Revenues and Sources of Funds
2022-2023 Fiscal Year

**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 | 10,100,000 |
| 610 | 4600 | Interest Income | 6,708 | 6,708 | 42,000 | 42,000 |
| **Total** | **Miscellaneous** | | 9,272,358 | 9,272,358 | 10,142,000 | 10,142,000 |
| **Total** | **OTHER FINANCING SOURCES** | | 0 | 0 | 0 | 0 |
| | | **Total Revenue & Operating Tran** | 9,272,358 | 9,272,358 | 10,142,000 | 10,142,000 |

CAMERON COUNTY, TEXAS
**VETERANS OPERATING FUND**
2022-2023 Budget
Departmental Summary

| Dept. | Description | 2021 Amended | 2022 Approved | 2022 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 | 10,142,000 |
| | ***Revenue Total:*** | 0.00 | 9,272,358 | 9,272,358 | 10,142,000 | 10,142,000 |
| ***TRANSFERS IN*** | | | | | | |
| 382 | AMERICAN RESCUE PLAN ACT | 0.00 | 47,431 | 47,431 | 47,431 | 122,779 |
| 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 | 122,779 |
| ***TRANSFERS OUT*** | | | | | | |
| 010 | GENERAL FUND TRANSFER | 0.00 | 2,693,556 | 2,693,556 | 3,126,460 | 3,126,460 |
| 063 | I&S LIMITED | 0.00 | 453,302 | 453,302 | 199,745 | 199,745 |
| | ***Fund Balance:*** | 0.00 | 3,146,858 | 3,146,858 | 3,326,205 | 3,326,205 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 000 | BALANCE SHEET | 0.00 | 2,686,847 | 2,969,774 | 3,084,460 | 3,084,460 |
| 495 | COUNTY AUDITOR | 0.00 | 63,201 | 63,201 | 64,418 | 68,634 |
| 562 | SHERIFF - AUTO THEFT DETA | 0.00 | 485,515 | 485,515 | 504,869 | 517,105 |
| 610 | TOLL BRIDGE OPERATIONS | 0.00 | 2,937,368 | 2,937,368 | 3,209,479 | 3,268,375 |
| | ***Expense Total:*** | 0.00 | 6,172,931 | 6,455,858 | 6,863,226 | 6,938,574 |

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2022-2023 Budget

**Fund** 740 **Dept.** 000 **LOS TOMATES OPERATING**

| Object | Description | 2021 Actual | 2022 Approved | 2022 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 | 3,084,460 |
| 6082 | Contractual Expense | 0.00 | 0 | 282,927 | | |
| | ***Expenditure Total:*** | 2,805,450.00 | 2,686,847 | 2,969,774 | 3,084,460 | 3,084,460 |

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2022-2023 Budget

**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 | 49,641 |
| 6006 | FICA | 3,151.81 | 3,511 | 3,511 | 3,511 | 3,798 |
| 6007 | Group Health | 7,200.00 | 7,800 | 7,800 | 9,000 | 9,000 |
| 6008 | Retirement | 4,449.89 | 5,687 | 5,687 | 5,662 | 5,832 |
| 6011 | Workers Compensation | 169.86 | 152 | 152 | 152 | 164 |
| 6012 | Unemployment Insurance | 126.94 | 151 | 151 | 193 | 199 |
| | ***Expenditure Total:*** | 56,469.57 | 63,201 | 63,201 | 64,418 | 68,634 |

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2022-2023 Budget

**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 | 348,222 |
| 6004 | Overtime | 0.00 | 0 | 0 | 5,000 | 5,000 |
| 6006 | FICA | 21,936.95 | 25,819 | 25,819 | 26,224 | 27,022 |
| 6007 | Group Health | 57,600.00 | 62,400 | 62,400 | 72,000 | 72,000 |
| 6008 | Retirement | 32,090.75 | 41,311 | 41,311 | 39,756 | 40,931 |
| 6009 | Auto Allowance | 0.00 | 0 | 0 | 0 | 0 |
| 6010 | Uniforms | 753.74 | 2,000 | 2,000 | 2,000 | 2,000 |
| 6011 | Workers Compensation | 3,469.35 | 3,384 | 3,384 | 3,434 | 3,536 |
| 6012 | Unemployment Insurance | 912.65 | 1,100 | 1,100 | 1,354 | 1,394 |
| 6014 | Office Supplies | 0.00 | 0 | 0 | 0 | 0 |
| 6016 | Gasoline | 2,197.05 | 12,000 | 12,000 | 12,000 | 12,000 |
| 6017 | Butane | 0.00 | 0 | 0 | 0 | 0 |
| 6028 | Camera and Police Supplies | 0.00 | 0 | 0 | 5,000 | 5,000 |
| | ***Expenditure Total:*** | 417,378.36 | 485,515 | 485,515 | 504,869 | 517,105 |

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2022-2023 Budget

**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 | 10,100,000 |
| 4551 | J.P Precinct #5/1 | 0.00 | 0 | 0 | 0 | 0 |
| 4600 | Interest Income | 11,201.63 | 6,708 | 6,708 | 42,000 | 42,000 |
| 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 | 10,142,000 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6002 | Salaries-Assistants/Deputies | 132,279.72 | 133,223 | 88,223 | 162,261 | 158,095 |
| 6003 | Salaries-Employees | 641,298.46 | 846,522 | 747,022 | 844,394 | 897,098 |
| 6004 | Overtime | 50,404.96 | 50,000 | 70,000 | 65,000 | 65,000 |
| 6005 | Extra Help | 0.00 | 0 | 0 | 0 | 0 |
| 6006 | FICA | 61,249.63 | 78,775 | 78,775 | 81,982 | 85,695 |
| 6007 | Group Health | 225,756.00 | 252,369 | 252,369 | 299,772 | 299,772 |
| 6008 | Retirement | 88,643.17 | 127,585 | 127,585 | 126,020 | 131,594 |
| 6009 | Auto Allowance | -1.56 | 0 | 0 | 0 | 0 |
| 6010 | Uniforms | 10,709.15 | 15,000 | 15,000 | 15,000 | 15,000 |
| 6011 | Workers Compensation | 9,707.77 | 12,560 | 12,560 | 12,863 | 13,744 |
| 6012 | Unemployment Insurance | 2,525.80 | 3,398 | 3,398 | 4,291 | 4,481 |
| 6014 | Office Supplies | 39,867.56 | 40,000 | 40,000 | 53,332 | 53,332 |
| 6016 | Gasoline | 9,693.99 | 10,000 | 17,500 | 16,000 | 16,000 |
| 6017 | Butane | 0.00 | 0 | 0 | 0 | 0 |
| 6018 | Diesel Fuel | 573.28 | 1,000 | 1,500 | 1,500 | 1,500 |
| 6022 | Drugs Medicine | 0.00 | 0 | 0 | 0 | 0 |
| 6025 | Food-Human | 167.27 | 1,000 | 1,000 | 1,000 | 1,000 |
| 6026 | Household Supplies | 0.00 | 0 | 0 | 0 | 0 |
| 6030 | Vehicle Repairs | 868.69 | 3,500 | 3,500 | 3,500 | 3,500 |
| 6033 | Contingencies | 0.00 | 0 | 0 | 0 | 0 |
| 6038 | Small Tools and Equipment | 4,845.00 | 3,000 | 3,000 | 3,000 | 3,000 |
| 6040 | Audit and Accounting | 6,647.00 | 6,647 | 6,647 | 6,647 | 6,647 |
| 6044 | Appointed Attorneys | 0.00 | 0 | 0 | 0 | 0 |
| 6046 | Medical and Dental | 0.00 | 500 | 500 | 500 | 500 |
| 6047 | Mobile Phones | 6,084.20 | 4,000 | 5,556 | 5,000 | 5,000 |
| 6048 | Communications | 26,098.74 | 20,000 | 22,620 | 15,000 | 15,000 |
| 6049 | Postage | 20.39 | 1,000 | 1,000 | 1,000 | 1,000 |
| 6050 | Travel | -257.00 | 10,000 | 5,824 | 10,000 | 10,000 |
| 6051 | Travel-Prisoner Transportation | 0.00 | 0 | 0 | 0 | 0 |
| 6054 | Advertising | 29,196.20 | 35,000 | 35,000 | 35,000 | 35,000 |
| 6056 | Property Insurance | 45,603.38 | 45,000 | 45,000 | 45,000 | 45,000 |
| 6057 | Vehicle Insurance | 999.74 | 3,000 | 3,000 | 3,000 | 3,000 |
| 6058 | Liability Other Insurance | 0.00 | 0 | 0 | 0 | 0 |
| 6060 | Electricity | 29,405.08 | 28,000 | 35,500 | 46,700 | 46,700 |
| 6062 | Water | 8,673.63 | 9,000 | 9,000 | 12,000 | 12,000 |
| 6063 | Sewage and Garbage | 7,607.17 | 8,000 | 8,000 | 11,400 | 11,400 |
| 6064 | Building Maintenance | 31,632.43 | 25,000 | 25,000 | 25,000 | 25,000 |

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

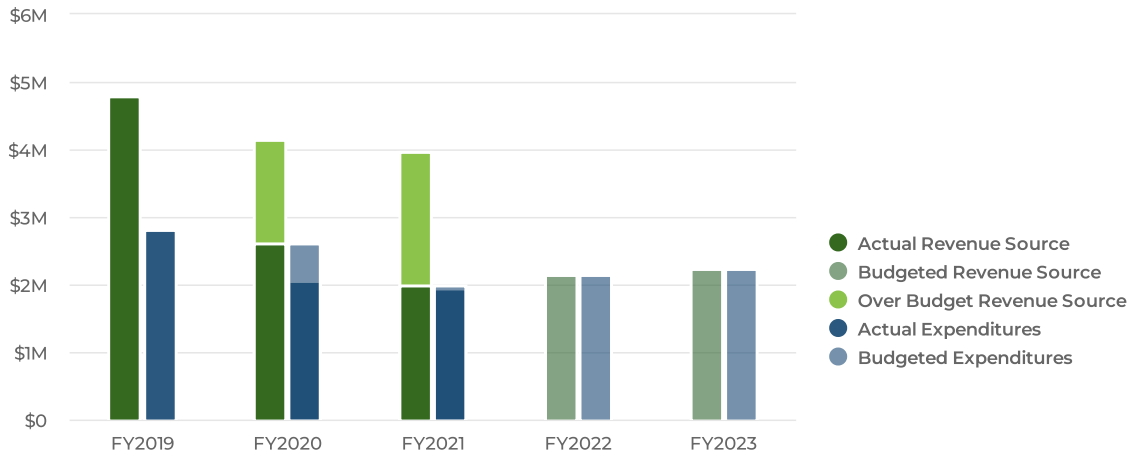
| Object | Description | 2021 Actual | 2022 Approved | 2022 Amended | 2023 Recommended | 2023 Approved |
|---|---|---|---|---|---|---|
| 6067 | Equipment Maintenance | 16,701.49 | 20,000 | 20,000 | 30,000 | 30,000 |
| 6069 | Equipment Rental | 3,341.52 | 7,000 | 7,000 | 7,000 | 7,000 |
| 6070 | INDIRECT COST | 0.00 | 0 | 0 | 0 | 0 |
| 6073 | Dues and Memberships | 33,711.00 | 30,000 | 30,000 | 35,000 | 35,000 |
| 6076 | Bank Fees | 0.00 | 4,000 | 4,000 | 4,000 | 4,000 |
| 6077 | Data Processing | 5,999.18 | 10,000 | 10,000 | 10,000 | 10,000 |
| 6078 | Education and Training | 1,150.00 | 5,000 | 5,000 | 5,000 | 5,000 |
| 6079 | Legal Books, Publications | 0.00 | 0 | 0 | 0 | 0 |
| 6082 | Contractual Expense | 190,416.73 | 110,000 | 219,000 | 190,000 | 190,000 |
| 6096 | Equipment | 0.00 | 0 | 0 | 0 | 0 |
| 6097 | Debt Retirement | 0.00 | 805,989 | 805,989 | 690,284 | 690,284 |
| 6098 | Debt Interest | 215,536.57 | 167,300 | 167,300 | 327,033 | 327,033 |
| 6195 | Safety Supplies | 3,073.50 | 5,000 | 5,000 | 5,000 | 5,000 |
| | ***Expenditure Total:*** | 1,940,229.84 | 2,937,368 | 2,937,368 | 3,209,479 | 3,268,375 |

# 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.

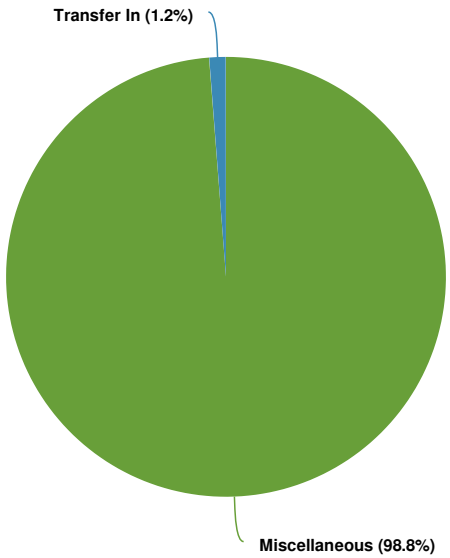
## Summary

The County of Cameron is projecting $2.24M of revenue in FY2023, which represents a 3.8% increase over the prior year. Budgeted expenditures are projected to increase by 3.8% or $82.66K to $2.24M in FY2023.

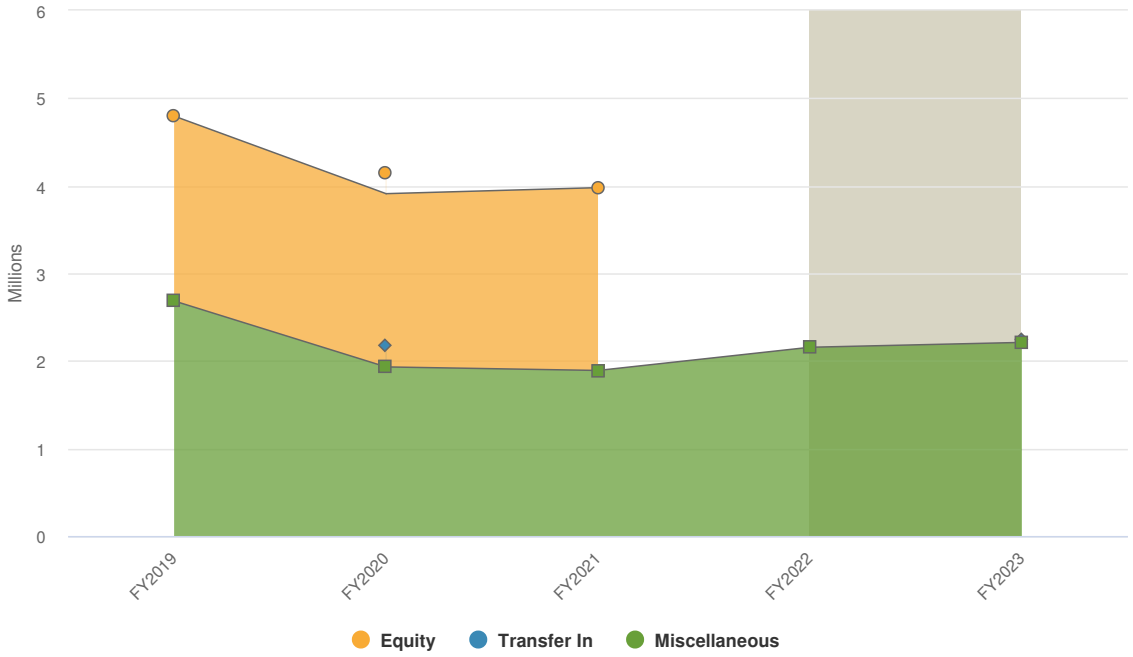



## Revenues by Source

### Projected 2023 Revenues by Source



## Budgeted and Historical 2023 Revenues by Source

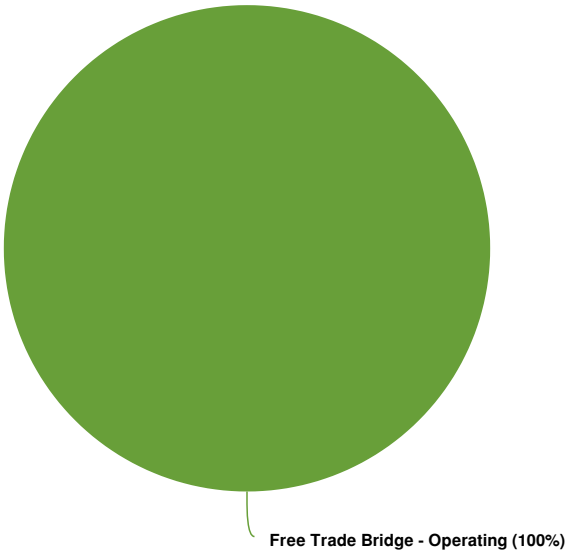



Grey background indicates budgeted figures.

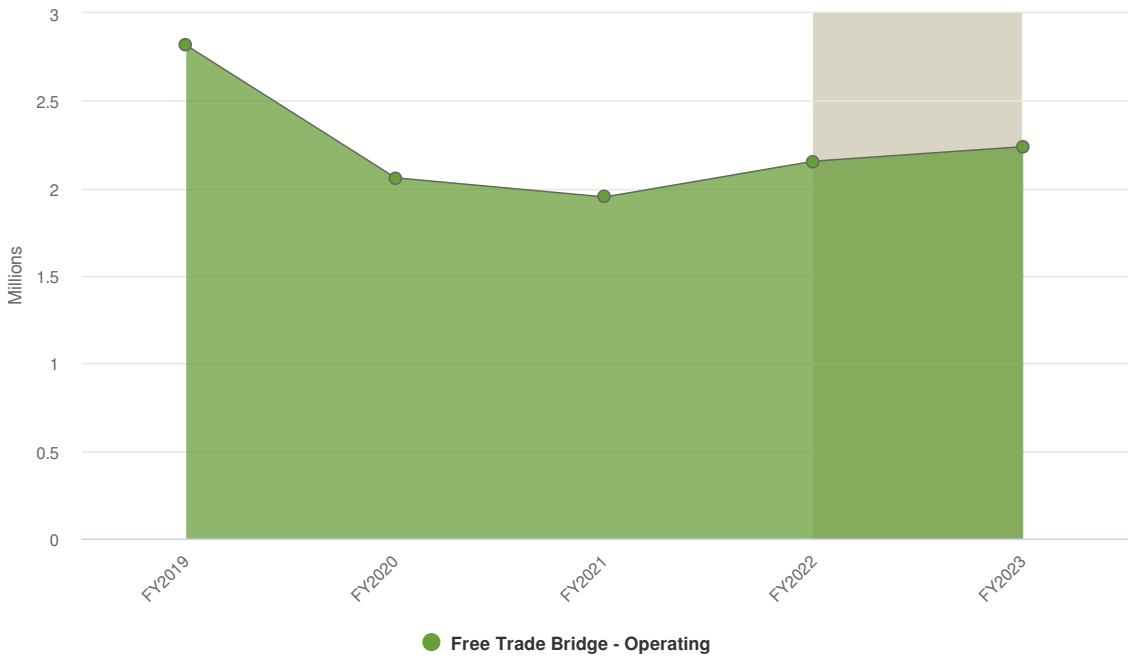
| Name | FY2021 Actual | FY2022 Approved Budget | FY2023 Budgeted | FY2022 Approved Budget vs. FY2023 Budgeted (% Change) |
|---|---|---|---|---|
| Revenue Source | | | | |
| Equity | $2,087,795 | | $0 | N/A |
| Miscellaneous | $1,890,205 | $2,155,097 | $2,210,500 | 2.6% |
| Transfer In | $0 | $8,066 | $27,254 | 237.9% |
| **Total Revenue Source:** | **$3,978,001** | **$2,163,163** | **$2,237,754** | **3.4%** |

# Expenditures by Fund

## 2023 Expenditures by Fund




## Budgeted and Historical 2023 Expenditures by Fund



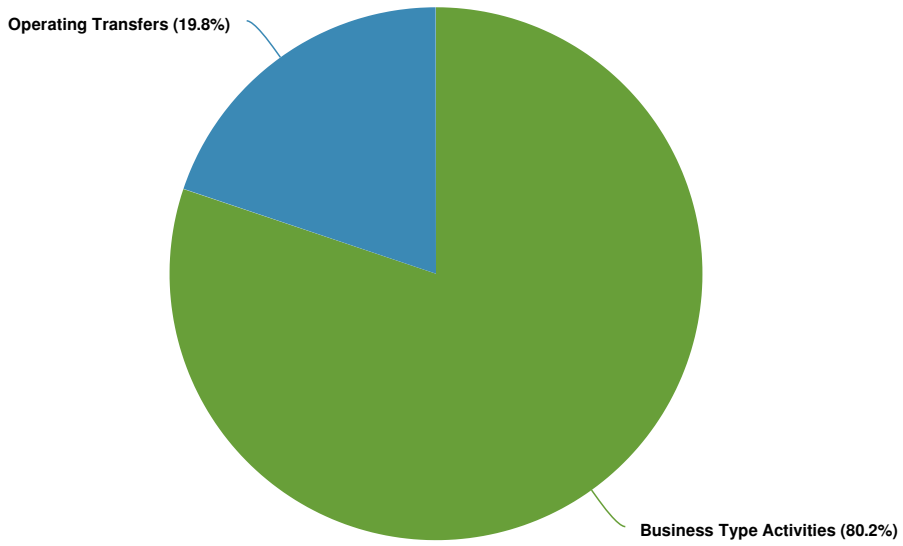

Grey background indicates budgeted figures.

| 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 | $2,237,754 | 3.5% |

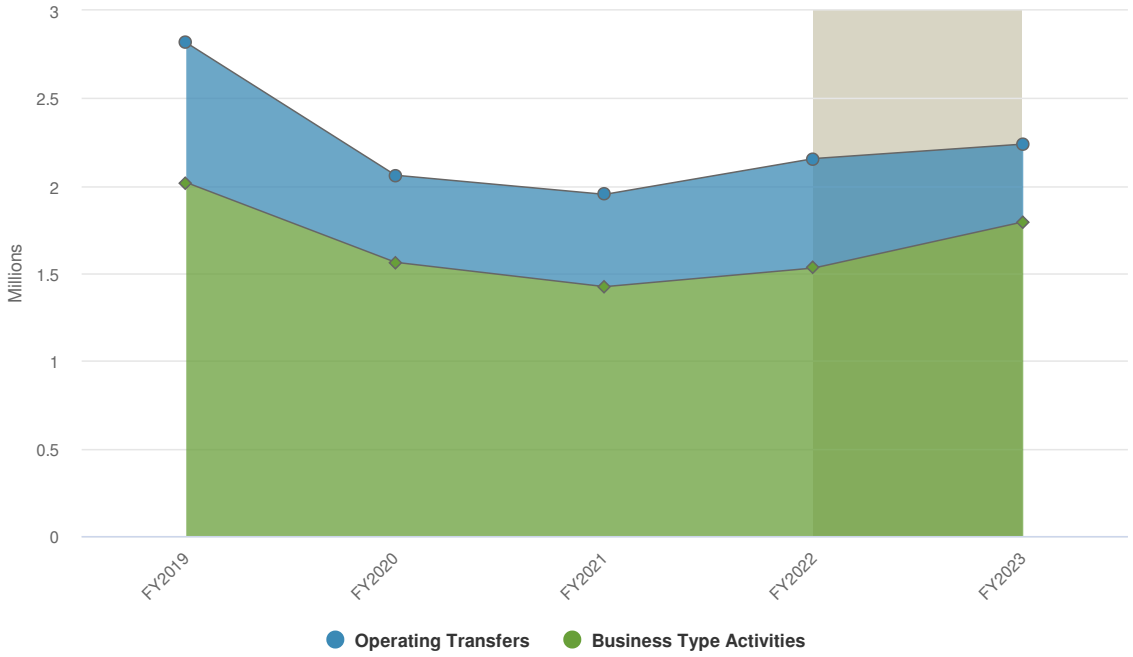
| Name | FY2021 Actual | FY2022 Approved Budget | FY2023 Budgeted | FY2022 Approved Budget vs. FY2023 Budgeted (% Change) |
|---|---|---|---|---|
| Total Free Trade Bridge - Operating: | $1,950,624 | $2,163,103 | $2,237,754 | 3.5% |

## Expenditures by Function

### Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function

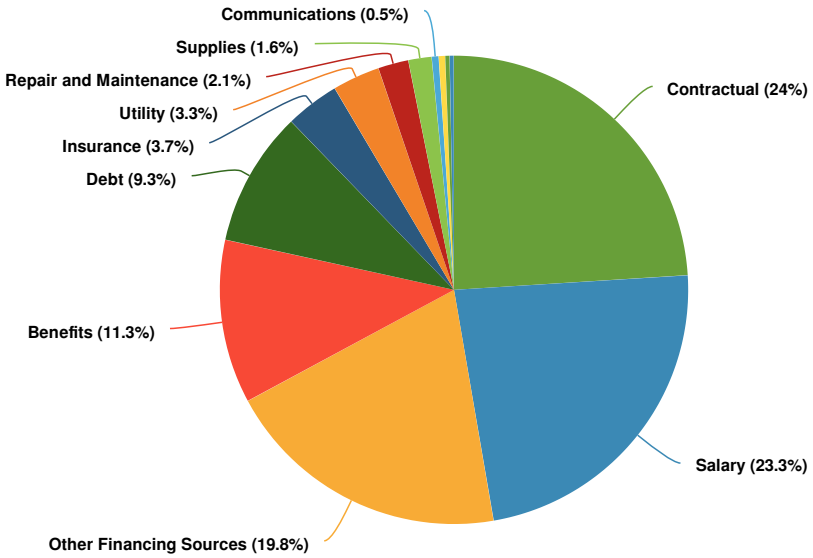



Grey background indicates budgeted figures.

