

CAMERON COUNTY, TEXAS BUDGET



FISCAL YEAR 2023-2024

CAMERON COUNTY, TEXAS

This budget will raise more revenue from property taxes than last year's budget by an amount of \$21,305,747 which is a 21.45 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 \$1,743,983.

		<u>2024</u>	<u>2023</u>
Property Tax Rate		.431893	.436893
NNR Tax Rate		.408701	.434261
NNR M&O Tax Rate		.401508	.426428
Voter Approval Tax Rate		.638937	.544633
Debt Rate		.065379	.047374

The total outstanding debt obligations secured by property taxes on October 1, 2023 will be \$152,135,000.

**CAMERON COUNTY
BUDGET
FY 2023-2024**

	2024 Approved Budget	2023 Approved Budget	Increase (Decrease)
General Fund	\$ 116,039,736	\$ 105,264,179	\$ 10,775,557
Road & Brindge Fund	21,267,705	16,193,810	5,073,895
Law Library Fund	186,369	181,779	4,590
Employee Benefits Fund	17,718,000	16,374,220	1,343,780
Workers' Compensation Fund	637,000	637,000	-
PreTrial Diversion Fund	546,062	546,062	-
Limited Tax Revenue I&S Fund	14,166,021	14,476,975	(310,954)
Venue Tax Fund	2,860,500	2,844,000	16,500
Veterans International Bridge at Los Tomat	10,854,000	10,264,779	589,221
Free Trade Bridge at Los Indios	2,511,500	2,237,754	273,746
Gateway International Toll Bridge	7,330,000	6,306,275	1,023,725
Colonia Light/Scofflaw Fund	349,400	329,246	20,154
Parks System Revenue Fund	12,681,768	12,443,858	237,910
County Airport Fund	220,214	191,892	28,322
Drug Forfeiture Fund	1,810,139	1,696,006	114,133
	<u>\$ 209,178,414</u>	<u>\$ 189,987,835</u>	<u>\$ 19,190,579</u>

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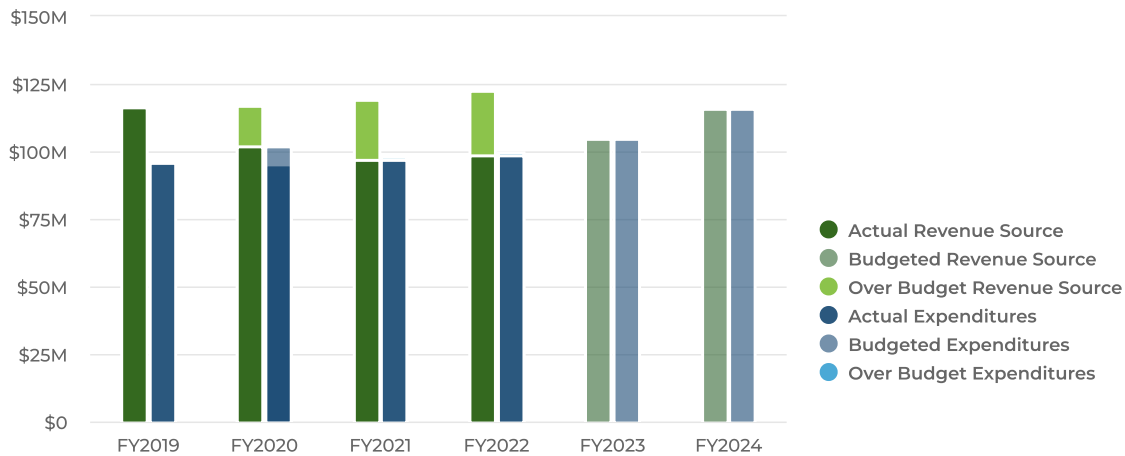


General Fund

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 \$116.04M of revenue in FY2024, which represents a 10.2% increase over the prior year. Budgeted expenditures are projected to increase by 10.2% or \$10.78M to \$116.04M in FY2024.



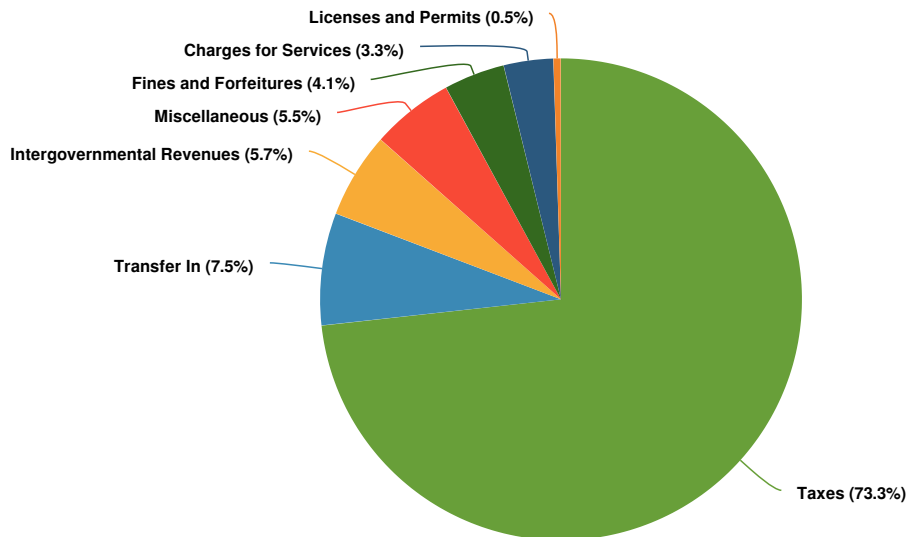
General Fund Comprehensive Summary

Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2024 Budgeted
Beginning Fund Balance:	\$24,382,578	\$23,128,368	\$24,610,098	N/A
Revenues				
Equity	\$22,771,595	\$0	\$0	\$0
Taxes	\$64,801,806	\$68,350,149	\$72,192,515	\$85,030,773
Miscellaneous	\$5,721,858	\$6,133,257	\$6,092,574	\$6,437,793
Charges for Services	\$6,394,549	\$6,611,186	\$4,044,912	\$3,859,115
Licenses and Permits	\$665,573	\$609,167	\$615,500	\$587,500
Intergovernmental Revenues	\$5,874,497	\$5,890,920	\$6,490,065	\$6,668,520
Fines and Forfeitures	\$7,675,035	\$6,025,872	\$5,167,549	\$4,734,056
Other Financing Sources	\$27,415	\$45,000	\$31,500	\$0
Transfer In	\$5,780,616	\$7,005,287	\$10,629,564	\$8,721,979
Total Revenues:	\$119,712,943	\$100,670,838	\$105,264,179	\$116,039,736
Expenditures				
Salary	\$49,569,639	\$53,779,910	\$54,130,294	\$59,627,592
Benefits	\$18,834,444	\$20,893,079	\$22,562,556	\$23,868,348
Supplies	\$4,418,814	\$4,316,007	\$5,004,127	\$6,758,359
Repair and Maintenance	\$3,244,803	\$3,474,557	\$4,287,589	\$5,478,763

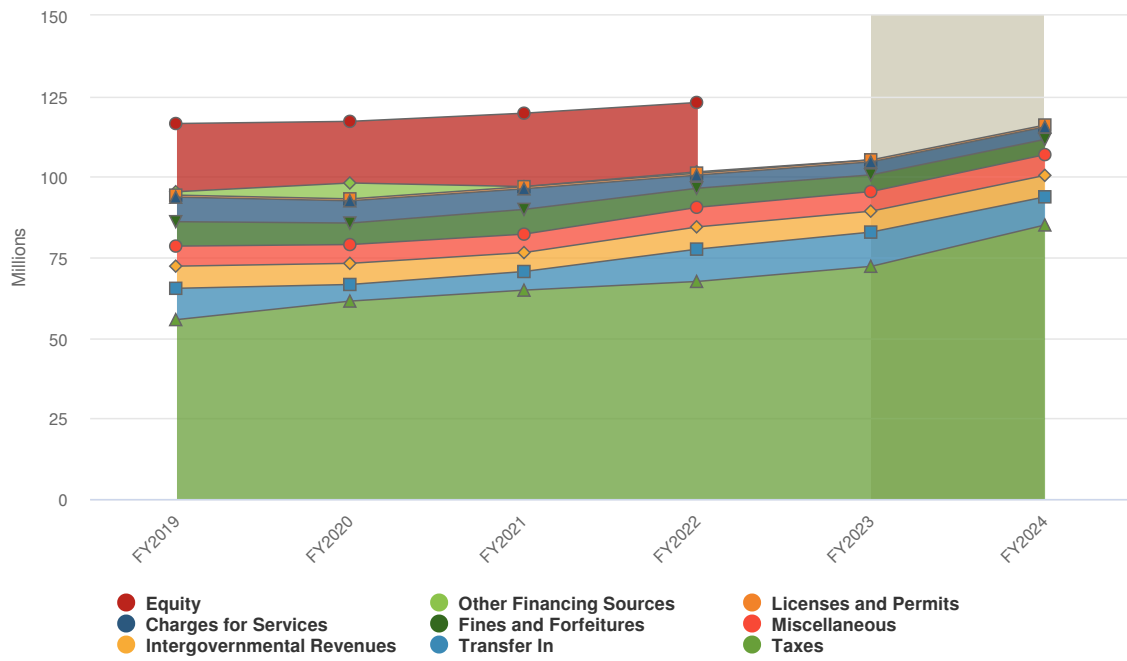
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2024 Budgeted
Professional Services	\$2,975,071	\$3,475,757	\$3,475,535	\$3,483,785
Communications	\$1,163,684	\$1,021,953	\$1,098,390	\$1,308,952
Travel	\$386,555	\$544,902	\$556,380	\$622,846
Contractual	\$4,022,154	\$4,281,829	\$4,248,348	\$4,667,134
Insurance	\$961,707	\$884,766	\$1,067,615	\$1,515,635
Utility	\$2,402,779	\$2,235,855	\$2,709,726	\$2,724,994
Data Processing	\$1,424,123	\$1,191,123	\$1,458,961	\$1,342,707
Judicial Costs	\$51,074	\$358,494	\$377,000	\$377,000
Capital	\$2,268,501	\$16,260	\$16,260	\$16,260
Medical Services	\$2,860,337	\$3,548,817	\$3,779,262	\$3,726,475
Other Financing Sources	\$3,611,872	\$647,289	\$492,136	\$520,886
Total Expenditures:	\$98,195,559	\$100,670,598	\$105,264,179	\$116,039,736
Total Revenues Less Expenditures:	\$21,517,384	\$240	\$0	\$0
Ending Fund Balance:	\$45,899,962	\$23,128,608	\$24,610,098	N/A

Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source

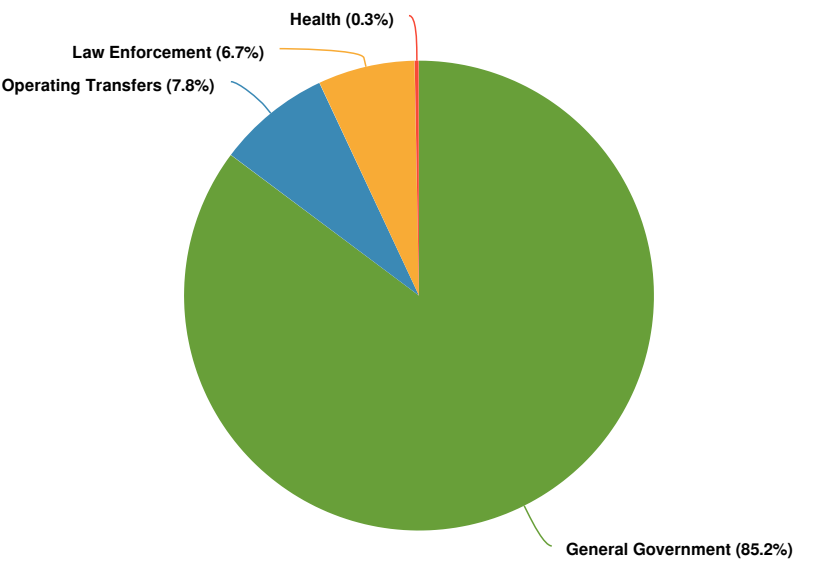


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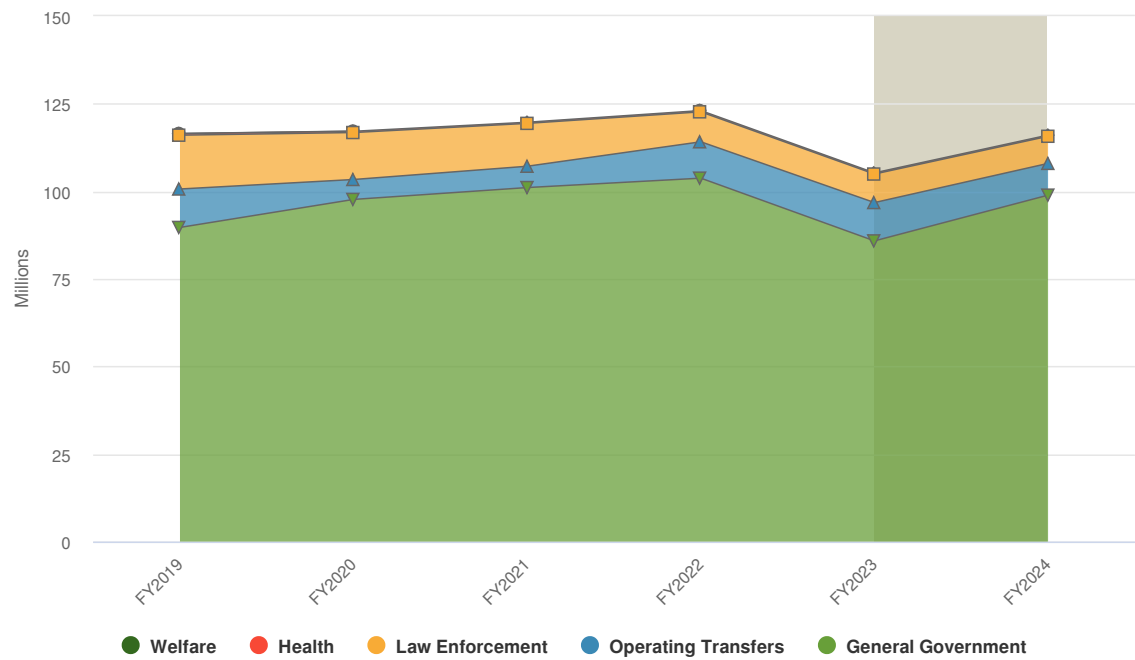
Name	FY2022 Approved Budget	FY2023 Budgeted	FY2024 Budgeted
Revenue Source			
Taxes	\$68,350,149	\$72,192,515	\$85,030,773
Miscellaneous	\$6,133,257	\$6,092,574	\$6,437,793
Charges for Services	\$6,611,186	\$4,044,912	\$3,859,115
Licenses and Permits	\$609,167	\$615,500	\$587,500
Intergovernmental Revenues	\$5,890,920	\$6,490,065	\$6,668,520
Fines and Forfeitures	\$6,025,872	\$5,167,549	\$4,734,056
Other Financing Sources	\$45,000	\$31,500	\$0
Transfer In	\$7,005,287	\$10,629,564	\$8,721,979
Total Revenue Source:	\$100,670,838	\$105,264,179	\$116,039,736

Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department



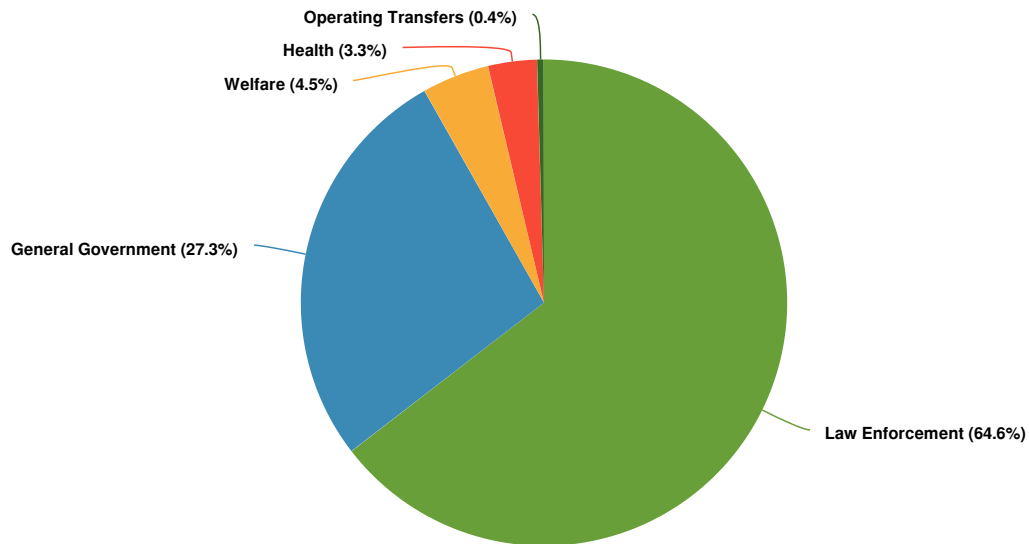
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue					

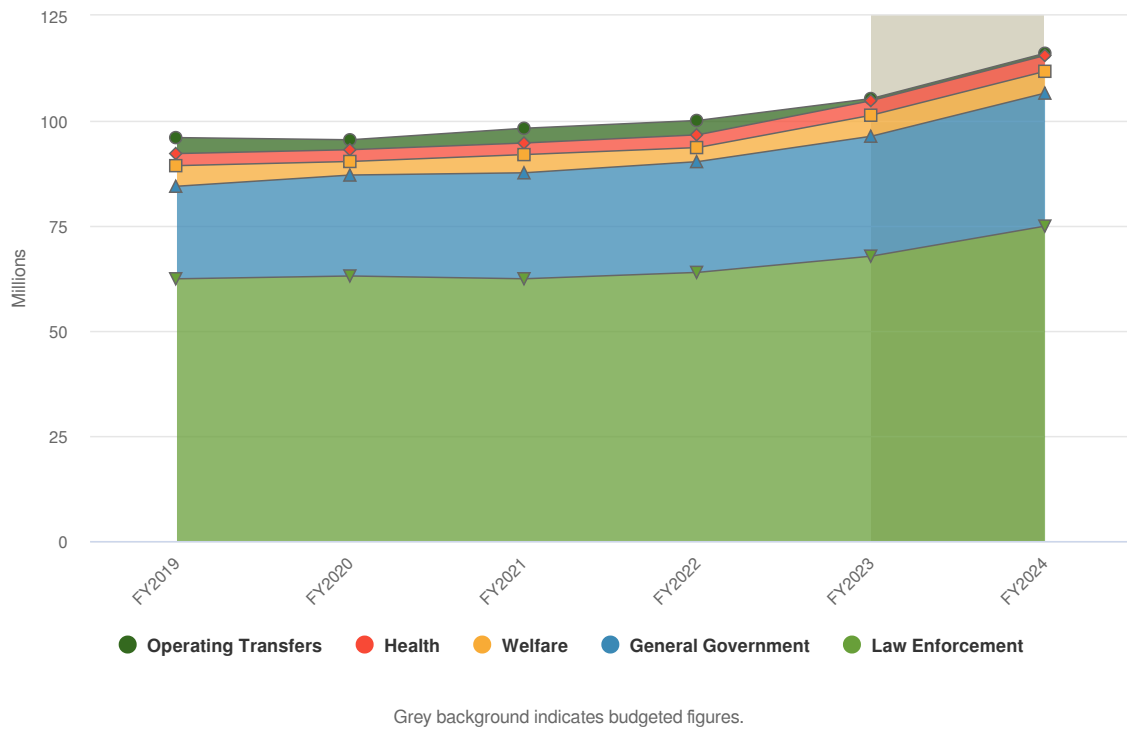
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
General Government	\$101,065,915	\$81,187,712	\$85,840,832	\$98,899,521	15.2%
Operating Transfers	\$6,086,626	\$7,291,053	\$10,942,704	\$9,063,979	-17.2%
Law Enforcement	\$12,240,904	\$11,843,506	\$8,146,561	\$7,743,611	-4.9%
Health	\$319,499	\$316,564	\$334,082	\$332,625	-0.4%
Welfare	\$0	\$32,003	\$0	\$0	0%
Total Revenue:	\$119,712,943	\$100,670,838	\$105,264,179	\$116,039,736	10.2%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

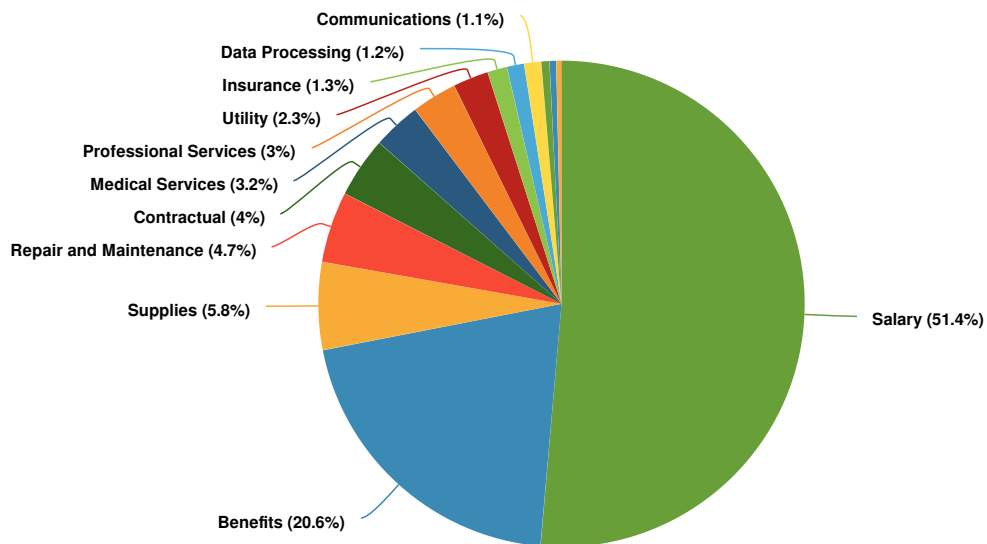


The General Government category is seeing a 10.9% increase over last fiscal year, followed by Law Enforcement and Public Safety with a 10.5%. The Health category is showing an 8.7% increase and the Welfare category has a 3.8% increase. The overall General Fund budget increased by 10.2% over FY 2023.

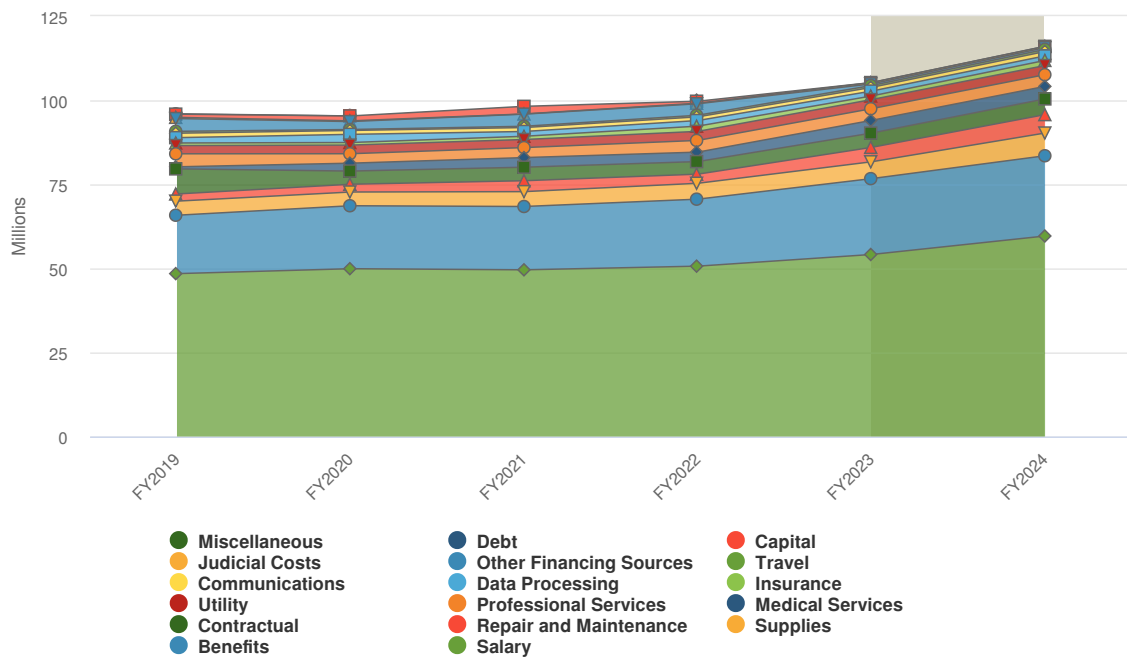
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures					
General Government	\$25,216,343	\$25,723,677	\$28,539,579	\$31,646,404	10.9%
Law Enforcement	\$62,380,468	\$66,167,759	\$67,764,930	\$74,912,858	10.5%
Welfare	\$4,331,381	\$4,935,850	\$4,995,744	\$5,186,194	3.8%
Operating Transfers	\$3,510,922	\$647,289	\$492,136	\$520,886	5.8%
Health	\$2,756,444	\$3,196,023	\$3,471,790	\$3,773,394	8.7%
Total Expenditures:	\$98,195,559	\$100,670,598	\$105,264,179	\$116,039,736	10.2%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Fiscal Year 2024's major increases for the General Fund are allocated to operational costs. Insurance costs increased by the highest percentage rate of 41.96% over the FY 2023 fiscal year. Supplies increased by a rate of 35.1% and repairs and maintenance of facilities and equipment increased by 27.8%,

Name	FY2022 Approved Budget	FY 2022-2023 APPROVED (General Fund)	FY2024 Budgeted
Expense Objects			
Salary	\$53,779,910	\$54,130,294	\$59,627,592
Benefits	\$20,893,079	\$22,562,556	\$23,868,348
Supplies	\$4,316,007	\$5,004,127	\$6,758,359
Repair and Maintenance	\$3,474,557	\$4,287,589	\$5,478,763
Professional Services	\$3,475,757	\$3,475,535	\$3,483,785
Communications	\$1,021,953	\$1,098,390	\$1,308,952
Travel	\$544,902	\$556,380	\$622,846
Contractual	\$4,281,829	\$4,248,348	\$4,667,134
Insurance	\$884,766	\$1,067,615	\$1,515,635
Utility	\$2,235,855	\$2,709,726	\$2,724,994
Data Processing	\$1,191,123	\$1,458,961	\$1,342,707
Judicial Costs	\$358,494	\$377,000	\$377,000
Capital	\$16,260	\$16,260	\$16,260
Medical Services	\$3,548,817	\$3,779,262	\$3,726,475
Other Financing Sources	\$647,289	\$492,136	\$520,886
Total Expense Objects:	\$100,670,598	\$105,264,179	\$116,039,736

CAMERON COUNTY, TEXAS
GENERAL FUND
 Detail Schedule of Revenues and Sources of Funds
 2023-2024 Fiscal Year