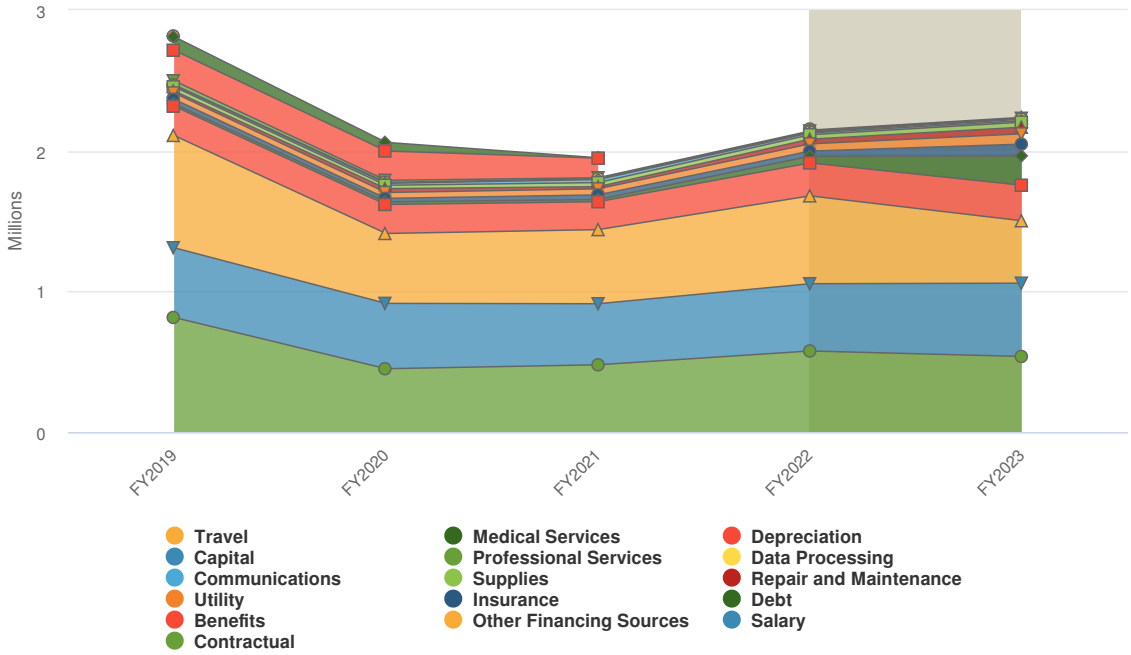
| Name | FY2021 Actual | FY2022 Approved Budget | FY2023 Budgeted | FY2022 Approved Budget vs. FY2023 Budgeted (% Change) |
|---|---|---|---|---|
| Expenditures | | | | |
| Business Type Activities | $1,423,570 | $1,538,262 | $1,793,730 | 16.6% |
| Operating Transfers | $527,054 | $624,841 | $444,024 | -28.9% |
| **Total Expenditures:** | **$1,950,624** | **$2,163,103** | **$2,237,754** | **3.5%** |

# 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 | $434,204 | $491,904 | $521,070 | 5.9% |
| Benefits | $198,592 | $228,841 | $252,830 | 10.5% |
| 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** | **$2,237,754** | **3.5%** |

CAMERON COUNTY, TEXAS
**LOS INDIOS BRIDGE**
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 | 2,200,000 |
| 610 | 4600 | Interest Income | 1,424 | 1,424 | 10,500 | 10,500 |
| 6115 | 4841 | Concessions Leases | 7,900 | 7,900 | 0 | 0 |
| **Total** | **Miscellaneous** | | 2,155,097 | 2,381,221 | 2,210,500 | 2,210,500 |
| | | **Total Revenue & Operating Tran** | 2,155,097 | 2,381,221 | 2,210,500 | 2,210,500 |

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

| Dept. | Description | 2021 Amended | 2022 Approved | 2022 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 | 2,210,500 |
| 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 | 2,210,500 |
| ***TRANSFERS IN*** | | | | | | |
| 382 | AMERICAN RESCUE PLAN ACT | 0.00 | 8,066 | 8,066 | 8,066 | 27,254 |
| | ***Fund Balance:*** | 0.00 | 8,066 | 8,066 | 8,066 | 27,254 |
| ***TRANSFERS OUT*** | | | | | | |
| 010 | GENERAL FUND TRANSFER | 0.00 | 443,096 | 443,096 | 342,474 | 333,091 |
| 063 | I&S LIMITED | 0.00 | 181,745 | 181,745 | 110,933 | 110,933 |
| | ***Fund Balance:*** | 0.00 | 624,841 | 624,841 | 453,407 | 444,024 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 000 | BALANCE SHEET | 0.00 | 443,095 | 443,095 | 342,473 | 333,090 |
| 610 | TOLL BRIDGE OPERATIONS | 0.00 | 1,080,667 | 1,306,791 | 1,342,308 | 1,380,262 |
| 6115 | COLD STORAGE FACILITY | 0.00 | 14,500 | 14,500 | 80,378 | 80,378 |
| | ***Expense Total:*** | 0.00 | 1,538,262 | 1,764,386 | 1,765,159 | 1,793,730 |

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

**Fund** 770 **Dept.** 000 **LOS INDIOS TOLL BRIDGE**

| Object | Description | 2021 Actual | 2022 Approved | 2022 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 | 333,090 |
| | ***Expenditure Total:*** | 314,905.00 | 443,095 | 443,095 | 342,473 | 333,090 |

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

**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 | 2,200,000 |
| 4600 | Interest Income | 2,161.93 | 1,424 | 1,424 | 10,500 | 10,500 |
| 4602 | Miscellaneous | 0.00 | 0 | 0 | 0 | 0 |
| | ***Revenue Total:*** | 1,890,205.44 | 2,147,197 | 2,373,321 | 2,210,500 | 2,210,500 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6002 | Salaries-Assistants/Deputies | 44,612.18 | 44,947 | 34,947 | 60,781 | 60,987 |
| 6003 | Salaries-Employees | 366,620.22 | 416,957 | 364,957 | 414,635 | 430,083 |
| 6004 | Overtime | 22,971.90 | 30,000 | 30,000 | 30,000 | 30,000 |
| 6005 | Extra Help | 0.00 | 0 | 0 | 0 | 0 |
| 6006 | FICA | 32,403.04 | 37,631 | 37,631 | 38,622 | 39,862 |
| 6007 | Group Health | 112,190.00 | 121,540 | 121,540 | 121,976 | 140,742 |
| 6008 | Retirement | 46,709.46 | 60,947 | 60,947 | 59,309 | 61,213 |
| 6009 | Auto Allowance | 0.00 | 0 | 0 | 0 | 0 |
| 6010 | Uniforms | 6,074.57 | 9,600 | 9,600 | 9,600 | 9,600 |
| 6011 | Workers Compensation | 5,954.63 | 7,100 | 7,100 | 8,604 | 8,929 |
| 6012 | Unemployment Insurance | 1,334.79 | 1,623 | 1,623 | 2,019 | 2,084 |
| 6014 | Office Supplies | 14,166.57 | 15,000 | 15,000 | 18,037 | 18,037 |
| 6016 | Gasoline | 2,845.82 | 3,000 | 3,600 | 4,100 | 4,100 |
| 6025 | Food-Human | 0.00 | 1,000 | 1,000 | 1,000 | 1,000 |
| 6028 | Camera and Police Supplies | 508.12 | 1,000 | 1,000 | 1,000 | 1,000 |
| 6030 | Vehicle Repairs | 30.25 | 2,000 | 2,000 | 2,000 | 2,000 |
| 6033 | Contingencies | 0.00 | 0 | 0 | 0 | 0 |
| 6038 | Small Tools and Equipment | 4,695.00 | 1,000 | 1,000 | 1,000 | 1,000 |
| 6040 | Audit and Accounting | 6,647.00 | 6,647 | 6,647 | 6,647 | 6,647 |
| 6045 | Professional Services | 0.00 | 0 | 0 | 0 | 0 |
| 6047 | Mobile Phones | 621.60 | 1,000 | 1,000 | 1,000 | 1,000 |
| 6048 | Communications | 20,803.26 | 11,704 | 11,704 | 10,000 | 10,000 |
| 6049 | Postage | 0.00 | 200 | 200 | 200 | 200 |
| 6054 | Advertising | 6,087.50 | 20,000 | 9,400 | 10,000 | 10,000 |
| 6056 | Property Insurance | 32,635.14 | 35,000 | 35,000 | 41,378 | 41,378 |
| 6057 | Vehicle Insurance | 0.00 | 550 | 550 | 550 | 550 |
| 6060 | Electricity | 28,813.87 | 32,296 | 32,296 | 32,296 | 32,296 |
| 6062 | Water | 918.00 | 2,000 | 2,000 | 2,000 | 2,000 |
| 6063 | Sewage and Garbage | 4,834.31 | 5,000 | 5,000 | 5,000 | 5,000 |
| 6064 | Building Maintenance | 4,861.13 | 20,000 | 11,000 | 20,000 | 20,000 |
| 6067 | Equipment Maintenance | 9,278.74 | 10,000 | 10,000 | 20,000 | 20,000 |
| 6068 | Real Estate Rental | 0.00 | 0 | 0 | 0 | 0 |
| 6069 | Equipment Rental | 2,424.00 | 9,700 | 9,700 | 9,700 | 9,700 |
| 6070 | INDIRECT COST | 0.00 | 0 | 0 | 0 | 0 |
| 6073 | Dues and Memberships | 28,200.00 | 30,000 | 22,000 | 30,000 | 30,000 |
| 6076 | Bank Fees | 203.14 | 500 | 500 | 500 | 500 |
| 6077 | Data Processing | 6,069.62 | 7,000 | 7,000 | 10,000 | 10,000 |
| 6078 | Education and Training | 0.00 | 5,000 | 0 | 0 | 0 |
| 6082 | Contractual Expense | 126,209.41 | 72,928 | 174,928 | 154,000 | 154,000 |
| 6091 | Building Improvements | 0.00 | 1,500 | 227,624 | 1,500 | 1,500 |

**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 | 5,000 |
| 6097 | Debt Retirement | -0.37 | 36,707 | 36,707 | 95,841 | 95,841 |
| 6098 | Debt Interest | 15,846.08 | 10,590 | 10,590 | 113,013 | 113,013 |
| 6195 | Safety Supplies | 1,131.64 | 1,000 | 1,000 | 1,000 | 1,000 |
| | ***Expenditure Total:*** | 956,700.62 | 1,080,667 | 1,306,791 | 1,342,308 | 1,380,262 |

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

**Fund** 770 **Dept.** 6115 **COLD STORAGE FACILITY**

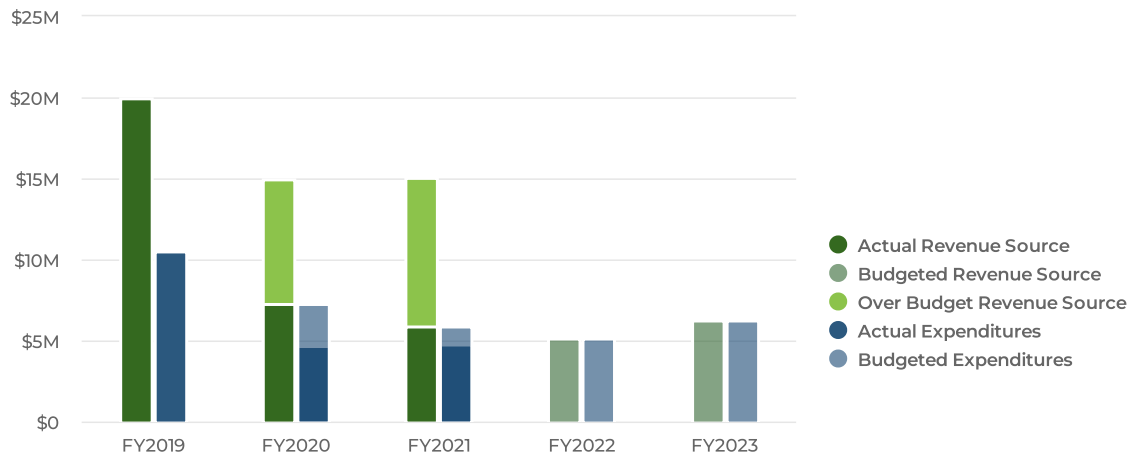
| Object | Description | 2021 Actual | 2022 Approved | 2022 Amended | 2023 Recommended | 2023 Approved |
|---|---|---|---|---|---|---|
| ***REVENUE ACCOUNTS*** | | | | | | |
| 4841 | Concessions Leases | 0.00 | 7,900 | 7,900 | 0 | 0 |
| | ***Revenue Total:*** | 0.00 | 7,900 | 7,900 | 0 | 0 |
| ***EXPENDITURE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

# 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.

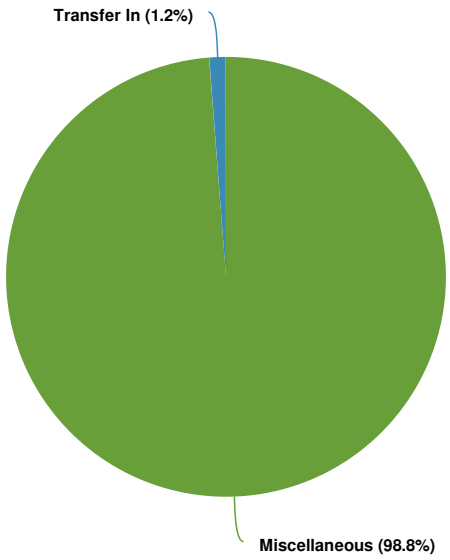
## Summary

The County of Cameron is projecting $6.31M of revenue in FY2023, which represents a 22.5% increase over the prior year. Budgeted expenditures are projected to increase by 22.5% or $1.16M to $6.31M in FY2023.

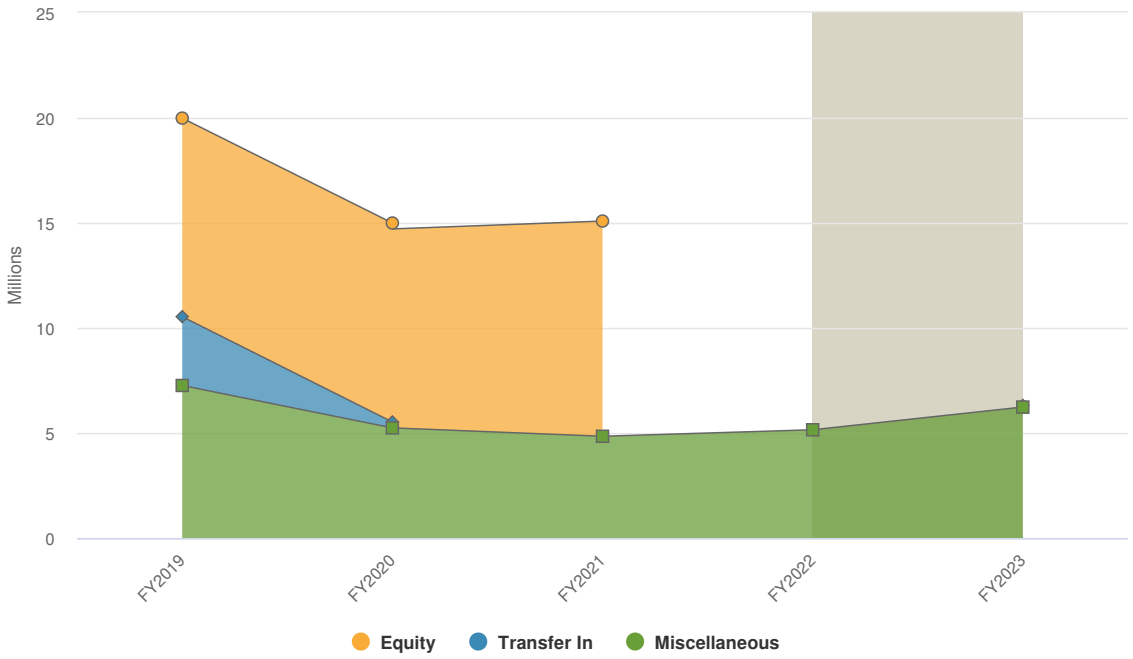



## Revenues by Source

### Projected 2023 Revenues by Source



## Budgeted and Historical 2023 Revenues by Source

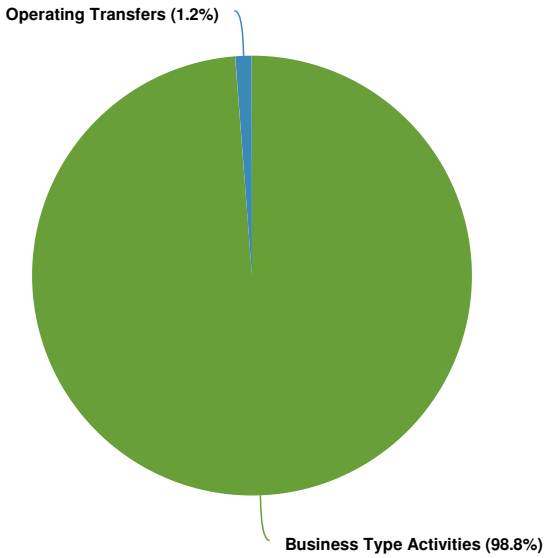



Grey background indicates budgeted figures.

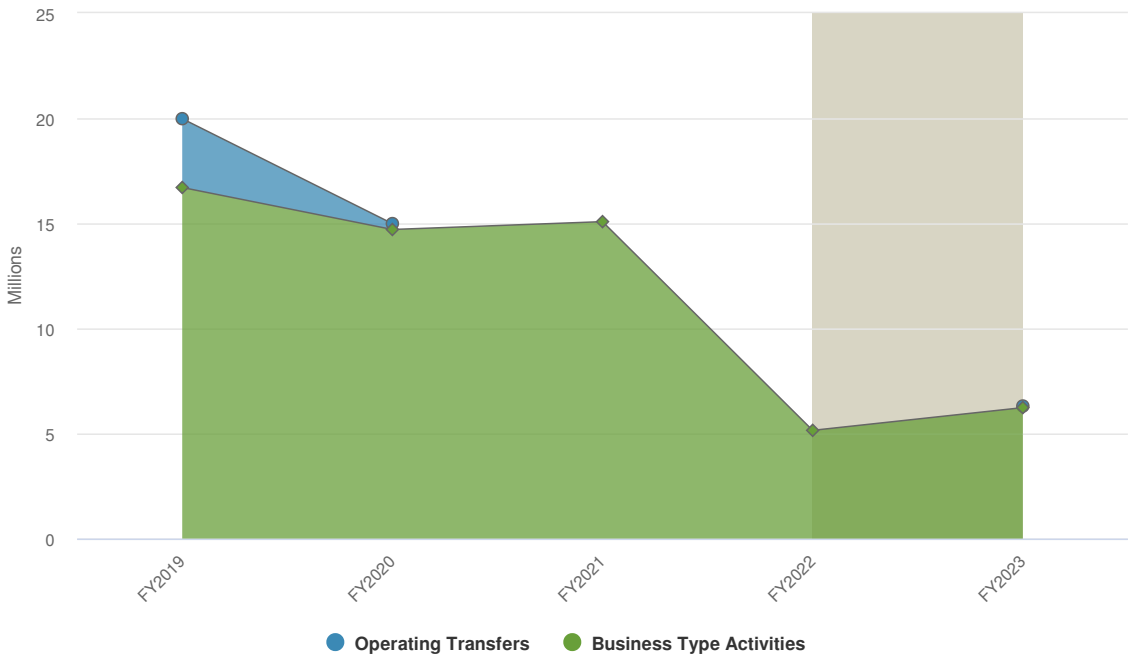
| Name | FY2021 Actual | FY2022 Approved Budget | FY2023 Budgeted | FY2022 Approved Budget vs. FY2023 Budgeted (% Change) |
|---|---|---|---|---|
| Revenue Source | | | | |
| Equity | $10,240,438 | | $0 | N/A |
| Miscellaneous | $4,839,502 | $5,148,611 | $6,230,000 | 21% |
| Transfer In | $0 | $27,593 | $76,275 | 176.4% |
| **Total Revenue Source:** | **$15,079,939** | **$5,176,204** | **$6,306,275** | **21.8%** |

# Revenue by Department

## Projected 2023 Revenue by Department




## Budgeted and Historical 2023 Revenue by Department



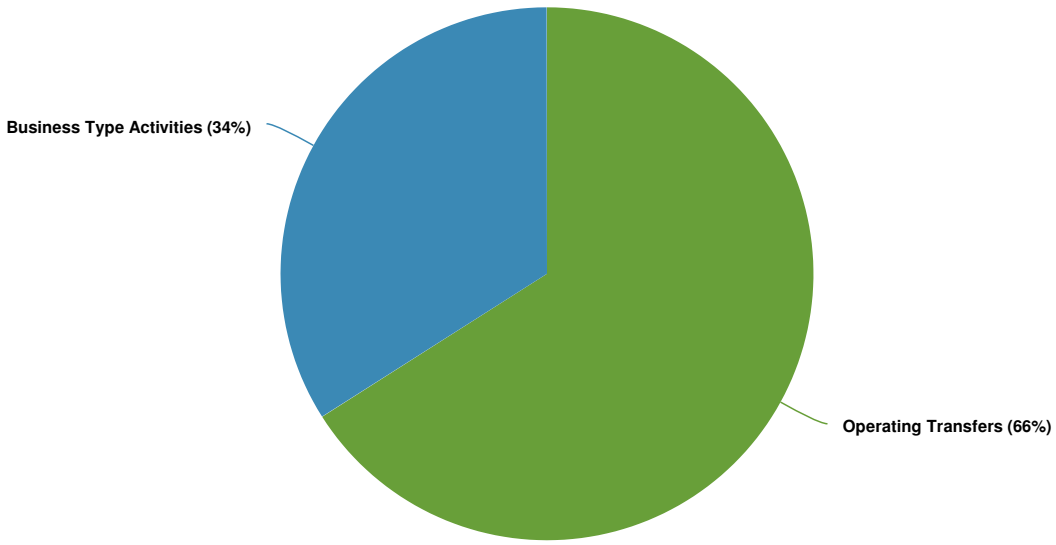

Grey background indicates budgeted figures.

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

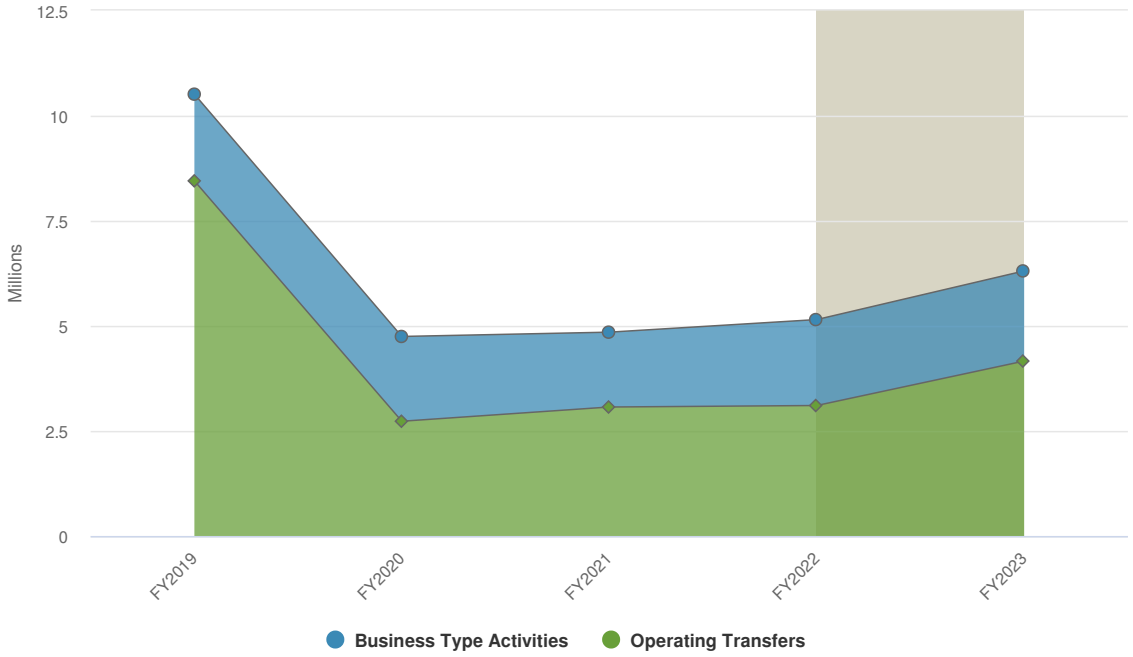
| Name | FY2021 Actual | FY2022 Approved Budget | FY2023 Budgeted | FY2022 Approved Budget vs. FY2023 Budgeted (% Change) |
|---|---|---|---|---|
| Operating Transfers | $0 | $27,593 | $76,275 | 176.4% |
| Business Type Activities | $15,079,939 | $5,148,611 | $6,230,000 | 21% |
| **Total Revenue:** | **$15,079,939** | **$5,176,204** | **$6,306,275** | **21.8%** |

## Expenditures by Function

### Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function

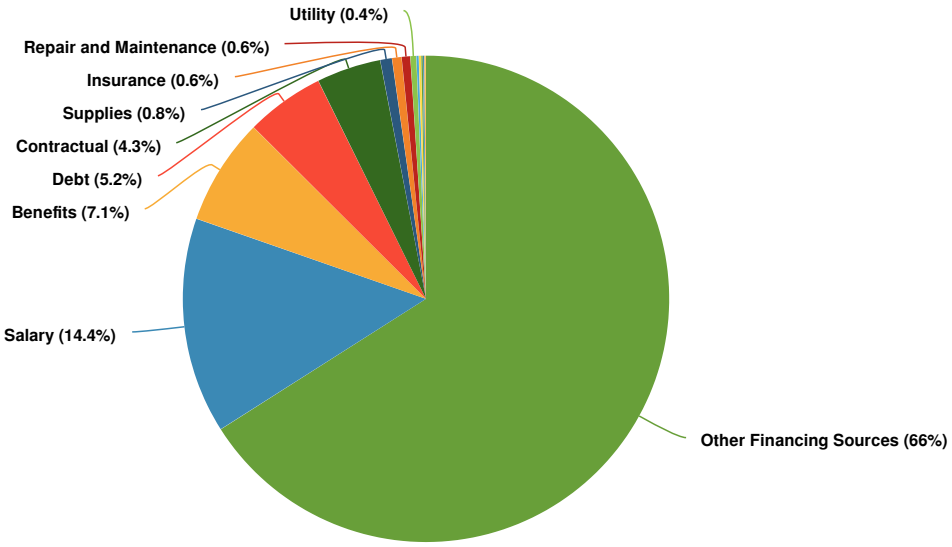



Grey background indicates budgeted figures.

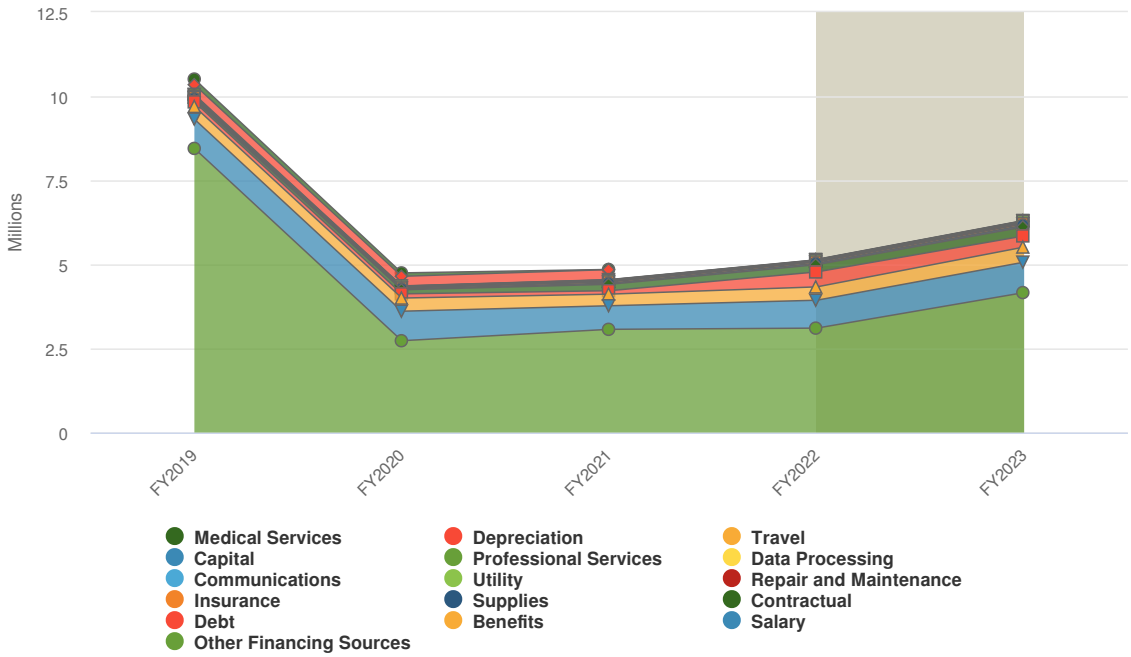
| Name | FY2021 Actual | FY2022 Approved Budget | FY2023 Budgeted | FY2022 Approved Budget vs. FY2023 Budgeted (% Change) |
|---|---|---|---|---|
| Expenditures | | | | |
| Business Type Activities | $1,780,826 | $2,072,285 | $2,144,562 | 3.5% |
| Operating Transfers | $3,068,310 | $3,103,919 | $4,161,713 | 34.1% |
| **Total Expenditures:** | **$4,849,135** | **$5,176,204** | **$6,306,275** | **21.8%** |

# 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 | $905,140 | 6.8% |
| Benefits | $345,558 | $406,867 | $448,785 | 10.3% |
| 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** | **$6,306,275** | **21.8%** |

CAMERON COUNTY, TEXAS
**GATEWAY BRIDGE**
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 | 5,900,000 |
| 610 | 4600 | Interest Income | 12,541 | 12,541 | 72,000 | 72,000 |
| 610 | 4614 | Land Rental | 18,000 | 18,000 | 258,000 | 258,000 |
| 610 | 4841 | Concessions Leases | 240,000 | 240,000 | 0 | 0 |
| **Total** | **Miscellaneous** | | 5,148,611 | 5,148,611 | 6,230,000 | 6,230,000 |
| **Total** | **OTHER FINANCING SOURCES** | | 0 | 0 | 0 | 0 |
| | | **Total Revenue & Operating Tran** | 5,148,611 | 5,148,611 | 6,230,000 | 6,230,000 |

CAMERON COUNTY, TEXAS
**GATEWAY BRIDGE - OPERATIN**
2022-2023 Budget
Departmental Summary

| Dept. | Description | 2021 Amended | 2022 Approved | 2022 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 | 6,230,000 |
| | ***Revenue Total:*** | 0.00 | 5,148,611 | 5,148,611 | 6,230,000 | 6,230,000 |
| ***TRANSFERS IN*** | | | | | | |
| 382 | AMERICAN RESCUE PLAN ACT | 0.00 | 27,593 | 27,593 | 27,593 | 76,275 |
| 075 | VETERANS I&S TRANSFER | 0.00 | 0 | 0 | 0 | 0 |
| | ***Fund Balance:*** | 0.00 | 27,593 | 27,593 | 27,593 | 76,275 |
| ***TRANSFERS OUT*** | | | | | | |
| 010 | GENERAL FUND TRANSFER | 0.00 | 2,661,854 | 2,661,854 | 3,966,523 | 3,966,523 |
| 063 | I&S LIMITED | 0.00 | 442,065 | 442,065 | 195,190 | 195,190 |
| 074 | VETERAN'S BRIDGE TRANSFER | 0.00 | 0 | 0 | 0 | 0 |
| | ***Fund Balance:*** | 0.00 | 3,103,919 | 3,103,919 | 4,161,713 | 4,161,713 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 610 | TOLL BRIDGE OPERATIONS | 0.00 | 2,072,285 | 2,072,285 | 2,095,880 | 2,144,562 |
| | ***Expense Total:*** | 0.00 | 2,072,285 | 2,072,285 | 2,095,880 | 2,144,562 |

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

**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 | 5,900,000 |
| 4600 | Interest Income | 14,518.46 | 12,541 | 12,541 | 72,000 | 72,000 |
| 4602 | Miscellaneous | 3,123.88 | 0 | 0 | 0 | 0 |
| 4614 | Land Rental | 258,000.00 | 18,000 | 18,000 | 258,000 | 258,000 |
| 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 | 6,230,000 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6002 | Salaries-Assistants/Deputies | 45,473.84 | 45,808 | 45,808 | 61,637 | 62,403 |
| 6003 | Salaries-Employees | 608,186.46 | 754,483 | 626,983 | 748,486 | 787,737 |
| 6004 | Overtime | 47,339.70 | 47,000 | 67,000 | 55,000 | 55,000 |
| 6005 | Extra Help | 0.00 | 0 | 0 | 0 | 0 |
| 6006 | FICA | 53,097.02 | 64,818 | 64,818 | 66,182 | 69,243 |
| 6007 | Group Health | 205,704.00 | 222,924 | 222,924 | 257,724 | 257,724 |
| 6008 | Retirement | 75,463.15 | 104,979 | 104,979 | 101,320 | 106,331 |
| 6009 | Auto Allowance | 0.00 | 0 | 0 | 0 | 0 |
| 6010 | Uniforms | 9,314.26 | 15,000 | 15,000 | 15,000 | 15,000 |
| 6011 | Workers Compensation | 9,132.61 | 11,350 | 11,350 | 11,444 | 11,866 |
| 6012 | Unemployment Insurance | 2,161.38 | 2,796 | 2,796 | 3,450 | 3,621 |
| 6014 | Office Supplies | 19,778.16 | 21,000 | 21,000 | 26,525 | 26,525 |
| 6016 | Gasoline | 0.00 | 1,000 | 1,000 | 1,000 | 1,000 |
| 6025 | Food-Human | 0.00 | 1,000 | 1,000 | 1,000 | 1,000 |
| 6028 | Camera and Police Supplies | 0.00 | 1,000 | 1,000 | 1,000 | 1,000 |
| 6030 | Vehicle Repairs | 916.54 | 1,000 | 1,000 | 1,000 | 1,000 |
| 6033 | Contingencies | 0.00 | 0 | 0 | 0 | 0 |
| 6038 | Small Tools and Equipment | 4,695.00 | 2,000 | 2,000 | 2,000 | 2,000 |
| 6040 | Audit and Accounting | 6,647.00 | 6,647 | 6,647 | 6,647 | 6,647 |
| 6045 | Professional Services | 0.00 | 0 | 0 | 0 | 0 |
| 6047 | Mobile Phones | 1,709.84 | 2,600 | 4,700 | 2,600 | 2,600 |
| 6048 | Communications | 19,905.76 | 9,000 | 9,000 | 8,000 | 8,000 |
| 6049 | Postage | 0.00 | 400 | 400 | 400 | 400 |
| 6050 | Travel | 0.00 | 3,000 | 3,000 | 3,000 | 3,000 |
| 6054 | Advertising | 0.00 | 15,000 | 12,900 | 15,000 | 15,000 |
| 6056 | Property Insurance | 34,588.36 | 35,000 | 35,000 | 40,000 | 40,000 |
| 6059 | Bonds | 0.00 | 0 | 0 | 0 | 0 |
| 6060 | Electricity | 15,734.79 | 18,000 | 18,000 | 18,000 | 18,000 |
| 6062 | Water | 1,259.84 | 2,000 | 3,000 | 2,500 | 2,500 |
| 6063 | Sewage and Garbage | 2,305.92 | 2,800 | 4,300 | 4,500 | 4,500 |
| 6064 | Building Maintenance | 9,472.40 | 10,000 | 10,000 | 15,000 | 15,000 |
| 6067 | Equipment Maintenance | 8,039.48 | 10,000 | 10,000 | 20,000 | 20,000 |
| 6069 | Equipment Rental | 0.00 | 5,000 | 5,000 | 5,000 | 5,000 |
| 6073 | Dues and Memberships | 3,000.00 | 3,000 | 3,000 | 3,000 | 3,000 |
| 6076 | Bank Fees | 203.14 | 2,000 | 2,000 | 2,000 | 2,000 |
| 6077 | Data Processing | 5,018.07 | 5,000 | 5,000 | 10,000 | 10,000 |
| 6078 | Education and Training | 0.00 | 3,000 | 500 | 3,000 | 3,000 |
| 6082 | Contractual Expense | 119,522.36 | 100,000 | 170,000 | 155,000 | 155,000 |

**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 | 1,500 |
| 6096 | Equipment | 0.00 | 5,000 | 5,000 | 5,000 | 5,000 |
| 6097 | Debt Retirement | -0.37 | 373,485 | 373,485 | 266,340 | 266,340 |
| 6098 | Debt Interest | 101,794.52 | 71,695 | 71,695 | 64,625 | 64,625 |
| 6118 | Legislative Outreach | 67,500.00 | 90,000 | 127,500 | 90,000 | 90,000 |
| 6195 | Safety Supplies | 395.98 | 2,000 | 2,000 | 2,000 | 2,000 |
| | ***Expenditure Total:*** | 1,478,359.21 | 2,072,285 | 2,072,285 | 2,095,880 | 2,144,562 |

CAMERON COUNTY, TEXAS

# COLONIA LIGHT/SCOFFLAW FUND

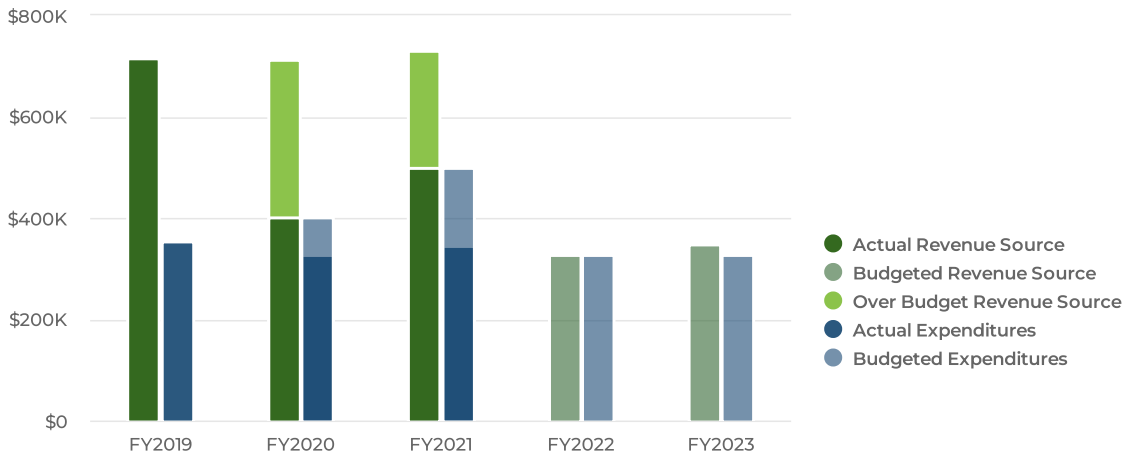
APPROVED 2022-2023 BUDGET

# 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.

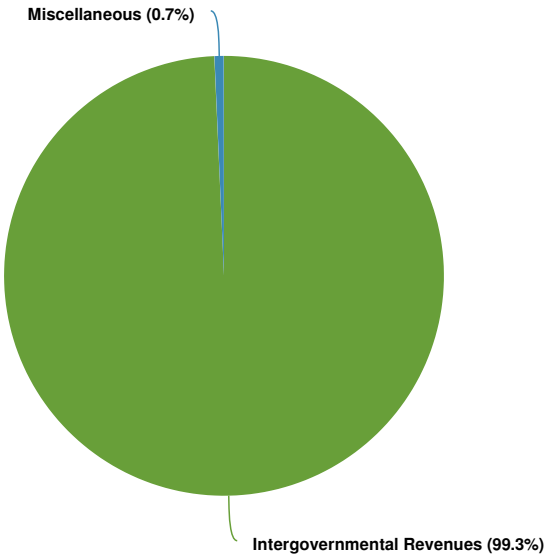
## Summary

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.

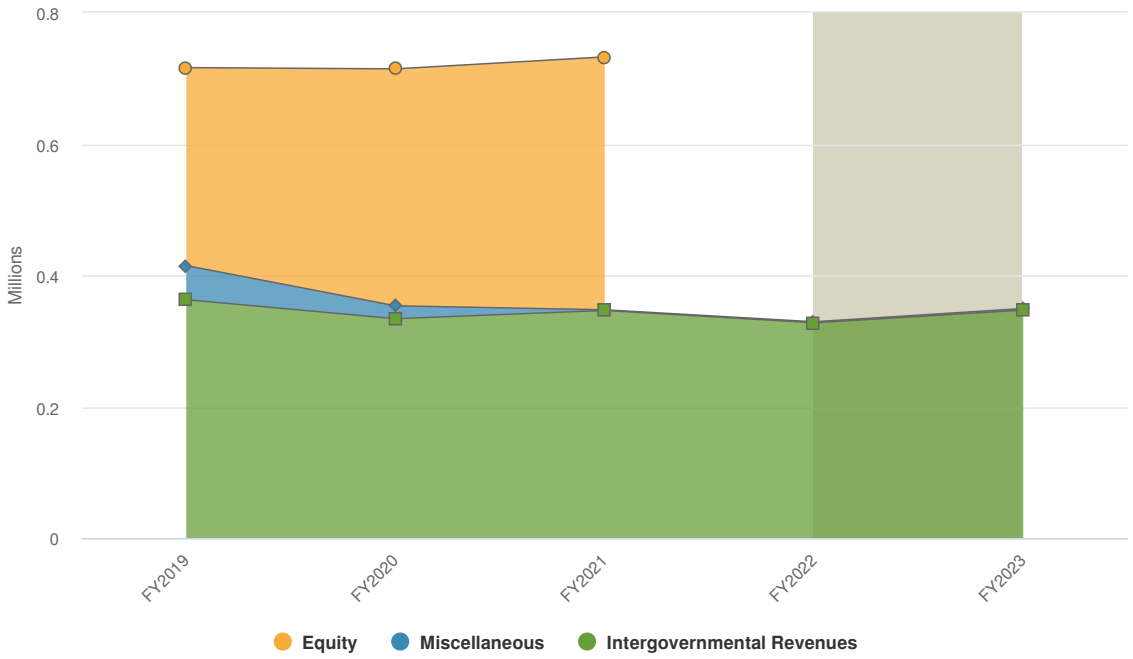



## Revenues by Source

### Projected 2023 Revenues by Source



## Budgeted and Historical 2023 Revenues by Source

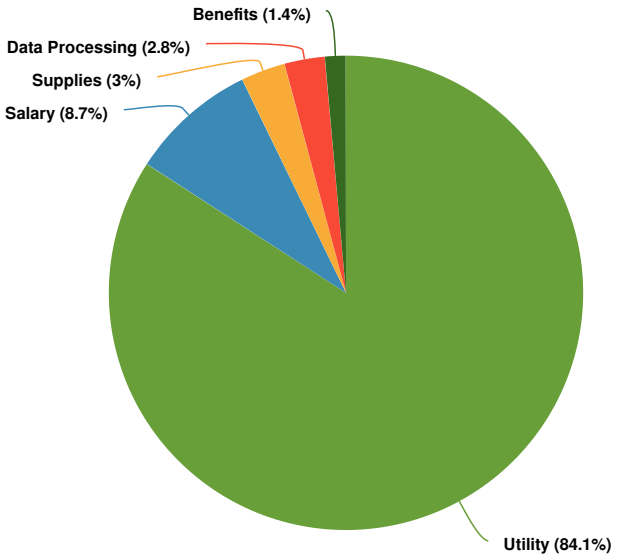



Grey background indicates budgeted figures.