Fund: 100

			<u>2023</u>	<u>2023</u>	<u>2024</u>	<u>367,</u>
			<u>Approved</u>	<u>Amended</u>	<u>Recommended</u>	<u>Approved</u>
<u>Revenues</u>						
400	4101	Current Advalorem Taxes	77,880,719	77,880,719	96,761,647	95,906,715
400	4102	Delinquent Advalorem Taxes	1,877,894	1,877,894	1,886,843	1,886,843
400	4112	TIRZ	(5,922,137)	(5,922,137)	(11,289,998)	(11,149,602)
400	4151	Discounts	(1,617,645)	(1,617,645)	(1,984,354)	(1,968,078)
400	4152	Commissions	(794,717)	(794,717)	(984,104)	(975,589)
400	4153	Errors and Adjustments	(796,297)	(796,297)	(986,485)	(977,936)
400	4159	Penalties and Interest	1,459,698	1,459,698	1,746,244	1,733,420
400	4325	Misc Pmts - in lieu of taxes	105,000	105,000	575,000	575,000
Total	Taxes		<u>72,192,515</u>	<u>72,192,515</u>	<u>85,724,793</u>	<u>85,030,773</u>
499	4201	Beer Licenses (net)	36,000	36,000	22,700	22,700
499	4202	Liquor Licenses (net)	78,000	78,000	80,000	80,000
499	4209	Gaming licenses	12,500	12,500	14,800	14,800
499	4403	Certificates of Title	480,000	480,000	461,000	461,000
499	4404	Tax Certificates	9,000	9,000	9,000	9,000
Total	Licenses and Permits		<u>615,500</u>	<u>615,500</u>	<u>587,500</u>	<u>587,500</u>
019	4958	Indirect Cost	11,140	11,140	12,000	12,000
032	4953	Indir.CostReimb.-WICGrants Aid	302,000	302,000	330,000	330,000
406	4353	Emergency Services District	15,000	15,000	15,000	15,000
4061	4353	Emergency Services District	88,560	88,560	75,016	75,016
4063	4353	Emergency Services District	263,996	263,996	314,972	314,972
408	4353	Emergency Services District	1,500	1,500	2,000	2,000
409	4308	Fee Revenue Admin Fee	30,000	30,000	26,000	26,000
409	4320	Federal Wildlife Allocation	40,000	40,000	50,000	50,000
409	4341	State Mixed Drink Tax	1,200,000	1,200,000	1,320,000	1,320,000
409	4342	State Bingo Tax	160,000	160,000	160,000	160,000
409	4405	Sales Tax Commissions-Tax Auto	2,900,000	2,900,000	3,095,000	3,095,000
410	4353	Emergency Services District	30,000	30,000	30,000	30,000
415	4308	Fee Revenue Admin Fee	36,000	36,000	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	194,580	194,580	183,000	183,000
4351	4332	Reimbursement Indigent defense	136,500	136,500	49,500	49,500
475	4337	DA Food Stamp Prosecutions	500	500	500	500
475	4338	State Aid-County Attorney	42,000	42,000	42,000	42,000
495	4958	Indirect Cost	17,172	17,172	17,172	17,172
512	4319	Federal-SCAAP	367,000	367,000	320,000	320,000
512	4604	Prisoner Transport	31,000	31,000	0	0

CAMERON COUNTY, TEXAS
GENERAL FUND
 Detail Schedule of Revenues and Sources of Funds
 2023-2024 Fiscal Year

Fund: 100

			2023	2023	2024	2024
			<u>Approved</u>	<u>Amended</u>	<u>Recommended</u>	<u>Approved</u>
5601	4301	Contributions from other Entit	40,000	40,000	44,000	44,000
630	4348	Court Assessments	360	360	360	360
630	4350	State Tobacco Reimbursement	162,757	162,757	162,000	162,000
Total	Intergovernmental Revenues		<u>6,490,065</u>	<u>6,490,065</u>	<u>6,668,520</u>	<u>6,668,520</u>
404	4444	County Clerk-Records Mgmt	568,109	661,801	546,325	546,325
404	4456	Vital Statistics Preserv Fee	1,500	1,500	1,500	1,500
4041	4444	County Clerk-Records Mgmt	588,000	588,000	480,000	480,000
4063	4204	Inspections	66,000	66,000	95,000	95,000
409	4418	Child Safety Admin Fee	148,000	148,000	0	0
416	4464	Labor Charges	72,000	72,000	62,400	62,400
420	4464	Labor Charges	36,000	36,000	34,800	34,800
425	4431	Service Fees	5,400	5,400	6,600	6,600
425	4445	County Clerk-Judicial Rec Mgt	3,000	3,000	120	120
426	4415	Judges Signature Probate Fee	350	350	350	350
4261	4416	Supp Ct Init Guardianship Fee	18,000	18,000	18,000	18,000
427	4415	Judges Signature Probate Fee	350	350	350	350
428	4415	Judges Signature Probate Fee	350	350	350	350
4285	4415	Judges Signature Probate Fee	350	350	350	350
435	4422	Steno Fees and Interpreter Fee	84,000	84,000	128,500	128,500
435	4427	Jury Fees	134,000	134,000	167,000	167,000
450	4431	Service Fees	13,200	13,200	13,200	13,200
450	4446	Dist Clerk-Judicial Recd Mgmt	1,200	1,200	300	300
450	4448	Dist. Clerk-Passport Revenue	18,000	18,000	32,000	32,000
450	4449	Research fees - District Clrk	20,400	20,400	23,500	23,500
450	4470	District Clerk	445,800	445,800	459,000	459,000
453	4480	Justices of the Peace	3,600	3,600	0	0
454	4480	Justices of the Peace	11,000	11,000	0	0
455	4480	Justices of the Peace	30,000	30,000	0	0
456	4480	Justices of the Peace	10,800	10,800	0	0
457	4480	Justices of the Peace	5,288	5,288	0	0
458	4480	Justices of the Peace	4,800	4,800	0	0
460	4480	Justices of the Peace	12,000	12,000	0	0
4601	4480	Justices of the Peace	865	865	0	0
461	4480	Justices of the Peace	9,600	9,600	0	0
464	4480	Justices of the Peace	12,000	12,000	0	0
475	4460	County Attorney	36,000	36,000	38,800	38,800
475	4480	Justices of the Peace	150	150	150	150
499	4154	Beer, Wine, Liquor Commissions	9,000	9,000	9,000	9,000
499	4450	Tax Assessor/Collector-Auto	977,000	977,000	1,019,000	1,019,000
551	4431	Service Fees	9,600	9,600	9,600	9,600
551	4491	Constable Precinct #1	1,100	1,100	2,180	2,180
552	4431	Service Fees	126,000	126,000	130,100	130,100

CAMERON COUNTY, TEXAS
GENERAL FUND
 Detail Schedule of Revenues and Sources of Funds
 2023-2024 Fiscal Year

Fund: 100

			2023	2023	2024	2024
			<u>Approved</u>	<u>Amended</u>	<u>Recommended</u>	<u>Approved</u>
552	4492	Constable Precinct #2	8,400	8,400	8,400	8,400
553	4431	Service Fees	78,000	78,000	70,700	70,700
553	4493	Constable Precinct #3	1,800	1,800	2,440	2,440
554	4431	Service Fees	15,600	15,600	18,100	18,100
554	4494	Constable Precinct #4	8,600	8,600	8,900	8,900
555	4431	Service Fees	66,000	66,000	72,000	72,000
555	4495	Constable Precinct #5	12,000	12,000	10,000	10,000
560	4420	Sheriff Fees	228,000	228,000	248,000	248,000
560	4486	Sheriff Arrest Fees	6,000	6,000	5,100	5,100
630	4211	Registration Fees-Flu Vaccine	7,000	7,000	7,000	7,000
631	4203	Subdivision Plat InspectionFee	4,700	4,700	4,000	4,000
631	4204	Inspections	64,000	64,000	64,000	64,000
631	4205	Septic Tank Fees	62,000	62,000	62,000	62,000
Total	Charges for Services		4,044,912	4,138,604	3,859,115	3,859,115
403	4430	Fee Revenue	1,300,000	1,300,000	1,080,000	1,080,000
425	4430	Fee Revenue	144,000	144,000	156,000	156,000
425	4440	Court Cost	120	120	120	120
425	4455	Civil CH Const - Revenue	0	104,479		0
425	4540	Fines	146,000	146,000	147,000	147,000
4352	4430	Fee Revenue	11,400	12,370	11,400	11,400
4352	4440	Court Cost	200	200	200	200
4352	4540	Fines	20	20	20	20
4352	4430	Fee Revenue	132,000	132,000	169,000	169,000
450	4430	Fee Revenue	30,000	30,000	33,000	33,000
450	4510	District Clerk	252,000	252,000	244,800	244,800
450	4540	Fines	17,200	17,200	14,360	14,360
452	4454	JPTEch Fee	121,208	121,208	119,981	119,981
453	4430	Fee Revenue	300,000	300,000	281,700	281,700
453	4440	Court Cost	15,600	15,600	15,600	15,600
453	4540	Fines	6,000	6,000	3,350	3,350
454	4430	Fee Revenue	330,000	330,000	274,500	274,500
454	4440	Court Cost	14,185	14,185	12,900	12,900
454	4540	Fines	6,003	6,003	5,860	5,860
455	4430	Fee Revenue	174,000	174,000	143,000	143,000
455	4440	Court Cost	11,916	11,916	7,400	7,400
455	4540	Fines	6,282	6,282	3,700	3,700
456	4430	Fee Revenue	100,800	100,800	104,900	104,900
456	4440	Court Cost	7,200	7,200	6,140	6,140
456	4540	Fines	7,352	7,352	3,800	3,800
457	4430	Fee Revenue	126,000	126,000	147,350	147,350
457	4440	Court Cost	9,874	9,874	6,900	6,900
457	4540	Fines	5,364	5,364	3,400	3,400

CAMERON COUNTY, TEXAS
GENERAL FUND
 Detail Schedule of Revenues and Sources of Funds
 2023-2024 Fiscal Year

Fund: 100

			2023	2023	2024	2024
			<u>Approved</u>	<u>Amended</u>	<u>Recommended</u>	<u>Approved</u>
458	4430	Fee Revenue	150,000	150,000	137,000	137,000
458	4440	Court Cost	8,400	8,400	8,200	8,200
458	4540	Fines	7,364	7,364	3,900	3,900
460	4430	Fee Revenue	468,000	468,000	445,800	445,800
460	4440	Court Cost	21,600	21,600	20,900	20,900
460	4540	Fines	12,840	12,840	12,150	12,150
4601	4430	Fee Revenue	282,000	282,000	271,000	271,000
4601	4440	Court Cost	18,387	18,387	13,000	13,000
4601	4540	Fines	7,890	7,890	4,400	4,400
461	4430	Fee Revenue	168,000	168,000	175,700	175,700
461	4440	Court Cost	12,343	12,343	10,800	10,800
461	4540	Fines	6,722	6,722	5,300	5,300
464	4430	Fee Revenue	456,000	456,000	372,000	372,000
464	4440	Court Cost	25,654	25,654	19,900	19,900
464	4540	Fines	14,400	14,400	12,300	12,300
514	4455	Civil CH Const - Revenue	0	951,149	0	0
551	4430	Fee Revenue	3,900	3,900	2,000	2,000
552	4430	Fee Revenue	1,000	1,000	1,000	1,000
553	4430	Fee Revenue	1,300	1,300	1,300	1,300
554	4430	Fee Revenue	150,000	150,000	189,800	189,800
555	4430	Fee Revenue	76,800	76,800	31,000	31,000
631	4540	Fines	225	225	225	225
Total	Fines and Forfeitures		<u>5,167,549</u>	<u>6,224,147</u>	<u>4,734,056</u>	<u>4,734,056</u>
403	4441	Copy Reimbursements	88,500	88,500	91,000	91,000
403	4600	Interest Income	960	960	3,600	3,600
403	4602	Miscellaneous	100	100	0	0
405	4670	Donations	2,500	2,500	2,500	2,500
409	4476	County's Waste Collection fee	340,000	340,000	360,000	360,000
409	4600	Interest Income	180,000	180,000	180,000	180,000
409	4601	Vending Machine Commissions	6,000	6,000	6,000	6,000
409	4602	Miscellaneous	60,000	60,000	60,000	60,000
410	4602	Miscellaneous	0	22,852		0
415	4400	Bail Bond Fees	13,200	13,200	10,800	10,800
419	4200	Program Revenues	53,530	53,530	30,000	30,000
425	4441	Copy Reimbursements	30,000	30,000	29,000	29,000
425	4509	Transaction Fee	3,000	3,000	3,000	3,000
425	4600	Interest Income	18,000	18,000	29,000	29,000
4352	4600	Interest Income	10	10	100	100
4354	4400	Bail Bond Fees	18,000	18,000	48,000	48,000
450	4442	Copy Reimbursement-Dist Clerk	102,000	102,000	88,000	88,000
450	4509	Transaction Fee	6,000	6,000	6,350	6,350
450	4600	Interest Income	24,000	24,000	69,000	69,000

CAMERON COUNTY, TEXAS
GENERAL FUND
Detail Schedule of Revenues and Sources of Funds
2023-2024 Fiscal Year

Fund: 100

			<u>2023</u>	<u>2023</u>	<u>2024</u>	<u>2024</u>
			<u>Approved</u>	<u>Amended</u>	<u>Recommended</u>	<u>Approved</u>
450	4602	Miscellaneous	100	100	0	0
453	4600	Interest Income	145	145	1,500	1,500
454	4600	Interest Income	153	153	1,300	1,300
455	4600	Interest Income	123	123	1,100	1,100
456	4600	Interest Income	105	105	850	850
457	4600	Interest Income	99	99	1,100	1,100
458	4600	Interest Income	125	125	1,190	1,190
460	4600	Interest Income	367	367	3,100	3,100
4601	4600	Interest Income	135	135	1,900	1,900
461	4600	Interest Income	110	110	1,500	1,500
464	4600	Interest Income	182	182	2,300	2,300
491	4447	Copy Receipts	500	500	500	500
495	4461	Audit Fees	30,450	30,450	30,450	30,450
499	4150	Vehicle Inventory Tax Surplus	47,000	47,000	45,000	45,000
499	4340	Tax Commissions-AdValorem	3,433,553	3,433,553	3,433,553	3,772,446
499	4600	Interest Income	17,500	17,500	60,000	60,000
499	4602	Miscellaneous	6,000	6,000	6,000	6,000
499	4609	TWX Reimbursement	3,500	3,500	3,500	3,500
499	4150	Vehicle Inventory Tax Surplus	150,375	150,375	150,375	150,375
501	4614	Land Rental	5,700	5,700	5,700	5,700
503	4614	Land Rental	22,320	22,320	0	0
512	4611	Pay Phones Commissions	684,000	684,000	684,000	684,000
515	4614	Land Rental	40,992	40,992	40,992	40,992
518	4602	Miscellaneous	15,800	15,800	17,000	17,000
554	4200	Program Revenues	350,500	350,500	275,000	275,000
555	4200	Program Revenues	264,000	264,000	254,000	254,000
560	4602	Miscellaneous	4,500	27,525	0	0
570	4602	Miscellaneous	11,400	11,400	3,600	3,600
576	4463	Restitution Rental	24,000	24,000	24,000	24,000
630	4600	Interest Income	240	240	240	240
630	4602	Miscellaneous	3,300	3,300	3,300	3,300
631	4602	Miscellaneous	29,500	29,500	29,500	29,500
Total	Miscellaneous		<u>6,092,574</u>	<u>6,138,451</u>	<u>6,098,900</u>	<u>6,437,793</u>
409	4640	Sale of Surplus	30,000	30,000	0	0
420	4640	Sale of Surplus	1,500	1,500	0	0
Total	OTHER FINANCING SOURCES		<u>31,500</u>	<u>31,500</u>	<u>0</u>	<u>0</u>
Total Revenues			94,634,615	95,830,782	107,672,884	107,317,757

CAMERON COUNTY, TEXAS

GENERAL FUND

2023-2024 Budget

100 Fund:

DEPARTMENT EXPENDITURE SUMMARY

		2023 Approved <u>Budget</u>	2023 5111 AN <u>Budget</u>	2024 Recommended <u>Budget</u>	2024 Approved <u>Budget</u>
GENERAL GOVERNMENT					
401	COUNTY JUDGE'S OFFICE	383,292	355,292	408,832	408,832
4019	COVID-19	0	0	0	0
402	HUMAN RESOURCES	143,687	143,787	151,078	156,002
4021	CIVIL SERVICE COMMISSION	118,674	118,674	123,730	123,730
403	COUNTY CLERK	1,031,325	992,325	1,073,573	1,099,249
404	RECORDS MANAGEMENT	574,434	668,126	560,628	551,435
4041	OLD RECORDS RETRIEVAL	590,928	590,928	485,537	480,000
405	VETERANS SERVICE OFFICE	374,363	397,363	399,882	410,681
406	EMERGENCY MANAGEMENT	612,552	612,552	644,552	646,383
4061	LOCAL LAW ENFOR TERRORISM	74,663	74,663	74,815	74,815
4063	FIRE MARSHAL DIVISION	391,375	391,375	393,506	396,026
407	MAIL ROOM	18,288	18,288	18,288	18,288
408	DATA PROCESSING	2,826,351	2,808,451	3,545,330	3,545,330
409	GENERAL ADMINISTRATION	4,063,359	4,751,291	5,928,934	4,569,121
4095	SECO PROJECTS	0	0	0	0
4097	TROPICAL STORM HANNA	0	0	0	0
410	CIVIL DIVISION	879,191	903,548	915,005	915,005
411	COMMISSIONER PCT. #1	83,181	83,181	90,323	90,323
412	COMMISSIONER PCT #2	85,314	85,314	91,013	91,013
413	COMMISSIONER PCT. 3	86,747	86,747	93,207	93,207
414	COMMISSIONER PCT. 4	83,736	83,736	89,174	89,174
416	COPY CENTER	206,412	200,412	208,530	209,505
418	PROGRAM DEVELOPEMENT & MANAGM	0	0	0	0
4185	Community Affairs	0	215,331	420,770	482,115
419	Economic Dev	641,785	440,728	276,816	276,816
420	VEHICLE MAINTENANCE	407,324	432,324	431,857	431,857
4201	VEHICLE MAINTENANCE	42,454	42,454	51,581	51,581
421	G.I.S. MAPPING	0	0	0	0
491	VOTER REGISTRATION / ELECTIONS	1,872,327	1,872,327	1,940,273	1,943,748
495	COUNTY AUDITOR	1,955,012	1,955,012	2,035,236	2,035,236
4951	PURCHASING	515,320	515,320	562,610	562,610
496	MOTOR VEHICLE INSPECTION	0	0	0	0
497	COUNTY TREASURER	296,352	301,649	315,396	315,396
499	TAX ASSESSOR-COLLECTOR	5,348,412	5,323,412	5,777,367	6,166,402
4997	VIT	150,375	150,375	150,375	150,375
501	ADD	0	0	0	0
5011	M&O VETERANS OFFICE	25,763	25,763	26,831	26,831
5012	M&O ELECTIONS BLDG	33,545	33,545	37,489	37,489
5015	M&O LEVEE ST. ANNEX	343,450	343,450	456,850	456,850
5016	M&O ANIMAL SHELTER	63,707	63,707	79,859	79,859
502	M&O CAMERON PARK LAW ENFORCEM	5,185	5,185	7,521	7,521
503	M&O LOS FRESNOS BUILDING	53,136	53,136	58,040	58,040
504	M&O RIO HONDO ANNEX	18,449	18,449	23,220	23,220
505	M&O PORT ISABEL ANNEX	53,835	53,835	64,538	64,538
510	M&O DANCY BUILDING	444,670	444,670	518,625	518,625
5111	M&O SANTA ROSA TECHNOLOGY CTR	55,306	55,306	56,489	56,489

CAMERON COUNTY, TEXAS

GENERAL FUND

2023-2024 Budget

100 Fund:

DEPARTMENT EXPENDITURE SUMMARY

		2023 Approved Budget	2023 Amended Budget	2024 Recommended Budget	2024 Approved Budget
5113	M & O SAN BENITO DRIVE UP	70,632	70,632	44,467	44,467
513	M&O HARLINGEN BUILDING	188,435	150,945	174,763	174,763
514	M&O COURTHOUSE	1,185,937	2,147,086	1,254,429	1,254,429
5141	MAINTENANCE DEPARTMENT	1,302,710	1,320,658	1,492,409	1,547,326
5142	M & O 1157 E. MONROE	21,973	21,973	21,743	21,743
515	M&O SAN BENITO ANNEX	382,501	402,043	414,623	414,623
516	M&O RECORDS WAREHOUSE	61,232	61,232	71,994	71,994
522	M & O LA FERIA BUILDING	55,156	55,156	63,154	63,154
524	M & O ARROYO CITY FIRE STATION	9,252	9,252	17,392	17,392
651	HISTORICAL COMMITTEE	500	500	500	500
665	FARM & HOME DEMONSTATION	299,494	299,494	311,458	311,458
666	M&O TICK ERADICATION	7,478	7,478	10,838	10,838
TOTAL	GENERAL GOVERNMENT	<u>28,539,579</u>	<u>30,258,480</u>	<u>32,465,450</u>	<u>31,646,404</u>
LAW ENFORCEMENT & PUBLIC SAFETY					
415	BAIL BOND ADMINISTRATION	71,352	71,352	67,098	67,098
425	COUNTY CLERK - JUDICIAL	1,081,341	1,176,820	1,146,986	1,174,305
426	COUNTY COURT AT LAW #1	694,451	697,558	719,252	719,252
4261	COUNTY COURT AT LAW IV	804,965	804,965	821,821	821,821
427	COUNTY COURT AT LAW #2	698,189	681,296	704,462	721,797
428	COUNTY COURT AT LAW #3	607,674	610,781	637,693	640,301
4285	COUNTY COURT AT LAW V	582,103	582,103	607,987	607,987
435	DISTRICT COURTS	3,720,293	3,710,293	3,857,498	3,857,498
4351	INDIGENT DEFENSE	2,244,065	2,244,065	2,275,626	2,280,655
4352	CRIMINAL HEARINGS OFFICER	283,323	284,293	313,903	313,903
4353	COURTHOUSE SECURITY	415,878	413,878	443,516	443,516
4354	DIVERT COURT	536,012	538,087	558,098	559,383
4355	JUVENILE COURT	430,396	430,396	450,424	450,424
4357	M&O MAGISTRATE COURT	23,662	41,662	23,997	23,997
450	DISTRICT CLERK	2,354,686	2,334,686	2,503,650	2,503,650
452	JUSTICE OF THE PEACE GENERAL	125,139	125,139	127,327	127,327
453	JUSTICE OF THE PEACE, 1	286,391	286,391	307,051	307,051
454	JUSTICE OF THE PEACE, 2-1	296,004	296,004	313,645	313,645
455	JUSTICE OF THE PEACE, 2-2	296,561	296,561	322,171	324,711
4551	JUSTICE OF THE PEACE 2-3	0	0	0	0
456	JUSTICE OF THE PEACE, 3-1	243,208	243,208	260,298	260,298
457	JUSTICE OF THE PEACE, 3-2	242,243	242,243	263,868	263,868
458	JUSTICE OF THE PEACE, #4	249,132	249,132	262,242	262,242
460	JUSTICE OF THE PEACE, 5-1	380,296	380,296	411,312	411,312
4601	JUSTICE OF THE PEACE 5-3	299,198	299,198	326,616	326,616
461	JUSTICE OF THE PEACE, 5-2	306,455	306,455	341,806	341,806
464	JUSTICE OF THE PEACE 2-3	298,882	298,882	315,538	315,538
475	DISTRICT ATTORNEY	5,405,544	5,270,544	5,671,532	5,930,482
512	JAIL/DETENTION CENTERS	16,027,991	16,127,991	20,193,927	20,193,927
5121	M & O JAIL	1,954,058	1,954,058	2,208,577	2,208,577
518	JAIL - INFIRMARY	3,955,995	3,955,995	4,318,099	4,330,560
520	M&O DARRELL B. HESTER BUILDING	225,914	225,914	249,973	249,973

CAMERON COUNTY, TEXAS

GENERAL FUND

2023-2024 Budget

100 Fund:

DEPARTMENT EXPENDITURE SUMMARY

		2023	2023	2024	2024
		Approved	Amended	Recommended	Approved
		<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
521	M&O 35 ORANGE ST.	37,653	37,653	47,317	47,317
551	CONSTABLE PRECINCT #1	473,386	473,386	489,390	489,390
552	CONSTABLE PRECINCT #2	664,402	664,402	690,241	690,241
5521	PCT 2 SECURITY	504,684	504,684	536,316	536,316
553	CONSTABLE PRECINCT #3	843,942	843,942	869,586	869,586
5531	CONSTABLE PCT 3, 1/13	0	0	0	0
554	CONSTABLE PRECINCT #4	754,537	754,537	800,025	850,610
5541	MENTAL HEALTH TRANSPORT	354,325	354,325	358,864	358,864
555	CONSTABLE PCT #5	907,108	913,201	962,494	962,494
5552	CONSTABLE 5	270,741	270,741	278,438	278,438
556	CONSTABLE PRECINCT #6	0	0	0	0
560	SHERIFF	9,404,810	9,329,835	9,435,554	9,435,554
5601	M & O SHERIFF'S OFFICE	326,195	326,195	452,198	452,198
562	SHERIFF - AUTO THEFT DETAIL	474,882	474,882	506,097	506,097
570	JUVENILE BOOTCAMP	1,661,196	1,661,196	1,741,385	1,741,385
571	JUVENILE PROBATION	2,690,258	2,690,258	2,929,137	2,929,137
5713	JUVENILE DETENTION	3,156,216	3,156,216	3,280,190	3,280,190
576	M&O ADULT PROBATION	99,194	99,194	99,136	99,136
TOTAL	LAW ENFORCEMENT & PUBLIC SAFETY	<u>67,764,930</u>	<u>67,734,893</u>	<u>74,502,361</u>	<u>74,880,473</u>
HEALTH					
507	M&O BROWNSVILLE HEALTH CLINIC	107,181	107,181	114,008	114,008
508	M&O FATHER O'BRIEN HLTH CLINIC	53,407	53,407	59,690	59,690
517	M&O HARLINGEN HEALTH BLDG	38,503	38,503	43,808	43,808
630	HEALTH DEPARTMENT	2,200,414	2,200,414	2,341,853	2,334,144
6301	COMMUNITY SERVICES	0	0	0	0
631	ENVIRONMENTAL HEALTH	1,072,285	1,072,285	1,164,869	1,221,744
TOTAL	HEALTH	<u>3,471,790</u>	<u>3,471,790</u>	<u>3,724,228</u>	<u>3,773,394</u>
WELFARE					
640	INDIGENT SERVICES/AUTOPSIES	938,953	938,953	1,105,333	1,105,333
641	CHILD WELFARE	767,800	767,800	767,800	767,800
6411	CHILD PROTECTIVE LEGAL ADMIN	151,407	151,407	154,497	154,497
642	INDIGENT HEALTH CARE CLAIMS	3,137,584	3,137,584	3,145,258	3,152,964
TOTAL	WELFARE	<u>4,995,744</u>	<u>4,995,744</u>	<u>5,172,888</u>	<u>5,180,594</u>
TRANSFERS					
TOTAL	TRANSFERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 400

GENERAL REVENUE

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4101	Current Advalorem Taxes	71,997,234.16	77,880,719	77,880,719	96,761,647	95,906,715
4102	Delinquent Advalorem Taxes	1,932,575.27	1,877,894	1,877,894	1,886,843	1,886,843
4112	TIRZ	-4,792,831.00	-5,922,137	-5,922,137	-11,289,998	-11,149,602
4151	Discounts	-1,545,547.28	-1,617,645	-1,617,645	-1,984,354	-1,968,078
4152	Commissions	-729,539.09	-794,717	-794,717	-984,104	-975,589
4153	Errors and Adjustments	-888,751.39	-796,297	-796,297	-986,485	-977,936
4159	Penalties and Interest	1,426,301.70	1,459,698	1,459,698	1,746,244	1,733,420
4325	Misc Pmts - in lieu of taxes	100,000.00	105,000	105,000	575,000	575,000
4600	Interest Income	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>67,499,442.37</u>	<u>72,192,515</u>	<u>72,192,515</u>	<u>85,724,793</u>	<u>85,030,773</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 401

COUNTY JUDGE

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	70,293.08	70,343	70,343	76,343	76,343
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	145,374.39	193,811	165,811	208,958	208,958
6006	FICA	16,529.76	20,667	20,667	22,284	22,284
6007	Group Health	35,490.85	44,352	44,352	44,352	44,352
6008	Retirement	26,002.17	31,031	31,031	32,895	32,895
6009	Auto Allowance	5,829.16	6,000	6,000	6,000	6,000
6011	Workers Compensation	907.56	1,122	1,122	1,212	1,212
6012	Unemployment Insurance	748.96	775	775	836	836
6014	Office Supplies	5,790.65	3,000	3,000	3,000	3,000
6045	Professional Services	0.00	0	0	0	0
6047	Mobile Phones	1,156.69	1,200	1,200	1,250	1,250
6048	Communications	2,675.09	2,910	2,910	3,621	3,621
6049	Postage	47.99	128	128	128	128
6050	Travel	0.00	1,250	1,250	1,250	1,250
6059	Bonds	0.00	178	178	178	178
6069	Equipment Rental	3,997.73	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	1,000	1,000	1,000
6082	Contractual Expense	908.68	1,041	1,041	1,041	1,041
	<i>Expenditure Total:</i>	<u>315,752.76</u>	<u>383,292</u>	<u>355,292</u>	<u>408,832</u>	<u>408,832</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 402

HUMAN RESOURCES

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	14,624.60	26,063	26,063	27,299	67,313
6003	Salaries-Employees	57,973.37	66,749	66,749	70,932	35,021
6006	FICA	5,294.75	7,100	7,100	7,515	7,829
6007	Group Health	11,614.60	16,575	16,575	16,551	16,551
6008	Retirement	8,795.04	10,903	10,903	11,326	11,799
6011	Workers Compensation	299.95	394	394	417	435
6012	Unemployment Insurance	249.41	371	371	393	409
6014	Office Supplies	4,712.54	3,500	3,500	3,500	3,500
6016	Gasoline	103.74	717	717	717	717
6030	Vehicle Repairs	368.05	500	500	500	500
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	1,691.94	1,800	1,800	2,600	2,600
6048	Communications	2,395.57	2,805	2,805	2,800	2,800
6049	Postage	193.09	332	332	332	332
6050	Travel	0.00	1,000	1,100	1,000	1,000
6057	Vehicle Insurance	86.00	344	344	344	344
6059	Bonds	108.90	0	0	0	0
6067	Equipment Maintenance	0.00	0	0	0	0
6069	Equipment Rental	2,756.97	2,962	2,962	2,962	2,962
6073	Dues and Memberships	0.00	400	400	698	698
6078	Education and Training	0.00	798	798	798	798
6082	Contractual Expense	163.50	174	174	194	194
6087	Miscellaneous	0.00	0	0	0	0
6195	Safety Supplies	187.92	200	200	200	200
	<i>Expenditure Total:</i>	<u>111,619.94</u>	<u>143,687</u>	<u>143,787</u>	<u>151,078</u>	<u>156,002</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 4021

CIVIL SERVICE COMMISSION

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	69,432.98	73,598	73,598	77,944	77,944
6006	FICA	5,098.51	5,630	5,630	5,963	5,963
6007	Group Health	15,275.00	18,000	18,000	18,000	18,000
6008	Retirement	8,363.69	8,646	8,646	8,987	8,987
6011	Workers Compensation	290.51	313	313	331	331
6012	Unemployment Insurance	240.06	294	294	312	312
6014	Office Supplies	1,225.93	1,250	1,250	1,250	1,250
6025	Food-Human	88.92	500	500	500	500
6030	Vehicle Repairs	0.00	0	0	0	0
6045	Professional Services	7,902.90	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	250	250	250
	<i>Expenditure Total:</i>	<u>107,918.50</u>	<u>118,674</u>	<u>118,674</u>	<u>123,730</u>	<u>123,730</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 403

COUNTY CLERK

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	1,290,549.05	1,300,000	1,300,000	1,080,000	1,080,000
4441	Copy Reimbursements	96,090.27	88,500	88,500	91,000	91,000
4600	Interest Income	920.09	960	960	3,600	3,600
4602	Miscellaneous	60.00	100	100	0	0
	Revenue Total:	<u>1,387,619.41</u>	<u>1,389,560</u>	<u>1,389,560</u>	<u>1,174,600</u>	<u>1,174,600</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	87,575.51	87,620	87,620	93,620	93,620
6002	Salaries-Assistants/Deputies	43,529.72	48,542	48,542	51,479	51,479
6003	Salaries-Employees	351,455.69	406,732	367,732	427,723	449,119
6006	FICA	35,463.60	41,605	41,605	43,894	45,531
6007	Group Health	107,653.25	132,714	132,714	132,714	132,714
6008	Retirement	58,166.25	63,776	63,776	66,046	68,513
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	2,029.69	2,306	2,306	2,433	2,524
6012	Unemployment Insurance	1,372.58	1,821	1,821	1,917	2,002
6014	Office Supplies	16,770.92	17,700	12,391	14,000	14,000
6016	Gasoline	2,593.27	2,700	2,700	2,700	2,700
6030	Vehicle Repairs	1,989.68	1,500	1,500	2,000	2,000
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	765.80	458	458	4,000	4,000
6048	Communications	29,573.94	25,135	25,135	26,321	26,321
6049	Postage	6,000.42	8,000	8,000	8,000	8,000
6050	Travel	2,402.96	2,500	5,500	3,500	3,500
6054	Advertising	0.00	0	0	0	0
6057	Vehicle Insurance	1,179.33	1,221	1,221	985	985
6059	Bonds	71.00	3,000	3,309	3,500	3,500
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	825.00	525	525	700	700
6077	Data Processing	165,032.29	165,000	165,000	170,000	170,000
6078	Education and Training	779.52	2,700	4,700	2,700	2,700
6082	Contractual Expense	4,064.34	6,250	6,250	5,821	5,821
6096	Equipment	0.00	0	0	0	0
	Expenditure Total:	<u>928,814.60</u>	<u>1,031,325</u>	<u>992,325</u>	<u>1,073,573</u>	<u>1,099,249</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 404

RECORDS MANAGEMENT

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4444	County Clerk-Records Mgmt	442,576.34	568,109	661,801	546,325	546,325
4456	Vital Statistics Preserv Fee	271.75	1,500	1,500	1,500	1,500
	Revenue Total:	<u>442,848.09</u>	<u>569,609</u>	<u>663,301</u>	<u>547,825</u>	<u>547,825</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	14,245.34	13,390	13,390	16,800	16,800
6003	Salaries-Employees	178,005.33	210,088	210,088	217,748	223,256
6005	Extra Help	16,922.30	28,000	28,000	28,000	28,000
6006	FICA	15,567.43	19,293	19,293	20,140	20,561
6007	Group Health	70,006.49	105,282	105,282	76,563	73,563
6008	Retirement	23,160.47	26,253	26,253	27,043	27,678
6011	Workers Compensation	877.29	1,068	1,068	1,115	1,139
6012	Unemployment Insurance	726.77	1,006	1,006	1,050	1,072
6014	Office Supplies	7,725.26	15,000	9,500	9,500	9,500
6030	Vehicle Repairs	4,215.58	0	5,000	0	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6048	Communications	919.06	1,000	1,000	1,000	1,000
6050	Travel	8,906.72	10,000	12,000	12,000	12,000
6054	Advertising	708.54	2,000	2,000	2,000	2,000
6057	Vehicle Insurance	0.00	500	500	500	500
6073	Dues and Memberships	891.00	585	585	700	700
6077	Data Processing	89,534.38	124,769	213,461	124,769	111,966
6078	Education and Training	1,900.80	4,200	7,700	9,700	9,700
6082	Contractual Expense	8,535.33	12,000	12,000	12,000	12,000
6096	Equipment	0.00	0	0	0	0
	Expenditure Total:	<u>442,848.09</u>	<u>574,434</u>	<u>668,126</u>	<u>560,628</u>	<u>551,435</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 4041

OLD RECORDS RETRIEVAL

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4444	County Clerk-Records Mgmt	451,707.19	588,000	588,000	480,000	480,000
	<i>Revenue Total:</i>	<u>451,707.19</u>	<u>588,000</u>	<u>588,000</u>	<u>480,000</u>	<u>480,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	0.00	0	0	3,206	3,206
6003	Salaries-Employees	74,808.49	83,557	83,557	81,120	81,120
6005	Extra Help	5,010.00	19,000	19,000	19,000	19,000
6006	FICA	5,960.27	7,846	7,846	7,904	7,904
6007	Group Health	23,653.75	27,000	27,000	27,585	27,585
6008	Retirement	9,080.39	9,816	9,816	9,723	9,723
6011	Workers Compensation	338.83	436	436	439	439
6012	Unemployment Insurance	282.94	410	410	413	413
6054	Advertising	0.00	0	0	0	0
6077	Data Processing	332,572.52	442,863	442,863	336,147	330,610
	<i>Expenditure Total:</i>	<u>451,707.19</u>	<u>590,928</u>	<u>590,928</u>	<u>485,537</u>	<u>480,000</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 405

VETERAN'S SERVICE OFFICE

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4308	Fee Revenue Admin Fee	0.00	0	0		
4670	Donations	0.00	2,500	2,500	2,500	2,500
	<i>Revenue Total:</i>	<u>0.00</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	45,874.90	72,935	63,935	63,000	72,000
6003	Salaries-Employees	113,697.74	174,125	156,125	199,884	199,884
6006	FICA	11,682.88	18,900	18,900	20,111	20,799
6007	Group Health	37,094.95	54,000	54,000	54,000	54,000
6008	Retirement	19,347.99	29,023	29,023	30,311	31,348
6011	Workers Compensation	672.26	1,050	1,050	1,117	1,155
6012	Unemployment Insurance	558.99	988	988	1,052	1,088
6014	Office Supplies	807.43	1,500	1,500	1,500	1,500
6016	Gasoline	371.33	1,500	1,500	3,000	3,000
6025	Food-Human	0.00	0	0		
6030	Vehicle Repairs	479.92	500	500	500	500
6047	Mobile Phones	2,445.92	3,000	3,000	1,300	1,300
6048	Communications	7,886.07	7,400	7,400	7,970	7,970
6049	Postage	373.19	474	474	474	474
6050	Travel	2,598.18	3,500	6,661	8,750	8,750
6057	Vehicle Insurance	356.32	305	305	1,000	1,000
6067	Equipment Maintenance	0.00	0	0		
6069	Equipment Rental	1,498.84	1,663	1,663	1,663	1,663
6073	Dues and Memberships	0.00	0	0	0	0
6077	Data Processing	2,250.00	3,000	3,000	3,000	3,000
6078	Education and Training	0.00	500	500	1,250	1,250
6096	Equipment	0.00	0	46,839		
	<i>Expenditure Total:</i>	<u>247,996.91</u>	<u>374,363</u>	<u>397,363</u>	<u>399,882</u>	<u>410,681</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 406

EMERGENCY MANAGEMENT

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
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:	<u>15,000.00</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	87,541.67	94,084	94,084	97,801	97,801
6003	Salaries-Employees	284,632.52	283,562	283,562	303,062	304,577
6004	Overtime	3,967.30	0	0	0	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	28,068.06	28,963	28,963	30,735	30,855
6007	Group Health	53,973.80	63,000	63,000	63,000	63,000
6008	Retirement	45,457.87	44,315	44,315	46,164	46,339
6010	Uniforms	3,811.66	4,364	4,364	4,364	4,364
6011	Workers Compensation	2,235.31	2,861	2,861	3,020	3,035
6012	Unemployment Insurance	1,302.79	1,509	1,509	1,602	1,608
6014	Office Supplies	1,976.35	2,500	2,500	2,500	2,500
6016	Gasoline	6,925.44	9,500	9,500	9,500	9,500
6017	Butane	0.00	0	120	1,000	1,000
6018	Diesel Fuel	4,885.09	7,000	7,000	7,000	7,000
6025	Food-Human	985.06	1,000	1,000	1,500	1,500
6028	Camera and Police Supplies	611.39	1,839	1,839	6,000	6,000
6030	Vehicle Repairs	6,347.62	5,000	6,000	7,500	7,500
6038	Small Tools and Equipment	915.58	3,200	2,080	3,200	3,200
6047	Mobile Phones	11,920.51	11,988	11,988	13,500	13,500
6048	Communications	10,829.75	8,500	8,500	13,185	13,185
6049	Postage	53.96	100	100	100	100
6050	Travel	6.31	2,000	2,000	4,000	4,000
6053	Freight	0.00	0	0	0	0
6056	Property Insurance	75.00	101	101	0	0
6057	Vehicle Insurance	16,072.51	4,817	4,817	4,670	4,670
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	100.00	150	150	250	250
6067	Equipment Maintenance	529.69	1,300	1,300	4,000	4,000
6069	Equipment Rental	2,484.43	2,787	2,787	2,787	2,787
6073	Dues and Memberships	375.00	862	862	1,112	1,112
6077	Data Processing	852.55	0	0	0	0
6078	Education and Training	1,135.00	3,000	3,000	5,000	5,000
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	6,194.00	23,950	23,950	7,000	7,000
6096	Equipment	0.00	0	0	0	0
6195	Safety Supplies	259.37	300	300	1,000	1,000
	Expenditure Total:	<u>584,525.59</u>	<u>612,552</u>	<u>612,552</u>	<u>644,552</u>	<u>646,383</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 4061

ESD CONTRACT

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4353	Emergency Services District	83,622.81	88,560	88,560	75,016	75,016
	<i>Revenue Total:</i>	<u>83,622.81</u>	<u>88,560</u>	<u>88,560</u>	<u>75,016</u>	<u>75,016</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	44,713.37	50,000	50,000	50,000	50,000
6004	Overtime	143.68	0	0	0	0
6006	FICA	3,455.42	4,238	4,238	4,238	4,238
6007	Group Health	7,432.59	9,000	9,000	9,000	9,000
6008	Retirement	5,405.16	5,874	5,874	5,765	5,765
6009	Auto Allowance	4,850.77	0	0	5,400	5,400
6011	Workers Compensation	172.84	212	212	212	212
6012	Unemployment Insurance	161.59	200	200	200	200
6014	Office Supplies	6,139.83	2,400	2,400	0	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6077	Data Processing	3,788.60	2,739	2,739	0	0
	<i>Expenditure Total:</i>	<u>76,263.85</u>	<u>74,663</u>	<u>74,663</u>	<u>74,815</u>	<u>74,815</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 4063

FIRE MARSHAL DIVISION

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	0.00	0	0	0	0
4204	Inspections	89,823.35	66,000	66,000	95,000	95,000
4353	Emergency Services District	266,731.30	263,996	263,996	314,972	314,972
	<i>Revenue Total:</i>	<u>356,554.65</u>	<u>329,996</u>	<u>329,996</u>	<u>409,972</u>	<u>409,972</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	287,214.05	246,891	246,891	248,920	251,020
6004	Overtime	3,551.78	0	0	0	0
6006	FICA	21,838.17	18,887	18,887	19,042	19,203
6007	Group Health	40,133.47	36,000	36,000	36,000	36,000
6008	Retirement	35,269.23	28,905	28,905	28,562	28,804
6010	Uniforms	2,580.70	3,000	3,000	3,000	3,000
6011	Workers Compensation	2,716.88	2,259	2,259	2,266	2,275
6012	Unemployment Insurance	1,007.54	984	984	991	999
6014	Office Supplies	2,191.75	2,500	2,500	2,500	2,500
6016	Gasoline	15,952.97	19,000	16,000	19,000	19,000
6018	Diesel Fuel	5,051.00	3,000	5,000	3,000	3,000
6028	Camera and Police Supplies	5,234.62	5,000	5,000	5,000	5,000
6030	Vehicle Repairs	3,389.66	2,500	4,000	4,000	4,000
6038	Small Tools and Equipment	4,333.78	5,000	4,500	5,000	5,000
6050	Travel	7,417.86	4,000	4,000	4,000	4,000
6056	Property Insurance	0.00	1,224	1,224	0	0
6059	Bonds	50.00	225	225	225	225
6073	Dues and Memberships	1,685.00	2,000	2,000	2,000	2,000
6077	Data Processing	0.00	2,000	2,000	2,000	2,000
6078	Education and Training	2,726.50	4,000	4,000	4,000	4,000
6079	Legal Books, Publications	1,498.49	1,500	1,500	1,500	1,500
6096	Equipment	0.00	0	0	0	0
6195	Safety Supplies	1,917.44	2,500	2,500	2,500	2,500
	<i>Expenditure Total:</i>	<u>445,760.89</u>	<u>391,375</u>	<u>391,375</u>	<u>393,506</u>	<u>396,026</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 407

MAIL ROOM

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	92.39	2,000	2,000	2,000	2,000
6048	Communications	68.72	100	100	100	100
6069	Equipment Rental	17,200.99	16,188	16,188	16,188	16,188
	<i>Expenditure Total:</i>	<u>17,362.10</u>	<u>18,288</u>	<u>18,288</u>	<u>18,288</u>	<u>18,288</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 408

DATA PROCESSING

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4353	Emergency Services District	1,500.00	1,500	1,500	2,000	2,000
4471	Dist Clerk Info System Fees	0.00	0	0	0	0
	Revenue Total:	<u>1,500.00</u>	<u>1,500</u>	<u>1,500</u>	<u>2,000</u>	<u>2,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	106,611.70	180,869	180,869	188,735	188,735
6003	Salaries-Employees	591,016.43	644,553	626,653	692,000	692,000
6004	Overtime	0.00	500	500	500	500
6006	FICA	51,468.87	63,183	63,183	67,414	67,414
6007	Group Health	107,696.21	135,900	135,900	135,900	135,900
6008	Retirement	84,719.10	97,025	97,025	101,606	101,606
6011	Workers Compensation	13,886.11	14,690	14,690	15,362	15,362
6012	Unemployment Insurance	2,462.84	3,304	3,304	3,525	3,525
6014	Office Supplies	9,894.32	12,500	12,500	13,000	13,000
6016	Gasoline	3,252.64	4,000	4,000	5,000	5,000
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	403.42	3,000	3,000	3,000	3,000
6038	Small Tools and Equipment	0.00	2,500	2,500	2,500	2,500
6047	Mobile Phones	6,468.62	8,100	8,100	8,100	8,100
6048	Communications	82,976.62	85,000	85,000	85,000	85,000
6049	Postage	14.75	200	200	200	200
6050	Travel	7,018.85	7,000	9,000	10,000	10,000
6056	Property Insurance	0.00	24	24	0	0
6057	Vehicle Insurance	2,045.94	1,734	1,734	2,104	2,104
6067	Equipment Maintenance	1,224,642.44	1,526,169	1,524,169	2,172,884	2,172,884
6069	Equipment Rental	2,426.97	2,800	2,800	3,000	3,000
6073	Dues and Memberships	175.00	1,300	1,300	1,500	1,500
6077	Data Processing	390,226.58	20,000	20,000	20,000	20,000
6078	Education and Training	3,473.00	10,000	10,000	12,000	12,000
6082	Contractual Expense	729.64	2,000	2,000	2,000	2,000
6096	Equipment	28,131.92	0	0	0	0
	Expenditure Total:	<u>2,719,741.97</u>	<u>2,826,351</u>	<u>2,808,451</u>	<u>3,545,330</u>	<u>3,545,330</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 409

GENERAL ADMINISTRATION

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4172	Settlements	9,668.27	0	0	0	0
4204	Inspections	0.00	0	0	0	0
4308	Fee Revenue Admin Fee	50,002.27	30,000	30,000	26,000	26,000
4320	Federal Wildlife Allocation	49,072.77	40,000	40,000	50,000	50,000
4321	Health Ins Premiums	0.00	0	0	0	0
4341	State Mixed Drink Tax	1,457,116.31	1,200,000	1,200,000	1,320,000	1,320,000
4342	State Bingo Tax	167,022.83	160,000	160,000	160,000	160,000
4353	Emergency Services District	0.00	0	0	0	0
4405	Sales Tax Commissions-Tax Auto	3,339,773.35	2,900,000	2,900,000	3,095,000	3,095,000
4418	Child Safety Admin Fee	51,981.90	148,000	148,000	0	0
4476	County's Waste Collection fee	429,952.20	340,000	340,000	360,000	360,000
4600	Interest Income	215,006.60	180,000	180,000	180,000	180,000
4601	Vending Machine Commissions	5,810.55	6,000	6,000	6,000	6,000
4602	Miscellaneous	142,743.47	60,000	60,000	60,000	60,000
4612	Snack Bar Commissions	0.00	0	0	0	0
4640	Sale of Surplus	326,331.55	30,000	30,000	0	0
4642	Sale of Land	0.00	0	0	0	0
	Revenue Total:	<u>6,244,482.07</u>	<u>5,094,000</u>	<u>5,094,000</u>	<u>5,257,000</u>	<u>5,257,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	370.07	4,000	5,320	4,000	4,000
6016	Gasoline	0.00	0	0	0	0
6025	Food-Human	4,693.78	3,000	5,500	4,000	4,000
6028	Camera and Police Supplies	0.00	0	0	0	0
6033	Contingencies	34,482.40	792,768	712,970	2,378,248	1,018,435
6040	Audit and Accounting	63,304.34	70,323	70,323	70,323	70,323
6045	Professional Services	20,825.00	39,582	39,582	39,582	39,582
6047	Mobile Phones	1,598.02	1,824	2,824	3,200	3,200
6048	Communications	1,122.48	1,350	1,515	1,700	1,700
6049	Postage	1,644.59	2,000	1,900	2,000	2,000
6050	Travel	2,337.61	10,000	20,000	10,000	10,000
6052	Travel-Mileage Reimbursement	0.00	0	0	0	0
6054	Advertising	4,000.96	11,000	13,495	11,000	11,000
6056	Property Insurance	48,661.37	30,226	30,226	50,000	50,000
6057	Vehicle Insurance	0.00	0	0	0	0
6058	Liability Other Insurance	50,638.57	90,000	90,000	122,000	122,000
6059	Bonds	0.00	0	0	0	0
6067	Equipment Maintenance	13,209.86	92,742	118,017	100,122	100,122
6070	INDIRECT COST	1,070,828.45	1,171,886	1,171,886	1,171,886	1,171,886
6072	Settlements and Judgments	40,469.49	0	557,229	0	0
6073	Dues and Memberships	50,303.43	60,923	60,923	64,170	64,170
6076	Bank Fees	279,858.90	265,000	265,000	285,000	285,000
6077	Data Processing	33,478.29	41,500	53,209	41,500	41,500
6078	Education and Training	600.00	5,700	5,000	5,700	5,700
6082	Contractual Expense	1,349,307.44	1,369,535	1,526,372	1,564,503	1,564,503
6087	Miscellaneous	0.00	0	0	0	0
	Expenditure Total:	<u>3,071,735.05</u>	<u>4,063,359</u>	<u>4,751,291</u>	<u>5,928,934</u>	<u>4,569,121</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 410

CIVIL DIVISION

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4353	Emergency Services District	30,000.00	30,000	30,000	30,000	30,000
4602	Miscellaneous	0.00	0	22,852		
	Revenue Total:	<u>30,000.00</u>	<u>30,000</u>	<u>52,852</u>	<u>30,000</u>	<u>30,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	191,381.75	142,362	142,362	147,417	147,417
6003	Salaries-Employees	375,541.61	467,392	467,392	491,570	491,570
6006	FICA	43,143.93	48,299	48,299	50,535	50,535
6007	Group Health	45,617.76	52,632	52,632	52,632	52,632
6008	Retirement	65,689.39	68,368	68,368	70,317	70,317
6009	Auto Allowance	15,301.81	21,600	21,600	21,600	21,600
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	1,896.34	2,087	2,087	2,187	2,187
6012	Unemployment Insurance	1,970.29	2,439	2,439	2,556	2,556
6014	Office Supplies	1,034.55	1,800	1,800	1,800	1,800
6038	Small Tools and Equipment	0.00	0	0	0	0
6045	Professional Services	202,070.05	21,400	37,299	21,400	21,400
6047	Mobile Phones	2,923.67	3,000	3,000	0	0
6048	Communications	1,145.22	1,461	1,611	1,639	1,639
6049	Postage	523.58	546	546	546	546
6050	Travel	5,846.01	7,500	7,500	10,500	10,500
6059	Bonds	0.00	274	274	274	274
6069	Equipment Rental	2,914.89	3,270	3,270	3,270	3,270
6071	Court Costs and Transcripts	1,934.28	3,036	3,036	3,000	3,000
6072	Settlements and Judgments	0.00	0	0	0	0
6073	Dues and Memberships	2,627.79	1,800	3,155	3,273	3,273
6077	Data Processing	953.76	597	7,550	597	597
6078	Education and Training	4,048.34	4,436	4,436	5,000	5,000
6079	Legal Books, Publications	26,899.52	24,717	24,717	24,717	24,717
6082	Contractual Expense	163.46	175	175	175	175
6096	Equipment	0.00	0	0	0	0
	Expenditure Total:	<u>993,628.00</u>	<u>879,191</u>	<u>903,548</u>	<u>915,005</u>	<u>915,005</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 411

COMMISSIONER PCT. #1

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	36,491.70	38,493	38,493	42,837	42,837
6003	Salaries-Employees	17,601.52	17,674	17,674	19,398	19,398
6006	FICA	4,265.63	4,629	4,629	5,093	5,093
6007	Group Health	9,912.17	11,133	11,133	11,133	11,133
6008	Retirement	6,550.94	6,598	6,598	7,176	7,176
6009	Auto Allowance	4,255.84	4,344	4,344	4,344	4,344
6011	Workers Compensation	233.70	239	239	264	264
6012	Unemployment Insurance	59.45	71	71	78	78
	<i>Expenditure Total:</i>	<u>79,370.95</u>	<u>83,181</u>	<u>83,181</u>	<u>90,323</u>	<u>90,323</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 412

COMMISSIONER PCT. #2

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4425	Jail-Federal	0.00	0	0	0	0
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	38,534.49	38,493	38,493	42,837	42,837
6003	Salaries-Employees	18,667.81	18,911	18,911	19,389	19,389
6006	FICA	4,583.77	4,724	4,724	5,093	5,093
6007	Group Health	9,837.79	11,079	11,079	11,079	11,079
6008	Retirement	6,889.29	6,743	6,743	7,175	7,175
6009	Auto Allowance	4,256.70	4,344	4,344	4,344	4,344
6011	Workers Compensation	238.63	244	244	264	264
6012	Unemployment Insurance	63.66	76	76	78	78
6047	Mobile Phones	669.78	700	700	754	754
	<i>Expenditure Total:</i>	83,741.92	85,314	85,314	91,013	91,013

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 413

COMMISSIONER PCT. #3

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	38,377.95	38,493	38,493	42,837	42,837
6003	Salaries-Employees	19,555.40	19,968	19,968	21,083	21,083
6006	FICA	4,657.06	4,805	4,805	5,222	5,222
6007	Group Health	10,116.80	11,241	11,241	11,241	11,241
6008	Retirement	7,052.46	6,868	6,868	7,370	7,370
6009	Auto Allowance	4,256.70	4,344	4,344	4,344	4,344
6011	Workers Compensation	243.16	248	248	272	272
6012	Unemployment Insurance	67.22	80	80	84	84
6047	Mobile Phones	669.78	700	700	754	754
	<i>Expenditure Total:</i>	<u>84,996.53</u>	<u>86,747</u>	<u>86,747</u>	<u>93,207</u>	<u>93,207</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 414