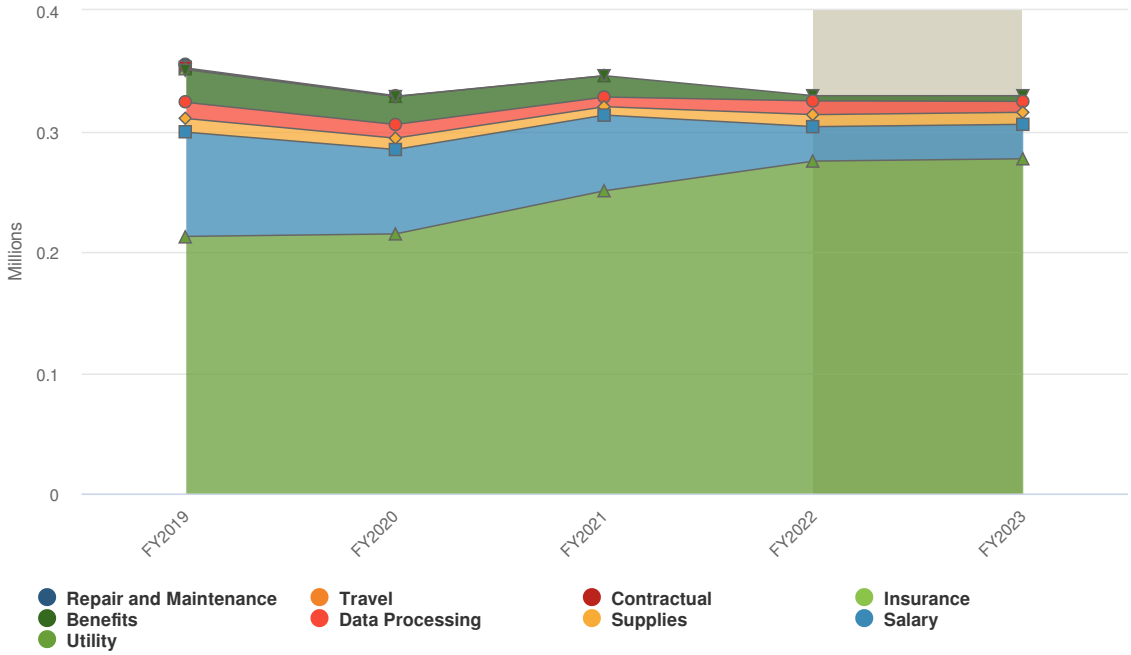
| Name | FY2021 Actual | FY2022 Approved Budget | FY 2022-2023 APPROVED (Colonia Lights/Scofflaw) | FY2023 Budgeted | FY2022 Approved Budget vs. FY2023 Budgeted (% Change) |
|---|---|---|---|---|---|
| Revenue Source | | | | | |
| Equity | $385,088 | $0 | $0 | $0 | 0% |
| Miscellaneous | $1,027 | $1,540 | $2,400 | $2,400 | 55.8% |
| Intergovernmental Revenues | $346,445 | $327,706 | $347,000 | $347,000 | 5.9% |
| **Total Revenue Source:** | **$732,560** | **$329,246** | **$349,400** | **$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 Actual | FY2022 Approved Budget | FY 2022-2023 APPROVED (Colonia Lights/Scofflaw) | FY2022 Approved Budget vs. FY2023 Budgeted (% Change) |
|---|---|---|---|---|
| Expense Objects | | | | |
| Salary | $62,618 | $28,500 | $28,500 | 0% |
| Benefits | $17,623 | $4,326 | $4,690 | 8.4% |
| Supplies | $6,943 | $9,955 | $9,955 | 0% |
| Insurance | $93 | | $0 | N/A |
| Utility | $250,587 | $275,130 | $277,044 | 0.7% |
| Data Processing | $8,000 | $11,335 | $9,057 | -20.1% |
| **Total Expense Objects:** | **$345,863** | **$329,246** | **$329,246** | **0%** |

CAMERON COUNTY, TEXAS

**COLONIA STREETLIGHT FUND**

Detail Schedule of Revenues and Sources of Funds

2022-2023 Fiscal Year

**Fund:** 820

| | | | 2022 Approved | 2022 Amended | 2023 Recommended | 2023 Approved |
|---|---|---|---|---|---|---|
| ***Revenues*** | | | | | | |
| 542 | 4458 | Solid Waste Collection Fee | 327,706 | 327,706 | 347,000 | 347,000 |
| 5459 | 4458 | Solid Waste Collection Fee | 0 | 1,659 | | 0 |
| **Total** | **Intergovernmental Revenues** | | 327,706 | 329,365 | 347,000 | 347,000 |
| **Total** | **Charges for Services** | | 0 | 0 | 0 | 0 |
| 000 | 4600 | Interest Income | 1,540 | 1,540 | 2,400 | 2,400 |
| **Total** | **Miscellaneous** | | 1,540 | 1,540 | 2,400 | 2,400 |
| | | **Total Revenue & Operating Tran** | 329,246 | 330,905 | 349,400 | 349,400 |

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

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

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 | 3,343 |
| 5459 | NEW COMBES HWY ROAD | 0.00 | 0 | 1,659 | 1,504 | 1,504 |
| | ***Expense Total:*** | 0.00 | 329,246 | 330,905 | 329,246 | 329,246 |

**Fund** 820 **Dept.** 000 **SOLID WASTE COLLECTION**

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

**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 |

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

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

**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 | 25,220 |
| | ***Expenditure Total:*** | 6,997.32 | 24,072 | 24,072 | 25,220 | 25,220 |

**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 | 4,514 |
| | ***Expenditure Total:*** | 19,535.74 | 4,284 | 4,284 | 4,514 | 4,514 |

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

**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 | 3,515 |
| | ***Expenditure Total:*** | 2,946.24 | 3,468 | 3,468 | 3,515 | 3,515 |

**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 | 1,040 |
| | ***Expenditure Total:*** | 54,940.79 | 1,020 | 1,020 | 1,040 | 1,040 |

**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 | 1,440 |
| | ***Expenditure Total:*** | 1,288.98 | 1,428 | 1,428 | 1,440 | 1,440 |

**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 | 9,897 |
| | ***Expenditure Total:*** | 9,426.69 | 9,180 | 9,180 | 9,897 | 9,897 |

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

**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 | 1,639 |
| | ***Expenditure Total:*** | 1,675.82 | 1,632 | 1,632 | 1,639 | 1,639 |

**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 | 2,461 |
| | ***Expenditure Total:*** | 2,209.68 | 2,448 | 2,448 | 2,461 | 2,461 |

**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 | 9,886 |
| | ***Expenditure Total:*** | 9,555.95 | 9,996 | 9,996 | 9,886 | 9,886 |

**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 | 4,422 |
| | ***Expenditure Total:*** | 3,314.52 | 4,284 | 4,284 | 4,422 | 4,422 |

**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 | 16,623 |
| | ***Expenditure Total:*** | 9,207.00 | 16,116 | 14,116 | 16,623 | 16,623 |

**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 | 13,445 |
| | ***Expenditure Total:*** | 13,570.47 | 13,464 | 13,464 | 13,445 | 13,445 |

**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 | 7,386 |
| | ***Expenditure Total:*** | 6,629.04 | 7,344 | 7,344 | 7,386 | 7,386 |

**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 | 6,450 |
| | ***Expenditure Total:*** | 6,290.20 | 6,120 | 6,120 | 6,450 | 6,450 |

**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 | 5,164 |
| | ***Expenditure Total:*** | 0.00 | 5,304 | 5,304 | 5,164 | 5,164 |

**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 | 8,344 |
| | ***Expenditure Total:*** | 7,692.99 | 7,956 | 7,956 | 8,344 | 8,344 |

**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 | 1,395 |
| | ***Expenditure Total:*** | 881.46 | 1,428 | 1,428 | 1,395 | 1,395 |

**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 | 54,784 |
| | ***Expenditure Total:*** | 0.00 | 54,876 | 54,876 | 54,784 | 54,784 |

**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 | 5,054 |
| | ***Expenditure Total:*** | 3,397.18 | 5,304 | 5,304 | 5,054 | 5,054 |

**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 | 6,058 |
| | ***Expenditure Total:*** | 5,870.78 | 6,120 | 6,120 | 6,058 | 6,058 |

**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 | 9,839 |
| | ***Expenditure Total:*** | 9,578.38 | 9,996 | 9,996 | 9,839 | 9,839 |

**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 | 1,283 |
| | ***Expenditure Total:*** | 1,104.84 | 1,224 | 1,224 | 1,283 | 1,283 |

**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 | 2,005 |
| | ***Expenditure Total:*** | 1,683.50 | 2,040 | 2,040 | 2,005 | 2,005 |

**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 | 3,356 |
| | ***Expenditure Total:*** | 3,334.06 | 3,468 | 3,468 | 3,356 | 3,356 |

**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 | 4,851 |
| | ***Expenditure Total:*** | 4,505.07 | 5,304 | 5,304 | 4,851 | 4,851 |

**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 | 3,390 |
| | ***Expenditure Total:*** | 8,577.32 | 3,264 | 5,264 | 3,390 | 3,390 |

**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 | 3,557 |
| | ***Expenditure Total:*** | 3,529.32 | 3,672 | 3,672 | 3,557 | 3,557 |

**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 | 3,105 |
| | ***Expenditure Total:*** | 0.00 | 3,264 | 3,264 | 3,105 | 3,105 |

**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 | 5,211 |
| | ***Expenditure Total:*** | 5,090.81 | 5,508 | 5,508 | 5,211 | 5,211 |

**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 | 8,493 |
| | ***Expenditure Total:*** | 8,095.46 | 8,976 | 8,976 | 8,493 | 8,493 |

**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 | 7,133 |
| | ***Expenditure Total:*** | 7,431.98 | 7,752 | 7,752 | 7,133 | 7,133 |

**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 | 5,205 |
| | ***Expenditure Total:*** | 4,980.41 | 5,100 | 5,100 | 5,205 | 5,205 |

**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 | 12,016 |
| | ***Expenditure Total:*** | 11,836.52 | 12,036 | 12,036 | 12,016 | 12,016 |

**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 | 3,134 |
| | ***Expenditure Total:*** | 3,329.16 | 3,606 | 3,606 | 3,134 | 3,134 |

**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 | 1,870 |
| | ***Expenditure Total:*** | 7,970.16 | 1,836 | 8,976 | 1,870 | 1,870 |

**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 | 9,012 |
| | ***Expenditure Total:*** | 1,841.40 | 8,976 | 1,836 | 9,012 | 9,012 |

**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 | 3,343 |
| | ***Expenditure Total:*** | 2,267.56 | 3,264 | 3,264 | 3,343 | 3,343 |

**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 | 1,504 |
| | ***Expenditure Total:*** | 0.00 | 0 | 1,659 | 1,504 | 1,504 |

CAMERON COUNTY, TEXAS

# PARK SYSTEM REVENUE FUND

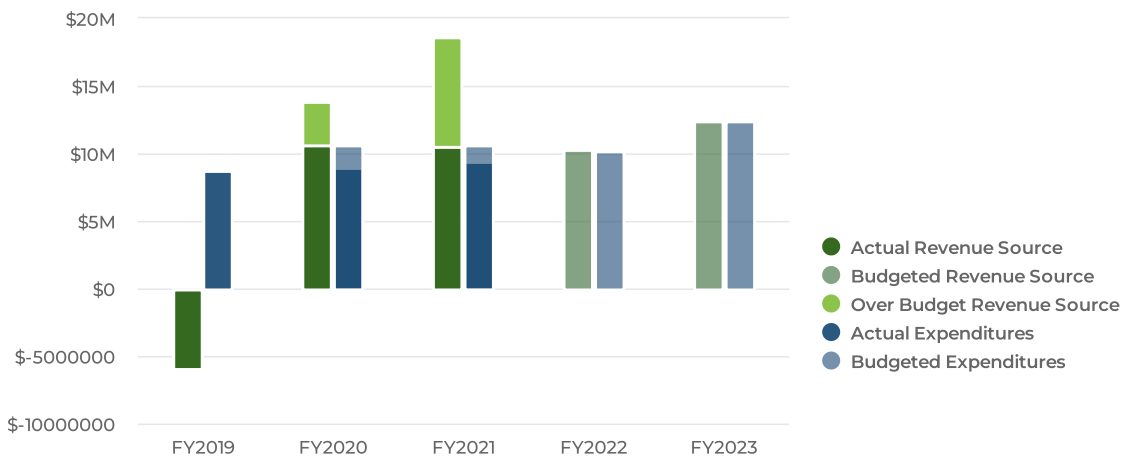
APPROVED 2022-2023 BUDGET

# 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

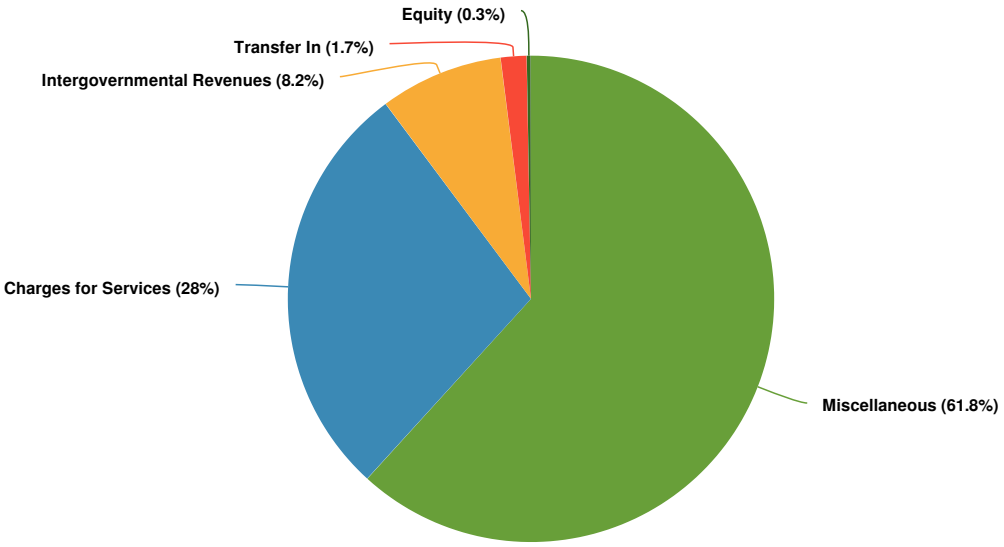
## Summary

The County of Cameron is projecting $12.44M of revenue in FY2023, which represents a 20% increase over the prior year. Budgeted expenditures are projected to increase by 21.8% or $2.23M to $12.44M in FY2023.

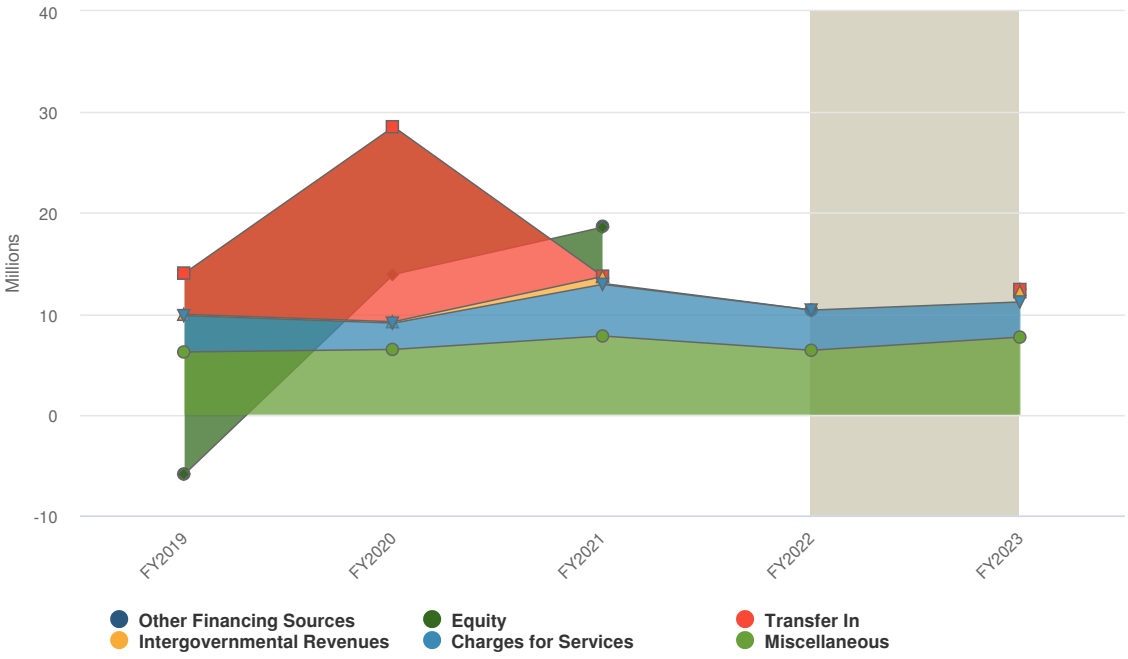


# Revenues by Source

## Projected 2023 Revenues by Source




## Budgeted and Historical 2023 Revenues by Source

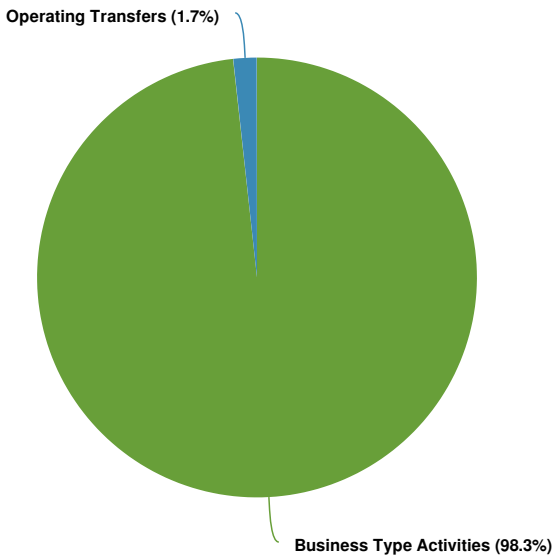



Grey background indicates budgeted figures.

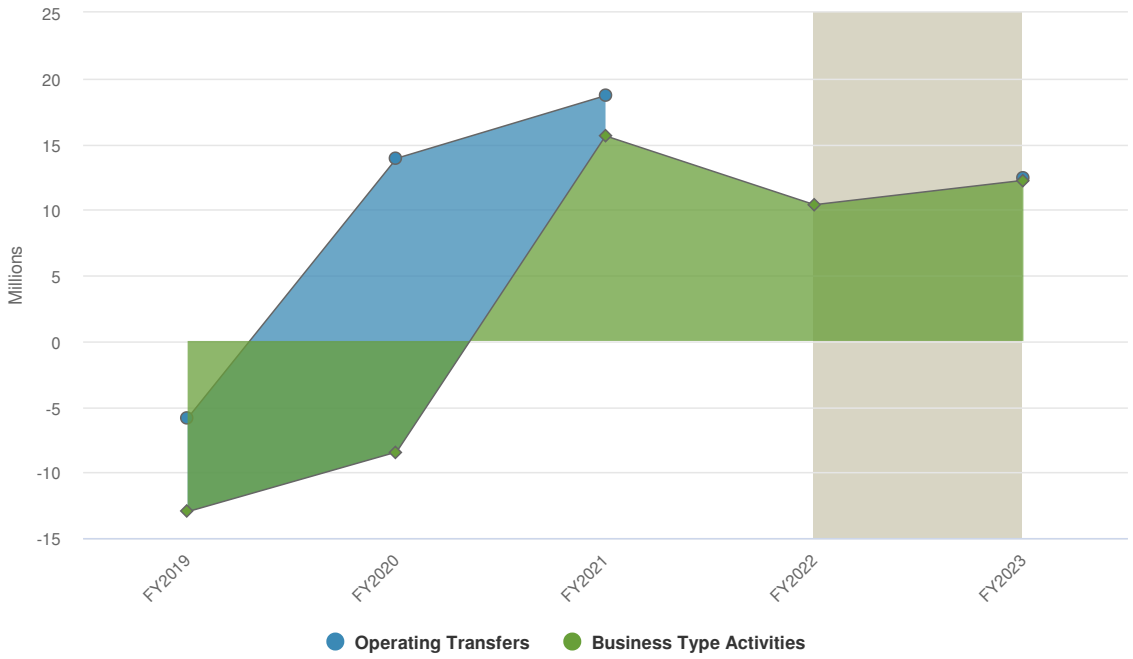
| Name | FY2021 Actual | FY2022 Approved Budget | FY2023 Budgeted | FY2022 Approved Budget vs. FY2023 Budgeted (% Change) |
|---|---|---|---|---|
| Revenue Source | | | | |
| Equity | $4,852,602 | $0 | $34,610 | N/A |
| Miscellaneous | $7,800,461 | $6,383,167 | $7,686,841 | 20.4% |
| Charges for Services | $5,116,079 | $3,985,593 | $3,488,000 | -12.5% |
| Intergovernmental Revenues | $777,645 | $0 | $1,020,140 | N/A |
| Other Financing Sources | $97,017 | $5,000 | $0 | -100% |
| Transfer In | $35,002 | $123,634 | $214,267 | 73.3% |
| **Total Revenue Source:** | **$18,678,807** | **$10,497,394** | **$12,443,858** | **18.5%** |

## Revenue by Department

### Projected 2023 Revenue by Department



## Budgeted and Historical 2023 Revenue by Department

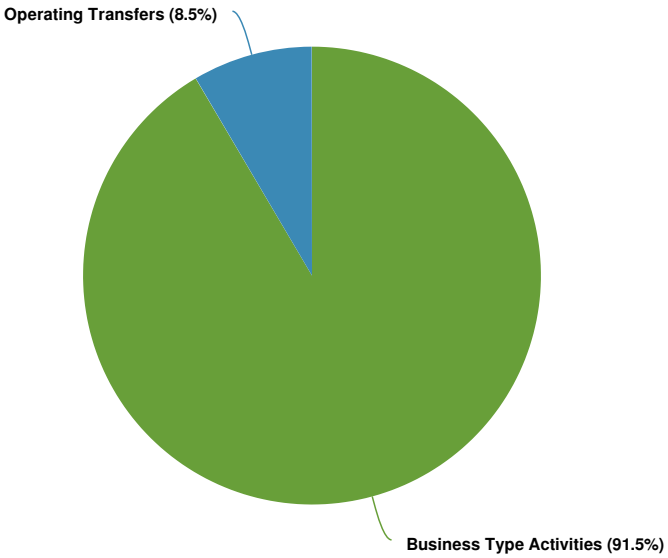



Grey background indicates budgeted figures.

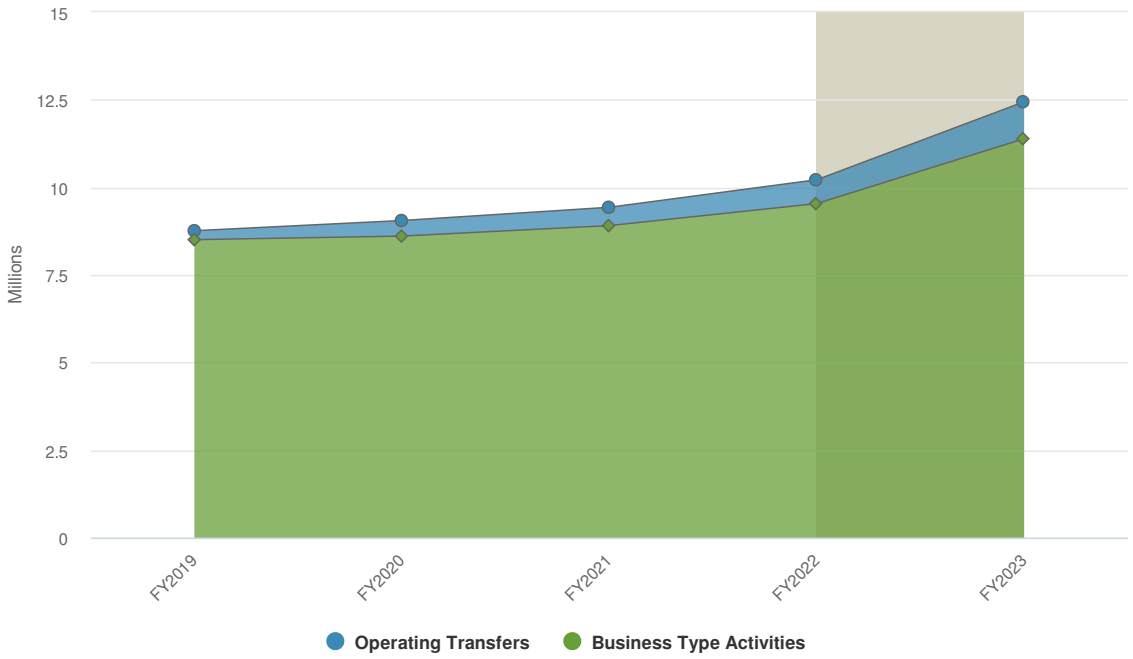
| Name | FY2021 Actual | FY2022 Approved Budget | FY2023 Budgeted | FY2022 Approved Budget vs. FY2023 Budgeted (% Change) |
|---|---|---|---|---|
| Revenue | | | | |
| Operating Transfers | $3,065,488 | $123,634 | $214,267 | 73.3% |
| Business Type Activities | $15,613,318 | $10,373,760 | $12,229,591 | 17.9% |
| **Total Revenue:** | **$18,678,807** | **$10,497,394** | **$12,443,858** | **18.5%** |

# Expenditures by Function

## Budgeted Expenditures by Function




## Budgeted and Historical Expenditures by Function

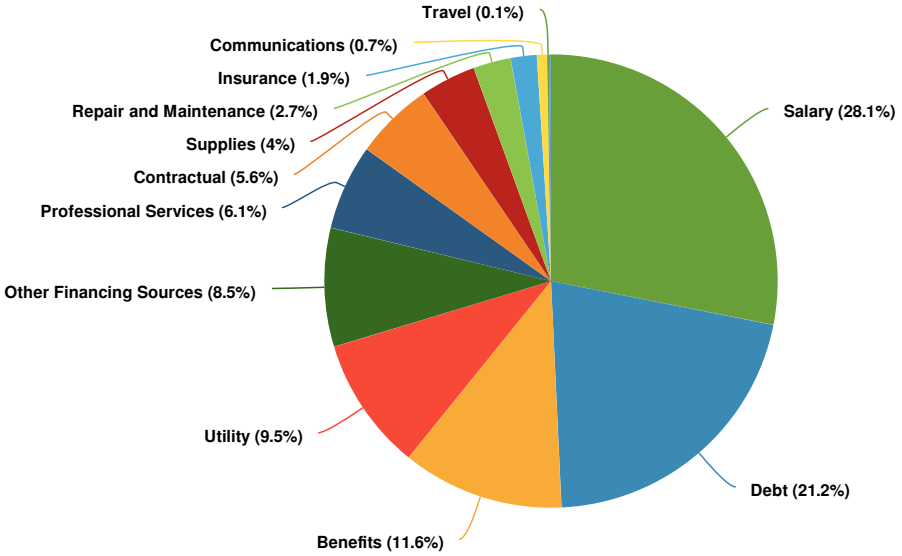



Grey background indicates budgeted figures.