COMMISSIONER PCT. #4

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	38,534.50	38,493	38,493	42,837	42,837
6003	Salaries-Employees	16,556.18	17,050	17,050	17,902	17,902
6006	FICA	4,301.93	4,581	4,581	4,979	4,979
6007	Group Health	9,924.72	11,025	11,025	11,025	11,025
6008	Retirement	6,633.59	6,525	6,525	7,003	7,003
6009	Auto Allowance	4,256.70	4,344	4,344	4,344	4,344
6011	Workers Compensation	231.17	236	236	258	258
6012	Unemployment Insurance	57.43	68	68	72	72
6025	Food-Human	0.00	0	0		
6047	Mobile Phones	669.78	1,414	1,414	754	754
6048	Communications	1,609.43	0	0	0	0
6050	Travel	0.00	0	0		
	<i>Expenditure Total:</i>	<u>82,775.43</u>	<u>83,736</u>	<u>83,736</u>	<u>89,174</u>	<u>89,174</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 415

BAIL BOND ADMINISTRATION

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4308	Fee Revenue Admin Fee	-300.00	36,000	36,000	0	0
4321	Health Ins Premiums	0.00	0	0	0	0
4400	Bail Bond Fees	18,342.00	13,200	13,200	10,800	10,800
4450	Tax Assessor/Collector-Auto	0.00	0	0	0	0
	Revenue Total:	<u>18,042.00</u>	<u>49,200</u>	<u>49,200</u>	<u>10,800</u>	<u>10,800</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	45,794.63	47,804	47,804	43,649	43,649
6005	Extra Help	0.00	0	0	0	0
6006	FICA	3,234.21	3,657	3,657	3,339	3,339
6007	Group Health	7,800.00	9,000	9,000	9,000	9,000
6008	Retirement	5,526.05	5,616	5,616	5,033	5,033
6011	Workers Compensation	194.93	203	203	185	185
6012	Unemployment Insurance	161.13	191	191	175	175
6014	Office Supplies	536.28	800	1,600	800	800
6048	Communications	890.43	900	900	960	960
6049	Postage	0.00	20	20	20	20
6050	Travel	0.00	600	0	600	600
6069	Equipment Rental	1,888.59	2,061	2,061	2,837	2,837
6078	Education and Training	0.00	500	300	500	500
	Expenditure Total:	<u>66,026.25</u>	<u>71,352</u>	<u>71,352</u>	<u>67,098</u>	<u>67,098</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 416

REPRODUCTION

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4464	Labor Charges	68,470.72	72,000	72,000	62,400	62,400
	<i>Revenue Total:</i>	<u>68,470.72</u>	<u>72,000</u>	<u>72,000</u>	<u>62,400</u>	<u>62,400</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0	0	0	0
6002	Salaries-Assistants/Deputies	46,105.82	53,370	53,370	56,039	56,039
6003	Salaries-Employees	60,543.57	63,276	57,276	61,636	62,449
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	10,995.75	12,822	12,822	13,464	13,464
6006	FICA	8,502.76	9,904	9,904	10,032	10,094
6007	Group Health	23,400.00	27,000	27,000	27,000	27,000
6008	Retirement	12,908.61	13,703	13,703	13,568	13,662
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	472.55	519	519	526	529
6012	Unemployment Insurance	407.92	518	518	525	528
6014	Office Supplies	6,231.05	5,400	8,394	6,000	6,000
6037	Road Materials	0.00	0	0	0	0
6038	Small Tools and Equipment	143.46	200	206	200	200
6047	Mobile Phones	0.00	0	0	0	0
6048	Communications	5,770.79	6,000	6,000	5,760	5,760
6049	Postage	0.00	50	50	80	80
6050	Travel	0.00	1,500	1,500	1,500	1,500
6067	Equipment Maintenance	3,528.92	6,150	6,150	6,200	6,200
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	2,484.16	6,000	3,000	6,000	6,000
6082	Contractual Expense	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>181,495.36</u>	<u>206,412</u>	<u>200,412</u>	<u>208,530</u>	<u>209,505</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 4185

Community Affairs

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	0.00	0	43,808	89,250	89,250
6003	Salaries-Employees	0.00	0	105,394	218,271	261,889
6006	FICA	0.00	0	11,414	23,525	26,862
6007	Group Health	0.00	0	28,125	45,000	54,000
6008	Retirement	0.00	0	17,527	34,534	39,563
6011	Workers Compensation	0.00	0	634	1,306	1,492
6012	Unemployment Insurance	0.00	0	597	1,230	1,405
6014	Office Supplies	0.00	0	5,475	2,500	2,500
6016	Gasoline	0.00	0	385	0	0
6049	Postage	0.00	0	350	654	654
6054	Advertising	0.00	0	1,182	4,500	4,500
6082	Contractual Expense	0.00	0	440		
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>0</u>	<u>215,331</u>	<u>420,770</u>	<u>482,115</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 419

Economic Dev

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	48,193.91	53,530	53,530	30,000	30,000
4300	State Revenue	151,163.00	0	0	0	0
4353	Emergency Services District	0.00	0	0	0	0
	Revenue Total:	<u>199,356.91</u>	<u>53,530</u>	<u>53,530</u>	<u>30,000</u>	<u>30,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	82,769.75	90,000	90,000	94,500	94,500
6003	Salaries-Employees	340,653.37	357,459	220,130	97,412	97,412
6005	Extra Help	0.00	0	0	0	0
6006	FICA	32,079.78	34,717	24,211	15,168	15,168
6007	Group Health	59,213.80	72,000	43,875	27,000	27,000
6008	Retirement	51,646.40	52,565	36,432	21,913	21,913
6009	Auto Allowance	5,379.14	5,400	5,400	5,400	5,400
6011	Workers Compensation	1,786.66	1,901	1,318	815	815
6012	Unemployment Insurance	1,478.07	1,790	1,241	768	768
6014	Office Supplies	4,985.24	5,000	2,500	2,500	2,500
6016	Gasoline	62.29	1,000	215	0	0
6030	Vehicle Repairs	30.64	1,500	0	0	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	920.00	960	960	960	960
6048	Communications	1,792.51	2,500	2,500	3,634	3,634
6049	Postage	482.96	1,000	650	500	500
6050	Travel	121.72	1,500	2,060	1,500	1,500
6052	Travel-Mileage Reimbursement	0.00	0	0	0	0
6054	Advertising	47,580.10	7,500	5,300	0	0
6057	Vehicle Insurance	285.63	247	0	0	0
6059	Bonds	0.00	71	71	71	71
6069	Equipment Rental	2,648.57	3,000	3,000	3,000	3,000
6073	Dues and Memberships	0.00	0	0	0	0
6078	Education and Training	0.00	1,500	690	1,500	1,500
6082	Contractual Expense	4,663.48	175	175	175	175
6089	Land Acquisitions	0.00	0	0	0	0
	Expenditure Total:	<u>638,580.11</u>	<u>641,785</u>	<u>440,728</u>	<u>276,816</u>	<u>276,816</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 420

VEHICLE MAINTENANCE

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4464	Labor Charges	29,941.74	36,000	36,000	34,800	34,800
4640	Sale of Surplus	1,347.20	1,500	1,500	0	0
	Revenue Total:	<u>31,288.94</u>	<u>37,500</u>	<u>37,500</u>	<u>34,800</u>	<u>34,800</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	53,301.84	57,385	57,385	60,255	60,255
6003	Salaries-Employees	186,084.92	193,972	193,972	211,726	211,726
6006	FICA	17,416.86	19,229	19,229	20,807	20,807
6007	Group Health	53,712.27	61,866	61,866	61,866	61,866
6008	Retirement	28,980.07	29,528	29,528	31,359	31,359
6010	Uniforms	2,081.36	1,835	1,835	3,200	3,200
6011	Workers Compensation	2,445.71	2,537	2,537	2,772	2,772
6012	Unemployment Insurance	841.55	1,005	1,005	1,088	1,088
6014	Office Supplies	2,679.96	2,700	2,700	2,700	2,700
6016	Gasoline	6,168.44	7,400	7,400	7,000	7,000
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	5,737.65	7,200	7,200	6,000	6,000
6022	Drugs Medicine	0.00	0	0	0	0
6030	Vehicle Repairs	2,088.23	2,500	2,500	3,000	3,000
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	1,434.67	1,750	1,750	1,750	1,750
6048	Communications	7,112.77	6,850	6,850	6,890	6,890
6049	Postage	0.00	0	0	0	0
6057	Vehicle Insurance	1,983.14	1,537	1,537	1,414	1,414
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	1,573.64	3,000	3,000	3,000	3,000
6069	Equipment Rental	180.00	180	180	180	180
6077	Data Processing	0.00	5,000	30,000	5,000	5,000
6078	Education and Training	0.00	250	250	250	250
6082	Contractual Expense	1,465.76	1,600	1,600	1,600	1,600
6091	Building Improvements	0.00	0	0	0	0
	Expenditure Total:	<u>375,288.84</u>	<u>407,324</u>	<u>432,324</u>	<u>431,857</u>	<u>431,857</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 4201

M&O - VEHICLE MAINTENANCE

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	666.00	9,396	9,396	9,396	9,396
6006	FICA	74.09	719	719	719	719
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	32.54	229	229	229	229
6012	Unemployment Insurance	3.48	31	31	31	31
6014	Office Supplies	953.27	1,000	1,000	1,000	1,000
6018	Diesel Fuel	0.00	1,000	1,000	1,000	1,000
6056	Property Insurance	7,778.42	7,779	7,779	11,950	11,950
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	14,692.02	12,000	12,000	13,000	13,000
6062	Water	0.00	0	0	0	0
6063	Sewage and Garbage	5,873.62	5,500	5,500	6,456	6,456
6064	Building Maintenance	588.11	1,000	1,000	3,000	3,000
6067	Equipment Maintenance	1,000.00	1,000	1,000	2,000	2,000
6082	Contractual Expense	955.00	2,800	2,800	2,800	2,800
	<i>Expenditure Total:</i>	<u>32,616.55</u>	<u>42,454</u>	<u>42,454</u>	<u>51,581</u>	<u>51,581</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 425

COUNTY CLERK - JUDICIAL

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	408,073.00	144,000	144,000	156,000	156,000
4431	Service Fees	5,398.62	5,400	5,400	6,600	6,600
4440	Court Cost	82.90	120	120	120	120
4441	Copy Reimbursements	31,646.76	30,000	30,000	29,000	29,000
4445	County Clerk-Judicial Rec Mgt	2,115.20	3,000	3,000	120	120
4455	Civil CH Const - Revenue	0.00	0	104,479		
4509	Transaction Fee	2,882.42	3,000	3,000	3,000	3,000
4540	Fines	140,848.11	146,000	146,000	147,000	147,000
4600	Interest Income	29,744.16	18,000	18,000	29,000	29,000
4602	Miscellaneous	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>620,791.17</u>	<u>349,520</u>	<u>453,999</u>	<u>370,840</u>	<u>370,840</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	40,751.35	48,315	48,315	48,090	48,090
6003	Salaries-Employees	539,337.70	634,182	625,182	687,812	710,578
6006	FICA	43,044.63	52,211	52,211	56,297	58,038
6007	Group Health	153,750.00	212,508	212,508	214,047	214,047
6008	Retirement	69,692.49	80,176	80,176	84,850	87,474
6011	Workers Compensation	2,414.99	2,899	2,899	3,126	3,223
6012	Unemployment Insurance	1,986.82	2,730	2,730	2,944	3,035
6014	Office Supplies	10,457.02	13,700	13,700	13,700	13,700
6038	Small Tools and Equipment	0.00	0	104,479		
6048	Communications	2,188.09	2,300	2,300	2,800	2,800
6049	Postage	15,153.84	18,000	18,000	18,000	18,000
6050	Travel	1,889.40	3,600	3,600	4,600	4,600
6067	Equipment Maintenance	0.00	0	0	0	0
6069	Equipment Rental	9,519.84	9,520	9,520	9,520	9,520
6071	Court Costs and Transcripts	610.00	0	0	0	0
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	390.00	1,200	1,200	1,200	1,200
	<i>Expenditure Total:</i>	<u>891,186.17</u>	<u>1,081,341</u>	<u>1,176,820</u>	<u>1,146,986</u>	<u>1,174,305</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 426

COUNTY COURT AT LAW I

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4334	Aid Count Court at Law	84,000.00	84,000	84,000	84,000	84,000
4415	Judges Signature Probate Fee	143.28	350	350	350	350
4602	Miscellaneous	0.00	0	0	0	0
	Revenue Total:	<u>84,143.28</u>	<u>84,350</u>	<u>84,350</u>	<u>84,350</u>	<u>84,350</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	188,010.17	188,000	188,000	188,000	188,000
6003	Salaries-Employees	319,546.60	324,338	324,338	345,877	345,877
6006	FICA	35,244.60	39,235	39,235	40,878	40,878
6007	Group Health	54,518.37	63,000	63,000	63,000	63,000
6008	Retirement	61,218.37	60,060	60,060	61,494	61,494
6010	Uniforms	397.00	600	600	600	600
6011	Workers Compensation	2,364.64	2,414	2,414	2,511	2,511
6012	Unemployment Insurance	1,102.81	1,293	1,293	1,381	1,381
6014	Office Supplies	2,701.19	2,200	2,600	2,200	2,200
6028	Camera and Police Supplies	0.00	0	0	0	0
6045	Professional Services	0.00	1,000	600	1,000	1,000
6048	Communications	1,380.76	1,500	1,500	1,500	1,500
6049	Postage	0.00	0	0	0	0
6050	Travel	1,179.31	3,770	3,770	3,770	3,770
6058	Liability Other Insurance	1,500.00	1,500	1,500	1,500	1,500
6059	Bonds	0.00	178	3,285	178	178
6069	Equipment Rental	825.68	1,343	1,343	1,343	1,343
6071	Court Costs and Transcripts	0.00	500	500	500	500
6073	Dues and Memberships	465.00	465	465	465	465
6077	Data Processing	3,310.98	0	0	0	0
6078	Education and Training	801.18	2,100	2,400	2,100	2,100
6079	Legal Books, Publications	194.00	600	300	600	600
6082	Contractual Expense	328.57	355	355	355	355
	Expenditure Total:	<u>675,089.23</u>	<u>694,451</u>	<u>697,558</u>	<u>719,252</u>	<u>719,252</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 4261

COUNTY COURT AT LAW IV

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
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	18,000	18,000	18,000	18,000
	Revenue Total:	<u>84,000.00</u>	<u>102,000</u>	<u>102,000</u>	<u>102,000</u>	<u>102,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	170,881.66	165,600	165,600	165,600	165,600
6003	Salaries-Employees	367,998.93	372,174	372,174	385,286	385,286
6006	FICA	38,709.10	41,135	41,135	42,143	42,143
6007	Group Health	62,307.57	72,000	72,000	72,000	72,000
6008	Retirement	65,043.19	63,161	63,161	63,496	63,496
6010	Uniforms	156.00	600	600	600	600
6011	Workers Compensation	2,445.12	2,773	2,773	2,852	2,852
6012	Unemployment Insurance	1,263.76	1,488	1,488	1,540	1,540
6014	Office Supplies	1,665.19	2,200	2,317	3,000	3,000
6016	Gasoline	0.00	0	0	0	0
6028	Camera and Police Supplies	0.00	500	500	500	500
6044	Appointed Attorneys	45,179.20	45,000	43,789	45,000	45,000
6045	Professional Services	0.00	605	605	605	605
6047	Mobile Phones	419.96	500	500	500	500
6048	Communications	3,220.57	1,700	1,700	1,800	1,800
6049	Postage	200.54	500	500	500	500
6050	Travel	3,395.43	3,770	4,864	3,770	3,770
6052	Travel-Mileage Reimbursement	1,452.09	5,000	5,000	5,000	5,000
6057	Vehicle Insurance	0.00	0	0	0	0
6058	Liability Other Insurance	1,500.00	1,500	1,500	1,500	1,500
6059	Bonds	0.00	196	196	196	196
6069	Equipment Rental	1,376.65	1,813	1,813	2,063	2,063
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	2,603.53	2,100	2,100	3,220	3,220
6079	Legal Books, Publications	1,399.00	2,500	2,500	2,500	2,500
6082	Contractual Expense	0.00	0	0	0	0
6712	Ct. Int. Guardianship - Attny	11,475.00	18,000	18,000	18,000	18,000
	Expenditure Total:	<u>782,692.49</u>	<u>804,965</u>	<u>804,965</u>	<u>821,821</u>	<u>821,821</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 427

COUNTY COURT AT LAW II

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4334	Aid Count Court at Law	84,000.00	84,000	84,000	84,000	84,000
4360	Miscellaneous Revenue	0.00	0	0	0	0
4415	Judges Signature Probate Fee	143.28	350	350	350	350
4416	Supp Ct Init Guardianship Fee	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>84,143.28</u>	<u>84,350</u>	<u>84,350</u>	<u>84,350</u>	<u>84,350</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	188,010.17	188,000	188,000	188,000	188,000
6003	Salaries-Employees	266,584.84	328,031	308,031	332,996	347,453
6006	FICA	31,398.21	39,518	39,518	39,897	41,003
6007	Group Health	51,419.74	63,000	63,000	63,000	63,000
6008	Retirement	54,751.27	60,515	60,515	59,953	61,620
6010	Uniforms	624.00	660	317	660	660
6011	Workers Compensation	2,188.77	2,470	2,470	2,491	2,566
6012	Unemployment Insurance	925.58	1,309	1,309	1,356	1,386
6014	Office Supplies	2,470.52	2,200	1,334	2,200	2,200
6044	Appointed Attorneys	0.00	0	0	0	0
6047	Mobile Phones	503.01	540	540	594	594
6048	Communications	1,381.92	1,500	1,500	1,650	1,650
6049	Postage	0.00	55	2	55	55
6050	Travel	4,984.66	3,770	6,214	3,770	3,770
6058	Liability Other Insurance	1,359.00	1,220	1,278	1,278	1,278
6059	Bonds	0.00	178	3,285	178	178
6069	Equipment Rental	671.46	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	0.00	0	0	1,161	1,161
6078	Education and Training	1,150.00	2,100	1,750	2,100	2,100
6079	Legal Books, Publications	0.00	550	0	550	550
6082	Contractual Expense	328.57	355	355	355	355
	<i>Expenditure Total:</i>	<u>609,286.72</u>	<u>698,189</u>	<u>681,296</u>	<u>704,462</u>	<u>721,797</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 428

COUNTY COURT AT LAW III

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4334	Aid Count Court at Law	84,000.00	84,000	84,000	84,000	84,000
4415	Judges Signature Probate Fee	143.26	350	350	350	350
4602	Miscellaneous	0.00	0	0	0	0
	Revenue Total:	<u>84,143.26</u>	<u>84,350</u>	<u>84,350</u>	<u>84,350</u>	<u>84,350</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	179,603.07	179,600	179,600	188,000	188,000
6003	Salaries-Employees	251,832.18	268,283	268,283	285,707	287,866
6006	FICA	29,875.86	34,304	34,304	36,280	36,445
6007	Group Health	46,714.59	54,000	54,000	54,000	54,000
6008	Retirement	52,062.62	52,516	52,516	54,515	54,764
6010	Uniforms	397.00	660	660	660	660
6011	Workers Compensation	2,076.99	2,167	2,167	2,273	2,299
6012	Unemployment Insurance	876.37	1,070	1,070	1,139	1,148
6014	Office Supplies	1,104.54	2,200	2,030	2,200	2,200
6044	Appointed Attorneys	0.00	0	0	0	0
6047	Mobile Phones	502.32	525	525	570	570
6048	Communications	1,380.77	1,500	1,500	1,500	1,500
6049	Postage	0.00	69	69	69	69
6050	Travel	1,932.02	3,770	4,290	3,770	3,770
6058	Liability Other Insurance	1,240.44	1,500	1,500	1,500	1,500
6059	Bonds	0.00	196	3,303	196	196
6069	Equipment Rental	1,497.14	2,686	2,686	2,686	2,686
6071	Court Costs and Transcripts	0.00	0	0	0	0
6073	Dues and Memberships	480.00	350	350	350	350
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	2,361.29	2,100	1,750	2,100	2,100
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	164.32	178	178	178	178
	Expenditure Total:	<u>574,101.52</u>	<u>607,674</u>	<u>610,781</u>	<u>637,693</u>	<u>640,301</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 4285

COUNTY COURT AT LAW V

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4334	Aid Count Court at Law	84,000.00	84,000	84,000	84,000	84,000
4415	Judges Signature Probate Fee	0.00	350	350	350	350
	Revenue Total:	<u>84,000.00</u>	<u>84,350</u>	<u>84,350</u>	<u>84,350</u>	<u>84,350</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	147,214.70	165,600	165,600	165,600	165,600
6003	Salaries-Employees	254,103.62	263,311	263,311	285,349	285,349
6006	FICA	28,831.92	32,853	32,853	34,539	34,539
6007	Group Health	46,699.38	54,000	54,000	54,000	54,000
6008	Retirement	48,504.82	50,280	50,280	51,891	51,891
6010	Uniforms	156.00	600	825	600	600
6011	Workers Compensation	1,942.08	2,051	2,051	2,156	2,156
6012	Unemployment Insurance	887.39	1,050	1,050	1,138	1,138
6014	Office Supplies	1,097.15	2,200	2,875	2,200	2,200
6028	Camera and Police Supplies	0.00	0	0	0	0
6048	Communications	1,883.54	1,750	1,750	1,820	1,820
6049	Postage	0.00	0	0	0	0
6050	Travel	4,133.09	3,770	3,270	3,770	3,770
6058	Liability Other Insurance	0.00	0	0	0	0
6069	Equipment Rental	1,616.23	1,813	1,813	2,099	2,099
6071	Court Costs and Transcripts	0.00	0	0	0	0
6073	Dues and Memberships	0.00	225	225	225	225
6078	Education and Training	3,169.00	2,100	2,100	2,100	2,100
6079	Legal Books, Publications	139.00	500	100	500	500
6085	Juror's Fees	0.00	0	0	0	0
	Expenditure Total:	<u>540,377.92</u>	<u>582,103</u>	<u>582,103</u>	<u>607,987</u>	<u>607,987</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 435

DISTRICT COURTS

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4422	Steno Fees and Interpreter Fee	113,117.51	84,000	84,000	128,500	128,500
4427	Jury Fees	135,847.30	134,000	134,000	167,000	167,000
4430	Fee Revenue	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>248,964.81</u>	<u>218,000</u>	<u>218,000</u>	<u>295,500</u>	<u>295,500</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	102,157.05	100,800	100,800	100,800	100,800
6002	Salaries-Assistants/Deputies	760,031.55	872,091	777,554	915,696	915,696
6003	Salaries-Employees	1,245,160.98	1,279,062	1,252,912	1,353,993	1,353,993
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	42,711.00	20,000	29,500	20,000	20,000
6006	FICA	158,785.37	173,804	172,226	182,872	182,872
6007	Group Health	324,401.28	383,400	382,313	383,400	383,400
6008	Retirement	254,340.17	263,683	259,668	272,453	272,453
6010	Uniforms	2,299.40	4,000	4,000	4,000	4,000
6011	Workers Compensation	10,810.60	11,588	11,441	11,945	11,945
6012	Unemployment Insurance	6,986.15	8,655	8,516	9,129	9,129
6014	Office Supplies	17,225.75	18,000	20,000	18,000	18,000
6018	Diesel Fuel	0.00	0	0	0	0
6028	Camera and Police Supplies	3,882.85	3,000	3,000	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	100.00	2,350	16,000	2,350	2,350
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	417.89	500	500	500	500
6048	Communications	19,592.07	19,000	19,000	19,000	19,000
6049	Postage	1,925.72	2,500	2,500	2,500	2,500
6050	Travel	11,018.03	30,000	30,000	30,000	30,000
6052	Travel-Mileage Reimbursement	0.00	0	0	0	0
6058	Liability Other Insurance	4,240.44	3,000	3,000	3,000	3,000
6059	Bonds	0.00	0	250	0	0
6069	Equipment Rental	14,595.05	18,000	18,000	18,000	18,000
6071	Court Costs and Transcripts	38,426.00	35,000	105,253	35,000	35,000
6073	Dues and Memberships	999.76	1,560	1,560	1,560	1,560
6077	Data Processing	3,036.68	0	16,000	0	0
6078	Education and Training	5,668.54	10,500	10,500	10,500	10,500
6079	Legal Books, Publications	57,075.13	70,000	70,000	70,000	70,000
6082	Contractual Expense	7,512.63	3,200	17,200	3,200	3,200
6084	Judges	3,497.32	13,000	13,000	13,000	13,000
6085	Juror's Fees	154,364.00	345,000	337,000	345,000	345,000
6086	Juror's Expense	334.29	1,000	1,000	1,000	1,000
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>3,279,195.70</u>	<u>3,720,293</u>	<u>3,710,293</u>	<u>3,857,498</u>	<u>3,857,498</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 4351

INDIGENT DEFENSE

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	184,755.00	194,580	194,580	183,000	183,000
4332	Reimbursement Indigent defense	44,827.70	136,500	136,500	49,500	49,500
	Revenue Total:	<u>229,582.70</u>	<u>331,080</u>	<u>331,080</u>	<u>232,500</u>	<u>232,500</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	94,919.13	138,351	137,134	141,750	143,441
6003	Salaries-Employees	41,801.91	44,287	44,398	46,687	49,186
6006	FICA	10,200.97	13,972	13,972	14,415	14,736
6007	Group Health	18,920.97	24,318	24,318	24,318	24,318
6008	Retirement	16,542.21	21,455	21,455	21,727	22,210
6009	Auto Allowance	1,547.77	0	0	0	0
6011	Workers Compensation	513.44	776	776	800	818
6012	Unemployment Insurance	474.73	731	731	754	771
6014	Office Supplies	0.00	0	0	0	0
6044	Appointed Attorneys	1,851,004.28	1,838,225	1,838,225	1,838,225	1,838,225
6045	Professional Services	161,060.04	100,000	100,000	100,000	100,000
6047	Mobile Phones	0.00	0	0	0	0
6048	Communications	1,075.78	1,200	1,200	1,200	1,200
6049	Postage	0.00	0	0	0	0
6050	Travel	932.15	0	1,380	0	0
6071	Court Costs and Transcripts	9,358.55	60,000	58,286	60,000	60,000
6073	Dues and Memberships	0.00	0	0	0	0
6078	Education and Training	675.00	750	1,084	750	750
6082	Contractual Expense	22,400.00	0	0	0	0
6145	Court Ordered Evaluations	0.00	0	1,106	25,000	25,000
	Expenditure Total:	<u>2,231,426.93</u>	<u>2,244,065</u>	<u>2,244,065</u>	<u>2,275,626</u>	<u>2,280,655</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 4352

CRIMINAL HEARINGS OFFICER

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	19,804.81	11,400	12,370	11,400	11,400
4440	Court Cost	377.93	200	200	200	200
4540	Fines	12.00	20	20	20	20
4600	Interest Income	22.92	10	10	100	100
4705	Long/Short	0.00	0	0		
	Revenue Total:	<u>20,217.66</u>	<u>11,630</u>	<u>12,600</u>	<u>11,720</u>	<u>11,720</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	117,134.43	123,925	123,925	132,496	132,496
6003	Salaries-Employees	78,009.97	62,926	62,926	80,176	80,176
6004	Overtime	665.44	0	0	0	0
6005	Extra Help	7,962.32	15,600	15,600	15,600	15,600
6006	FICA	15,129.09	15,488	15,488	17,463	17,463
6007	Group Health	28,275.00	36,000	36,000	36,000	36,000
6008	Retirement	23,663.77	21,950	21,950	24,521	24,521
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	848.70	860	860	970	970
6012	Unemployment Insurance	703.45	810	810	913	913
6014	Office Supplies	1,735.87	1,015	3,115	1,015	1,015
6045	Professional Services	0.00	0	970		
6049	Postage	1,000.00	600	0	600	600
6050	Travel	0.00	900	0	900	900
6059	Bonds	100.00	100	100	100	100
6069	Equipment Rental	1,776.38	2,049	2,049	2,049	2,049
6071	Court Costs and Transcripts	1,200.00	0	0	0	0
6076	Bank Fees	14.63	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	0.00	420	420	420	420
	Expenditure Total:	<u>280,643.00</u>	<u>283,323</u>	<u>284,293</u>	<u>313,903</u>	<u>313,903</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 4353

COURTHOUSE SECURITY

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	158,322.16	132,000	132,000	169,000	169,000
	<i>Revenue Total:</i>	<u>158,322.16</u>	<u>132,000</u>	<u>132,000</u>	<u>169,000</u>	<u>169,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	237,282.72	273,183	273,183	293,229	293,229
6004	Overtime	0.00	0	0		
6006	FICA	17,860.67	20,898	20,898	22,432	22,432
6007	Group Health	53,170.46	63,000	63,000	63,000	63,000
6008	Retirement	28,868.39	31,951	31,951	33,719	33,719
6010	Uniforms	76.44	3,010	3,010	3,010	3,010
6011	Workers Compensation	2,369.97	2,760	2,760	2,968	2,968
6012	Unemployment Insurance	822.17	1,088	1,088	1,170	1,170
6014	Office Supplies	734.93	750	750	750	750
6028	Camera and Police Supplies	0.00	1,000	1,000	5,000	5,000
6050	Travel	1,848.20	5,000	5,000	5,000	5,000
6064	Building Maintenance	2,252.00	0	0	0	0
6067	Equipment Maintenance	3,578.60	3,238	3,238	3,238	3,238
6078	Education and Training	1,175.00	10,000	8,000	10,000	10,000
6082	Contractual Expense	1,500.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>351,539.55</u>	<u>415,878</u>	<u>413,878</u>	<u>443,516</u>	<u>443,516</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 4354

PRE TRIAL RELEASE

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4400	Bail Bond Fees	18,663.00	18,000	18,000	48,000	48,000
	<i>Revenue Total:</i>	<u>18,663.00</u>	<u>18,000</u>	<u>18,000</u>	<u>48,000</u>	<u>48,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	351,427.79	364,353	364,353	383,392	384,463
6006	FICA	25,050.05	28,057	28,057	29,513	29,595
6007	Group Health	68,539.81	83,673	83,673	83,673	83,673
6008	Retirement	42,311.00	42,802	42,802	44,205	44,329
6009	Auto Allowance	655.88	2,400	2,400	2,400	2,400
6011	Workers Compensation	1,737.47	1,548	1,548	1,629	1,633
6012	Unemployment Insurance	1,198.39	1,427	1,427	1,534	1,538
6014	Office Supplies	5,892.61	3,269	6,692	3,269	3,269
6047	Mobile Phones	331.76	600	600	600	600
6048	Communications	639.93	750	1,002	750	750
6050	Travel	655.03	2,000	1,500	2,000	2,000
6054	Advertising	0.00	0	0	0	0
6059	Bonds	71.00	150	150	150	150
6069	Equipment Rental	1,816.86	2,038	2,038	2,038	2,038
6077	Data Processing	793.50	0	0	0	0
6078	Education and Training	0.00	1,500	1,000	1,500	1,500
6082	Contractual Expense	0.00	1,445	845	1,445	1,445
	<i>Expenditure Total:</i>	<u>501,121.08</u>	<u>536,012</u>	<u>538,087</u>	<u>558,098</u>	<u>559,383</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 4355

484TH DISTRICT COURT

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	12,600	12,600	12,600	12,600
6002	Salaries-Assistants/Deputies	138,744.52	96,899	96,899	101,743	101,743
6003	Salaries-Employees	162,617.68	166,291	166,291	180,252	180,252
6006	FICA	22,070.26	21,098	21,098	22,537	22,537
6007	Group Health	39,000.00	45,000	45,000	45,000	45,000
6008	Retirement	31,222.04	32,264	32,264	33,835	33,835
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	996.29	1,000	1,000	1,250	1,250
6011	Workers Compensation	1,734.59	1,647	1,647	1,785	1,785
6012	Unemployment Insurance	1,042.23	1,099	1,099	1,174	1,174
6014	Office Supplies	1,482.34	1,500	1,500	2,000	2,000
6016	Gasoline	0.00	0	0	0	0
6028	Camera and Police Supplies	988.83	1,000	1,000	1,250	1,250
6030	Vehicle Repairs	0.00	0	0	0	0
6045	Professional Services	16,900.00	19,000	17,750	35,000	35,000
6047	Mobile Phones	0.00	225	225	225	225
6050	Travel	114.08	5,800	5,800	5,800	5,800
6054	Advertising	0.00	0	0	0	0
6069	Equipment Rental	2,133.37	2,393	2,393	2,393	2,393
6071	Court Costs and Transcripts	0.00	0	0	0	0
6073	Dues and Memberships	530.00	580	580	580	580
6077	Data Processing	0.00	0	2,500	0	0
6078	Education and Training	0.00	2,000	2,000	3,000	3,000
6082	Contractual Expense	0.00	20,000	18,750	0	0
	<i>Expenditure Total:</i>	<u>419,576.23</u>	<u>430,396</u>	<u>430,396</u>	<u>450,424</u>	<u>450,424</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 4357

M&O MAGISTRATE COURT

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	1,329.39	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	1,000	9,000	9,000
6048	Communications	745.68	700	700	750	750
6056	Property Insurance	2,059.19	2,747	2,747	2,747	2,747
6060	Electricity	0.00	0	0	0	0
6064	Building Maintenance	3,516.76	7,500	25,500	7,500	7,500
6067	Equipment Maintenance	0.00	1,000	9,000	1,000	1,000
6082	Contractual Expense	556.08	1,215	1,215	1,500	1,500
	<i>Expenditure Total:</i>	<u>8,207.10</u>	<u>23,662</u>	<u>41,662</u>	<u>23,997</u>	<u>23,997</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 450

DISTRICT CLERK

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4308	Fee Revenue Admin Fee	0.00	0	0	0	0
4430	Fee Revenue	298,044.09	30,000	30,000	33,000	33,000
4431	Service Fees	12,503.05	13,200	13,200	13,200	13,200
4442	Copy Reimbursement-Dist Clerk	96,144.43	102,000	102,000	88,000	88,000
4443	Copy Reimbursement-Hlth Dept	0.00	0	0	0	0
4446	Dist Clerk-Judicial Recd Mgmt	5,581.79	1,200	1,200	300	300
4448	Dist. Clerk-Passport Revenue	27,579.50	18,000	18,000	32,000	32,000
4449	Research fees - District Clrk	23,708.00	20,400	20,400	23,500	23,500
4452	District Clerk FAX Fee	0.00	0	0	0	0
4470	District Clerk	444,317.76	445,800	445,800	459,000	459,000
4478	Records Preservation Revenue	0.00	0	0	0	0
4509	Transaction Fee	5,882.00	6,000	6,000	6,350	6,350
4510	District Clerk	252,497.12	252,000	252,000	244,800	244,800
4540	Fines	14,835.81	17,200	17,200	14,360	14,360
4600	Interest Income	37,956.11	24,000	24,000	69,000	69,000
4602	Miscellaneous	72.10	100	100	0	0
4700	Tax Office Miscellaneous	0.00	0	0	0	0
	Revenue Total:	<u>1,219,121.76</u>	<u>929,900</u>	<u>929,900</u>	<u>983,510</u>	<u>983,510</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	85,954.65	86,000	86,000	92,000	92,000
6002	Salaries-Assistants/Deputies	50,438.65	57,118	57,118	59,974	59,974
6003	Salaries-Employees	1,244,738.60	1,318,936	1,298,936	1,418,545	1,418,545
6004	Overtime	10,063.23	0	0	10,000	10,000
6005	Extra Help	1,362.00	10,000	10,000	10,000	10,000
6006	FICA	102,722.23	112,686	112,686	121,748	121,748
6007	Group Health	326,073.69	387,000	387,000	387,000	387,000
6008	Retirement	167,633.75	171,754	171,754	182,234	182,234
6011	Workers Compensation	5,866.20	6,253	6,253	6,757	6,757
6012	Unemployment Insurance	4,844.07	5,544	5,544	5,994	5,994
6014	Office Supplies	27,084.31	30,578	30,574	35,000	35,000
6016	Gasoline	2,886.79	3,500	3,500	3,500	3,500
6030	Vehicle Repairs	367.90	750	750	750	750
6038	Small Tools and Equipment	16,674.70	0	0	0	0
6046	Medical and Dental	0.00	0	0		
6047	Mobile Phones	1,338.09	1,416	1,416	1,470	1,470
6048	Communications	19,079.28	19,000	19,000	19,478	19,478
6049	Postage	35,986.73	61,893	61,893	61,893	61,893
6050	Travel	9,141.97	7,000	7,004	10,000	10,000
6056	Property Insurance	0.00	0	0	0	0
6057	Vehicle Insurance	846.62	700	700	682	682
6058	Liability Other Insurance	5,676.58	6,539	6,539	6,539	6,539
6059	Bonds	1,428.00	1,428	1,428	1,428	1,428
6067	Equipment Maintenance	0.00	380	380	380	380
6069	Equipment Rental	28,043.22	34,903	34,903	34,903	34,903
6073	Dues and Memberships	175.00	175	175	375	375
6077	Data Processing	26,109.07	26,500	26,500	26,500	26,500

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 450

DISTRICT CLERK

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
6078	Education and Training	3,310.00	3,500	3,500	4,000	4,000
6082	Contractual Expense	782.68	1,133	1,133	2,500	2,500
6096	Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>2,178,628.01</u>	<u>2,354,686</u>	<u>2,334,686</u>	<u>2,503,650</u>	<u>2,503,650</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 452

JUSTICE OF PEACE ADMIN.

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4454	JPTech Fee	237,171.10	121,208	121,208	119,981	119,981
	<i>Revenue Total:</i>	<u>237,171.10</u>	<u>121,208</u>	<u>121,208</u>	<u>119,981</u>	<u>119,981</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	173,759.44	50,985	50,985	52,898	52,898
6006	FICA	13,082.11	3,900	3,900	4,047	4,047
6007	Group Health	7,800.00	9,000	9,000	9,000	9,000
6008	Retirement	21,373.72	5,989	5,989	6,099	6,099
6011	Workers Compensation	728.82	217	217	225	225
6012	Unemployment Insurance	618.27	204	204	212	212
6014	Office Supplies	0.00	0	0	0	0
6047	Mobile Phones	419.96	458	458	460	460
6050	Travel	1,446.79	1,200	1,200	1,200	1,200
6052	Travel-Mileage Reimbursement	0.00	0	0	0	0
6067	Equipment Maintenance	11,938.24	48,863	48,863	48,863	48,863
6071	Court Costs and Transcripts	507.65	4,323	4,323	4,323	4,323
6073	Dues and Memberships	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>231,675.00</u>	<u>125,139</u>	<u>125,139</u>	<u>127,327</u>	<u>127,327</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 453

JUSTICE OF THE PEACE #1

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	327,884.98	300,000	300,000	281,700	281,700
4440	Court Cost	20,616.89	15,600	15,600	15,600	15,600
4480	Justices of the Peace	1,720.40	3,600	3,600	0	0
4540	Fines	3,739.48	6,000	6,000	3,350	3,350
4600	Interest Income	872.55	145	145	1,500	1,500
4602	Miscellaneous	0.00	0	0	0	0
	Revenue Total:	<u>354,834.30</u>	<u>325,345</u>	<u>325,345</u>	<u>302,150</u>	<u>302,150</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	55,936.00	55,983	55,983	61,983	61,983
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	118,121.42	128,980	128,980	138,624	138,624
6005	Extra Help	0.00	0	0	0	0
6006	FICA	13,161.48	14,609	14,609	15,805	15,805
6007	Group Health	39,000.00	45,000	45,000	45,000	45,000
6008	Retirement	20,822.83	21,728	21,728	23,130	23,130
6009	Auto Allowance	5,965.38	6,000	6,000	6,000	6,000
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	722.70	786	786	852	852
6012	Unemployment Insurance	401.36	516	516	554	554
6014	Office Supplies	1,973.87	2,000	2,000	2,750	2,750
6047	Mobile Phones	592.90	626	626	630	630
6048	Communications	1,816.87	2,000	2,000	2,470	2,470
6049	Postage	1,898.60	2,000	2,000	2,000	2,000
6050	Travel	2,089.76	1,800	1,800	2,200	2,200
6059	Bonds	0.00	178	178	178	178
6069	Equipment Rental	2,690.58	2,446	2,446	2,446	2,446
6073	Dues and Memberships	0.00	60	60	400	400
6076	Bank Fees	259.74	300	300	300	300
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	0.00	600	600	750	750
6079	Legal Books, Publications	0.00	0	0	200	200
6082	Contractual Expense	454.09	779	779	779	779
6109	Emergency-Hospital	0.00	0	0	0	0
	Expenditure Total:	<u>265,907.58</u>	<u>286,391</u>	<u>286,391</u>	<u>307,051</u>	<u>307,051</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 454

JUSTICE OF THE PEACE #2-1

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	321,890.60	330,000	330,000	274,500	274,500
4440	Court Cost	14,988.21	14,185	14,185	12,900	12,900
4454	JPTech Fee	201.75	0	0	0	0
4480	Justices of the Peace	5,211.80	11,000	11,000	0	0
4540	Fines	7,466.79	6,003	6,003	5,860	5,860
4600	Interest Income	727.64	153	153	1,300	1,300
4705	Long/Short	357.00	0	0	0	0
4742	JP Technology Funds	0.00	0	0	0	0
	Revenue Total:	<u>350,843.79</u>	<u>361,341</u>	<u>361,341</u>	<u>294,560</u>	<u>294,560</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	55,936.00	55,983	55,983	61,983	61,983
6003	Salaries-Employees	127,402.75	132,289	132,289	141,207	141,207
6004	Overtime	0.00	0	0	0	0
6006	FICA	13,933.89	14,935	14,935	16,077	16,077
6007	Group Health	39,000.00	45,000	45,000	45,000	45,000
6008	Retirement	22,101.25	22,117	22,117	23,428	23,428
6009	Auto Allowance	5,965.38	6,000	6,000	6,000	6,000
6011	Workers Compensation	774.52	800	800	863	863
6012	Unemployment Insurance	445.60	529	529	565	565
6014	Office Supplies	4,579.62	3,800	4,483	3,800	3,800
6030	Vehicle Repairs	0.00	0	0	0	0
6047	Mobile Phones	920.00	960	960	960	960
6048	Communications	2,440.45	1,750	1,750	1,750	1,750
6049	Postage	2,640.67	3,000	3,000	3,000	3,000
6050	Travel	864.11	1,650	967	2,200	2,200
6059	Bonds	142.00	196	196	196	196
6069	Equipment Rental	2,598.71	2,915	3,265	2,446	2,446
6073	Dues and Memberships	135.00	149	149	149	149
6076	Bank Fees	175.27	526	526	526	526
6077	Data Processing	201.75	0	0	0	0
6078	Education and Training	475.00	900	550	990	990
6079	Legal Books, Publications	0.00	100	100	100	100
6082	Contractual Expense	1,274.03	2,405	2,405	2,405	2,405
	Expenditure Total:	<u>282,006.00</u>	<u>296,004</u>	<u>296,004</u>	<u>313,645</u>	<u>313,645</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 455

JUSTICE OF THE PEACE #2-2

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	170,016.96	174,000	174,000	143,000	143,000
4440	Court Cost	8,863.79	11,916	11,916	7,400	7,400
4480	Justices of the Peace	11,452.77	30,000	30,000	0	0
4540	Fines	4,420.04	6,282	6,282	3,700	3,700
4600	Interest Income	423.98	123	123	1,100	1,100
4602	Miscellaneous	0.00	0	0	0	0
	Revenue Total:	<u>195,177.54</u>	<u>222,321</u>	<u>222,321</u>	<u>155,200</u>	<u>155,200</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	55,936.00	55,983	55,983	61,983	61,983
6003	Salaries-Employees	128,254.53	134,609	134,609	150,543	152,265
6006	FICA	13,242.92	15,039	15,039	16,536	16,849
6007	Group Health	39,000.00	45,000	45,000	45,000	45,000
6008	Retirement	22,227.64	22,390	22,390	24,231	24,703
6009	Auto Allowance	5,965.38	6,000	6,000	6,000	6,000
6011	Workers Compensation	782.70	810	810	893	910
6012	Unemployment Insurance	452.50	538	538	593	609
6014	Office Supplies	2,599.78	3,500	4,477	3,500	3,500
6047	Mobile Phones	0.00	0	0	0	0
6048	Communications	1,988.09	1,500	1,500	1,500	1,500
6049	Postage	1,218.41	3,500	1,094	3,500	3,500
6050	Travel	2,835.86	2,000	3,419	2,200	2,200
6059	Bonds	0.00	178	178	178	178
6069	Equipment Rental	1,837.08	2,061	2,061	2,061	2,061
6073	Dues and Memberships	60.00	60	70	60	60
6076	Bank Fees	14.64	400	400	400	400
6078	Education and Training	445.00	750	750	750	750
6079	Legal Books, Publications	0.00	175	175	175	175
6082	Contractual Expense	1,273.92	2,068	2,068	2,068	2,068
	Expenditure Total:	<u>278,134.45</u>	<u>296,561</u>	<u>296,561</u>	<u>322,171</u>	<u>324,711</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 456

JUSTICE OF THE PEACE #3-1

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	95,830.79	100,800	100,800	104,900	104,900
4440	Court Cost	6,594.94	7,200	7,200	6,140	6,140
4480	Justices of the Peace	5,211.80	10,800	10,800	0	0
4540	Fines	4,016.15	7,352	7,352	3,800	3,800
4600	Interest Income	257.08	105	105	850	850
4705	Long/Short	0.00	0	0		
	Revenue Total:	<u>111,910.76</u>	<u>126,257</u>	<u>126,257</u>	<u>115,690</u>	<u>115,690</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	55,936.00	55,983	55,983	61,983	61,983
6003	Salaries-Employees	95,081.05	99,977	99,977	108,178	108,178
6006	FICA	11,479.64	12,463	12,463	13,550	13,550
6007	Group Health	31,200.00	36,000	36,000	36,000	36,000
6008	Retirement	18,208.28	18,321	18,321	19,620	19,620
6009	Auto Allowance	5,965.38	6,000	6,000	6,000	6,000
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	638.64	663	663	723	723
6012	Unemployment Insurance	333.26	400	400	433	433
6014	Office Supplies	2,038.72	2,200	2,200	2,200	2,200
6016	Gasoline	0.00	0	0	0	0
6047	Mobile Phones	419.96	500	500	510	510
6048	Communications	1,415.01	1,100	1,100	1,100	1,100
6049	Postage	3,499.60	3,500	3,500	3,500	3,500
6050	Travel	488.52	1,800	1,800	2,200	2,200
6059	Bonds	0.00	178	178	178	178
6069	Equipment Rental	990.00	1,980	1,980	1,980	1,980
6073	Dues and Memberships	0.00	0	0	0	0
6076	Bank Fees	14.63	350	350	350	350
6078	Education and Training	200.00	600	600	600	600
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	1,072.22	1,193	1,193	1,193	1,193
6087	Miscellaneous	0.00	0	0	0	0
	Expenditure Total:	<u>228,980.91</u>	<u>243,208</u>	<u>243,208</u>	<u>260,298</u>	<u>260,298</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 457

JUSTICE OF THE PEACE #3-2

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	132,715.85	126,000	126,000	147,350	147,350
4440	Court Cost	7,092.02	9,874	9,874	6,900	6,900
4454	JPTech Fee	0.00	0	0	0	0
4480	Justices of the Peace	1,467.40	5,288	5,288	0	0
4540	Fines	3,461.70	5,364	5,364	3,400	3,400
4600	Interest Income	362.54	99	99	1,100	1,100
4705	Long/Short	0.00	0	0	0	0
	Revenue Total:	<u>145,099.51</u>	<u>146,625</u>	<u>146,625</u>	<u>158,750</u>	<u>158,750</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	55,936.00	55,983	55,983	61,983	61,983
6003	Salaries-Employees	93,979.88	97,142	97,142	112,525	112,525
6006	FICA	11,575.10	16,377	16,377	13,882	13,882
6007	Group Health	31,200.00	36,000	36,000	36,000	36,000
6008	Retirement	18,080.31	17,988	17,988	20,121	20,121
6009	Auto Allowance	5,965.38	6,000	6,000	6,000	6,000
6011	Workers Compensation	631.20	650	650	741	741
6012	Unemployment Insurance	326.95	389	389	450	450
6014	Office Supplies	2,055.35	2,000	2,000	2,000	2,000
6045	Professional Services	0.00	0	0	0	0
6047	Mobile Phones	576.36	636	636	636	636
6048	Communications	1,662.63	1,300	1,300	1,352	1,352
6049	Postage	698.52	1,500	1,500	1,500	1,500
6050	Travel	0.00	1,800	1,750	2,200	2,200
6059	Bonds	0.00	178	178	178	178
6069	Equipment Rental	990.00	1,980	1,980	1,980	1,980
6073	Dues and Memberships	135.00	135	185	135	135
6076	Bank Fees	14.64	392	392	392	392
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	0.00	600	600	600	600
6082	Contractual Expense	695.38	1,193	1,193	1,193	1,193
	Expenditure Total:	<u>224,522.70</u>	<u>242,243</u>	<u>242,243</u>	<u>263,868</u>	<u>263,868</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 458

JUSTICE OF THE PEACE #4

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	142,603.50	150,000	150,000	137,000	137,000
4440	Court Cost	8,017.56	8,400	8,400	8,200	8,200
4454	JPTech Fee	1,545.24	0	0	0	0
4480	Justices of the Peace	2,224.60	4,800	4,800	0	0
4540	Fines	3,851.28	7,364	7,364	3,900	3,900
4600	Interest Income	381.58	125	125	1,190	1,190
4602	Miscellaneous	0.00	0	0	0	0
	Revenue Total:	<u>158,623.76</u>	<u>170,689</u>	<u>170,689</u>	<u>150,290</u>	<u>150,290</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	55,936.00	55,983	55,983	61,983	61,983
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	89,072.20	105,072	105,072	110,399	110,399
6004	Overtime	0.00	0	0	0	0
6006	FICA	11,086.44	12,853	12,853	13,720	13,720
6007	Group Health	31,200.00	36,000	36,000	36,000	36,000
6008	Retirement	17,477.79	18,920	18,920	19,876	19,876
6009	Auto Allowance	5,965.38	6,000	6,000	6,000	6,000
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	618.57	684	684	732	732
6012	Unemployment Insurance	316.36	420	420	442	442
6014	Office Supplies	947.98	2,000	2,000	2,000	2,000
6047	Mobile Phones	920.00	1,600	1,590	960	960
6048	Communications	2,398.21	2,500	2,500	2,630	2,630
6049	Postage	998.76	999	999	999	999
6050	Travel	3,540.71	1,800	1,800	2,200	2,200
6059	Bonds	0.00	178	178	178	178
6069	Equipment Rental	1,596.23	1,791	1,791	1,791	1,791
6073	Dues and Memberships	60.00	400	410	400	400
6076	Bank Fees	14.64	553	553	553	553
6078	Education and Training	490.00	600	600	600	600
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	454.09	779	779	779	779
6096	Equipment	0.00	0	0	0	0
	Expenditure Total:	<u>223,093.36</u>	<u>249,132</u>	<u>249,132</u>	<u>262,242</u>	<u>262,242</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 460

JUSTICE OF THE PEACE #5-1

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	459,599.79	468,000	468,000	445,800	445,800
4440	Court Cost	21,427.66	21,600	21,600	20,900	20,900
4454	JPTech Fee	1,946.25	0	0	0	0
4480	Justices of the Peace	5,837.10	12,000	12,000	0	0
4486	Sheriff Arrest Fees	0.00	0	0	0	0
4540	Fines	12,300.77	12,840	12,840	12,150	12,150
4600	Interest Income	1,050.81	367	367	3,100	3,100
4705	Long/Short	743.60	0	0	0	0
	Revenue Total:	<u>502,905.98</u>	<u>514,807</u>	<u>514,807</u>	<u>481,950</u>	<u>481,950</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	55,936.00	55,983	55,983	61,983	61,983
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	91,691.18	192,950	192,950	212,176	212,176
6004	Overtime	0.00	0	0		
6006	FICA	11,115.78	19,576	19,576	21,505	21,505
6007	Group Health	46,800.00	54,000	54,000	54,000	54,000
6008	Retirement	19,227.06	29,095	29,095	31,451	31,451
6009	Auto Allowance	5,965.38	6,000	6,000	6,000	6,000
6010	Uniforms	564.80	600	600	600	600
6011	Workers Compensation	1,321.81	1,353	1,353	1,510	1,510
6012	Unemployment Insurance	650.36	767	767	843	843
6014	Office Supplies	2,394.31	3,000	3,000	3,000	3,000
6016	Gasoline	1,971.39	2,500	2,500	2,500	2,500
6027	Clothing	0.00	0	0	0	0
6028	Camera and Police Supplies	0.00	850	850	850	850
6030	Vehicle Repairs	192.89	1,000	1,000	250	250
6040	Audit and Accounting	0.00	0	0	0	0
6047	Mobile Phones	953.00	960	960	960	960
6048	Communications	1,058.32	700	700	700	700
6049	Postage	3,980.00	4,000	4,000	4,000	4,000
6050	Travel	3,088.23	2,500	2,500	3,000	3,000
6057	Vehicle Insurance	123.50	494	494	494	494
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	0.00	178	178	178	178
6069	Equipment Rental	1,404.30	2,005	2,005	2,712	2,712
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	25.00	35	35	400	400
6076	Bank Fees	150.00	250	250	250	250
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	730.00	750	750	900	900
6079	Legal Books, Publications	0.00	0	0	300	300
6082	Contractual Expense	435.12	750	750	750	750
6096	Equipment	0.00	0	0	0	0
	Expenditure Total:	<u>249,778.43</u>	<u>380,296</u>	<u>380,296</u>	<u>411,312</u>	<u>411,312</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 4601

JUSTICE OF THE PEACE #5-3

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	290,295.35	282,000	282,000	271,000	271,000
4440	Court Cost	14,071.32	18,387	18,387	13,000	13,000
4480	Justices of the Peace	328.90	865	865	0	0
4540	Fines	4,698.38	7,890	7,890	4,400	4,400
4600	Interest Income	654.78	135	135	1,900	1,900
4705	Long/Short	0.00	0	0	0	0
	Revenue Total:	<u>310,048.73</u>	<u>309,277</u>	<u>309,277</u>	<u>290,300</u>	<u>290,300</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	55,936.00	55,983	55,983	61,983	61,983
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	135,635.10	136,205	136,205	153,599	153,599
6006	FICA	14,783.91	15,235	15,235	17,024	17,024
6007	Group Health	35,750.00	45,000	45,000	45,000	45,000
6008	Retirement	23,111.23	22,924	22,924	24,767	24,767
6009	Auto Allowance	5,965.38	6,000	6,000	6,000	6,000
6010	Uniforms	256.90	500	500	500	500
6011	Workers Compensation	1,063.14	1,066	1,066	1,210	1,210
6012	Unemployment Insurance	472.27	542	542	611	611
6014	Office Supplies	1,781.65	2,500	2,500	2,500	2,500
6025	Food-Human	0.00	0	0		
6028	Camera and Police Supplies	0.00	275	275	275	275
6047	Mobile Phones	0.00	960	960	960	960
6048	Communications	2,798.02	2,700	2,700	2,837	2,837
6049	Postage	2,030.00	3,000	3,000	3,000	3,000
6050	Travel	110.00	2,182	2,182	2,200	2,200
6059	Bonds	0.00	178	178	178	178
6069	Equipment Rental	1,322.01	2,125	2,125	2,149	2,149
6073	Dues and Memberships	60.00	60	60	60	60
6076	Bank Fees	203.74	234	234	234	234
6078	Education and Training	75.00	750	750	750	750
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	454.09	779	779	779	779
6100	Weapons	0.00	0	0	0	0
	Expenditure Total:	<u>281,808.44</u>	<u>299,198</u>	<u>299,198</u>	<u>326,616</u>	<u>326,616</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 461