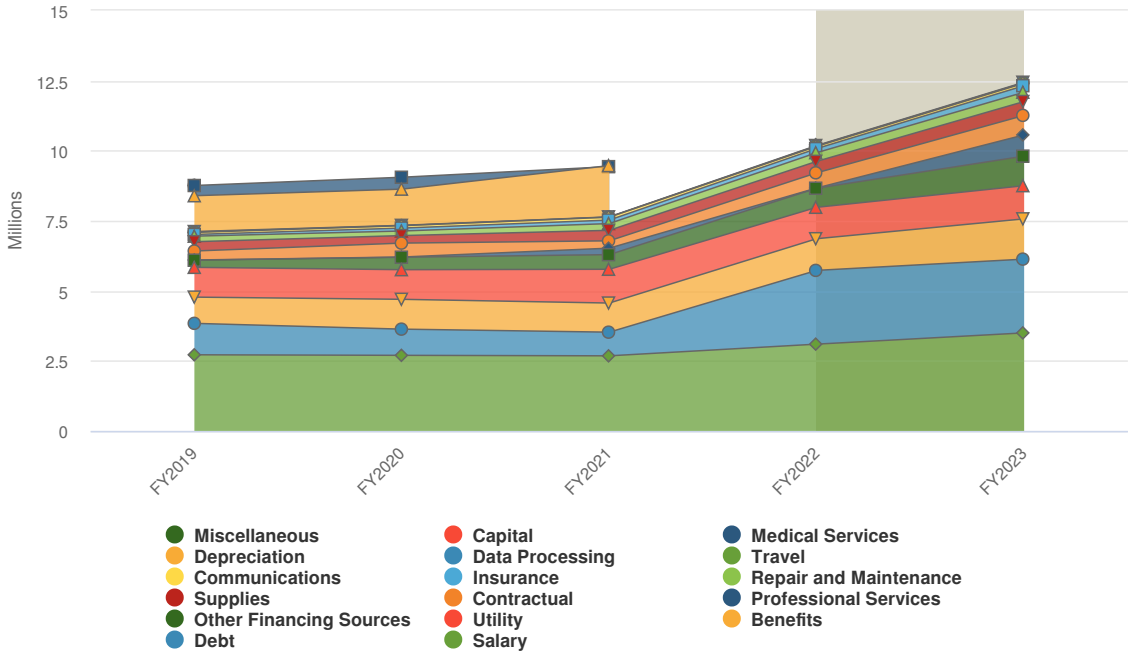
| Name | FY2021 Actual | FY2022 Approved Budget | FY2023 Budgeted | FY2022 Approved Budget vs. FY2023 Budgeted (% Change) |
|---|---|---|---|---|
| Expenditures | | | | |
| Business Type Activities | $8,907,363 | $9,832,774 | $11,389,427 | 15.8% |
| Operating Transfers | $522,982 | $680,620 | $1,054,431 | 54.9% |
| **Total Expenditures:** | **$9,430,345** | **$10,513,394** | **$12,443,858** | **18.4%** |

## 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 | | | | |
| Salary | $2,678,902 | $3,318,563 | $3,497,847 | 5.4% |
| Benefits | $1,039,111 | $1,210,367 | $1,437,374 | 18.8% |
| Supplies | $374,613 | $409,008 | $495,427 | 21.1% |
| Repair and Maintenance | $241,035 | $309,238 | $333,238 | 7.8% |
| Professional Services | $230,580 | $8,416 | $758,416 | 8,911.6% |
| Communications | $102,622 | $80,170 | $88,253 | 10.1% |
| Travel | $3,001 | $15,900 | $17,900 | 12.6% |
| Contractual | $262,368 | $541,863 | $695,993 | 28.4% |
| Insurance | $125,273 | $146,941 | $231,511 | 57.6% |
| Utility | $1,205,034 | $1,115,571 | $1,183,831 | 6.1% |
| Data Processing | $7,725 | $13,500 | $17,200 | 27.4% |
| Capital | $0 | $30,800 | $0 | -100% |
| 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** | **$12,443,858** | **18.4%** |

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*** | | | | | | |
| 652 | 4300 | State Revenue | 0 | 0 | 0 | 750,000 |
| 655 | 4300 | State Revenue | 0 | 137,140 | 0 | 137,140 |
| 6551 | 4300 | State Revenue | 0 | 120,000 | 0 | 0 |
| 6552 | 4300 | State Revenue | 0 | 100,000 | 0 | 0 |
| 6553 | 4300 | State Revenue | 0 | 750,000 | | 0 |
| 6556 | 4300 | State Revenue | 0 | 499,683 | 0 | 0 |
| 660 | 4459 | Beach Cleanup - Pct#1 | 0 | 0 | 133,000 | 133,000 |
| **Total** | **Intergovernmental Revenues** | | 0 | 1,606,823 | 133,000 | 1,020,140 |
| 6601 | 4821 | Daily Entrance Fees | 878,359 | 878,359 | 1,400,000 | 1,400,000 |
| 6611 | 4821 | Daily Entrance Fees | 76,091 | 76,091 | 142,000 | 142,000 |
| 662 | 4821 | Daily Entrance Fees | 319,256 | 319,256 | 325,000 | 325,000 |
| 664 | 4821 | Daily Entrance Fees | 960,333 | 960,333 | 1,300,000 | 1,300,000 |
| 668 | 4489 | Park Ranger Arrest Fees-Misc | 7,392 | 7,392 | 6,000 | 6,000 |
| 6682 | 4821 | Daily Entrance Fees | 323,893 | 323,893 | 315,000 | 315,000 |
| 6696 | 4821 | Daily Entrance Fees | 1,420,269 | 1,420,269 | 0 | 0 |
| **Total** | **Charges for Services** | | 3,985,593 | 3,985,593 | 3,488,000 | 3,488,000 |
| 000 | 4600 | Interest Income | 17,543 | 17,543 | 52,000 | 52,000 |
| 000 | 4602 | Miscellaneous | 0 | 0 | 700,000 | 700,000 |
| 652 | 4840 | Community Center Rental | 500 | 500 | 8,000 | 8,000 |
| 6556 | 4200 | Program Revenues | 0 | 251,948 | 0 | 0 |
| 660 | 4602 | Miscellaneous | 51,410 | 51,410 | 30,000 | 30,000 |
| 660 | 4830 | RV Full | 3,735,256 | 3,735,256 | 4,000,000 | 4,000,000 |
| 660 | 4841 | Concessions Leases | 1,114,168 | 1,114,168 | 1,400,000 | 1,400,000 |
| 660 | 4845 | Electricity | 189,331 | 189,331 | 240,000 | 240,000 |
| 660 | 4846 | Water | 236 | 236 | 1,000 | 1,000 |
| 660 | 4849 | Tents | 23,214 | 23,214 | 18,500 | 18,500 |
| 660 | 4850 | CABANAS RENTAL | 35,808 | 35,808 | 47,000 | 47,000 |
| 6601 | 4602 | Miscellaneous | 55,610 | 55,610 | 0 | 0 |
| 6601 | 4822 | Annual Passes | 141,086 | 141,086 | 105,000 | 105,000 |
| 6601 | 4824 | 90 Day Passes | 52,189 | 52,189 | 43,000 | 43,000 |
| 6601 | 4842 | Parks Tag Fee | 43 | 43 | 0 | 0 |
| 661 | 4602 | Miscellaneous | 22,144 | 22,144 | 18,500 | 18,500 |
| 661 | 4830 | RV Full | 158,566 | 158,566 | 154,000 | 154,000 |
| 661 | 4839 | Apartment Rental | 0 | 0 | 400,000 | 400,000 |
| 661 | 4841 | Concessions Leases | 323,643 | 323,643 | 0 | 0 |
| 661 | 4845 | Electricity | 7,500 | 7,500 | 9,200 | 9,200 |
| 661 | 4849 | Tents | 12,636 | 12,636 | 19,041 | 19,041 |
| 6611 | 4705 | Long/Short | 302 | 302 | 0 | 0 |
| 6611 | 4822 | Annual Passes | 10,953 | 10,953 | 10,700 | 10,700 |
| 6611 | 4824 | 90 Day Passes | 10,177 | 10,177 | 10,500 | 10,500 |

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 | 4602 | Miscellaneous | 3,335 | 3,335 | 3,000 | 3,000 |
| 662 | 4822 | Annual Passes | 71,100 | 71,100 | 76,000 | 76,000 |
| 662 | 4824 | 90 Day Passes | 2,391 | 2,391 | 3,000 | 3,000 |
| 662 | 4830 | RV Full | 184,840 | 184,840 | 195,000 | 195,000 |
| 662 | 4839 | Apartment Rental | 2,100 | 2,100 | 2,100 | 2,100 |
| 662 | 4842 | Parks Tag Fee | 500 | 500 | 0 | 0 |
| 662 | 4845 | Electricity | 7,198 | 7,198 | 7,400 | 7,400 |
| 662 | 4849 | Tents | 9,768 | 9,768 | 8,900 | 8,900 |
| 664 | 4602 | Miscellaneous | 4 | 4 | 0 | 0 |
| 6641 | 4843 | Trash Bag Revenue | 139,616 | 139,616 | 125,000 | 125,000 |
| **Total** | **Miscellaneous** | | 6,383,167 | 6,635,115 | 7,686,841 | 7,686,841 |
| 669 | 4640 | Sale of Surplus | 5,000 | 5,000 | 0 | 0 |
| **Total** | **OTHER FINANCING SOURCES** | | 5,000 | 5,000 | 0 | 0 |
| | | **Total Revenue** | 10,373,760 | 12,232,531 | 11,307,841 | 12,194,981 |

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

DEPARTMENT TOTALS

| Dept. | Description | 2021 Amended | 2022 Approved | 2022 Amended | 2023 Recommended | 2023 Approved |
|---|---|---|---|---|---|---|
| ***REVENUE ACCOUNTS*** | | | | | | |
| 000 | BALANCE SHEET | 0.00 | 17,543 | 17,543 | 752,000 | 752,000 |
| 652 | COMMUNITY PARKS | 0.00 | 500 | 500 | 8,000 | 758,000 |
| 655 | CIAP GRANT PROJECTS | 0.00 | 0 | 137,140 | 0 | 137,140 |
| 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 | 5,869,500 |
| 6601 | ISLA BLANCA BEACH MAINTEN | 0.00 | 1,127,287 | 1,127,287 | 1,548,000 | 1,548,000 |
| 661 | ANDY BOWIE PARK | 0.00 | 524,489 | 524,489 | 600,741 | 600,741 |
| 6611 | ANDY BOWIE BEACH MAINTENA | 0.00 | 97,523 | 97,523 | 163,200 | 163,200 |
| 662 | THOMAE PARK | 0.00 | 600,488 | 600,488 | 620,400 | 620,400 |
| 664 | PUBLIC BEACHES | 0.00 | 960,337 | 960,337 | 1,300,000 | 1,300,000 |
| 6641 | TRASH BAG COLLECTION PROG | 0.00 | 139,616 | 139,616 | 125,000 | 125,000 |
| 668 | PARK RANGERS | 0.00 | 7,392 | 7,392 | 6,000 | 6,000 |
| 6681 | CODE ENFORCEMENT | 0.00 | 0 | 0 | 0 | 0 |
| 6682 | BEACH SAFETY PROGRAM | 0.00 | 323,893 | 323,893 | 315,000 | 315,000 |
| 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 | 12,194,981 |
| ***TRANSFERS IN*** | | | | | | |
| 382 | AMERICAN RESCUE PLAN ACT | 0.00 | 123,634 | 123,634 | 123,634 | 214,267 |
| | ***Fund Balance:*** | 0.00 | 123,634 | 123,634 | 123,634 | 214,267 |
| ***TRANSFERS OUT*** | | | | | | |
| 010 | GENERAL FUND TRANSFER | 0.00 | 79,070 | 79,070 | 79,591 | 79,591 |
| 015 | ROAD & BRIDGE FUND | 0.00 | 96,647 | 96,647 | 97,296 | 97,296 |
| 030 | HEALTH TRUST | 0.00 | 0 | 0 | 0 | 0 |
| 063 | I&S LIMITED | 0.00 | 504,903 | 504,903 | 877,544 | 877,544 |
| | ***Fund Balance:*** | 0.00 | 680,620 | 680,620 | 1,054,431 | 1,054,431 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 000 | BALANCE SHEET | 0.00 | 0 | 0 | 0 | 0 |
| 535 | LAURELS | 0.00 | 50,538 | 50,538 | 55,310 | 55,310 |
| 652 | COMMUNITY PARKS | 0.00 | 529,829 | 493,569 | 607,869 | 613,868 |
| 6528 | LA PALOMA PARK | 0.00 | 49,944 | 48,075 | 54,143 | 54,143 |
| 654 | BROWNE ROAD PARK | 0.00 | 275,476 | 259,476 | 274,484 | 277,652 |
| 6541 | EL RANCHTIO PARK | 0.00 | 36,459 | 38,059 | 37,878 | 37,878 |
| 6542 | OLMITO PARK | 0.00 | 0 | 524,509 | 0 | 0 |
| 655 | CIAP GRANT PROJECTS | 0.00 | 0 | 171,750 | 0 | 171,750 |
| 6551 | CIAP-ADMIN | 0.00 | 0 | 204,776 | 0 | 0 |
| 6552 | CIAP-NATURE PARK | 0.00 | 0 | 166,667 | 0 | 0 |

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

| Dept. | Description | 2021 Amended | 2022 Approved | 2022 Amended | 2023 Recommended | 2023 Approved |
|---|---|---|---|---|---|---|
| 6553 | CIAP-DEEP RIVER | 0.00 | 0 | 750,000 | 0 | 750,000 |
| 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 | 1,583,945 |
| 6601 | ISLA BLANCA BEACH MAINTEN | 0.00 | 637,790 | 759,427 | 682,967 | 689,044 |
| 661 | ANDY BOWIE PARK | 0.00 | 314,061 | 261,327 | 322,509 | 328,115 |
| 6611 | ANDY BOWIE BEACH MAINTENA | 0.00 | 87,875 | 122,261 | 93,463 | 93,463 |
| 662 | THOMAE PARK | 0.00 | 418,800 | 439,752 | 457,789 | 464,667 |
| 663 | PARKS CAPITAL IMPROVEMENT | 0.00 | 0 | 0 | 0 | 0 |
| 6631 | PARKS CAPITAL IMPROVEMNTS | 0.00 | 244,000 | 244,000 | 200,000 | 200,000 |
| 664 | PUBLIC BEACHES | 0.00 | 344,915 | 342,884 | 361,857 | 363,935 |
| 6641 | TRASH BAG COLLECTION PROG | 0.00 | 118,625 | 122,625 | 118,672 | 118,672 |
| 668 | PARK RANGERS | 0.00 | 772,331 | 761,258 | 857,919 | 874,959 |
| 6681 | CODE ENFORCEMENT | 0.00 | 34,378 | 45,451 | 34,397 | 34,397 |
| 6682 | BEACH SAFETY PROGRAM | 0.00 | 419,301 | 411,501 | 419,706 | 422,516 |
| 669 | PARK SYSTEM ADMINISTRATIO | 0.00 | 1,961,484 | 1,755,419 | 2,191,081 | 2,209,351 |
| 6691 | GREENS DIVISION | 0.00 | 310,801 | 308,635 | 318,748 | 325,185 |
| 6692 | Parks Donation | 0.00 | 0 | 0 | 0 | 0 |
| 6694 | PARKS SUMMER PROGRAM | 0.00 | 15,230 | 15,230 | 22,056 | 22,056 |
| 6695 | PARK ADMIN BUF | 0.00 | 42,800 | 269,365 | 48,271 | 48,271 |
| 6696 | 2016 CO's | 0.00 | 1,650,250 | 1,650,250 | 1,650,250 | 1,650,250 |
| | ***Expense Total:*** | 0.00 | 9,832,774 | 12,503,681 | 10,377,044 | 11,389,427 |

**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 | 52,000 |
| 4602 | Miscellaneous | 786,477.41 | 0 | 0 | 700,000 | 700,000 |
| 4702 | ACH UNIDENTIFIED | 0.00 | 0 | 0 | 0 | 0 |
| | ***Revenue Total:*** | 804,226.83 | 17,543 | 17,543 | 752,000 | 752,000 |
| ***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 | 13,440 |
| 6006 | FICA | 0.00 | 1,002 | 1,002 | 1,028 | 1,028 |
| 6010 | Uniforms | 0.00 | 200 | 200 | 200 | 200 |
| 6011 | Workers Compensation | 0.00 | 360 | 360 | 370 | 370 |
| 6012 | Unemployment Insurance | 0.00 | 43 | 43 | 52 | 52 |
| 6014 | Office Supplies | 1,713.17 | 3,000 | 3,000 | 3,000 | 3,000 |
| 6016 | Gasoline | 0.00 | 0 | 0 | 0 | 0 |
| 6022 | Drugs Medicine | 412.50 | 3,000 | 991 | 3,000 | 3,000 |
| 6037 | Road Materials | 0.00 | 1,500 | 1,000 | 1,500 | 1,500 |
| 6056 | Property Insurance | 696.97 | 719 | 719 | 5,110 | 5,110 |
| 6060 | Electricity | 2,562.09 | 14,800 | 14,800 | 14,800 | 14,800 |
| 6062 | Water | 4,838.93 | 4,600 | 10,600 | 4,600 | 4,600 |
| 6063 | Sewage and Garbage | 5,835.06 | 3,900 | 6,409 | 3,900 | 3,900 |
| 6064 | Building Maintenance | 13,988.04 | 1,200 | 1,200 | 1,200 | 1,200 |
| 6067 | Equipment Maintenance | 566.34 | 3,000 | 3,000 | 3,000 | 3,000 |
| 6069 | Equipment Rental | 1,800.00 | 0 | 0 | 0 | 0 |
| 6082 | Contractual Expense | 3,200.00 | 0 | 0 | 0 | 0 |
| 6195 | Safety Supplies | 0.00 | 110 | 110 | 110 | 110 |
| | ***Expenditure Total:*** | 35,613.10 | 50,538 | 50,538 | 55,310 | 55,310 |

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

**Fund** 830 **Dept.** 652 **COMMUNITY PARKS**

| Object | Description | 2021 Actual | 2022 Approved | 2022 Amended | 2023 Recommended | 2023 Approved |
|---|---|---|---|---|---|---|
| ***REVENUE ACCOUNTS*** | | | | | | |
| 4300 | State Revenue | 0.00 | 0 | 0 | 0 | 750,000 |
| 4840 | Community Center Rental | 850.00 | 500 | 500 | 8,000 | 8,000 |
| | ***Revenue Total:*** | 850.00 | 500 | 500 | 8,000 | 758,000 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6003 | Salaries-Employees | 131,672.84 | 180,767 | 176,267 | 195,593 | 201,734 |
| 6004 | Overtime | 1,774.18 | 800 | 800 | 800 | 800 |
| 6005 | Extra Help | 0.00 | 50,400 | 50,400 | 50,400 | 50,400 |
| 6006 | FICA | 9,498.03 | 17,745 | 17,745 | 18,880 | 19,349 |
| 6007 | Group Health | 28,800.00 | 46,800 | 46,800 | 58,500 | 58,500 |
| 6008 | Retirement | 14,356.40 | 23,359 | 23,359 | 24,526 | 23,793 |
| 6010 | Uniforms | 1,219.76 | 1,135 | 1,135 | 2,000 | 2,000 |
| 6011 | Workers Compensation | 1,599.01 | 3,949 | 3,949 | 4,447 | 4,544 |
| 6012 | Unemployment Insurance | 407.58 | 765 | 765 | 987 | 1,012 |
| 6014 | Office Supplies | 9,062.86 | 15,000 | 15,000 | 20,000 | 20,000 |
| 6016 | Gasoline | 11,338.29 | 12,000 | 20,000 | 19,000 | 19,000 |
| 6018 | Diesel Fuel | 22.26 | 0 | 0 | 0 | 0 |
| 6022 | Drugs Medicine | 940.93 | 10,000 | 1,173 | 8,000 | 8,000 |
| 6030 | Vehicle Repairs | 396.06 | 1,200 | 1,200 | 3,000 | 3,000 |
| 6037 | Road Materials | 0.00 | 1,500 | 1,500 | 2,000 | 2,000 |
| 6038 | Small Tools and Equipment | 9,493.92 | 0 | 1,536 | 0 | 0 |
| 6045 | Professional Services | 0.00 | 0 | 0 | 0 | 0 |
| 6047 | Mobile Phones | 0.00 | 1,378 | 1,378 | 1,378 | 1,378 |
| 6048 | Communications | 7,517.36 | 6,600 | 6,600 | 6,600 | 6,600 |
| 6056 | Property Insurance | 7,698.03 | 7,402 | 7,402 | 21,038 | 21,038 |
| 6057 | Vehicle Insurance | 415.89 | 550 | 550 | 691 | 691 |
| 6058 | Liability Other Insurance | 0.00 | 22 | 22 | 22 | 22 |
| 6060 | Electricity | 24,662.50 | 45,742 | 37,742 | 60,742 | 60,742 |
| 6062 | Water | 8,916.72 | 16,000 | 16,000 | 22,800 | 22,800 |
| 6063 | Sewage and Garbage | 19,788.05 | 22,000 | 22,000 | 35,000 | 35,000 |
| 6064 | Building Maintenance | 14,377.81 | 15,000 | 15,000 | 20,500 | 20,500 |
| 6067 | Equipment Maintenance | 9,195.96 | 17,200 | 18,769 | 17,200 | 17,200 |
| 6069 | Equipment Rental | 1,021.30 | 8,965 | 5,329 | 8,965 | 8,965 |
| 6082 | Contractual Expense | 2,500.00 | 15,600 | 998 | 4,200 | 4,200 |
| 6096 | Equipment | 0.00 | 7,800 | 0 | 0 | 0 |
| 6195 | Safety Supplies | 0.00 | 150 | 150 | 600 | 600 |
| | ***Expenditure Total:*** | 316,675.74 | 529,829 | 493,569 | 607,869 | 613,868 |

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

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

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

**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 | 89,223 |
| 6004 | Overtime | 0.00 | 500 | 500 | 500 | 500 |
| 6005 | Extra Help | 7,148.25 | 13,104 | 13,104 | 13,104 | 13,104 |
| 6006 | FICA | 5,424.64 | 7,667 | 7,667 | 7,667 | 7,866 |
| 6007 | Group Health | 20,325.00 | 23,400 | 23,400 | 27,000 | 27,000 |
| 6008 | Retirement | 6,943.03 | 8,723 | 8,723 | 10,235 | 10,540 |
| 6010 | Uniforms | 595.00 | 585 | 585 | 585 | 585 |
| 6011 | Workers Compensation | 1,612.20 | 1,908 | 1,908 | 1,908 | 1,963 |
| 6012 | Unemployment Insurance | 216.91 | 331 | 331 | 401 | 411 |
| 6014 | Office Supplies | 8,843.87 | 12,800 | 9,800 | 12,800 | 12,800 |
| 6016 | Gasoline | 0.00 | 1,500 | 1,500 | 1,725 | 1,725 |
| 6022 | Drugs Medicine | 0.00 | 3,000 | 3,000 | 2,300 | 2,300 |
| 6030 | Vehicle Repairs | 1,336.48 | 1,000 | 1,000 | 1,000 | 1,000 |
| 6037 | Road Materials | 0.00 | 2,000 | 2,000 | 2,000 | 2,000 |
| 6038 | Small Tools and Equipment | 4,740.60 | 0 | 1,581 | 0 | 0 |
| 6048 | Communications | 8,140.68 | 9,204 | 9,204 | 9,204 | 9,204 |
| 6056 | Property Insurance | 8,791.61 | 8,699 | 8,699 | 22,980 | 22,980 |
| 6057 | Vehicle Insurance | 759.40 | 390 | 390 | 610 | 610 |
| 6060 | Electricity | 31,336.77 | 47,229 | 47,229 | 40,229 | 40,229 |
| 6062 | Water | 6,681.55 | 8,800 | 8,800 | 8,800 | 8,800 |
| 6063 | Sewage and Garbage | 2,884.73 | 3,000 | 6,000 | 6,800 | 6,800 |
| 6064 | Building Maintenance | 11,085.36 | 6,200 | 6,200 | 6,200 | 6,200 |
| 6067 | Equipment Maintenance | 5,813.20 | 10,000 | 8,419 | 9,000 | 9,000 |
| 6069 | Equipment Rental | 612.74 | 662 | 662 | 662 | 662 |
| 6077 | Data Processing | 0.00 | 0 | 0 | 0 | 0 |
| 6082 | Contractual Expense | 2,000.00 | 2,000 | 2,000 | 2,000 | 2,000 |
| 6096 | Equipment | 0.00 | 16,000 | 0 | 0 | 0 |
| 6195 | Safety Supplies | 35.71 | 150 | 150 | 150 | 150 |
| | ***Expenditure Total:*** | 199,911.75 | 275,476 | 259,476 | 274,484 | 277,652 |

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

**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 | 0 | 0 |
| | ***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 | 0 | 137,140 |
| | ***Revenue Total:*** | 0.00 | 0 | 137,140 | 0 | 137,140 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6082 | Contractual Expense | 0.00 | 0 | 171,750 | 0 | 171,750 |
| | ***Expenditure Total:*** | 0.00 | 0 | 171,750 | 0 | 171,750 |