JUSTICE OF THE PEACE #5-2

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	174,999.30	168,000	168,000	175,700	175,700
4440	Court Cost	10,923.95	12,343	12,343	10,800	10,800
4480	Justices of the Peace	4,422.10	9,600	9,600	0	0
4540	Fines	5,876.25	6,722	6,722	5,300	5,300
4600	Interest Income	511.91	110	110	1,500	1,500
4705	Long/Short	343.20	0	0	0	0
	Revenue Total:	<u>197,076.71</u>	<u>196,775</u>	<u>196,775</u>	<u>193,300</u>	<u>193,300</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	55,944.68	55,983	55,983	61,983	61,983
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	115,970.21	147,323	147,323	169,771	169,771
6006	FICA	12,746.31	16,012	16,012	18,188	18,188
6007	Group Health	37,906.23	45,000	45,000	45,000	45,000
6008	Retirement	21,007.48	23,855	23,855	26,590	26,590
6009	Auto Allowance	5,965.38	6,000	6,000	6,000	6,000
6010	Uniforms	0.00	600	300	600	600
6011	Workers Compensation	1,031.79	1,093	1,093	1,312	1,312
6012	Unemployment Insurance	485.83	588	588	675	675
6014	Office Supplies	1,524.28	2,500	2,500	2,500	2,500
6016	Gasoline	0.00	0	0	0	0
6048	Communications	621.01	700	700	700	700
6049	Postage	134.62	1,000	1,000	1,000	1,000
6050	Travel	1,016.80	2,000	2,300	2,200	2,200
6057	Vehicle Insurance	0.00	0	0	0	0
6059	Bonds	0.00	391	391	391	391
6069	Equipment Rental	1,318.99	1,480	1,480	2,966	2,966
6073	Dues and Memberships	0.00	60	60	60	60
6076	Bank Fees	14.64	374	374	374	374
6078	Education and Training	380.00	750	750	750	750
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	435.12	746	746	746	746
6100	Weapons	0.00	0	0	0	0
	Expenditure Total:	<u>256,503.37</u>	<u>306,455</u>	<u>306,455</u>	<u>341,806</u>	<u>341,806</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 464

JUSTICE OF THE PEACE 2-3

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	438,421.02	456,000	456,000	372,000	372,000
4440	Court Cost	25,457.59	25,654	25,654	19,900	19,900
4454	JPTech Fee	0.00	0	0	0	0
4480	Justices of the Peace	6,193.20	12,000	12,000	0	0
4540	Fines	15,831.79	14,400	14,400	12,300	12,300
4600	Interest Income	1,135.34	182	182	2,300	2,300
4705	Long/Short	566.70	0	0	0	0
	Revenue Total:	<u>487,605.64</u>	<u>508,236</u>	<u>508,236</u>	<u>406,500</u>	<u>406,500</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	55,936.02	55,983	55,983	61,983	61,983
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	132,392.79	137,726	137,726	145,727	145,727
6005	Extra Help	0.00	0	0	0	0
6006	FICA	14,046.37	15,278	15,278	16,349	16,349
6007	Group Health	39,000.00	45,000	45,000	45,000	45,000
6008	Retirement	22,698.23	22,756	22,756	23,949	23,949
6009	Auto Allowance	5,965.38	6,000	6,000	6,000	6,000
6011	Workers Compensation	796.79	823	823	882	882
6012	Unemployment Insurance	464.01	551	551	583	583
6014	Office Supplies	2,871.90	3,000	3,990	3,000	3,000
6028	Camera and Police Supplies	0.00	0	0	0	0
6047	Mobile Phones	816.02	600	600	550	550
6048	Communications	1,809.19	1,300	1,300	1,300	1,300
6049	Postage	1,408.76	1,500	400	1,500	1,500
6050	Travel	1,045.87	2,000	2,100	2,200	2,200
6059	Bonds	0.00	178	178	178	178
6069	Equipment Rental	1,592.01	2,730	2,730	2,730	2,730
6073	Dues and Memberships	60.00	135	145	135	135
6076	Bank Fees	14.64	358	358	358	358
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	315.00	600	600	750	750
6079	Legal Books, Publications	0.00	300	300	300	300
6082	Contractual Expense	1,273.92	2,064	2,064	2,064	2,064
	Expenditure Total:	<u>282,506.90</u>	<u>298,882</u>	<u>298,882</u>	<u>315,538</u>	<u>315,538</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 475

DISTRICT ATTORNEY

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4337	DA Food Stamp Prosecutions	0.00	500	500	500	500
4338	State Aid-County Attorney	53,350.85	42,000	42,000	42,000	42,000
4381	Insurance Proceeds	0.00	0	0	0	0
4460	County Attorney	37,980.58	36,000	36,000	38,800	38,800
4480	Justices of the Peace	65.00	150	150	150	150
	Revenue Total:	<u>91,396.43</u>	<u>78,650</u>	<u>78,650</u>	<u>81,450</u>	<u>81,450</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	35,830.34	33,156	33,156	34,814	34,814
6002	Salaries-Assistants/Deputies	1,847,771.50	2,107,059	1,931,251	2,205,423	2,407,296
6003	Salaries-Employees	1,678,140.60	1,709,813	1,709,813	1,833,623	1,832,303
6004	Overtime	940.14	0	0	0	0
6006	FICA	264,063.14	294,724	294,724	312,016	327,532
6007	Group Health	495,736.02	592,848	592,848	583,443	601,443
6008	Retirement	428,542.26	451,062	451,062	468,160	491,444
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	16,056.57	16,992	16,992	18,117	18,896
6012	Unemployment Insurance	12,146.33	15,792	15,792	16,697	17,515
6014	Office Supplies	22,829.02	21,000	24,909	24,000	24,000
6016	Gasoline	0.00	0	0	1,000	1,000
6028	Camera and Police Supplies	7,272.00	5,250	5,445	5,250	5,250
6030	Vehicle Repairs	0.00	0	0	0	0
6045	Professional Services	3,000.00	5,250	5,100	6,000	6,000
6047	Mobile Phones	0.00	0	144	0	0
6048	Communications	28,193.02	29,400	66,926	30,000	30,000
6049	Postage	903.21	2,387	735	2,387	2,387
6050	Travel	8,444.47	31,500	31,500	33,000	33,000
6057	Vehicle Insurance	0.00	0	0	0	0
6059	Bonds	710.00	522	522	522	522
6067	Equipment Maintenance	2,052.90	1,059	1,059	2,500	2,500
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	11,349.25	13,000	12,600	13,000	13,000
6071	Court Costs and Transcripts	9,470.00	10,500	7,369	11,000	11,000
6073	Dues and Memberships	9,158.00	10,080	9,680	10,080	10,080
6076	Bank Fees	0.00	0	0	0	0
6078	Education and Training	7,918.50	15,750	16,957	17,500	17,500
6079	Legal Books, Publications	26,581.82	30,000	30,102	32,000	32,000
6082	Contractual Expense	7,103.78	8,400	11,858	11,000	11,000
6096	Equipment	0.00	0	0	0	0
	Expenditure Total:	<u>4,924,212.87</u>	<u>5,405,544</u>	<u>5,270,544</u>	<u>5,671,532</u>	<u>5,930,482</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 491

VOTER REGISTRATION & ELECTIONS

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4447	Copy Receipts	492.00	500	500	500	500
4602	Miscellaneous	0.00	0	0	0	0
	Revenue Total:	<u>492.00</u>	<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	81,972.50	87,720	87,720	92,106	95,000
6003	Salaries-Employees	444,430.43	401,499	401,499	425,379	425,379
6004	Overtime	167,156.99	100,000	100,000	100,000	100,000
6005	Extra Help	583,066.64	400,000	400,000	400,000	400,000
6006	FICA	101,154.67	76,162	76,162	78,324	78,546
6007	Group Health	97,437.94	99,000	99,000	99,000	99,000
6008	Retirement	65,895.20	69,218	69,218	71,196	71,530
6009	Auto Allowance	5,379.14	5,400	5,400	5,400	5,400
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	6,237.98	4,202	4,202	4,322	4,335
6012	Unemployment Insurance	4,468.95	3,957	3,957	4,070	4,082
6014	Office Supplies	197,919.72	100,000	100,000	100,000	100,000
6016	Gasoline	15,045.96	16,300	16,300	16,300	16,300
6018	Diesel Fuel	202.00	500	500	500	500
6025	Food-Human	2,020.02	4,000	4,000	4,000	4,000
6030	Vehicle Repairs	2,391.38	7,000	11,000	7,000	7,000
6033	Contingencies	0.00	0	0	0	0
6045	Professional Services	9,008.18	20,000	9,900	10,000	10,000
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	68,492.46	60,000	122,461	147,000	147,000
6048	Communications	14,257.06	13,000	13,000	14,250	14,250
6049	Postage	110,942.79	39,600	33,139	50,000	50,000
6050	Travel	3,382.56	3,600	8,600	3,600	3,600
6054	Advertising	85,578.16	26,500	19,500	26,500	26,500
6055	Printing and Binding	63,646.09	100,000	55,000	75,000	75,000
6057	Vehicle Insurance	3,155.67	2,609	2,609	2,480	2,480
6059	Bonds	70.00	500	500	500	500
6064	Building Maintenance	0.00	5,000	1,000	0	0
6067	Equipment Maintenance	3,019.25	25,000	88,470	37,968	37,968
6068	Real Estate Rental	8,858.42	5,000	0	10,000	10,000
6069	Equipment Rental	15,333.26	20,000	20,000	15,000	15,000
6073	Dues and Memberships	350.00	600	600	600	600
6077	Data Processing	171,987.37	172,960	109,490	136,778	136,778
6078	Education and Training	1,650.00	1,500	2,600	1,500	1,500
6079	Legal Books, Publications	0.00	500	500	500	500
6082	Contractual Expense	475.00	1,000	1,000	1,000	1,000
6087	Miscellaneous	0.00	0	0	0	0
6096	Equipment	5,179.70	0	5,000	0	0
	Expenditure Total:	<u>2,340,165.49</u>	<u>1,872,327</u>	<u>1,872,327</u>	<u>1,940,273</u>	<u>1,943,748</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 495

COUNTY AUDITOR

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4461	Audit Fees	31,511.00	30,450	30,450	30,450	30,450
4958	Indirect Cost	30,374.27	17,172	17,172	17,172	17,172
	Revenue Total:	<u>61,885.27</u>	<u>47,622</u>	<u>47,622</u>	<u>47,622</u>	<u>47,622</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	115,133.34	131,114	131,114	131,114	131,114
6002	Salaries-Assistants/Deputies	1,064,328.45	1,173,808	1,091,501	1,227,635	1,227,635
6003	Salaries-Employees	-2,611.81	0	0	0	0
6004	Overtime	2,488.35	3,000	6,300	3,000	3,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	86,323.46	100,130	96,256	104,247	104,247
6007	Group Health	170,793.35	216,000	216,000	216,000	216,000
6008	Retirement	142,655.15	153,648	147,811	157,010	157,010
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	5,001.39	5,556	5,497	5,785	5,785
6012	Unemployment Insurance	4,124.69	5,232	5,029	5,447	5,447
6014	Office Supplies	13,687.54	14,500	26,500	12,000	12,000
6016	Gasoline	551.49	700	700	700	700
6030	Vehicle Repairs	31.96	250	250	150	150
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	547.14	1,252	1,252	1,260	1,260
6048	Communications	4,529.43	5,900	5,900	6,260	6,260
6049	Postage	690.90	741	741	741	741
6050	Travel	3,075.73	10,000	10,350	10,000	10,000
6054	Advertising	1,803.05	500	500	500	500
6056	Property Insurance	0.00	0	0	0	0
6057	Vehicle Insurance	442.48	356	356	341	341
6059	Bonds	0.00	100	100	100	100
6067	Equipment Maintenance	75,990.67	92,958	94,358	114,244	114,244
6069	Equipment Rental	-286,226.07	6,496	7,300	6,496	6,496
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	1,530.00	3,585	4,260	3,000	3,000
6077	Data Processing	40,868.36	23,506	93,257	23,506	23,506
6078	Education and Training	4,846.00	5,500	9,500	5,500	5,500
6082	Contractual Expense	149.01	180	180	200	200
6096	Equipment	0.00	0	0	0	0
	Expenditure Total:	<u>1,450,754.06</u>	<u>1,955,012</u>	<u>1,955,012</u>	<u>2,035,236</u>	<u>2,035,236</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 4951

COUNTY PURCHASING

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	89,273.36	100,765	100,765	85,000	85,000
6003	Salaries-Employees	235,708.35	239,683	239,683	295,222	295,222
6006	FICA	24,024.44	26,118	26,118	29,160	29,160
6007	Group Health	54,384.54	63,000	63,000	63,000	63,000
6008	Retirement	39,299.56	39,994	39,994	43,840	43,840
6011	Workers Compensation	1,379.39	1,446	1,446	1,615	1,615
6012	Unemployment Insurance	1,139.96	1,362	1,362	1,521	1,521
6014	Office Supplies	3,718.92	2,397	2,704	2,397	2,397
6025	Food-Human	63.48	0	53	0	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	1,305.07	1,560	1,560	1,560	1,560
6048	Communications	1,303.94	1,700	1,700	2,000	2,000
6049	Postage	1,054.73	458	458	458	458
6050	Travel	824.69	1,740	140	1,740	1,740
6054	Advertising	40,077.02	30,000	30,000	30,000	30,000
6067	Equipment Maintenance	0.00	0	216	0	0
6069	Equipment Rental	2,642.33	3,327	3,327	3,327	3,327
6073	Dues and Memberships	420.00	320	515	320	320
6077	Data Processing	0.00	0	500	0	0
6078	Education and Training	1,950.00	1,450	1,600	1,450	1,450
6195	Safety Supplies	0.00	0	179		
	<i>Expenditure Total:</i>	498,569.78	515,320	515,320	562,610	562,610

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 497

COUNTY TREASURER

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	69,779.69	70,032	70,032	76,032	76,032
6002	Salaries-Assistants/Deputies	54,080.67	58,282	58,282	58,319	58,319
6003	Salaries-Employees	54,079.24	56,301	56,301	62,633	62,633
6005	Extra Help	0.00	0	0	0	0
6006	FICA	13,222.11	14,123	14,123	15,069	15,069
6007	Group Health	31,240.41	36,000	36,000	36,000	36,000
6008	Retirement	21,547.93	21,688	21,688	22,712	22,712
6011	Workers Compensation	759.08	784	784	837	837
6012	Unemployment Insurance	384.16	458	458	484	484
6014	Office Supplies	10,712.34	12,000	11,967	15,000	15,000
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	920.00	490	490	960	960
6048	Communications	703.89	510	510	1,000	1,000
6049	Postage	8,942.92	10,300	10,300	10,300	10,300
6050	Travel	2,813.31	5,000	5,000	5,000	5,000
6059	Bonds	615.00	615	5,912	615	615
6067	Equipment Maintenance	1,088.00	1,088	1,088	1,400	1,400
6069	Equipment Rental	2,979.20	3,164	3,164	3,164	3,164
6073	Dues and Memberships	175.00	150	175	225	225
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	625.00	1,153	1,153	1,153	1,153
6079	Legal Books, Publications	98.80	190	198	225	225
6082	Contractual Expense	2,554.85	4,024	4,024	4,268	4,268
6096	Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	277,321.60	296,352	301,649	315,396	315,396

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 499

TAX ASSESSOR/COLLECTOR

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4150	Vehicle Inventory Tax Surplus	118,218.58	47,000	47,000	45,000	45,000
4154	Beer, Wine, Liquor Commissions	7,592.25	9,000	9,000	9,000	9,000
4201	Beer Licenses (net)	35,952.25	36,000	36,000	22,700	22,700
4202	Liquor Licenses (net)	82,317.50	78,000	78,000	80,000	80,000
4209	Gaming licenses	14,304.75	12,500	12,500	14,800	14,800
4340	Tax Commissions-AdValorem	3,216,295.79	3,433,553	3,433,553	3,433,553	3,772,446
4403	Certificates of Title	483,285.00	480,000	480,000	461,000	461,000
4404	Tax Certificates	9,110.00	9,000	9,000	9,000	9,000
4450	Tax Assessor/Collector-Auto	1,043,082.65	977,000	977,000	1,019,000	1,019,000
4600	Interest Income	37,092.44	17,500	17,500	60,000	60,000
4601	Vending Machine Commissions	0.00	0	0	0	0
4602	Miscellaneous	7,335.00	6,000	6,000	6,000	6,000
4609	TWX Reimbursement	3,432.00	3,500	3,500	3,500	3,500
4640	Sale of Surplus	0.00	0	0	0	0
	Revenue Total:	<u>5,058,018.21</u>	<u>5,109,053</u>	<u>5,109,053</u>	<u>5,163,553</u>	<u>5,502,446</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	89,965.46	92,955	92,955	98,955	98,955
6002	Salaries-Assistants/Deputies	180,005.03	192,804	192,804	202,445	202,445
6003	Salaries-Employees	2,417,925.52	2,943,042	2,918,042	3,259,006	3,486,364
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	55,212.50	45,000	45,000	45,000	45,000
6006	FICA	199,035.91	250,519	250,519	268,968	286,361
6007	Group Health	645,998.25	823,866	823,866	841,500	904,500
6008	Retirement	325,205.93	379,303	379,303	400,333	426,547
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	11,355.68	13,907	13,907	14,932	15,897
6012	Unemployment Insurance	9,099.05	12,723	12,723	13,664	14,573
6014	Office Supplies	91,761.55	81,300	81,300	81,300	81,300
6016	Gasoline	7,246.48	5,993	5,993	5,993	5,993
6030	Vehicle Repairs	1,101.85	3,500	3,500	3,500	3,500
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	7,010.58	6,300	6,300	6,300	6,300
6048	Communications	79,534.74	80,000	80,000	86,120	86,120
6049	Postage	146,796.85	153,200	143,200	153,200	153,200
6050	Travel	8,902.08	4,858	10,858	4,858	7,358
6051	Travel-Prisoner Transportation	0.00	0	0		
6054	Advertising	6,433.40	19,400	19,400	19,400	19,400
6057	Vehicle Insurance	1,440.89	1,761	1,761	1,835	1,835
6058	Liability Other Insurance	0.00	0	0	0	0
6067	Equipment Maintenance	22,574.16	47,466	47,466	65,494	65,494
6069	Equipment Rental	11,250.16	30,222	30,222	39,480	39,480
6073	Dues and Memberships	2,091.25	2,491	2,491	2,491	2,491
6076	Bank Fees	0.00	0	0	0	0
6077	Data Processing	154,727.94	112,000	116,000	112,000	115,062
6078	Education and Training	3,340.00	6,463	6,463	6,463	8,962
6082	Contractual Expense	24,163.43	39,339	39,339	44,130	89,265

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 499

TAX ASSESSOR/COLLECTOR

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
6096	Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	4,502,178.69	5,348,412	5,323,412	5,777,367	6,166,402

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 4997

VEHICLE INVENTORY TAX

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4150	Vehicle Inventory Tax Surplus	30,845.75	150,375	150,375	150,375	150,375
	<i>Revenue Total:</i>	<u>30,845.75</u>	<u>150,375</u>	<u>150,375</u>	<u>150,375</u>	<u>150,375</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	0.00	5,000	5,000	5,000	5,000
6003	Salaries-Employees	5,775.21	47,892	47,892	47,892	47,892
6005	Extra Help	0.00	25,000	25,000	25,000	25,000
6006	FICA	406.36	5,959	5,959	5,959	5,959
6007	Group Health	5,242.65	7,800	7,800	7,800	7,800
6008	Retirement	692.39	6,553	6,553	6,553	6,553
6011	Workers Compensation	24.24	537	537	537	537
6012	Unemployment Insurance	19.71	234	234	234	234
6014	Office Supplies	1,672.43	10,000	10,000	10,000	10,000
6016	Gasoline	0.00	5,000	0	1,000	1,000
6030	Vehicle Repairs	0.00	1,040	1,040	1,040	1,040
6047	Mobile Phones	428.61	1,000	1,000	1,000	1,000
6048	Communications	0.00	0	0	0	0
6049	Postage	0.00	3,000	0	3,000	3,000
6050	Travel	314.07	1,500	9,500	4,500	4,500
6054	Advertising	0.00	1,600	1,600	2,600	2,600
6069	Equipment Rental	0.00	2,000	2,000	2,000	2,000
6073	Dues and Memberships	0.00	500	500	500	500
6077	Data Processing	0.00	7,000	20,000	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	3,260	16,260	16,260
	<i>Expenditure Total:</i>	<u>14,930.67</u>	<u>150,375</u>	<u>150,375</u>	<u>150,375</u>	<u>150,375</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 5011

M&O VETERANS' OFFICE

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	4,699.73	6,322	6,322	6,072	6,072
6004	Overtime	353.05	0	0	0	0
6006	FICA	383.08	484	484	465	465
6007	Group Health	1,868.83	2,250	2,250	2,250	2,250
6008	Retirement	605.98	743	743	700	700
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	169.73	213	213	204	204
6012	Unemployment Insurance	17.45	25	25	24	24
6014	Office Supplies	1,084.05	1,250	1,250	1,250	1,250
6056	Property Insurance	1,631.00	1,101	1,101	1,691	1,691
6060	Electricity	2,497.33	2,500	2,500	2,800	2,800
6062	Water	238.02	250	250	250	250
6063	Sewage and Garbage	1,304.21	1,375	1,375	1,375	1,375
6064	Building Maintenance	1,516.17	7,500	7,500	7,500	7,500
6067	Equipment Maintenance	0.00	1,000	1,000	1,000	1,000
6082	Contractual Expense	379.83	750	750	1,250	1,250
	<i>Expenditure Total:</i>	<u>16,748.46</u>	<u>25,763</u>	<u>25,763</u>	<u>26,831</u>	<u>26,831</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 5012

M&O ELECTIONS OFFICE

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	4,580.85	6,322	6,322	6,072	6,072
6004	Overtime	351.40	0	0	0	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	373.87	484	484	465	465
6007	Group Health	1,868.83	2,250	2,250	2,250	2,250
6008	Retirement	592.45	743	743	700	700
6010	Uniforms	35.00	133	133	133	133
6011	Workers Compensation	165.69	213	213	204	204
6012	Unemployment Insurance	17.09	25	25	24	24
6014	Office Supplies	2,212.09	2,500	2,500	2,500	2,500
6018	Diesel Fuel	0.00	1,500	1,500	1,500	1,500
6056	Property Insurance	4,935.16	3,420	3,420	3,941	3,941
6060	Electricity	9,880.26	8,505	8,505	9,200	9,200
6062	Water	362.70	450	450	450	450
6063	Sewage and Garbage	1,365.06	1,750	1,750	1,750	1,750
6064	Building Maintenance	2,465.50	3,500	3,500	5,000	5,000
6067	Equipment Maintenance	0.00	1,000	1,000	2,000	2,000
6082	Contractual Expense	455.08	750	750	1,300	1,300
	<i>Expenditure Total:</i>	<u>29,661.03</u>	<u>33,545</u>	<u>33,545</u>	<u>37,489</u>	<u>37,489</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 5015

M&O LEVEE ST. ANNEX

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4381	Insurance Proceeds	0.00	0	0		
4614	Land Rental	6,175.00	5,700	5,700	5,700	5,700
	Revenue Total:	<u>6,175.00</u>	<u>5,700</u>	<u>5,700</u>	<u>5,700</u>	<u>5,700</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	46,197.79	48,688	48,688	81,120	81,120
6004	Overtime	4,750.63	0	0	0	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	3,660.55	3,725	3,725	6,206	6,206
6007	Group Health	15,600.00	18,000	18,000	27,000	27,000
6008	Retirement	6,113.83	5,720	5,720	9,353	9,353
6010	Uniforms	1,120.00	0	0	0	0
6011	Workers Compensation	1,708.61	1,637	1,637	2,728	2,728
6012	Unemployment Insurance	175.96	195	195	324	324
6014	Office Supplies	5,991.78	7,500	7,500	7,500	7,500
6018	Diesel Fuel	0.00	600	600	1,500	1,500
6056	Property Insurance	83,431.84	53,341	53,341	81,944	81,944
6060	Electricity	127,717.43	130,169	130,169	142,000	142,000
6062	Water	1,882.71	2,500	2,500	2,800	2,800
6063	Sewage and Garbage	6,178.37	7,875	7,875	7,875	7,875
6064	Building Maintenance	23,585.55	30,000	30,000	45,000	45,000
6067	Equipment Maintenance	10,977.56	12,000	12,000	20,000	20,000
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	10,909.96	21,500	21,500	21,500	21,500
	Expenditure Total:	<u>350,002.57</u>	<u>343,450</u>	<u>343,450</u>	<u>456,850</u>	<u>456,850</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 5016

M&O ANIMAL SHELTER

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	0.00	3,132	3,132	3,289	3,289
6006	FICA	0.00	240	240	252	252
6011	Workers Compensation	0.00	105	105	111	111
6012	Unemployment Insurance	0.00	15	15	13	13
6014	Office Supplies	1,479.91	2,500	2,500	8,500	8,500
6017	Butane	9,427.48	10,000	10,000	10,000	10,000
6056	Property Insurance	5,017.81	5,364	5,364	8,294	8,294
6060	Electricity	7,393.89	8,051	8,051	7,400	7,400
6062	Water	2,307.66	3,000	3,000	2,500	2,500
6063	Sewage and Garbage	9,592.73	12,000	12,000	16,000	16,000
6064	Building Maintenance	5,898.52	8,000	8,000	10,000	10,000
6067	Equipment Maintenance	10,096.68	7,500	7,500	9,500	9,500
6082	Contractual Expense	0.00	3,800	3,800	4,000	4,000
	<i>Expenditure Total:</i>	<u>51,214.68</u>	<u>63,707</u>	<u>63,707</u>	<u>79,859</u>	<u>79,859</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 502

M&O CAMERON PARK LAW ENFORCEMENT

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	0.00	500	500	500	500
6056	Property Insurance	1,278.42	885	885	1,421	1,421
6060	Electricity	0.00	0	0	0	0
6064	Building Maintenance	845.00	1,000	1,000	2,000	2,000
6067	Equipment Maintenance	0.00	200	200	1,000	1,000
6082	Contractual Expense	1,450.00	2,600	2,600	2,600	2,600
6195	Safety Supplies	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>3,573.42</u>	<u>5,185</u>	<u>5,185</u>	<u>7,521</u>	<u>7,521</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 503

M&O LOS FRESNOS

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4614	Land Rental	4,320.00	22,320	22,320	0	0
	<i>Revenue Total:</i>	<u>4,320.00</u>	<u>22,320</u>	<u>22,320</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	15,564.00	15,485	15,485	16,259	16,259
6006	FICA	1,191.85	1,185	1,185	1,244	1,244
6007	Group Health	0.00	0	0	0	0
6010	Uniforms	0.00	1,800	1,800	1,800	1,800
6011	Workers Compensation	523.51	521	521	547	547
6012	Unemployment Insurance	53.94	62	62	65	65
6014	Office Supplies	1,366.39	1,400	1,400	1,400	1,400
6048	Communications	1,111.20	1,200	1,200	350	350
6056	Property Insurance	11,586.73	5,464	5,464	8,394	8,394
6060	Electricity	10,132.99	15,229	15,229	14,500	14,500
6062	Water	301.24	856	856	856	856
6063	Sewage and Garbage	1,672.59	2,125	2,125	2,125	2,125
6064	Building Maintenance	3,032.33	4,000	4,000	6,000	6,000
6067	Equipment Maintenance	494.08	1,600	1,600	2,000	2,000
6082	Contractual Expense	822.28	2,209	2,209	2,500	2,500
	<i>Expenditure Total:</i>	<u>47,853.13</u>	<u>53,136</u>	<u>53,136</u>	<u>58,040</u>	<u>58,040</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 504

M&O RIO HONDO ANNEX

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6004	Overtime	4.50	0	0	0	0
6005	Extra Help	14,334.00	5,161	5,161	5,419	5,419
6006	FICA	1,123.44	395	395	415	415
6007	Group Health	0.00	0	0	0	0
6011	Workers Compensation	493.34	174	174	182	182
6012	Unemployment Insurance	51.17	21	21	22	22
6014	Office Supplies	341.07	700	700	700	700
6016	Gasoline	0.00	0	0	0	0
6056	Property Insurance	2,382.05	1,750	1,750	2,689	2,689
6060	Electricity	5,267.22	6,142	6,142	6,000	6,000
6062	Water	439.24	555	555	555	555
6063	Sewage and Garbage	816.95	938	938	938	938
6064	Building Maintenance	1,218.67	1,563	1,563	3,000	3,000
6067	Equipment Maintenance	105.36	750	750	2,000	2,000
6082	Contractual Expense	209.41	300	300	1,300	1,300
	<i>Expenditure Total:</i>	<u>26,786.42</u>	<u>18,449</u>	<u>18,449</u>	<u>23,220</u>	<u>23,220</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 505

M&O PORT ISABEL ANNEX

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	10,934.43	11,328	11,328	11,894	11,894
6005	Extra Help	0.00	0	0	0	0
6006	FICA	823.69	867	867	910	910
6007	Group Health	3,826.08	4,500	4,500	4,500	4,500
6008	Retirement	1,316.55	1,331	1,331	1,371	1,371
6010	Uniforms	1,087.23	460	460	460	460
6011	Workers Compensation	367.44	381	381	400	400
6012	Unemployment Insurance	37.80	45	45	48	48
6014	Office Supplies	588.10	1,000	1,000	1,000	1,000
6018	Diesel Fuel	0.00	0	0	0	0
6048	Communications	1,278.96	1,919	1,919	1,919	1,919
6056	Property Insurance	7,788.19	4,515	4,515	6,936	6,936
6060	Electricity	10,572.02	10,209	10,209	9,000	9,000
6062	Water	1,693.78	2,155	2,155	2,000	2,000
6063	Sewage and Garbage	3,950.48	5,125	5,125	4,600	4,600
6064	Building Maintenance	1,743.97	2,000	2,000	5,000	5,000
6067	Equipment Maintenance	629.18	1,000	1,000	3,000	3,000
6082	Contractual Expense	4,426.96	7,000	7,000	11,500	11,500
	<i>Expenditure Total:</i>	<u>51,064.86</u>	<u>53,835</u>	<u>53,835</u>	<u>64,538</u>	<u>64,538</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 507

M&O BROWNSVILLE HEALTH CENTER

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	23,018.59	23,704	23,704	27,040	27,040
6004	Overtime	55.11	0	1,637	0	0
6006	FICA	1,737.99	1,813	1,813	2,069	2,069
6007	Group Health	7,800.00	9,000	9,000	9,000	9,000
6008	Retirement	2,778.56	2,785	2,785	3,118	3,118
6010	Uniforms	1,820.00	1,820	1,820	1,820	1,820
6011	Workers Compensation	775.29	797	797	909	909
6012	Unemployment Insurance	80.03	95	95	108	108
6014	Office Supplies	2,810.57	3,000	2,678	4,500	4,500
6018	Diesel Fuel	0.00	1,000	1,000	1,000	1,000
6048	Communications	5,412.96	5,500	5,500	6,092	6,092
6056	Property Insurance	10,495.24	7,162	7,162	11,002	11,002
6060	Electricity	29,032.07	34,005	18,200	26,100	26,100
6062	Water	1,368.75	1,750	1,750	1,750	1,750
6063	Sewage and Garbage	3,501.39	4,500	4,500	4,500	4,500
6064	Building Maintenance	3,107.51	3,750	19,158	7,000	7,000
6066	Other Structures	0.00	0	0		
6067	Equipment Maintenance	1,000.00	1,500	1,341	3,000	3,000
6082	Contractual Expense	2,415.94	5,000	4,241	5,000	5,000
6096	Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>97,210.00</u>	<u>107,181</u>	<u>107,181</u>	<u>114,008</u>	<u>114,008</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 508

M&O FATHER O'BRIEN HLTH CLINIC

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	11,414.82	11,731	11,731	13,520	13,520
6006	FICA	859.92	897	897	1,034	1,034
6007	Group Health	3,973.92	4,500	4,500	4,500	4,500
6008	Retirement	1,374.82	1,378	1,378	1,559	1,559
6010	Uniforms	662.77	395	395	395	395
6011	Workers Compensation	382.55	395	395	455	455
6012	Unemployment Insurance	39.53	47	47	54	54
6014	Office Supplies	949.17	1,250	1,250	1,500	1,500
6018	Diesel Fuel	0.00	250	250	250	250
6056	Property Insurance	6,434.41	4,081	4,081	6,268	6,268
6060	Electricity	4,228.71	6,828	6,828	4,500	4,500
6062	Water	1,767.59	2,155	2,155	2,155	2,155
6063	Sewage and Garbage	4,128.76	5,000	5,000	5,000	5,000
6064	Building Maintenance	1,610.39	2,000	2,000	5,000	5,000
6067	Equipment Maintenance	2,523.09	3,000	3,000	4,000	4,000
6080	Board of Children	25.81	0	0	0	0
6082	Contractual Expense	3,071.81	9,500	9,500	9,500	9,500
	<i>Expenditure Total:</i>	<u>43,448.07</u>	<u>53,407</u>	<u>53,407</u>	<u>59,690</u>	<u>59,690</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 510

M&O DANCY BUILDING

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4360	Miscellaneous Revenue	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	49,974.87	53,761	53,761	58,779	58,779
6004	Overtime	804.71	0	0	0	0
6006	FICA	3,803.32	4,113	4,113	4,497	4,497
6007	Group Health	15,600.00	18,000	18,000	18,000	18,000
6008	Retirement	6,121.02	6,316	6,316	6,777	6,777
6010	Uniforms	483.52	1,050	1,050	1,050	1,050
6011	Workers Compensation	1,707.13	1,808	1,808	1,977	1,977
6012	Unemployment Insurance	176.38	215	215	235	235
6014	Office Supplies	6,495.19	9,750	9,750	12,500	12,500
6018	Diesel Fuel	0.00	2,000	2,000	2,000	2,000
6056	Property Insurance	172,314.80	75,380	75,380	115,310	115,310
6060	Electricity	132,746.38	133,589	133,589	140,000	140,000
6062	Water	10,858.56	12,500	12,500	12,500	12,500
6063	Sewage and Garbage	4,344.76	6,188	6,188	5,000	5,000
6064	Building Maintenance	20,631.82	50,000	50,000	60,000	60,000
6067	Equipment Maintenance	26,817.89	50,000	50,000	60,000	60,000
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	7,855.09	20,000	20,000	20,000	20,000
6096	Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>460,735.44</u>	<u>444,670</u>	<u>444,670</u>	<u>518,625</u>	<u>518,625</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 5111

M&O SANTA ROSA TECHNOLOGY CTR

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	11,220.16	12,789	12,789	12,144	12,144
6004	Overtime	58.40	0	0	0	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	839.28	978	978	929	929
6007	Group Health	3,735.65	4,500	4,500	4,500	4,500
6008	Retirement	1,357.19	1,502	1,502	1,400	1,400
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	379.02	430	430	408	408
6012	Unemployment Insurance	39.08	51	51	49	49
6014	Office Supplies	2,326.49	2,500	2,500	2,500	2,500
6048	Communications	1,523.66	1,600	1,600	1,800	1,800
6056	Property Insurance	8,000.23	4,491	4,491	6,899	6,899
6060	Electricity	6,592.94	10,790	10,790	6,600	6,600
6062	Water	2,255.25	2,015	2,015	2,600	2,600
6063	Sewage and Garbage	3,634.63	5,160	5,160	5,160	5,160
6064	Building Maintenance	1,025.61	1,500	1,500	3,000	3,000
6067	Equipment Maintenance	119.62	1,000	1,000	2,000	2,000
6082	Contractual Expense	1,931.66	6,000	6,000	6,500	6,500
	<i>Expenditure Total:</i>	<u>45,038.87</u>	<u>55,306</u>	<u>55,306</u>	<u>56,489</u>	<u>56,489</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 5113

M&O SAN BENITO DRIVE UP

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	0.00	1,400	1,400	1,400	1,400
6048	Communications	1,503.90	1,782	1,782	1,782	1,782
6056	Property Insurance	10,140.10	6,272	6,272	9,635	9,635
6060	Electricity	43,016.63	46,800	46,800	17,000	17,000
6061	Natural Gas	1,655.28	1,800	1,800	1,800	1,800
6062	Water	1,375.65	1,228	1,228	1,500	1,500
6063	Sewage and Garbage	3,187.68	3,250	3,250	3,250	3,250
6064	Building Maintenance	2,258.52	4,000	4,000	4,000	4,000
6067	Equipment Maintenance	340.83	1,600	1,600	1,600	1,600
6073	Dues and Memberships	0.00	0	0	0	0
6082	Contractual Expense	240.00	2,500	2,500	2,500	2,500
	<i>Expenditure Total:</i>	<u>63,718.59</u>	<u>70,632</u>	<u>70,632</u>	<u>44,467</u>	<u>44,467</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 512

JAIL, DETENTION CENTER 1 & 2

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4223	Reimburse - Salaries	0.00	0	0	0	0
4319	Federal-SCAAP	0.00	367,000	367,000	320,000	320,000
4604	Prisoner Transport	0.00	31,000	31,000	0	0
4611	Pay Phones Commissions	687,000.42	684,000	684,000	684,000	684,000
4665	Reimbursement Inmate damages	263.50	0	0	0	0
	Revenue Total:	<u>687,263.92</u>	<u>1,082,000</u>	<u>1,082,000</u>	<u>1,004,000</u>	<u>1,004,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0	0	0	0
6002	Salaries-Assistants/Deputies	167,153.30	174,207	174,207	199,225	199,225
6003	Salaries-Employees	7,775,512.06	8,803,690	7,083,456	10,504,815	10,504,815
6004	Overtime	2,305,396.70	500,000	2,315,234	500,000	500,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	763,025.74	725,082	725,082	857,109	857,109
6007	Group Health	2,164,285.58	2,403,000	2,403,000	2,583,000	2,583,000
6008	Retirement	1,242,041.08	1,113,413	1,113,413	1,291,777	1,291,777
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	36,410.50	42,000	32,000	42,000	42,000
6011	Workers Compensation	100,383.75	94,326	94,326	111,619	111,619
6012	Unemployment Insurance	35,199.85	37,912	37,912	44,814	44,814
6014	Office Supplies	48,054.10	64,523	63,423	64,523	64,523
6016	Gasoline	13,446.94	15,000	15,000	15,000	15,000
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	484.87	3,800	3,800	6,800	6,800
6022	Drugs Medicine	0.00	0	0	0	0
6025	Food-Human	1,500,575.63	1,500,000	1,500,000	3,400,000	3,400,000
6026	Household Supplies	296,903.51	280,000	280,000	280,000	280,000
6027	Clothing	29,755.48	30,000	28,000	30,000	30,000
6028	Camera and Police Supplies	27,771.27	24,835	24,835	30,000	30,000
6030	Vehicle Repairs	22,590.15	21,500	43,500	28,000	28,000
6037	Road Materials	0.00	0	0	0	0
6038	Small Tools and Equipment	8,742.65	10,000	10,000	10,000	10,000
6044	Appointed Attorneys	0.00	0	0	0	0
6046	Medical and Dental	16,779.00	22,000	22,000	22,000	22,000
6047	Mobile Phones	6,354.89	7,860	7,860	10,000	10,000
6048	Communications	9,991.60	8,037	8,037	11,200	11,200
6049	Postage	8,784.00	2,500	2,500	2,500	2,500
6050	Travel	4,961.55	3,000	4,100	3,000	3,000
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6057	Vehicle Insurance	7,798.87	6,490	6,490	5,906	5,906
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	71.00	198	198	198	198
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	30,579.00	61,000	56,000	61,000	61,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	20,462.68	24,892	24,892	24,892	24,892
6070	INDIRECT COST	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 512

JAIL, DETENTION CENTER 1 & 2

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
6077	Data Processing	48,234.46	30,000	30,000	35,000	35,000
6078	Education and Training	7,306.00	6,000	6,000	6,000	6,000
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	9,502.47	12,049	12,049	12,049	12,049
6096	Equipment	51,300.00	0	0	0	0
6100	Weapons	0.00	0	0	0	0
6195	Safety Supplies	15.65	677	677	1,500	1,500
	<i>Expenditure Total:</i>	<u>16,759,874.33</u>	<u>16,027,991</u>	<u>16,127,991</u>	<u>20,193,927</u>	<u>20,193,927</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 5121

M&O JAIL

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0	0	0	0
6003	Salaries-Employees	163,188.96	170,542	170,542	181,415	181,415
6004	Overtime	2,516.41	8,000	8,000	8,000	8,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	12,328.80	13,658	13,658	14,490	14,490
6007	Group Health	46,800.00	54,000	54,000	54,000	54,000
6008	Retirement	20,006.24	20,974	20,974	21,840	21,840
6010	Uniforms	1,374.00	1,516	1,516	1,516	1,516
6011	Workers Compensation	9,511.79	9,991	9,991	10,556	10,556
6012	Unemployment Insurance	577.40	714	714	758	758
6014	Office Supplies	0.00	2,000	2,000	2,000	2,000
6056	Property Insurance	254,362.49	136,794	136,794	301,633	301,633
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	525,920.13	440,000	440,000	470,000	470,000
6061	Natural Gas	135,436.26	83,369	83,369	83,369	83,369
6062	Water	271,050.77	275,000	275,000	300,000	300,000
6063	Sewage and Garbage	318,266.81	310,000	310,000	310,000	310,000
6064	Building Maintenance	198,879.25	225,000	225,000	225,000	225,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	185,283.28	200,000	200,000	220,000	220,000
6068	Real Estate Rental	0.00	0	0	0	0
6195	Safety Supplies	0.00	2,500	2,500	4,000	4,000
	Expenditure Total:	<u>2,145,502.59</u>	<u>1,954,058</u>	<u>1,954,058</u>	<u>2,208,577</u>	<u>2,208,577</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 513

M&O HARLINGEN BUILDING

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	24,277.21	49,001	25,869	28,328	28,328
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	0.00	12,528	12,528	13,154	13,154
6006	FICA	1,636.18	4,707	2,937	3,173	3,173
6007	Group Health	7,800.00	18,000	9,000	9,000	9,000
6008	Retirement	2,923.58	5,756	3,039	3,266	3,266
6010	Uniforms	1,703.61	1,888	1,888	1,888	1,888
6011	Workers Compensation	815.53	2,069	1,291	1,395	1,395
6012	Unemployment Insurance	84.12	246	153	166	166
6014	Office Supplies	3,994.97	5,188	5,188	6,000	6,000
6056	Property Insurance	20,458.32	11,647	11,647	17,893	17,893
6060	Electricity	31,726.36	48,319	48,319	58,000	58,000
6062	Water	1,126.69	1,059	1,059	1,800	1,800
6063	Sewage and Garbage	1,992.35	3,125	3,125	2,700	2,700
6064	Building Maintenance	7,201.30	7,500	7,500	9,000	9,000
6067	Equipment Maintenance	3,690.65	5,000	5,000	6,500	6,500
6082	Contractual Expense	2,477.34	12,402	12,402	12,500	12,500
6195	Safety Supplies	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>111,908.21</u>	<u>188,435</u>	<u>150,945</u>	<u>174,763</u>	<u>174,763</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 514

M&O COURTHOUSE BUILDING

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4455	Civil CH Const - Revenue	96,008.00	0	951,149	0	0
4602	Miscellaneous	0.00	0	0	0	0
	Revenue Total:	<u>96,008.00</u>	<u>0</u>	<u>951,149</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	123,738.69	150,669	150,669	165,527	165,527
6004	Overtime	799.03	0	0	0	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	9,359.92	11,526	11,526	12,663	12,663
6007	Group Health	37,963.17	54,000	54,000	54,000	54,000
6008	Retirement	15,006.41	17,700	17,700	19,085	19,085
6010	Uniforms	2,921.56	3,250	3,250	3,250	3,250
6011	Workers Compensation	4,171.78	5,067	5,067	5,567	5,567
6012	Unemployment Insurance	430.85	603	603	662	662
6014	Office Supplies	19,362.19	22,000	22,000	25,000	25,000
6016	Gasoline	0.00	0	0	0	0
6018	Diesel Fuel	12.50	7,500	7,500	7,500	7,500
6022	Drugs Medicine	0.00	0	0	0	0
6048	Communications	8,001.31	8,625	8,625	7,200	7,200
6049	Postage	0.00	0	0	0	0
6056	Property Insurance	317,980.29	233,880	233,880	267,815	267,815
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	320,694.79	305,148	305,148	306,200	306,200
6062	Water	65,118.07	81,250	81,250	70,000	70,000
6063	Sewage and Garbage	108,676.50	131,250	131,250	120,000	120,000
6064	Building Maintenance	56,600.68	60,000	70,000	80,000	80,000
6067	Equipment Maintenance	39,858.35	50,000	50,000	60,000	60,000
6069	Equipment Rental	0.00	2,460	2,460	2,460	2,460
6082	Contractual Expense	87,860.63	40,000	138,695	45,000	45,000
6091	Building Improvements	0.00	0	852,454		
6195	Safety Supplies	938.64	1,009	1,009	2,500	2,500
	Expenditure Total:	<u>1,219,495.36</u>	<u>1,185,937</u>	<u>2,147,086</u>	<u>1,254,429</u>	<u>1,254,429</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 5141

MAINTENANCE DEPARTMENT

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	66,854.46	75,000	75,000	78,750	82,000
6003	Salaries-Employees	649,448.94	693,360	696,950	771,740	805,915
6004	Overtime	16,202.50	10,000	10,000	25,000	25,000
6005	Extra Help	0.00	0	0	25,000	25,000
6006	FICA	54,267.14	59,545	61,315	68,887	71,750
6007	Group Health	173,924.67	211,500	220,500	220,500	229,500
6008	Retirement	88,037.34	91,438	94,155	100,944	105,259
6010	Uniforms	10,101.22	12,500	12,500	12,500	12,500
6011	Workers Compensation	29,465.44	31,227	32,005	35,575	36,739
6012	Unemployment Insurance	2,534.27	3,113	3,206	3,602	3,752
6014	Office Supplies	5,982.66	6,000	6,000	10,000	10,000
6016	Gasoline	49,866.00	35,000	35,000	38,000	38,000
6018	Diesel Fuel	537.02	1,000	1,000	5,000	5,000
6022	Drugs Medicine	0.00	0	0	0	0
6030	Vehicle Repairs	9,620.06	15,000	15,000	20,000	20,000
6038	Small Tools and Equipment	0.00	5,000	5,000	5,000	5,000
6046	Medical and Dental	860.00	1,000	1,000	1,000	1,000
6047	Mobile Phones	24,506.69	20,000	20,000	20,000	20,000
6048	Communications	408.63	0	0	0	0
6049	Postage	9.90	100	100	100	100
6050	Travel	298.68	3,000	3,000	3,000	3,000
6056	Property Insurance	0.00	0	0	0	0
6057	Vehicle Insurance	8,577.25	6,987	6,987	8,371	8,371
6060	Electricity	0.00	0	0	0	0
6063	Sewage and Garbage	30.25	1,250	1,250	1,250	1,250
6064	Building Maintenance	0.00	0	0	0	0
6067	Equipment Maintenance	1,117.61	2,500	2,500	5,000	5,000
6069	Equipment Rental	2,192.64	3,190	3,190	3,190	3,190
6077	Data Processing	967.51	5,000	5,000	20,000	20,000
6078	Education and Training	1,300.00	5,000	5,000	5,000	5,000
6082	Contractual Expense	11.99	5,000	5,000	5,000	5,000
6096	Equipment	0.00	0	0	0	0
<i>Expenditure Total:</i>		<u>1,197,122.87</u>	<u>1,302,710</u>	<u>1,320,658</u>	<u>1,492,409</u>	<u>1,547,326</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 5142

M&O 1157 E. MONROE

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	0.00	1,000	1,000	1,000	1,000
6056	Property Insurance	659.04	723	723	493	493
6060	Electricity	2,110.21	4,500	4,500	4,500	4,500
6061	Natural Gas	0.00	0	0	0	0
6062	Water	423.33	1,250	1,250	1,250	1,250
6063	Sewage and Garbage	1,042.26	2,500	2,500	2,500	2,500
6064	Building Maintenance	3,147.68	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
	<i>Expenditure Total:</i>	<u>7,382.52</u>	<u>21,973</u>	<u>21,973</u>	<u>21,743</u>	<u>21,743</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 515

M&O SAN BENITO ANNEX

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4614	Land Rental	40,889.82	40,992	40,992	40,992	40,992
	<i>Revenue Total:</i>	<u>40,889.82</u>	<u>40,992</u>	<u>40,992</u>	<u>40,992</u>	<u>40,992</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	64,372.84	70,843	70,843	81,120	81,120
6004	Overtime	5,096.79	0	0	0	0
6006	FICA	5,163.06	5,419	5,419	6,206	6,206
6007	Group Health	17,550.00	27,000	27,000	27,000	27,000
6008	Retirement	8,323.45	8,322	8,322	9,353	9,353
6010	Uniforms	1,029.99	2,200	2,200	2,200	2,200
6011	Workers Compensation	2,301.80	2,382	2,382	2,728	2,728
6012	Unemployment Insurance	237.29	283	283	324	324
6014	Office Supplies	7,957.25	8,000	8,000	8,000	8,000
6018	Diesel Fuel	0.00	1,000	1,000	1,000	1,000
6048	Communications	1,789.14	2,125	2,125	2,000	2,000
6056	Property Insurance	93,165.75	50,508	50,508	77,592	77,592
6060	Electricity	73,084.59	113,569	113,569	91,000	91,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	3,702.65	4,750	4,750	7,500	7,500
6063	Sewage and Garbage	17,770.54	25,000	25,000	25,000	25,000
6064	Building Maintenance	24,478.95	25,000	25,000	30,000	30,000
6067	Equipment Maintenance	14,921.22	30,000	49,542	37,500	37,500
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	2,412.32	6,100	6,100	6,100	6,100
	<i>Expenditure Total:</i>	<u>343,357.63</u>	<u>382,501</u>	<u>402,043</u>	<u>414,623</u>	<u>414,623</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 516

M&O RECORDS WAREHOUSE

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	9,645.73	12,643	12,643	12,144	12,144
6004	Overtime	702.83	0	0	0	0
6006	FICA	784.68	967	967	929	929
6007	Group Health	3,737.34	4,500	4,500	4,500	4,500
6008	Retirement	1,244.71	1,485	1,485	1,400	1,400
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	331.43	425	425	408	408
6012	Unemployment Insurance	34.02	51	51	49	49
6014	Office Supplies	1,609.23	2,000	2,000	5,000	5,000
6038	Small Tools and Equipment	0.00	0	0	0	0
6056	Property Insurance	6,221.60	4,996	4,996	7,675	7,675
6060	Electricity	19,966.51	15,133	15,133	16,800	16,800
6062	Water	1,021.56	1,089	1,089	1,089	1,089
6063	Sewage and Garbage	3,864.06	5,500	5,500	5,500	5,500
6064	Building Maintenance	3,483.18	6,125	6,125	8,000	8,000
6067	Equipment Maintenance	1,741.67	5,000	5,000	7,000	7,000
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	1,317.15	1,318	1,318	1,500	1,500
	<i>Expenditure Total:</i>	<u>55,705.70</u>	<u>61,232</u>	<u>61,232</u>	<u>71,994</u>	<u>71,994</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 517

M&O HARLINGEN HEALTH BUILDING

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	0.00	0	0	0	0
6014	Office Supplies	1,129.45	2,500	2,500	2,500	2,500
6048	Communications	5,381.81	5,400	5,400	6,100	6,100
6056	Property Insurance	5,624.99	3,805	3,805	5,845	5,845
6060	Electricity	16,532.08	19,920	19,920	21,400	21,400
6062	Water	261.96	563	563	563	563
6063	Sewage and Garbage	1,908.16	2,500	2,500	2,500	2,500
6064	Building Maintenance	1,395.00	1,500	1,500	2,000	2,000
6067	Equipment Maintenance	0.00	1,500	1,500	2,000	2,000
6082	Contractual Expense	739.84	815	815	900	900
	<i>Expenditure Total:</i>	<u>32,973.29</u>	<u>38,503</u>	<u>38,503</u>	<u>43,808</u>	<u>43,808</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 518

JAIL INFIRMARY

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4602	Miscellaneous	19,698.00	15,800	15,800	17,000	17,000
	<i>Revenue Total:</i>	<u>19,698.00</u>	<u>15,800</u>	<u>15,800</u>	<u>17,000</u>	<u>17,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0	0	0	0
6002	Salaries-Assistants/Deputies	100,997.05	145,069	145,069	153,199	154,891
6003	Salaries-Employees	1,170,903.82	1,624,223	1,527,223	1,822,751	1,820,100
6004	Overtime	285,419.06	20,000	117,000	20,000	20,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	115,947.67	136,927	136,927	152,690	152,617
6007	Group Health	304,200.00	342,000	342,000	387,000	387,000
6008	Retirement	190,428.48	210,267	210,267	230,133	230,023
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	6,351.78	7,013	7,013	8,050	8,057
6012	Unemployment Insurance	5,532.70	7,160	7,160	7,984	7,980
6014	Office Supplies	9,311.38	12,000	7,000	12,000	12,000
6016	Gasoline	0.00	0	0	0	0
6022	Drugs Medicine	5,319.92	28,000	26,500	28,000	28,000
6030	Vehicle Repairs	0.00	0	0	0	0
6045	Professional Services	107,500.00	129,000	129,000	129,000	129,000
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	1,938.69	5,000	5,000	5,000	5,000
6048	Communications	3,283.74	3,500	3,500	3,850	3,850
6049	Postage	0.00	100	100	100	100
6050	Travel	0.00	600	0	600	600
6067	Equipment Maintenance	0.00	1,250	1,250	1,250	1,250
6069	Equipment Rental	5,154.02	6,836	6,836	7,442	7,442
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	0.00	300	300	300	300
6077	Data Processing	45,393.65	60,750	60,750	60,750	60,750
6078	Education and Training	85.00	3,000	0	3,000	3,000
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	283,893.50	211,000	211,000	283,000	296,600
6096	Equipment	0.00	0	0	0	0
6101	Physicians/Non-Emergency	137,681.09	125,000	125,000	125,000	125,000
6102	Prescriptions	637,581.16	720,000	732,100	720,000	720,000
6103	Hospital-In Patient	319,651.04	50,000	50,000	50,000	50,000
6104	Hospital-Out Patient	131,900.83	17,000	17,000	17,000	17,000
6105	Laboratory Xray	130,242.65	90,000	88,000	90,000	90,000
6106	Optional Health Care Services	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>3,998,717.23</u>	<u>3,955,995</u>	<u>3,955,995</u>	<u>4,318,099</u>	<u>4,330,560</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 520

M&O DARRELL HESTER BUILDING

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	13,563.43	14,180	14,180	15,544	15,544
6006	FICA	1,035.97	1,085	1,085	1,189	1,189
6007	Group Health	4,057.52	4,500	4,500	4,500	4,500
6008	Retirement	1,642.39	1,666	1,666	1,792	1,792
6010	Uniforms	1,855.00	930	930	930	930
6011	Workers Compensation	459.12	477	477	523	523
6012	Unemployment Insurance	47.34	57	57	62	62
6014	Office Supplies	2,811.49	4,750	4,750	4,750	4,750
6018	Diesel Fuel	0.00	0	0	0	0
6056	Property Insurance	62,057.68	42,340	42,340	48,778	48,778
6060	Electricity	57,680.43	74,005	74,005	74,005	74,005
6061	Natural Gas	5,226.62	5,424	5,424	6,400	6,400
6062	Water	5,086.87	9,500	9,500	9,500	9,500
6063	Sewage and Garbage	19,117.70	22,000	22,000	22,000	22,000
6064	Building Maintenance	11,399.44	15,000	15,000	25,000	25,000
6067	Equipment Maintenance	10,387.52	15,000	15,000	20,000	20,000
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	3,572.15	15,000	15,000	15,000	15,000
	<i>Expenditure Total:</i>	<u>200,000.67</u>	<u>225,914</u>	<u>225,914</u>	<u>249,973</u>	<u>249,973</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 521

M&O ORANGE ST.