**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 | 0 | 0 |
| | ***Revenue Total:*** | 6,800.00 | 0 | 120,000 | 0 | 0 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6082 | Contractual Expense | 0.00 | 0 | 204,776 | 0 | 0 |
| | ***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 | 0 | 0 |
| | ***Revenue Total:*** | 100,000.00 | 0 | 100,000 | 0 | 0 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6045 | Professional Services | 160,867.00 | 0 | 166,667 | 0 | 0 |
| 6082 | Contractual Expense | 0.00 | 0 | 0 | 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*** | | | | | | |
| 6045 | Professional Services | 62,500.00 | 0 | 0 | 0 | 750,000 |
| 6082 | Contractual Expense | 0.00 | 0 | 750,000 | | |
| | ***Expenditure Total:*** | 62,500.00 | 0 | 750,000 | 0 | 750,000 |

**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 | 0 | 0 |
| 4300 | State Revenue | 499,683.00 | 0 | 499,683 | 0 | 0 |
| | ***Revenue Total:*** | 499,683.00 | 0 | 751,631 | 0 | 0 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6082 | Contractual Expense | -0.00 | 0 | 751,631 | 0 | 0 |
| | ***Expenditure Total:*** | 0.00 | 0 | 751,631 | 0 | 0 |

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

**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 | 133,000 |
| 4602 | Miscellaneous | 61,976.02 | 51,410 | 51,410 | 30,000 | 30,000 |
| 4641 | Sale of Capital Assets | 0.00 | 0 | 0 | 0 | 0 |
| 4830 | RV Full | 3,922,197.94 | 3,735,256 | 3,735,256 | 4,000,000 | 4,000,000 |
| 4838 | Boat Slips Marina | 0.00 | 0 | 0 | 0 | 0 |
| 4841 | Concessions Leases | 1,457,915.15 | 1,114,168 | 1,114,168 | 1,400,000 | 1,400,000 |
| 4842 | Parks Tag Fee | 0.00 | 0 | 0 | 0 | 0 |
| 4845 | Electricity | 251,332.40 | 189,331 | 189,331 | 240,000 | 240,000 |
| 4846 | Water | 262.32 | 236 | 236 | 1,000 | 1,000 |
| 4849 | Tents | 25,095.00 | 23,214 | 23,214 | 18,500 | 18,500 |
| 4850 | CABANAS RENTAL | 54,440.00 | 35,808 | 35,808 | 47,000 | 47,000 |
| | ***Revenue Total:*** | 5,910,523.06 | 5,149,423 | 5,149,423 | 5,869,500 | 5,869,500 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6002 | Salaries-Assistants/Deputies | 0.00 | 0 | 0 | 0 | 0 |
| 6003 | Salaries-Employees | 100,286.29 | 476,256 | 350,299 | 484,025 | 498,669 |
| 6004 | Overtime | 2,952.27 | 8,000 | 8,000 | 8,000 | 8,000 |
| 6005 | Extra Help | 7,850.25 | 24,760 | 237 | 8,400 | 8,400 |
| 6006 | FICA | 8,480.48 | 37,222 | 34,105 | 38,283 | 39,403 |
| 6007 | Group Health | 30,662.69 | 124,800 | 104,311 | 157,500 | 157,500 |
| 6008 | Retirement | 11,051.85 | 46,503 | 34,276 | 59,255 | 59,521 |
| 6009 | Auto Allowance | 0.00 | 0 | 0 | 0 | 0 |
| 6010 | Uniforms | 2,464.51 | 2,618 | 2,327 | 2,618 | 2,618 |
| 6011 | Workers Compensation | 2,161.76 | 7,873 | 7,267 | 6,271 | 6,452 |
| 6012 | Unemployment Insurance | 322.11 | 1,641 | 1,490 | 2,031 | 2,090 |
| 6014 | Office Supplies | 8,702.62 | 15,000 | 20,401 | 15,000 | 15,000 |
| 6016 | Gasoline | 1,655.51 | 5,000 | 17,000 | 5,750 | 5,750 |
| 6018 | Diesel Fuel | 252.61 | 0 | 0 | 0 | 0 |
| 6022 | Drugs Medicine | 0.00 | 0 | 0 | 0 | 0 |
| 6030 | Vehicle Repairs | 2,115.13 | 2,800 | 6,300 | 2,800 | 2,800 |
| 6037 | Road Materials | 850.02 | 0 | 0 | 0 | 0 |
| 6038 | Small Tools and Equipment | 0.00 | 0 | 0 | 0 | 0 |
| 6040 | Audit and Accounting | 6,647.00 | 7,166 | 7,166 | 7,166 | 7,166 |
| 6046 | Medical and Dental | 0.00 | 750 | 174 | 750 | 750 |
| 6047 | Mobile Phones | 4,270.06 | 7,170 | 5,272 | 7,170 | 7,170 |
| 6048 | Communications | 28,456.44 | 21,350 | 28,149 | 21,350 | 21,350 |
| 6049 | Postage | 31.11 | 300 | 300 | 300 | 300 |
| 6050 | Travel | 0.00 | 1,500 | 0 | 1,500 | 1,500 |
| 6054 | Advertising | 660.00 | 1,500 | 1,500 | 1,500 | 1,500 |
| 6056 | Property Insurance | 66,599.67 | 77,200 | 74,700 | 67,458 | 67,458 |
| 6057 | Vehicle Insurance | 1,073.49 | 2,000 | 2,000 | 1,070 | 1,070 |
| 6058 | Liability Other Insurance | 0.00 | 0 | 0 | 0 | 0 |
| 6060 | Electricity | 232,520.38 | 214,000 | 214,000 | 214,000 | 214,000 |
| 6062 | Water | 99,757.54 | 70,000 | 91,182 | 70,000 | 70,000 |
| 6063 | Sewage and Garbage | 239,062.63 | 190,000 | 239,763 | 190,000 | 190,000 |
| 6064 | Building Maintenance | 10,743.67 | 48,428 | 39,375 | 48,428 | 48,428 |
| 6067 | Equipment Maintenance | 0.00 | 7,500 | 7,500 | 7,500 | 7,500 |

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

**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 | 2,000 |
| 6070 | INDIRECT COST | 0.00 | 0 | 0 | 0 | 0 |
| 6073 | Dues and Memberships | 0.00 | 500 | 75 | 500 | 500 |
| 6074 | Credit Services | 300.00 | 1,000 | 1,000 | 1,000 | 1,000 |
| 6075 | Taxes | 21,868.75 | 8,200 | 8,200 | 8,200 | 8,200 |
| 6077 | Data Processing | 4,088.10 | 4,000 | 14,000 | 4,000 | 4,000 |
| 6078 | Education and Training | 0.00 | 400 | 2,000 | 400 | 400 |
| 6082 | Contractual Expense | 83,959.09 | 93,000 | 193,074 | 123,000 | 123,000 |
| 6087 | Miscellaneous | 0.00 | 0 | 53 | 0 | 0 |
| 6195 | Safety Supplies | 394.27 | 450 | 1,950 | 450 | 450 |
| | ***Expenditure Total:*** | 983,102.07 | 1,517,887 | 1,535,246 | 1,567,675 | 1,583,945 |

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

**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 | 0 | 0 |
| 4821 | Daily Entrance Fees | 2,087,112.50 | 878,359 | 878,359 | 1,400,000 | 1,400,000 |
| 4822 | Annual Passes | 134,434.50 | 141,086 | 141,086 | 105,000 | 105,000 |
| 4824 | 90 Day Passes | 50,172.00 | 52,189 | 52,189 | 43,000 | 43,000 |
| 4842 | Parks Tag Fee | 32.00 | 43 | 43 | 0 | 0 |
| | ***Revenue Total:*** | 2,271,751.00 | 1,127,287 | 1,127,287 | 1,548,000 | 1,548,000 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6002 | Salaries-Assistants/Deputies | 0.00 | 0 | 0 | 0 | 0 |
| 6003 | Salaries-Employees | 440,683.43 | 143,598 | 239,555 | 164,568 | 169,505 |
| 6004 | Overtime | 6,448.19 | 9,700 | 9,700 | 9,700 | 9,700 |
| 6005 | Extra Help | 32,652.00 | 43,200 | 43,200 | 43,200 | 43,200 |
| 6006 | FICA | 35,888.33 | 15,032 | 18,149 | 16,636 | 17,040 |
| 6007 | Group Health | 131,336.86 | 46,800 | 67,289 | 63,000 | 63,000 |
| 6008 | Retirement | 47,902.61 | 15,437 | 27,664 | 20,472 | 21,052 |
| 6010 | Uniforms | 7,254.90 | 6,200 | 6,491 | 6,700 | 6,700 |
| 6011 | Workers Compensation | 9,344.88 | 4,398 | 5,004 | 4,975 | 5,111 |
| 6012 | Unemployment Insurance | 1,458.06 | 648 | 799 | 870 | 890 |
| 6014 | Office Supplies | 71,770.06 | 64,000 | 64,000 | 64,000 | 64,000 |
| 6016 | Gasoline | 11,414.42 | 9,500 | 6,900 | 11,414 | 11,414 |
| 6018 | Diesel Fuel | 570.73 | 0 | 0 | 0 | 0 |
| 6022 | Drugs Medicine | 0.00 | 0 | 0 | 0 | 0 |
| 6030 | Vehicle Repairs | 10,149.87 | 10,000 | 10,000 | 10,000 | 10,000 |
| 6038 | Small Tools and Equipment | 0.00 | 0 | 0 | 0 | 0 |
| 6047 | Mobile Phones | 4,341.28 | 2,021 | 3,919 | 2,021 | 2,021 |
| 6048 | Communications | 9,849.76 | 1,000 | 1,701 | 1,000 | 1,000 |
| 6049 | Postage | 0.00 | 0 | 0 | 0 | 0 |
| 6057 | Vehicle Insurance | 111.78 | 2,532 | 2,532 | 687 | 687 |
| 6058 | Liability Other Insurance | 0.00 | 0 | 0 | 0 | 0 |
| 6060 | Electricity | 115,826.26 | 115,000 | 105,600 | 115,000 | 115,000 |
| 6061 | Natural Gas | 0.00 | 0 | 0 | | |
| 6062 | Water | 41,358.50 | 25,000 | 25,000 | 25,000 | 25,000 |
| 6063 | Sewage and Garbage | 138,899.61 | 90,000 | 90,000 | 90,000 | 90,000 |
| 6064 | Building Maintenance | 18,710.87 | 18,200 | 18,200 | 18,200 | 18,200 |
| 6067 | Equipment Maintenance | 9,390.31 | 10,000 | 10,000 | 10,000 | 10,000 |
| 6068 | Real Estate Rental | 0.00 | 0 | 0 | 0 | 0 |
| 6082 | Contractual Expense | 5,534.29 | 5,000 | 3,200 | 5,000 | 5,000 |
| 6087 | Miscellaneous | 0.00 | 0 | 0 | | |
| 6195 | Safety Supplies | 295.85 | 524 | 524 | 524 | 524 |
| | ***Expenditure Total:*** | 1,151,192.85 | 637,790 | 759,427 | 682,967 | 689,044 |

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

**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 | 0 | 0 |
| 4602 | Miscellaneous | 20,123.00 | 22,144 | 22,144 | 18,500 | 18,500 |
| 4821 | Daily Entrance Fees | 0.00 | 0 | 0 | 0 | 0 |
| 4830 | RV Full | 165,937.80 | 158,566 | 158,566 | 154,000 | 154,000 |
| 4839 | Apartment Rental | 0.00 | 0 | 0 | 400,000 | 400,000 |
| 4841 | Concessions Leases | 341,596.43 | 323,643 | 323,643 | 0 | 0 |
| 4842 | Parks Tag Fee | 0.00 | 0 | 0 | 0 | 0 |
| 4845 | Electricity | 9,681.13 | 7,500 | 7,500 | 9,200 | 9,200 |
| 4849 | Tents | 12,415.00 | 12,636 | 12,636 | 19,041 | 19,041 |
| | ***Revenue Total:*** | 549,753.36 | 524,489 | 524,489 | 600,741 | 600,741 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6003 | Salaries-Employees | 71,502.21 | 156,309 | 118,510 | 154,421 | 159,054 |
| 6004 | Overtime | 3,059.20 | 1,800 | 1,527 | 1,800 | 1,800 |
| 6005 | Extra Help | 4,791.72 | 7,200 | 7,200 | 8,400 | 8,400 |
| 6006 | FICA | 5,795.23 | 12,646 | 11,225 | 12,502 | 12,856 |
| 6007 | Group Health | 16,131.81 | 39,000 | 33,249 | 45,000 | 45,000 |
| 6008 | Retirement | 7,998.70 | 15,922 | 13,254 | 18,986 | 19,531 |
| 6010 | Uniforms | 43.89 | 2,000 | 1,946 | 2,500 | 2,500 |
| 6011 | Workers Compensation | 763.05 | 1,918 | 1,646 | 1,922 | 1,978 |
| 6012 | Unemployment Insurance | 228.38 | 546 | 546 | 654 | 672 |
| 6014 | Office Supplies | 634.61 | 14,500 | 14,500 | 14,500 | 14,500 |
| 6016 | Gasoline | 0.00 | 0 | 0 | 0 | 0 |
| 6022 | Drugs Medicine | 0.00 | 150 | 150 | 150 | 150 |
| 6030 | Vehicle Repairs | 0.00 | 1,000 | 1,000 | 1,000 | 1,000 |
| 6037 | Road Materials | 0.00 | 7,300 | 3,416 | 5,000 | 5,000 |
| 6047 | Mobile Phones | 911.74 | 585 | 585 | 585 | 585 |
| 6048 | Communications | 10,033.25 | 8,500 | 11,204 | 8,500 | 8,500 |
| 6049 | Postage | 0.00 | 0 | 0 | 0 | 0 |
| 6054 | Advertising | 0.00 | 1,500 | 1,500 | 1,500 | 1,500 |
| 6056 | Property Insurance | 3,503.08 | 3,612 | 3,612 | 5,016 | 5,016 |
| 6057 | Vehicle Insurance | 1,185.02 | 100 | 100 | 100 | 100 |
| 6060 | Electricity | 8,325.97 | 9,000 | 9,000 | 9,000 | 9,000 |
| 6062 | Water | 1,665.43 | 3,000 | 3,000 | 3,000 | 3,000 |
| 6063 | Sewage and Garbage | 2,424.90 | 5,000 | 5,800 | 5,000 | 5,000 |
| 6064 | Building Maintenance | 1,003.65 | 13,500 | 13,500 | 13,500 | 13,500 |
| 6067 | Equipment Maintenance | 624.00 | 2,500 | 2,500 | 2,500 | 2,500 |
| 6069 | Equipment Rental | 1,849.07 | 0 | 0 | 0 | 0 |
| 6074 | Credit Services | 300.00 | 500 | 500 | 500 | 500 |
| 6077 | Data Processing | 0.00 | 0 | 0 | 500 | 500 |
| 6082 | Contractual Expense | 872.56 | 5,800 | 1,684 | 5,800 | 5,800 |
| 6109 | Emergency-Hospital | 0.00 | 0 | 0 | 0 | 0 |
| 6195 | Safety Supplies | 172.12 | 173 | 173 | 173 | 173 |
| | ***Expenditure Total:*** | 143,819.59 | 314,061 | 261,327 | 322,509 | 328,115 |

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

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

CAMERON COUNTY, TEXAS
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**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 | 3,000 |
| 4705 | Long/Short | -1,473.26 | 0 | 0 | 0 | 0 |
| 4821 | Daily Entrance Fees | 342,062.00 | 319,256 | 319,256 | 325,000 | 325,000 |
| 4822 | Annual Passes | 76,900.00 | 71,100 | 71,100 | 76,000 | 76,000 |
| 4824 | 90 Day Passes | 2,300.00 | 2,391 | 2,391 | 3,000 | 3,000 |
| 4830 | RV Full | 190,671.65 | 184,840 | 184,840 | 195,000 | 195,000 |
| 4838 | Boat Slips Marina | 0.00 | 0 | 0 | 0 | 0 |
| 4839 | Apartment Rental | 2,100.00 | 2,100 | 2,100 | 2,100 | 2,100 |
| 4842 | Parks Tag Fee | 0.00 | 500 | 500 | 0 | 0 |
| 4845 | Electricity | 7,788.65 | 7,198 | 7,198 | 7,400 | 7,400 |
| 4849 | Tents | 9,930.00 | 9,768 | 9,768 | 8,900 | 8,900 |
| | ***Revenue Total:*** | 633,509.41 | 600,488 | 600,488 | 620,400 | 620,400 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6003 | Salaries-Employees | 144,449.67 | 191,267 | 183,990 | 190,201 | 195,907 |
| 6004 | Overtime | 0.00 | 1,000 | 1,000 | 1,000 | 1,000 |
| 6006 | FICA | 10,725.31 | 14,782 | 14,782 | 14,700 | 15,137 |
| 6007 | Group Health | 36,900.00 | 54,600 | 54,600 | 63,000 | 63,000 |
| 6008 | Retirement | 15,552.79 | 19,361 | 19,361 | 22,461 | 23,132 |
| 6010 | Uniforms | 536.16 | 400 | 400 | 1,170 | 1,170 |
| 6011 | Workers Compensation | 646.84 | 1,380 | 1,380 | 1,388 | 1,429 |
| 6012 | Unemployment Insurance | 431.01 | 634 | 634 | 765 | 788 |
| 6014 | Office Supplies | 23,053.56 | 17,000 | 17,000 | 17,000 | 17,000 |
| 6016 | Gasoline | 10,291.71 | 12,500 | 12,500 | 14,375 | 14,375 |
| 6022 | Drugs Medicine | 0.00 | 0 | 0 | 0 | 0 |
| 6030 | Vehicle Repairs | 1,462.30 | 2,000 | 2,000 | 2,500 | 2,500 |
| 6037 | Road Materials | 0.00 | 0 | 0 | 0 | 0 |
| 6047 | Mobile Phones | 1,471.74 | 2,995 | 2,995 | 2,995 | 2,995 |
| 6048 | Communications | 13,845.63 | 9,000 | 11,400 | 9,000 | 9,000 |
| 6054 | Advertising | 0.00 | 2,000 | 2,000 | 2,000 | 2,000 |
| 6056 | Property Insurance | 4,456.22 | 5,644 | 5,644 | 14,906 | 14,906 |
| 6057 | Vehicle Insurance | 558.36 | 737 | 737 | 328 | 328 |
| 6060 | Electricity | 14,350.26 | 15,800 | 15,800 | 15,800 | 15,800 |
| 6062 | Water | 8,324.91 | 6,500 | 6,500 | 6,500 | 6,500 |
| 6063 | Sewage and Garbage | 25,597.32 | 14,000 | 36,756 | 28,000 | 28,000 |
| 6064 | Building Maintenance | 13,328.96 | 10,000 | 20,404 | 18,000 | 18,000 |
| 6067 | Equipment Maintenance | 1,725.02 | 2,500 | 2,500 | 2,500 | 2,500 |
| 6069 | Equipment Rental | 461.70 | 500 | 500 | 500 | 500 |
| 6074 | Credit Services | 300.00 | 500 | 500 | 500 | 500 |
| 6077 | Data Processing | 1,547.15 | 3,000 | 3,000 | 3,000 | 3,000 |
| 6082 | Contractual Expense | 17,297.75 | 30,500 | 23,169 | 25,000 | 25,000 |
| 6096 | Equipment | 0.00 | 0 | 0 | 0 | 0 |
| 6195 | Safety Supplies | 211.48 | 200 | 200 | 200 | 200 |
| | ***Expenditure Total:*** | 347,525.85 | 418,800 | 439,752 | 457,789 | 464,667 |

**Fund** 830 **Dept.** 663 **CAPITAL PROJECTS PARKS**

| Object | Description | 2021 Actual | 2022 Approved | 2022 Amended | 2023 Recommended | 2023 Approved |
|---|---|---|---|---|---|---|
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6082 | Contractual Expense | 0.00 | 0 | 0 | 0 | 0 |
| | ***Expenditure Total:*** | 0.00 | 0 | 0 | 0 | 0 |

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**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 | 200,000 |
| | ***Expenditure Total:*** | 29,293.16 | 244,000 | 244,000 | 200,000 | 200,000 |

**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 | 0 | 0 |
| 4602 | Miscellaneous | 0.00 | 4 | 4 | 0 | 0 |
| 4821 | Daily Entrance Fees | 2,127,683.50 | 960,333 | 960,333 | 1,300,000 | 1,300,000 |
| | ***Revenue Total:*** | 2,127,683.50 | 960,337 | 960,337 | 1,300,000 | 1,300,000 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6003 | Salaries-Employees | 57,003.48 | 59,856 | 55,825 | 57,680 | 59,410 |
| 6004 | Overtime | 8,173.18 | 4,500 | 4,500 | 4,500 | 4,500 |
| 6005 | Extra Help | 70,425.00 | 93,600 | 93,600 | 85,200 | 85,200 |
| 6006 | FICA | 10,220.77 | 12,084 | 12,084 | 11,275 | 11,407 |
| 6007 | Group Health | 14,400.00 | 15,600 | 15,600 | 18,000 | 18,000 |
| 6008 | Retirement | 6,320.97 | 6,149 | 6,149 | 7,305 | 7,508 |
| 6010 | Uniforms | 995.02 | 2,000 | 2,000 | 2,000 | 2,000 |
| 6011 | Workers Compensation | 2,349.63 | 776 | 776 | 731 | 738 |
| 6012 | Unemployment Insurance | 405.77 | 521 | 521 | 590 | 596 |
| 6014 | Office Supplies | 14,821.65 | 13,000 | 15,000 | 13,000 | 13,000 |
| 6016 | Gasoline | 0.00 | 0 | 0 | 0 | 0 |
| 6049 | Postage | 0.00 | 200 | 200 | 200 | 200 |
| 6056 | Property Insurance | 14,923.10 | 15,385 | 15,385 | 30,612 | 30,612 |
| 6060 | Electricity | 4,843.52 | 5,200 | 5,200 | 5,200 | 5,200 |
| 6062 | Water | 7,370.32 | 8,000 | 8,000 | 8,000 | 8,000 |
| 6063 | Sewage and Garbage | 64,610.89 | 86,000 | 86,000 | 86,000 | 86,000 |
| 6064 | Building Maintenance | 2,164.30 | 3,000 | 3,000 | 3,000 | 3,000 |
| 6067 | Equipment Maintenance | 1,567.71 | 2,800 | 2,800 | 2,800 | 2,800 |
| 6069 | Equipment Rental | 3,208.07 | 700 | 700 | 700 | 700 |
| 6077 | Data Processing | 889.50 | 2,000 | 2,000 | 3,000 | 3,000 |
| 6082 | Contractual Expense | 23,733.15 | 13,044 | 13,044 | 21,564 | 21,564 |
| 6096 | Equipment | 0.00 | 0 | 0 | 0 | 0 |
| 6195 | Safety Supplies | 298.58 | 500 | 500 | 500 | 500 |
| | ***Expenditure Total:*** | 308,724.61 | 344,915 | 342,884 | 361,857 | 363,935 |

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

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**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 | 6,000 |
| 4602 | Miscellaneous | 0.00 | 0 | 0 | 0 | 0 |
| | ***Revenue Total:*** | 8,038.54 | 7,392 | 7,392 | 6,000 | 6,000 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6003 | Salaries-Employees | 459,173.13 | 478,600 | 448,027 | 472,447 | 486,552 |
| 6004 | Overtime | 15,717.60 | 15,000 | 15,000 | 18,000 | 18,000 |
| 6006 | FICA | 35,269.85 | 37,760 | 37,760 | 37,519 | 38,598 |
| 6007 | Group Health | 86,867.64 | 85,800 | 85,800 | 108,000 | 108,000 |
| 6008 | Retirement | 50,893.14 | 49,258 | 49,258 | 55,233 | 56,890 |
| 6010 | Uniforms | 3,081.39 | 5,000 | 5,000 | 5,000 | 5,000 |
| 6011 | Workers Compensation | 5,621.06 | 4,637 | 4,637 | 4,977 | 5,120 |
| 6012 | Unemployment Insurance | 1,441.18 | 1,614 | 1,614 | 1,953 | 2,009 |
| 6014 | Office Supplies | 2,616.73 | 3,000 | 3,000 | 3,000 | 3,000 |
| 6016 | Gasoline | 52,352.20 | 39,000 | 62,000 | 89,300 | 89,300 |
| 6028 | Camera and Police Supplies | 3,692.64 | 3,000 | 5,605 | 5,000 | 5,000 |
| 6030 | Vehicle Repairs | 29,951.77 | 36,000 | 30,000 | 36,000 | 36,000 |
| 6046 | Medical and Dental | 0.00 | 100 | 100 | 100 | 100 |
| 6047 | Mobile Phones | 1,106.62 | 1,500 | 3,000 | 2,200 | 2,200 |
| 6048 | Communications | 0.00 | 500 | 0 | 500 | 500 |
| 6049 | Postage | 0.00 | 100 | 0 | 100 | 100 |
| 6050 | Travel | 880.00 | 1,400 | 0 | 1,400 | 1,400 |
| 6057 | Vehicle Insurance | 5,224.32 | 3,000 | 3,000 | 5,528 | 5,528 |
| 6059 | Bonds | 142.00 | 150 | 71 | 150 | 150 |
| 6067 | Equipment Maintenance | 638.85 | 2,000 | 2,000 | 4,000 | 4,000 |
| 6068 | Real Estate Rental | 1,775.00 | 1,800 | 1,884 | 2,300 | 2,300 |
| 6069 | Equipment Rental | 1,449.26 | 1,812 | 1,812 | 1,812 | 1,812 |
| 6077 | Data Processing | 0.00 | 0 | 0 | 0 | 0 |
| 6078 | Education and Training | 175.00 | 500 | 1,106 | 2,500 | 2,500 |
| 6079 | Legal Books, Publications | 0.00 | 0 | 0 | 100 | 100 |
| 6195 | Safety Supplies | 1,623.50 | 800 | 584 | 800 | 800 |
| | ***Expenditure Total:*** | 759,692.88 | 772,331 | 761,258 | 857,919 | 874,959 |

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

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**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 | 315,000 |
| | ***Revenue Total:*** | 386,925.50 | 323,893 | 323,893 | 315,000 | 315,000 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6003 | Salaries-Employees | 43,521.79 | 72,592 | 64,792 | 76,437 | 78,730 |
| 6004 | Overtime | 2,371.04 | 1,000 | 1,000 | 1,000 | 1,000 |
| 6005 | Extra Help | 156,810.43 | 232,800 | 213,257 | 223,800 | 223,800 |
| 6006 | FICA | 15,386.99 | 23,683 | 23,683 | 23,045 | 23,220 |
| 6007 | Group Health | 7,200.00 | 15,600 | 15,600 | 18,000 | 18,000 |
| 6008 | Retirement | 4,680.65 | 7,632 | 7,632 | 8,979 | 9,249 |
| 6010 | Uniforms | 4,309.56 | 5,000 | 6,000 | 5,000 | 5,000 |
| 6011 | Workers Compensation | 5,361.70 | 8,512 | 8,512 | 8,282 | 8,345 |
| 6012 | Unemployment Insurance | 605.38 | 1,022 | 1,022 | 1,205 | 1,214 |
| 6014 | Office Supplies | 2,535.78 | 3,300 | 3,300 | 3,300 | 3,300 |
| 6016 | Gasoline | 9,370.75 | 7,500 | 14,650 | 9,370 | 9,370 |
| 6022 | Drugs Medicine | 2,907.30 | 4,500 | 4,500 | 4,000 | 4,000 |
| 6030 | Vehicle Repairs | 11,223.25 | 5,300 | 5,300 | 5,300 | 5,300 |
| 6037 | Road Materials | 0.00 | 0 | 0 | 0 | 0 |
| 6047 | Mobile Phones | 459.32 | 800 | 800 | 800 | 800 |
| 6050 | Travel | 0.00 | 2,000 | 14,393 | 2,000 | 2,000 |
| 6056 | Property Insurance | 0.00 | 420 | 420 | 420 | 420 |
| 6057 | Vehicle Insurance | 1,385.92 | 800 | 800 | 1,928 | 1,928 |
| 6060 | Electricity | 0.00 | 0 | 0 | 0 | 0 |
| 6064 | Building Maintenance | 512.31 | 2,500 | 1,500 | 2,500 | 2,500 |
| 6067 | Equipment Maintenance | 1,189.18 | 2,700 | 2,700 | 2,700 | 2,700 |
| 6069 | Equipment Rental | 3,027.18 | 6,480 | 6,480 | 6,480 | 6,480 |
| 6073 | Dues and Memberships | 1,519.95 | 2,060 | 2,060 | 2,060 | 2,060 |
| 6077 | Data Processing | 0.00 | 0 | 0 | 0 | 0 |
| 6078 | Education and Training | 40.00 | 2,500 | 2,500 | 2,500 | 2,500 |
| 6082 | Contractual Expense | 10,131.68 | 9,600 | 9,600 | 9,600 | 9,600 |
| 6096 | Equipment | 0.00 | 0 | 0 | 0 | 0 |
| 6195 | Safety Supplies | 933.56 | 1,000 | 1,000 | 1,000 | 1,000 |
| | ***Expenditure Total:*** | 285,483.72 | 419,301 | 411,501 | 419,706 | 422,516 |

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**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 | 0 | 0 |
| 4640 | Sale of Surplus | 15,300.00 | 5,000 | 5,000 | 0 | 0 |
| | ***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 | 253,878 |
| 6003 | Salaries-Employees | 142,619.48 | 384,175 | 278,823 | 455,082 | 455,082 |
| 6004 | Overtime | 5,817.54 | 10,220 | 7,904 | 10,220 | 10,220 |
| 6005 | Extra Help | 0.00 | 0 | 0 | 0 | 0 |
| 6006 | FICA | 17,512.46 | 47,389 | 35,951 | 54,118 | 56,135 |
| 6007 | Group Health | 46,202.44 | 119,590 | 88,698 | 146,691 | 146,691 |
| 6008 | Retirement | 25,383.02 | 62,283 | 44,828 | 82,992 | 86,089 |
| 6009 | Auto Allowance | 167.35 | 0 | 0 | 0 | 0 |
| 6010 | Uniforms | 419.97 | 1,000 | 1,000 | 1,000 | 1,000 |
| 6011 | Workers Compensation | 3,970.90 | 9,927 | 7,443 | 10,443 | 10,779 |
| 6012 | Unemployment Insurance | 704.38 | 2,041 | 1,548 | 2,826 | 2,931 |
| 6014 | Office Supplies | 1,454.94 | 7,000 | 2,718 | 14,491 | 14,491 |
| 6016 | Gasoline | 1,796.06 | 6,760 | 18,760 | 8,112 | 8,112 |
| 6018 | Diesel Fuel | 1,500.51 | 1,064 | 1,064 | 2,500 | 2,500 |
| 6022 | Drugs Medicine | 0.00 | 0 | 0 | 500 | 500 |
| 6025 | Food-Human | 0.00 | 500 | 500 | 1,000 | 1,000 |
| 6030 | Vehicle Repairs | 4,244.22 | 2,100 | 7,820 | 2,100 | 2,100 |
| 6033 | Contingencies | 0.00 | 0 | 0 | 0 | 0 |
| 6046 | Medical and Dental | 566.48 | 400 | 400 | 400 | 400 |
| 6047 | Mobile Phones | 935.74 | 1,000 | 1,000 | 1,000 | 1,000 |
| 6048 | Communications | 261.72 | 117 | 117 | 7,500 | 7,500 |
| 6049 | Postage | 32.18 | 125 | 125 | 125 | 125 |
| 6050 | Travel | 1,862.61 | 6,400 | 6,279 | 6,400 | 6,400 |
| 6052 | Travel-Mileage Reimbursement | 0.00 | 0 | 0 | 0 | 0 |
| 6054 | Advertising | 0.00 | 3,100 | 2,645 | 3,100 | 3,100 |
| 6056 | Property Insurance | 25.01 | 572 | 572 | 20,000 | 20,000 |
| 6057 | Vehicle Insurance | 5,704.00 | 2,800 | 2,800 | 6,114 | 6,114 |
| 6058 | Liability Other Insurance | 0.00 | 11,000 | 11,000 | 19,000 | 19,000 |
| 6059 | Bonds | 0.00 | 97 | 97 | 97 | 97 |
| 6060 | Electricity | 0.00 | 0 | 0 | 15,000 | 15,000 |
| 6062 | Water | 0.00 | 0 | 0 | 3,000 | 3,000 |
| 6063 | Sewage and Garbage | 0.00 | 0 | 0 | 5,260 | 5,260 |
| 6064 | Building Maintenance | 0.00 | 0 | 0 | 5,000 | 5,000 |
| 6067 | Equipment Maintenance | 1,793.80 | 4,815 | 4,315 | 8,815 | 8,815 |
| 6068 | Real Estate Rental | 500.00 | 500 | 500 | 500 | 500 |
| 6069 | Equipment Rental | 4,086.63 | 4,705 | 4,705 | 4,705 | 4,705 |
| 6070 | INDIRECT COST | 0.00 | 0 | 0 | 0 | 0 |
| 6073 | Dues and Memberships | 316.94 | 500 | 500 | 500 | 500 |
| 6077 | Data Processing | 1,200.00 | 2,800 | 5,537 | 5,000 | 5,000 |
| 6078 | Education and Training | 43.00 | 1,200 | 155 | 1,200 | 1,200 |
| 6080 | Board of Children | 0.00 | 0 | 0 | | |
| 6082 | Contractual Expense | 28,945.20 | 62,540 | 70,186 | 62,540 | 62,540 |

**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 | 0 | 0 |
| 6097 | Debt Retirement | 0.00 | 800,905 | 800,905 | 800,905 | 800,905 |
| 6098 | Debt Interest | 30,258.46 | 181,282 | 181,282 | 181,282 | 181,282 |
| 6109 | Emergency-Hospital | 0.00 | 0 | 0 | 0 | 0 |
| 6195 | Safety Supplies | 0.00 | 250 | 250 | 400 | 400 |
| | ***Expenditure Total:*** | 415,533.08 | 1,961,484 | 1,755,419 | 2,191,081 | 2,209,351 |

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**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 | 179,469 |
| 6004 | Overtime | 1,073.65 | 350 | 350 | 350 | 350 |
| 6005 | Extra Help | 0.00 | 21,600 | 21,600 | 21,600 | 21,600 |
| 6006 | FICA | 11,643.76 | 15,009 | 15,009 | 15,009 | 15,409 |
| 6007 | Group Health | 43,200.00 | 46,800 | 46,800 | 54,000 | 54,000 |
| 6008 | Retirement | 17,328.08 | 17,581 | 17,581 | 20,510 | 21,124 |
| 6010 | Uniforms | 2,755.42 | 3,059 | 3,059 | 3,059 | 3,059 |
| 6011 | Workers Compensation | 5,052.02 | 6,588 | 6,588 | 6,588 | 6,763 |
| 6012 | Unemployment Insurance | 490.36 | 647 | 647 | 785 | 806 |
| 6014 | Office Supplies | 2,226.90 | 4,000 | 4,000 | 4,000 | 4,000 |
| 6016 | Gasoline | 6,615.44 | 8,000 | 10,000 | 9,200 | 9,200 |
| 6022 | Drugs Medicine | 0.00 | 0 | 0 | 0 | 0 |
| 6030 | Vehicle Repairs | 1,182.69 | 2,300 | 2,300 | 2,300 | 2,300 |
| 6038 | Small Tools and Equipment | 0.00 | 3,500 | 1,500 | 0 | 0 |
| 6047 | Mobile Phones | 229.97 | 300 | 300 | 300 | 300 |
| 6048 | Communications | 0.00 | 0 | 0 | 0 | 0 |
| 6057 | Vehicle Insurance | 381.75 | 325 | 325 | 305 | 305 |
| 6060 | Electricity | 0.00 | 0 | 0 | 0 | 0 |
| 6067 | Equipment Maintenance | 5,193.83 | 6,000 | 6,000 | 6,000 | 6,000 |
| 6069 | Equipment Rental | 0.00 | 0 | 0 | 0 | 0 |
| 6195 | Safety Supplies | 181.60 | 500 | 500 | 500 | 500 |
| | ***Expenditure Total:*** | 257,560.30 | 310,801 | 308,635 | 318,748 | 325,185 |

**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 | 0 | 0 |
| | ***Revenue Total:*** | 700.00 | 0 | 0 | 0 | 0 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6010 | Uniforms | 0.00 | 0 | 0 | 0 | 0 |
| | ***Expenditure Total:*** | 0.00 | 0 | 0 | 0 | 0 |

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2022-2023 Budget

**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 | 18,240 |
| 6006 | FICA | 0.00 | 934 | 934 | 1,395 | 1,395 |
| 6011 | Workers Compensation | 0.00 | 52 | 52 | 361 | 361 |
| 6012 | Unemployment Insurance | 0.00 | 40 | 40 | 60 | 60 |
| 6014 | Office Supplies | 0.00 | 2,000 | 2,000 | 2,000 | 2,000 |
| | ***Expenditure Total:*** | 0.00 | 15,230 | 15,230 | 22,056 | 22,056 |

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

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

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 | 0 | 0 |
| | ***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 | 870,000 |
| 6098 | Debt Interest | 813,600.00 | 779,500 | 779,500 | 779,500 | 779,500 |
| 6099 | Fiscal Agent Fees | 750.00 | 750 | 750 | 750 | 750 |
| | ***Expenditure Total:*** | 814,350.00 | 1,650,250 | 1,650,250 | 1,650,250 | 1,650,250 |

CAMERON COUNTY, TEXAS

# AIRPORT FUND

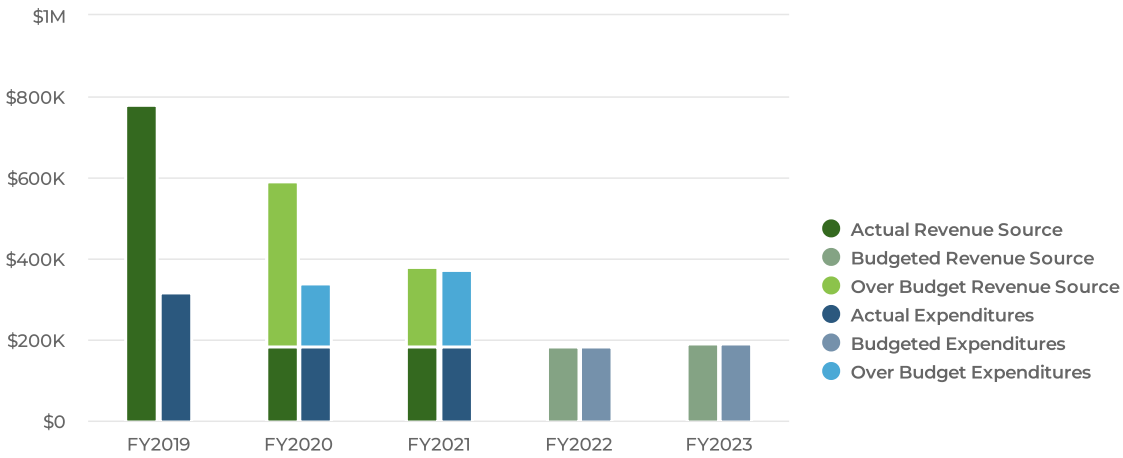
APPROVED 2018–2019 BUDGET

# 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.

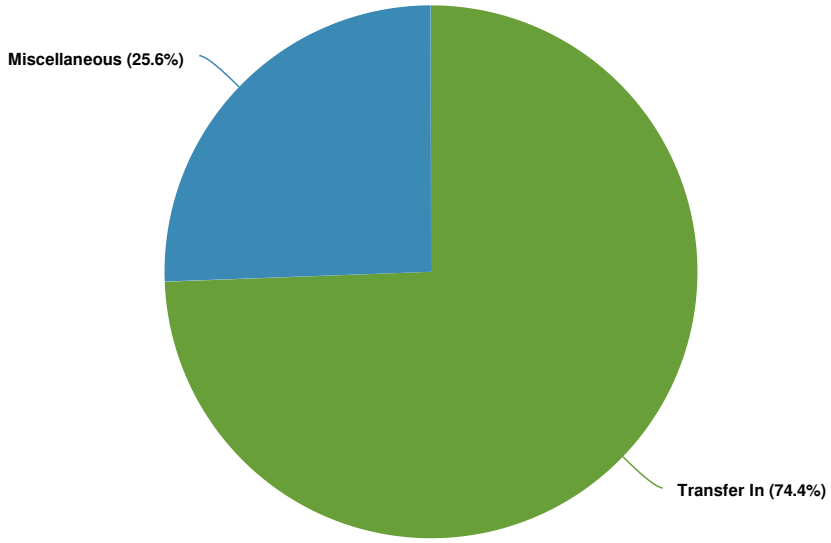
## Summary

The County of Cameron is projecting $191.89K of revenue in FY2023, which represents a 3.3% increase over the prior year. Budgeted expenditures are projected to increase by 3.3% or $6.19K to $191.89K in FY2023.

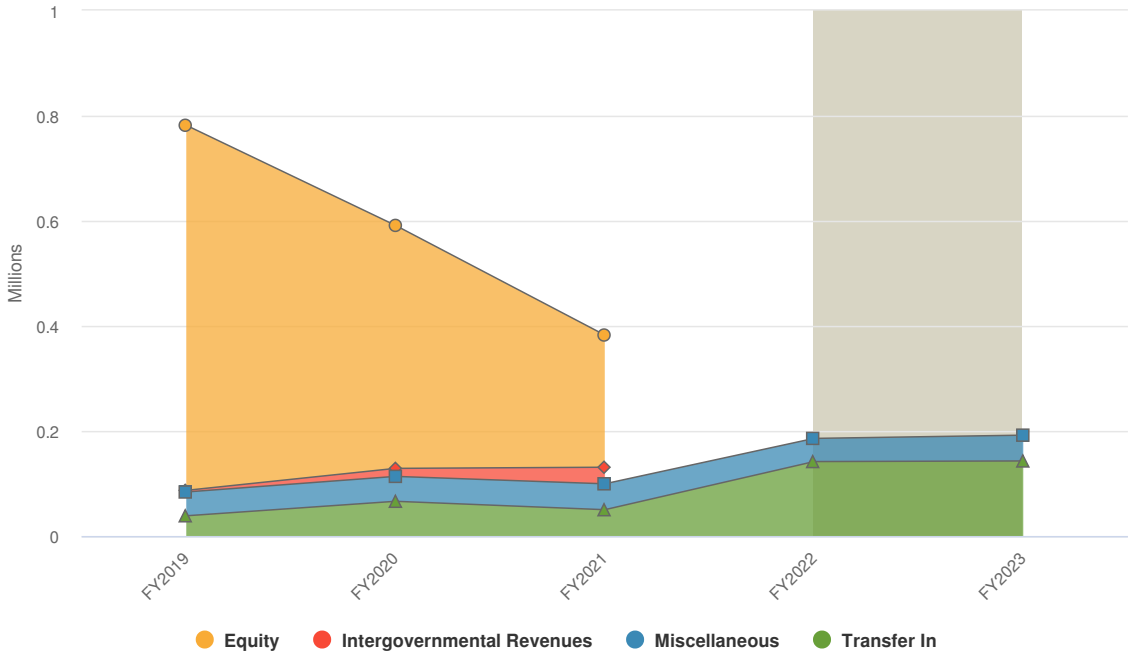



## Revenues by Source

### Projected 2023 Revenues by Source



## Budgeted and Historical 2023 Revenues by Source

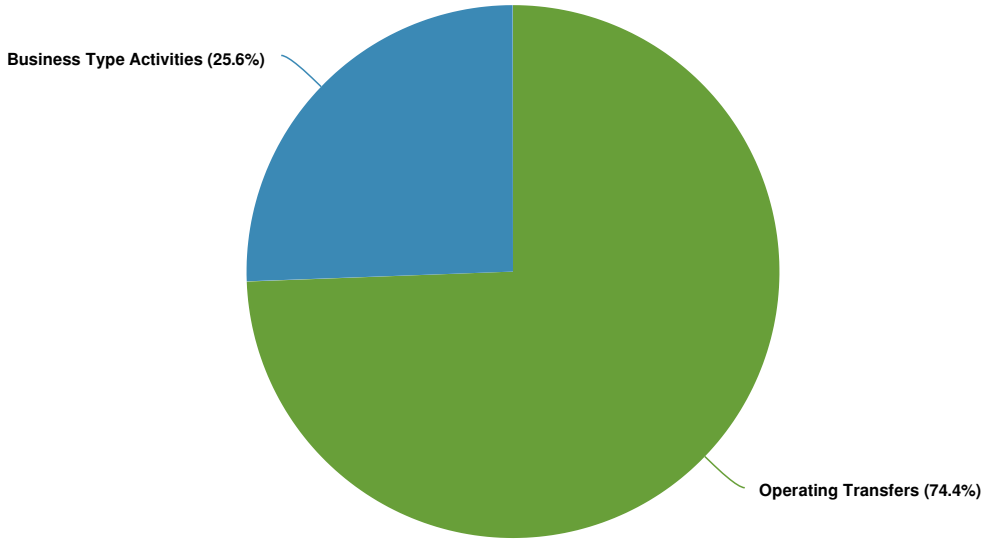



Grey background indicates budgeted figures.

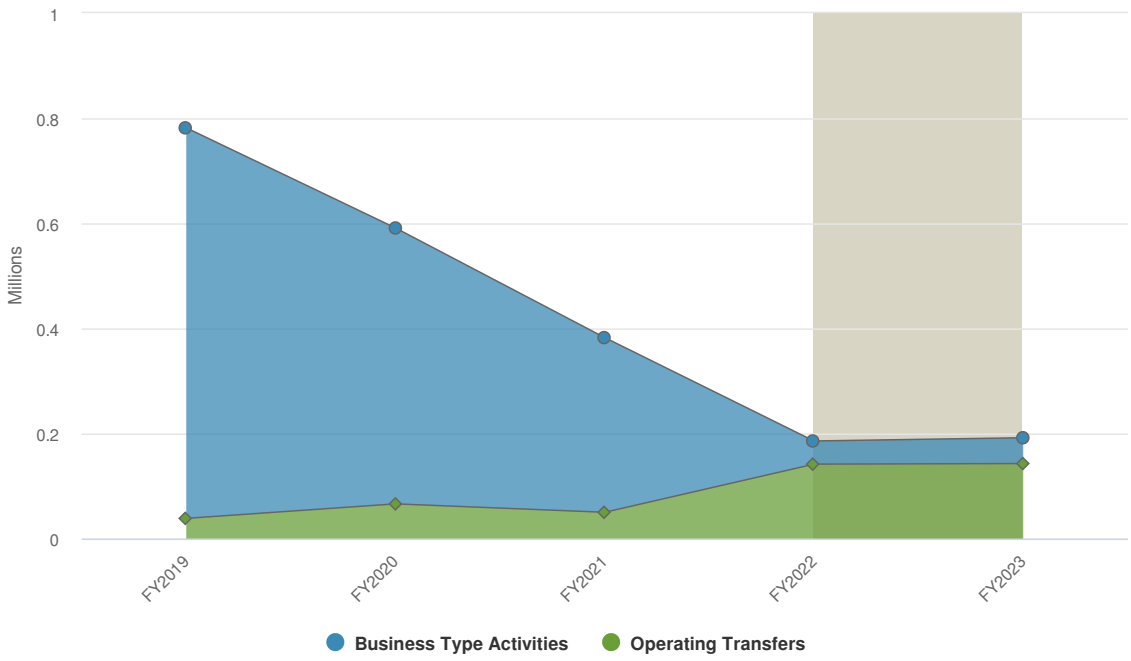
| Name | FY2021 Actual | FY2022 Approved Budget | FY2023 Budgeted | FY2022 Approved Budget vs. FY2023 Budgeted (% Change) |
|---|---|---|---|---|
| Revenue Source | | | | |
| Equity | $251,629 | | $0 | N/A |
| Miscellaneous | $49,281 | $44,100 | $49,100 | 11.3% |
| Intergovernmental Revenues | $31,557 | | $0 | N/A |
| Transfer In | $50,000 | $144,033 | $142,792 | -0.9% |
| **Total Revenue Source:** | **$382,467** | **$188,133** | **$191,892** | **2%** |

# Revenue by Department

## Projected 2023 Revenue by Department




## Budgeted and Historical 2023 Revenue by Department



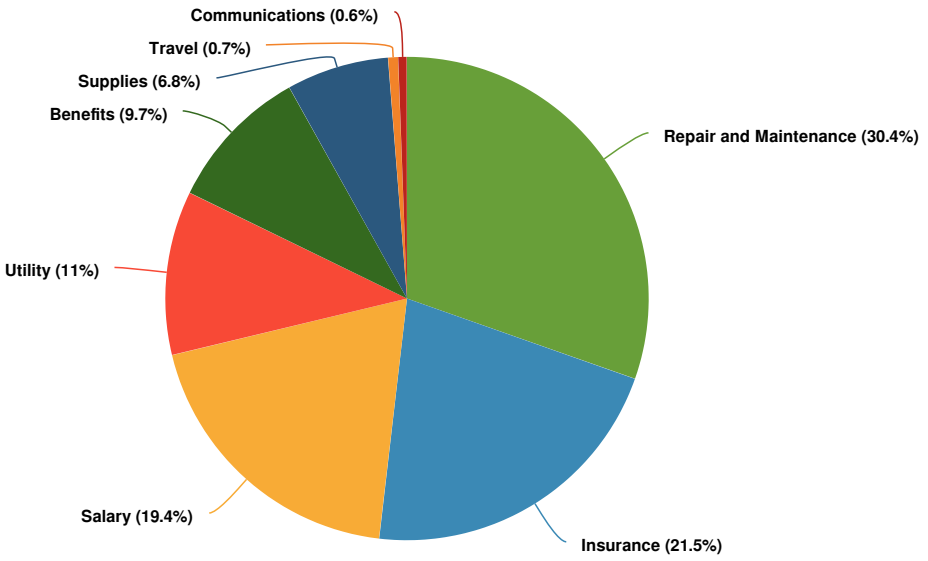

Grey background indicates budgeted figures.

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

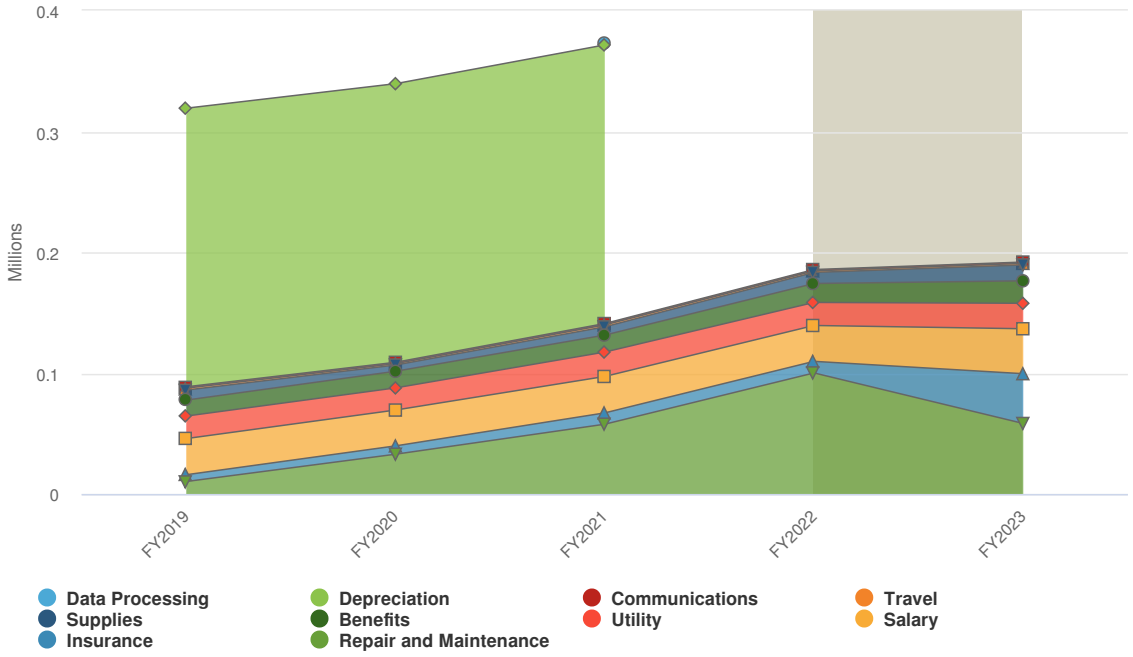
| Name | FY2021 Actual | FY2022 Approved Budget | FY2023 Budgeted | FY2022 Approved Budget vs. FY2023 Budgeted (% Change) |
|---|---|---|---|---|
| Operating Transfers | $50,000 | $144,033 | $142,792 | -0.9% |
| Business Type Activities | $332,467 | $44,100 | $49,100 | 11.3% |
| **Total Revenue:** | **$382,467** | **$188,133** | **$191,892** | **2%** |

## 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 | $37,204 | 17.6% |
| Benefits | $14,035 | $16,132 | $18,602 | 15.3% |
| Supplies | $6,832 | $9,164 | $13,118 | 43.1% |
| Repair and Maintenance | $57,709 | $100,139 | $58,314 | -41.8% |
| 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** | **$191,892** | **2%** |

CAMERON COUNTY, TEXAS
**Airport Fund**
Detail Schedule of Revenues and Sources of Funds
2022-2023 Fiscal Year

**Fund:** 880

| | | | 2022 Approved | 2022 Amended | 2023 Recommended | 2023 Approved |
|---|---|---|---|---|---|---|
| ***Revenues*** | | | | | | |
| **Total** | **Intergovernmental Revenues** | | 0 | 0 | 0 | 0 |
| 000 | 4600 | Interest Income | 100 | 100 | 100 | 100 |
| 519 | 4614 | Land Rental | 33,000 | 33,000 | 38,000 | 38,000 |
| 519 | 4841 | Concessions Leases | 11,000 | 11,000 | 11,000 | 11,000 |
| **Total** | **Miscellaneous** | | 44,100 | 44,100 | 49,100 | 49,100 |
| | | **Total Revenue & Operating Tran** | 44,100 | 44,100 | 49,100 | 49,100 |

CAMERON COUNTY, TEXAS
**AIRPORT - OPERATING**
2022-2023 Budget

| Dept. | Description | 2021 Amended | 2022 Approved | 2022 Amended | 2023 Recommended | 2023 Approved |
|---|---|---|---|---|---|---|
| ***REVENUE ACCOUNTS*** | | | | | | |
| 000 | BALANCE SHEET | 0.00 | 100 | 100 | 100 | 100 |
| 519 | AIRPORT MAINTENANCE | 0.00 | 44,000 | 44,000 | 49,000 | 49,000 |
| | ***Revenue Total:*** | 0.00 | 44,100 | 44,100 | 49,100 | 49,100 |
| ***TRANSFERS IN*** | | | | | | |
| 010 | GENERAL FUND TRANSFER | 0.00 | 141,606 | 141,606 | 140,364 | 140,364 |
| 382 | AMERICAN RESCUE PLAN ACT | 0.00 | 2,427 | 2,427 | 0 | 0 |
| | ***Fund Balance:*** | 0.00 | 144,033 | 144,033 | 140,364 | 140,364 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 519 | AIRPORT MAINTENANCE | 0.00 | 188,133 | 188,133 | 189,464 | 191,892 |
| | ***Expense Total:*** | 0.00 | 188,133 | 188,133 | 189,464 | 191,892 |

**Fund** 880 **Dept.** 000 **AIRPORT MAINTENANCE**

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

**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 | 38,000 |
| 4841 | Concessions Leases | 10,546.97 | 11,000 | 11,000 | 11,000 | 11,000 |
| | ***Revenue Total:*** | 49,246.97 | 44,000 | 44,000 | 49,000 | 49,000 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 6002 | Salaries-Assistants/Deputies | 6,151.24 | 6,176 | 6,176 | 6,176 | 6,300 |
| 6003 | Salaries-Employees | 23,908.49 | 25,462 | 25,462 | 30,004 | 30,904 |
| 6004 | Overtime | 87.22 | 0 | 0 | 0 | 0 |
| 6006 | FICA | 2,249.60 | 2,420 | 2,420 | 2,768 | 2,846 |
| 6007 | Group Health | 7,687.44 | 8,814 | 8,814 | 9,000 | 10,170 |
| 6008 | Retirement | 3,241.62 | 3,920 | 3,920 | 4,250 | 4,371 |
| 6011 | Workers Compensation | 764.92 | 883 | 883 | 1,035 | 1,066 |
| 6012 | Unemployment Insurance | 90.95 | 95 | 95 | 145 | 149 |
| 6014 | Office Supplies | 0.00 | 500 | 500 | 718 | 718 |
| 6016 | Gasoline | 1,937.01 | 1,264 | 4,864 | 5,000 | 5,000 |
| 6018 | Diesel Fuel | 3,985.86 | 5,000 | 5,000 | 5,000 | 5,000 |
| 6022 | Drugs Medicine | 908.65 | 2,400 | 1,000 | 2,400 | 2,400 |
| 6030 | Vehicle Repairs | 473.48 | 500 | 1,500 | 1,000 | 1,000 |
| 6047 | Mobile Phones | 1,131.04 | 1,100 | 500 | 1,100 | 1,100 |
| 6050 | Travel | 1,599.90 | 1,300 | 1,300 | 1,300 | 1,300 |
| 6056 | Property Insurance | 9,020.29 | 9,300 | 40,900 | 40,894 | 40,894 |
| 6057 | Vehicle Insurance | 345.37 | 300 | 300 | 300 | 300 |
| 6060 | Electricity | 8,138.84 | 7,000 | 7,000 | 9,000 | 9,000 |
| 6062 | Water | 12,060.00 | 12,060 | 12,060 | 12,060 | 12,060 |
| 6064 | Building Maintenance | 54,317.39 | 97,139 | 58,439 | 50,000 | 50,000 |
| 6067 | Equipment Maintenance | 2,917.84 | 2,500 | 7,000 | 7,314 | 7,314 |
| 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 | 191,892 |

CAMERON COUNTY, TEXAS

# DRUG FORFEITURE FUND

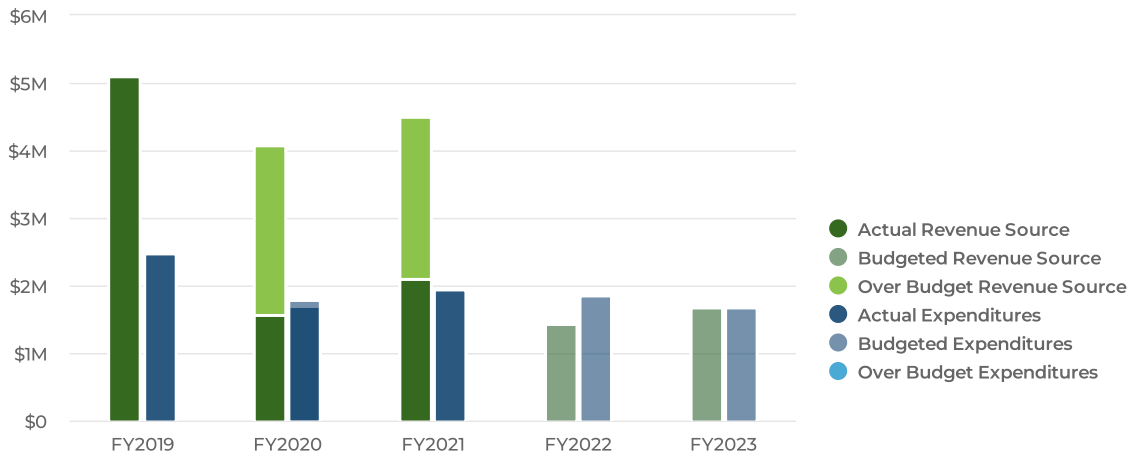
APPROVED 2022-2023 BUDGET

# 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.

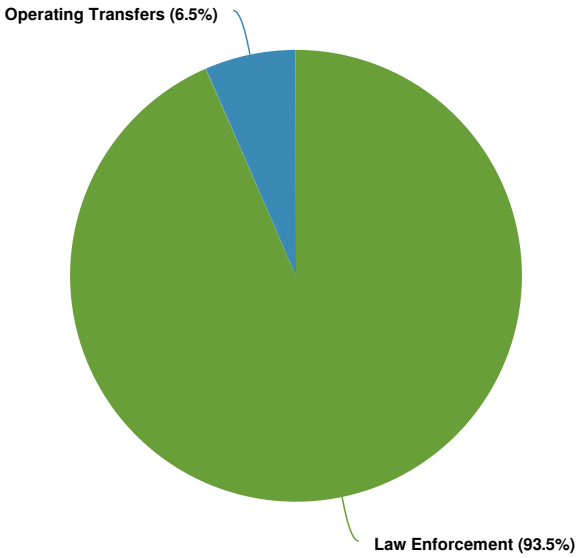
## Summary

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.

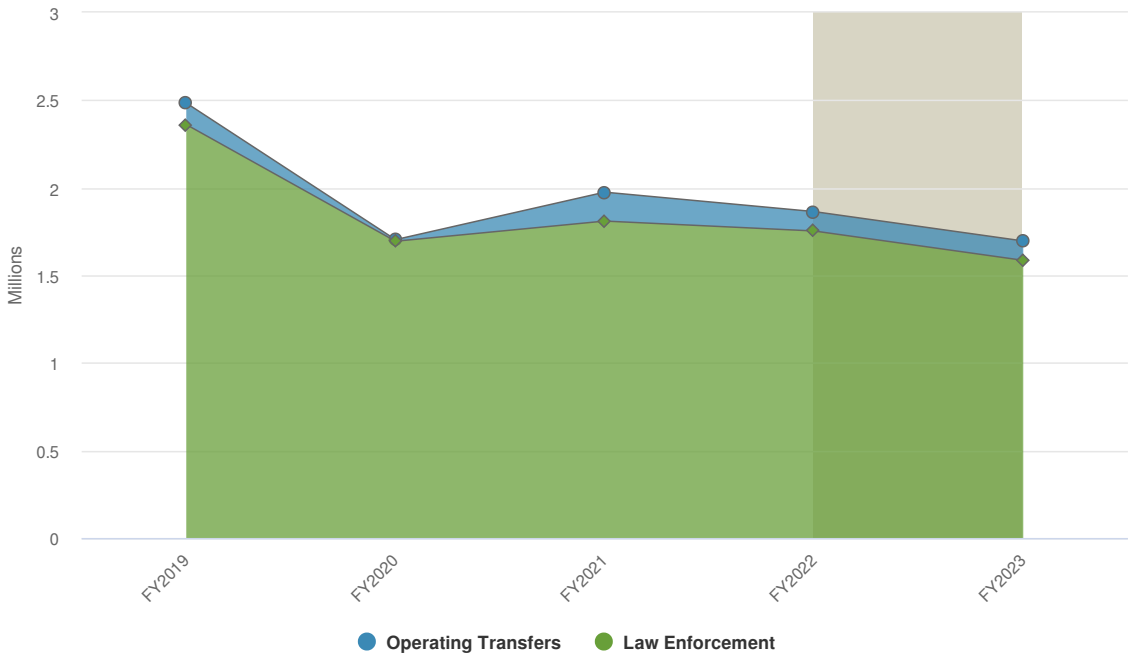



## Expenditures by Function

### Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function

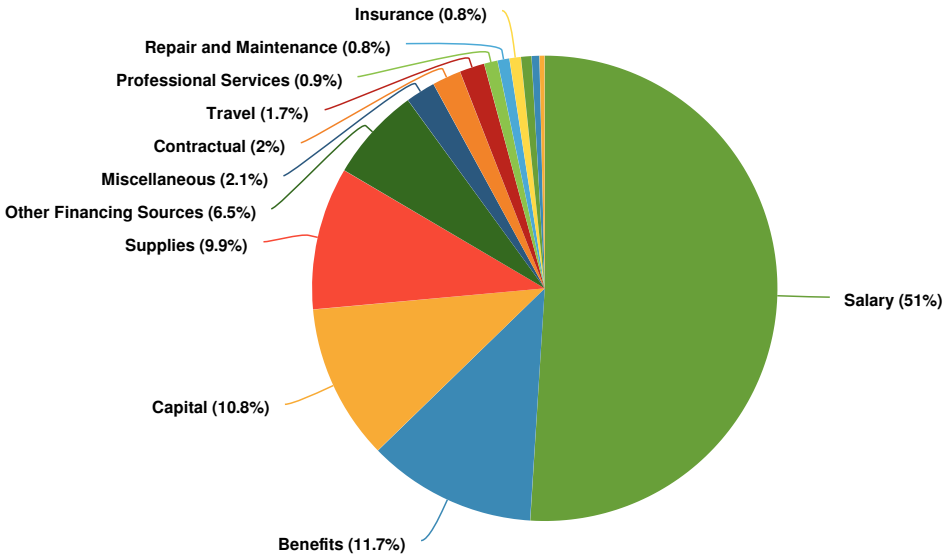



Grey background indicates budgeted figures.

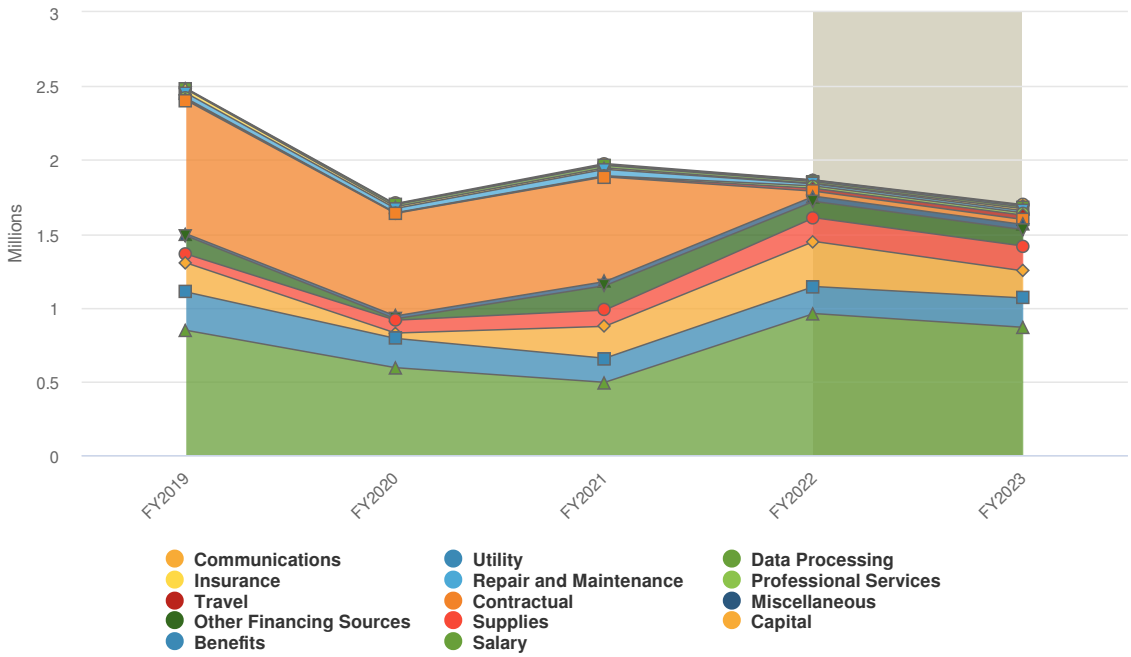
| Name | FY2021 Actual | FY2022 Approved Budget | FY2023 Budgeted | FY2022 Approved Budget vs. FY2023 Budgeted (% Change) |
|---|---|---|---|---|
| Expenditures | | | | |
| Law Enforcement | $1,809,578 | $1,767,031 | $1,585,257 | -10.3% |
| Operating Transfers | $165,098 | $110,749 | $110,749 | 0% |
| **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 | Expe 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 | 110,749 |
| | ***Fund Balance:*** | 0.00 | 110,749 | 110,749 | 110,749 | 110,749 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| 475 | DISTRICT ATTORNEY | 0.00 | 816,903 | 816,903 | 679,589 | 679,589 |
| 4751 | UNITF | 0.00 | 0 | 0 | 0 | 0 |
| 484 | DA Federal Forfeiture DOJ | 0.00 | 232,498 | 300,998 | 294,774 | 294,774 |
| 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 | 47,750 |
| 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 | 458,600 |
| 5602 | SHERIFF FEDERAL FORFEITUR | 0.00 | 279,291 | 529,291 | 104,544 | 104,544 |
| 5604 | SHERIFF FEDERAL FORFEITUR | 0.00 | 0 | 0 | 0 | 0 |
| | ***Expense Total:*** | 0.00 | 1,767,031 | 2,272,457 | 1,585,257 | 1,585,257 |

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2022-2023 Budget

**Fund** 900 **Dept.** 000 **DRUG FORFEITURE TASK FORCE**

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

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2022-2023 Budget

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

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2022-2023 Budget

**Fund** 900 **Dept.** 4751 **DA FORFEITURE ACCOUNT**

| Object | Description | 2021 Actual | 2022 Approved | 2022 Amended | 2023 Recommended | 2023 Approved |
|---|---|---|---|---|---|---|
| ***REVENUE ACCOUNTS*** | | | | | | |
| | ***Revenue Total:*** | 0.00 | 0 | 0 | 0 | 0 |
| ***EXPENDITURE ACCOUNTS*** | | | | | | |
| | ***Expenditure Total:*** | 0.00 | 0 | 0 | 0 | 0 |

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2022-2023 Budget

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

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2022-2023 Budget

**Fund** 900 **Dept.** 4841 **DA FORFEITURE 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*** | | | | | | |
| | ***Expenditure Total:*** | 0.00 | 0 | 0 | 0 | 0 |

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2022-2023 Budget

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

**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 | 0 | 0 |
| 6030 | Vehicle Repairs | 495.00 | 0 | 0 | 0 | 0 |
| 6047 | Mobile Phones | 268.18 | 0 | 1,200 | 0 | 0 |
| 6078 | Education and Training | 0.00 | 0 | 1,000 | | |
| | ***Expenditure Total:*** | 943.76 | 0 | 2,691 | 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 | 0 | 0 |
| 6078 | Education and Training | 0.00 | 0 | 2,700 | | |
| | ***Expenditure Total:*** | 0.00 | 0 | 5,107 | 0 | 0 |

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2022-2023 Budget

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

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2022-2023 Budget

**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 | 4,047 |
| 6006 | FICA | 0.00 | 297 | 297 | 297 | 297 |
| 6007 | Group Health | 0.00 | 588 | 588 | 588 | 588 |
| 6008 | Retirement | 0.00 | 432 | 432 | 506 | 506 |
| 6011 | Workers Compensation | 0.00 | 75 | 75 | 75 | 75 |
| 6022 | Drugs Medicine | 0.00 | 2,850 | 2,850 | 2,850 | 2,850 |
| 6024 | Animal Feed | 0.00 | 1,500 | 1,500 | 1,500 | 1,500 |
| 6028 | Camera and Police Supplies | 0.00 | 19,502 | 19,502 | 19,502 | 19,502 |
| 6096 | Equipment | 103,644.09 | 250,000 | 500,000 | 75,179 | 75,179 |
| 6100 | Weapons | 0.00 | 0 | 0 | 0 | 0 |
| | ***Expenditure Total:*** | 103,644.09 | 279,291 | 529,291 | 104,544 | 104,544 |

CAMERON COUNTY, TEXAS

# Fiscal Year 2020-2021

# General Purpose Financial Statements
# and
# Notes to the Financial Statements

APPROVED 2022-2023 BUDGET

# 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 Rate | Non-AVI Rate | AVI Rate | 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**

| FUNCTION / PROGRAMS | Expenses | PROGRAM REVENUES: Charges for Services | PROGRAM REVENUES: Operating Grants and Contributions | PROGRAM REVENUES: Capital Grants and Contributions | NET (EXPENSES) REVENUES AND CHANGES IN NET POSITION: PRIMARY GOVERNMENT: Governmental Activities | PRIMARY GOVERNMENT: Business-Type Activities | PRIMARY GOVERNMENT: Total | COMPONENT UNITS: CCRMA | COMPONENT UNITS: CCHCFD | COMPONENT UNITS: 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<br>$300,000 per occurrence<br>-Coverage for County-owned vehicles<br>-Personal injury protection for specified vehicles | $100,000 per occurrence | $5,000 per person<br><br>-Coverage for non-owned and hired vehicles<br>-Limited Mexico coverage<br>-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<br>$300,000 per occurrence | $100,000 per occurrence | $500,000 per occurrence | $500,000 per person<br>$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%<br>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%<br>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<br>Retiree Male Age Range 45-64 cost range $10,662 - $17,528<br>Spouse Female Age Range 45-64 cost range $8,424 - $15,407<br>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%<br>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).<br>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%<br>20 Year Bond GO Index published by bondbuyer.com<br>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.<br><br>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.<br><br>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.