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	11,164.20	11,566	11,566	13,520	13,520
6004	Overtime	2,724.92	0	0	0	0
6006	FICA	1,059.13	885	885	1,034	1,034
6007	Group Health	2,437.50	4,500	4,500	4,500	4,500
6008	Retirement	1,669.17	1,359	1,359	1,559	1,559
6010	Uniforms	0.00	442	442	442	442
6011	Workers Compensation	466.63	389	389	455	455
6012	Unemployment Insurance	48.08	46	46	54	54
6014	Office Supplies	347.59	1,500	1,416	2,500	2,500
6038	Small Tools and Equipment	0.00	0	0	0	0
6056	Property Insurance	3,479.20	2,456	2,456	3,772	3,772
6060	Electricity	7,809.38	1,829	6,798	6,800	6,800
6062	Water	820.16	1,081	1,081	1,081	1,081
6063	Sewage and Garbage	2,940.71	4,000	3,100	4,000	4,000
6064	Building Maintenance	2,608.87	3,000	1,362	3,000	3,000
6067	Equipment Maintenance	2,476.77	3,000	1,050	3,000	3,000
6082	Contractual Expense	964.48	1,600	1,203	1,600	1,600
	<i>Expenditure Total:</i>	<u>41,016.79</u>	<u>37,653</u>	<u>37,653</u>	<u>47,317</u>	<u>47,317</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 522

M&O LA FERIA ANNEX

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	12,601.72	12,789	12,789	13,520	13,520
6004	Overtime	64.04	0	0	0	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	942.88	978	978	1,034	1,034
6007	Group Health	4,064.35	4,500	4,500	4,500	4,500
6008	Retirement	1,526.67	1,502	1,502	1,559	1,559
6010	Uniforms	1,820.00	1,851	1,851	1,851	1,851
6011	Workers Compensation	427.27	430	430	455	455
6012	Unemployment Insurance	44.05	51	51	54	54
6014	Office Supplies	1,205.19	2,000	2,000	2,000	2,000
6048	Communications	0.00	0	0	0	0
6056	Property Insurance	5,452.70	3,698	3,698	5,681	5,681
6060	Electricity	7,925.61	13,869	13,869	10,500	10,500
6062	Water	1,793.87	1,513	1,513	2,500	2,500
6063	Sewage and Garbage	1,811.29	2,000	2,000	2,000	2,000
6064	Building Maintenance	1,883.09	6,125	6,125	7,500	7,500
6067	Equipment Maintenance	877.45	2,750	2,750	4,000	4,000
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	2,484.91	1,100	1,100	6,000	6,000
	<i>Expenditure Total:</i>	<u>44,925.09</u>	<u>55,156</u>	<u>55,156</u>	<u>63,154</u>	<u>63,154</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 524

M&O ARROYO CITY FIRE STATION

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	0.00	0	0	0	0
6056	Property Insurance	2,058.17	1,180	1,180	1,812	1,812
6060	Electricity	3,159.56	1,972	1,972	2,600	2,600
6062	Water	1,266.36	1,875	1,875	1,875	1,875
6063	Sewage and Garbage	4,145.50	605	605	605	605
6064	Building Maintenance	33.98	1,000	1,000	2,500	2,500
6067	Equipment Maintenance	0.00	1,000	1,000	2,500	2,500
6082	Contractual Expense	1,620.00	1,620	1,620	5,500	5,500
	<i>Expenditure Total:</i>	<u>12,283.57</u>	<u>9,252</u>	<u>9,252</u>	<u>17,392</u>	<u>17,392</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 551

CONSTABLE PCT#1

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4381	Insurance Proceeds	0.00	0	0	0	0
4430	Fee Revenue	2,332.89	3,900	3,900	2,000	2,000
4431	Service Fees	9,924.43	9,600	9,600	9,600	9,600
4454	JPTEch Fee	0.00	0	0	0	0
4491	Constable Precinct #1	1,060.00	1,100	1,100	2,180	2,180
4492	Constable Precinct #2	0.00	0	0		
	Revenue Total:	<u>13,317.32</u>	<u>14,600</u>	<u>14,600</u>	<u>13,780</u>	<u>13,780</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	66,955.81	67,002	67,002	73,002	73,002
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	203,834.00	213,078	213,078	232,610	232,610
6004	Overtime	0.00	0	0	0	0
6006	FICA	19,384.14	21,500	21,500	23,453	23,453
6007	Group Health	46,888.07	54,000	54,000	54,000	54,000
6008	Retirement	32,710.39	32,691	32,691	34,988	34,988
6010	Uniforms	3,040.95	2,750	3,250	3,000	3,000
6011	Workers Compensation	2,552.98	2,619	2,619	2,864	2,864
6012	Unemployment Insurance	713.26	845	845	922	922
6014	Office Supplies	2,747.69	2,500	2,500	2,750	2,750
6016	Gasoline	29,529.61	39,000	39,000	23,000	23,000
6028	Camera and Police Supplies	1,557.09	2,000	2,200	2,500	2,500
6030	Vehicle Repairs	7,376.35	15,000	15,000	15,000	15,000
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	1,204.79	1,300	1,300	1,300	1,300
6048	Communications	2,096.51	2,500	2,500	2,500	2,500
6049	Postage	5.23	500	0	500	500
6050	Travel	2,262.24	3,000	3,000	3,000	3,000
6057	Vehicle Insurance	5,992.15	4,583	4,583	5,483	5,483
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	146.00	200	200	200	200
6067	Equipment Maintenance	907.20	2,700	2,700	2,700	2,700
6068	Real Estate Rental	1,427.00	1,500	1,620	1,500	1,500
6069	Equipment Rental	2,103.25	1,993	1,993	1,993	1,993
6073	Dues and Memberships	60.00	300	180	300	300
6077	Data Processing	136.38	1,000	1,000	1,000	1,000
6078	Education and Training	150.00	625	625	625	625
6079	Legal Books, Publications	0.00	200	0	200	200
	Expenditure Total:	<u>433,781.09</u>	<u>473,386</u>	<u>473,386</u>	<u>489,390</u>	<u>489,390</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 552

CONSTABLE PCT#2

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	898.64	1,000	1,000	1,000	1,000
4431	Service Fees	133,007.87	126,000	126,000	130,100	130,100
4454	JPTEch Fee	0.00	0	0	0	0
4492	Constable Precinct #2	7,485.00	8,400	8,400	8,400	8,400
4494	Constable Precinct #4	0.00	0	0	0	0
	Revenue Total:	<u>141,391.51</u>	<u>135,400</u>	<u>135,400</u>	<u>139,500</u>	<u>139,500</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	68,456.58	68,502	68,502	73,002	73,002
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	298,261.44	326,268	326,268	347,123	347,123
6004	Overtime	122.63	0	0	0	0
6006	FICA	26,997.54	30,273	30,273	32,213	32,213
6007	Group Health	72,229.34	81,000	81,000	81,000	81,000
6008	Retirement	44,651.76	46,072	46,072	48,184	48,184
6010	Uniforms	1,235.71	4,000	4,000	5,000	5,000
6011	Workers Compensation	3,741.57	3,980	3,980	4,241	4,241
6012	Unemployment Insurance	1,054.23	1,295	1,295	1,380	1,380
6014	Office Supplies	2,620.63	3,000	3,000	3,500	3,500
6016	Gasoline	41,994.30	49,000	49,000	41,000	41,000
6018	Diesel Fuel	0.00	0	0		
6028	Camera and Police Supplies	3,339.16	4,000	5,191	5,000	5,000
6030	Vehicle Repairs	15,906.91	18,000	20,375	20,000	20,000
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	920.00	960	960	1,415	1,415
6048	Communications	2,124.20	1,800	1,800	1,800	1,800
6049	Postage	509.81	2,900	80	2,900	2,900
6050	Travel	815.31	2,500	3,120	3,000	3,000
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6056	Property Insurance	0.00	14	14	0	0
6057	Vehicle Insurance	11,487.41	9,564	9,564	9,194	9,194
6059	Bonds	0.00	178	178	178	178
6067	Equipment Maintenance	853.00	3,960	3,960	3,960	3,960
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	2,935.51	2,149	2,149	2,149	2,149
6073	Dues and Memberships	60.00	60	60	200	200
6077	Data Processing	4,269.40	0	0	0	0
6078	Education and Training	1,250.00	1,125	168	2,000	2,000
6079	Legal Books, Publications	0.00	175	0	175	175
6082	Contractual Expense	819.94	1,627	1,627	1,627	1,627
6087	Miscellaneous	0.00	0	0	0	0
6100	Weapons	0.00	2,000	1,766	0	0
	Expenditure Total:	<u>606,656.38</u>	<u>664,402</u>	<u>664,402</u>	<u>690,241</u>	<u>690,241</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 5521

PCT 2 SECURITY

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	337,071.14	350,830	350,830	376,608	376,608
6006	FICA	25,032.82	26,838	26,838	28,811	28,811
6007	Group Health	63,762.16	72,000	72,000	72,000	72,000
6008	Retirement	40,908.90	40,650	40,650	42,911	42,911
6010	Uniforms	2,875.35	3,500	3,500	4,000	4,000
6011	Workers Compensation	3,451.60	3,512	3,512	3,777	3,777
6012	Unemployment Insurance	1,183.13	1,384	1,384	1,489	1,489
6014	Office Supplies	1,059.94	500	500	500	500
6016	Gasoline	0.00	0	0	0	0
6028	Camera and Police Supplies	741.77	750	775	1,500	1,500
6030	Vehicle Repairs	0.00	0	0	0	0
6050	Travel	1,162.63	1,800	1,800	1,800	1,800
6059	Bonds	0.00	0	0	0	0
6067	Equipment Maintenance	0.00	1,920	1,920	1,920	1,920
6078	Education and Training	1,125.00	1,000	975	1,000	1,000
6079	Legal Books, Publications	0.00	0	0	0	0
	<i>Expenditure Total:</i>	478,374.44	504,684	504,684	536,316	536,316

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 553

CONSTABLE PCT#3

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	1,227.35	1,300	1,300	1,300	1,300
4431	Service Fees	71,986.22	78,000	78,000	70,700	70,700
4454	JPTech Fee	0.00	0	0	0	0
4493	Constable Precinct #3	2,240.00	1,800	1,800	2,440	2,440
4603	Transfer from Education Res	0.00	0	0	0	0
	Revenue Total:	<u>75,453.57</u>	<u>81,100</u>	<u>81,100</u>	<u>74,440</u>	<u>74,440</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	66,955.81	67,002	67,002	73,002	73,002
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	451,715.57	466,859	466,859	492,895	492,895
6004	Overtime	90.13	0	0	0	0
6006	FICA	38,254.02	40,914	40,914	43,365	43,365
6007	Group Health	85,908.63	99,000	99,000	99,000	99,000
6008	Retirement	62,571.83	61,672	61,672	64,355	64,355
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	3,841.97	6,600	6,600	7,000	7,000
6011	Workers Compensation	5,043.44	5,140	5,140	5,467	5,467
6012	Unemployment Insurance	1,564.81	1,832	1,832	1,941	1,941
6014	Office Supplies	2,296.83	2,416	2,416	3,000	3,000
6016	Gasoline	37,351.95	49,000	49,000	34,000	34,000
6017	Butane	0.00	0	0	0	0
6028	Camera and Police Supplies	2,182.09	3,000	3,000	4,000	4,000
6030	Vehicle Repairs	11,939.74	20,000	20,000	21,000	21,000
6037	Road Materials	0.00	0	0	0	0
6047	Mobile Phones	1,076.92	1,100	1,100	1,400	1,400
6048	Communications	1,127.83	1,400	1,400	1,400	1,400
6049	Postage	266.75	300	300	400	400
6050	Travel	1,210.90	2,000	2,000	1,000	1,000
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6057	Vehicle Insurance	9,217.17	7,821	7,821	8,379	8,379
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	0.00	178	178	178	178
6067	Equipment Maintenance	0.00	3,500	3,500	3,500	3,500
6069	Equipment Rental	806.86	1,818	1,818	1,914	1,914
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	60.00	390	390	390	390
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	850.00	2,000	2,000	2,000	2,000
6079	Legal Books, Publications	0.00	0	0	0	0
	Expenditure Total:	<u>784,333.25</u>	<u>843,942</u>	<u>843,942</u>	<u>869,586</u>	<u>869,586</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 554

CONSTABLE PCT#4

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	180,209.73	150,000	150,000	189,800	189,800
4431	Service Fees	17,291.63	15,600	15,600	18,100	18,100
4454	JPTech Fee	1,442.40	0	0	0	0
4491	Constable Precinct #1	0.00	0	0	0	0
4494	Constable Precinct #4	8,088.50	8,600	8,600	8,900	8,900
4495	Constable Precinct #5	0.00	0	0	0	0
	Revenue Total:	<u>207,032.26</u>	<u>174,200</u>	<u>174,200</u>	<u>216,800</u>	<u>216,800</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	66,955.81	67,002	67,002	73,002	73,002
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	356,522.69	374,586	374,586	409,292	451,237
6004	Overtime	0.00	0	0	0	0
6006	FICA	31,115.74	33,781	33,781	36,895	40,104
6007	Group Health	72,588.48	90,000	90,000	90,000	90,000
6008	Retirement	51,246.14	51,586	51,586	55,200	60,037
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	6,528.78	5,000	8,000	5,000	5,000
6011	Workers Compensation	4,098.68	4,269	4,269	4,662	5,088
6012	Unemployment Insurance	1,238.35	1,489	1,489	1,623	1,791
6014	Office Supplies	1,465.18	1,800	1,800	2,000	2,000
6016	Gasoline	54,357.71	77,000	65,000	53,000	53,000
6017	Butane	0.00	0	0	0	0
6028	Camera and Police Supplies	2,240.08	4,000	4,407	6,500	6,500
6030	Vehicle Repairs	15,558.95	15,000	29,000	25,000	25,000
6037	Road Materials	0.00	0	0	0	0
6047	Mobile Phones	1,758.84	2,500	2,500	7,800	7,800
6048	Communications	4,004.74	2,600	2,600	2,908	2,908
6049	Postage	469.23	615	615	615	615
6050	Travel	2,313.90	3,250	3,250	4,000	4,000
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6057	Vehicle Insurance	8,877.97	7,378	7,378	8,462	8,462
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	0.00	178	0	178	178
6067	Equipment Maintenance	352.72	3,660	3,431	5,000	5,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	1,682.36	2,343	2,343	2,388	2,388
6070	INDIRECT COST	0.00	0	0	0	0
6077	Data Processing	0.00	5,000	0	5,000	5,000
6078	Education and Training	2,765.00	1,500	1,500	1,500	1,500
6079	Legal Books, Publications	0.00	0	0	0	0
	Expenditure Total:	<u>686,141.35</u>	<u>754,537</u>	<u>754,537</u>	<u>800,025</u>	<u>850,610</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 5541

MENTAL HEALTH TRANSPORT

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	290,611.52	350,500	350,500	275,000	275,000
	<i>Revenue Total:</i>	<u>290,611.52</u>	<u>350,500</u>	<u>350,500</u>	<u>275,000</u>	<u>275,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0	0	0	0
6003	Salaries-Employees	186,335.18	223,863	223,863	225,338	225,338
6004	Overtime	415.20	18,000	18,000	18,000	18,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	13,617.84	18,503	18,503	19,475	19,475
6007	Group Health	43,875.00	54,000	54,000	54,000	54,000
6008	Retirement	22,440.77	27,733	27,733	29,269	29,269
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	2,135.88	2,179	2,179	2,300	2,300
6011	Workers Compensation	1,888.83	2,396	2,396	2,576	2,576
6012	Unemployment Insurance	646.84	944	944	1,015	1,015
6014	Office Supplies	0.00	0	0	0	0
6016	Gasoline	317.83	2,800	2,800	2,800	2,800
6017	Butane	0.00	0	0	0	0
6028	Camera and Police Supplies	1,616.24	1,816	1,816	2,000	2,000
6030	Vehicle Repairs	862.50	1,000	1,000	1,000	1,000
6037	Road Materials	0.00	0	0	0	0
6057	Vehicle Insurance	272.75	1,091	1,091	1,091	1,091
6058	Liability Other Insurance	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>274,424.86</u>	<u>354,325</u>	<u>354,325</u>	<u>358,864</u>	<u>358,864</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 555

CONSTABLE PCT#5

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	53,204.53	76,800	76,800	31,000	31,000
4431	Service Fees	75,898.07	66,000	66,000	72,000	72,000
4454	JPTech Fee	0.00	0	0	0	0
4495	Constable Precinct #5	9,923.00	12,000	12,000	10,000	10,000
	Revenue Total:	<u>139,025.60</u>	<u>154,800</u>	<u>154,800</u>	<u>113,000</u>	<u>113,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	66,955.81	67,002	67,002	73,002	73,002
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	437,884.21	489,414	485,003	526,658	526,658
6004	Overtime	0.00	0	0	0	0
6006	FICA	36,591.26	42,566	42,566	45,874	45,874
6007	Group Health	97,740.82	117,000	117,000	117,000	117,000
6008	Retirement	61,088.24	64,914	64,914	68,657	68,657
6010	Uniforms	3,921.04	5,050	5,050	5,050	5,050
6011	Workers Compensation	4,822.83	4,987	4,987	5,392	5,392
6012	Unemployment Insurance	1,539.21	1,942	1,942	2,090	2,090
6014	Office Supplies	2,230.17	2,500	2,500	3,000	3,000
6016	Gasoline	51,172.16	57,000	56,700	53,000	53,000
6028	Camera and Police Supplies	1,273.84	3,300	7,711	3,300	3,300
6030	Vehicle Repairs	43,986.63	25,000	31,393	30,000	30,000
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	920.00	1,265	1,265	1,710	1,710
6048	Communications	5,257.74	5,100	5,100	5,700	5,700
6049	Postage	353.22	400	400	400	400
6050	Travel	27.42	2,500	2,500	3,000	3,000
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6057	Vehicle Insurance	9,831.31	6,837	6,837	9,242	9,242
6059	Bonds	0.00	178	178	178	178
6067	Equipment Maintenance	259.27	3,640	3,640	3,640	3,640
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	1,442.11	3,262	3,262	2,350	2,350
6077	Data Processing	122.24	1,051	1,051	1,051	1,051
6078	Education and Training	898.68	2,200	2,200	2,200	2,200
6079	Legal Books, Publications	0.00	0	0	0	0
	Expenditure Total:	<u>828,318.21</u>	<u>907,108</u>	<u>913,201</u>	<u>962,494</u>	<u>962,494</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 5552

PCT 5 MENTAL HEALTH TRANSPORT

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	250,784.69	264,000	264,000	254,000	254,000
	<i>Revenue Total:</i>	<u>250,784.69</u>	<u>264,000</u>	<u>264,000</u>	<u>254,000</u>	<u>254,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	176,333.41	182,450	182,450	187,602	187,602
6004	Overtime	2,731.03	4,500	4,500	4,500	4,500
6006	FICA	13,014.14	14,279	14,279	15,412	15,412
6007	Group Health	38,575.70	45,000	45,000	45,000	45,000
6008	Retirement	21,629.80	21,877	21,877	23,180	23,180
6011	Workers Compensation	1,801.85	1,890	1,890	2,040	2,040
6012	Unemployment Insurance	620.11	745	745	704	704
	<i>Expenditure Total:</i>	<u>254,706.04</u>	<u>270,741</u>	<u>270,741</u>	<u>278,438</u>	<u>278,438</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 560

SHERIFF'S OFFICE

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4420	Sheriff Fees	248,538.17	228,000	228,000	248,000	248,000
4430	Fee Revenue	0.00	0	0	0	0
4486	Sheriff Arrest Fees	5,809.06	6,000	6,000	5,100	5,100
4602	Miscellaneous	8,699.75	4,500	27,525	0	0
4603	Transfer from Education Res	17,143.55	0	0	0	0
4640	Sale of Surplus	100.00	0	0	0	0
4670	Donations	0.00	0	0	0	0
	Revenue Total:	<u>280,290.53</u>	<u>238,500</u>	<u>261,525</u>	<u>253,100</u>	<u>253,100</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	114,053.35	112,936	112,936	118,936	118,936
6002	Salaries-Assistants/Deputies	84,192.36	167,600	167,600	165,970	165,970
6003	Salaries-Employees	4,380,621.84	4,989,463	4,755,591	5,135,841	5,135,841
6004	Overtime	51,638.61	35,000	35,000	35,000	35,000
6005	Extra Help	0.00	0	2,000	0	0
6006	FICA	341,222.16	405,819	405,819	417,250	417,250
6007	Group Health	840,496.14	1,071,000	1,071,000	1,035,000	1,035,000
6008	Retirement	568,155.63	616,917	616,917	623,050	623,050
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	36,397.07	37,000	37,000	37,000	37,000
6011	Workers Compensation	41,139.87	48,502	48,502	49,862	49,862
6012	Unemployment Insurance	15,695.10	20,549	20,549	21,139	21,139
6014	Office Supplies	40,674.93	40,000	40,000	40,000	40,000
6016	Gasoline	610,658.79	682,000	647,000	525,000	525,000
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	13,455.73	6,971	11,971	12,000	12,000
6022	Drugs Medicine	0.00	0	0	0	0
6024	Animal Feed	0.00	0	0	3,000	3,000
6028	Camera and Police Supplies	28,062.88	48,000	97,628	48,000	48,000
6030	Vehicle Repairs	280,114.50	260,000	378,025	290,000	290,000
6037	Road Materials	0.00	0	0	0	0
6046	Medical and Dental	4,239.20	7,000	7,000	7,000	7,000
6047	Mobile Phones	125,854.23	139,086	139,086	139,086	139,086
6048	Communications	72,777.73	74,000	74,000	80,645	80,645
6049	Postage	27,968.50	25,000	25,000	25,000	25,000
6050	Travel	26,863.83	18,000	18,000	18,000	18,000
6051	Travel-Prisoner Transportation	190,890.60	120,000	165,000	130,000	130,000
6053	Freight	0.00	0	0	0	0
6057	Vehicle Insurance	119,017.38	100,551	100,551	99,396	99,396
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	142.00	568	568	568	568
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	4,902.17	166,425	166,425	166,425	166,425
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	16,244.19	18,039	18,039	18,002	18,002
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	12,247.30	12,491	13,991	12,491	12,491

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 560

SHERIFF'S OFFICE

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
6076	Bank Fees	0.00	0	0	0	0
6077	Data Processing	12,641.84	136,226	19,077	136,226	136,226
6078	Education and Training	18,001.07	8,000	8,000	8,000	8,000
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	32,100.90	32,667	32,667	32,667	32,667
6084	Judges	0.00	0	0	0	0
6100	Weapons	0.00	0	91,393	0	0
6195	Safety Supplies	371.00	5,000	3,500	5,000	5,000
	<i>Expenditure Total:</i>	<u>8,110,840.90</u>	<u>9,404,810</u>	<u>9,329,835</u>	<u>9,435,554</u>	<u>9,435,554</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 5601

M&O SHERIFF'S OFFICE

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	0.00	0	0	0	0
4301	Contributions from other Entit	0.00	40,000	40,000	44,000	44,000
	Revenue Total:	0.00	40,000	40,000	44,000	44,000
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	3,000.07	3,000	3,000	3,000	3,000
6016	Gasoline	0.00	0	0	0	0
6048	Communications	141,676.00	154,000	154,000	220,000	220,000
6049	Postage	0.00	0	0	0	0
6056	Property Insurance	32,008.29	19,187	19,187	45,267	45,267
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	59,779.91	45,189	45,189	66,000	66,000
6061	Natural Gas	2,048.84	1,608	1,608	1,608	1,608
6062	Water	2,635.26	3,000	3,000	3,000	3,000
6063	Sewage and Garbage	20,968.21	18,000	18,000	18,000	18,000
6064	Building Maintenance	3,670.11	10,000	10,000	15,000	15,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	64,865.40	18,000	18,000	24,000	24,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	247.20	52,961	52,961	55,073	55,073
6070	INDIRECT COST	0.00	0	0	0	0
6195	Safety Supplies	0.00	1,250	1,250	1,250	1,250
	Expenditure Total:	330,899.29	326,195	326,195	452,198	452,198

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 562

SHERIFF'S AUTO THEFT

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	309,511.98	330,117	330,117	356,618	356,618
6004	Overtime	0.00	0	0	0	0
6006	FICA	22,476.98	25,254	25,254	27,281	27,281
6007	Group Health	60,565.94	72,000	72,000	72,000	72,000
6008	Retirement	37,547.55	38,477	38,477	40,793	40,793
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	3,670.19	4,400	4,400	4,400	4,400
6011	Workers Compensation	2,956.07	3,324	3,324	3,590	3,590
6012	Unemployment Insurance	1,018.30	1,310	1,310	1,415	1,415
6014	Office Supplies	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>437,747.01</u>	<u>474,882</u>	<u>474,882</u>	<u>506,097</u>	<u>506,097</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 570

JUVENILE BOOTCAMP

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4602	Miscellaneous	5,284.00	11,400	11,400	3,600	3,600
	<i>Revenue Total:</i>	5,284.00	11,400	11,400	3,600	3,600
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	752,346.74	927,114	732,364	987,182	987,182
6004	Overtime	0.00	500	500	500	500
6005	Extra Help	21,056.25	50,000	50,000	50,000	50,000
6006	FICA	56,714.19	74,934	74,934	79,530	79,530
6007	Group Health	212,351.34	261,000	261,000	261,000	261,000
6008	Retirement	90,651.65	108,971	108,971	113,880	113,880
6010	Uniforms	120.50	1,500	9,500	1,500	1,500
6011	Workers Compensation	2,954.68	3,666	3,666	3,890	3,890
6012	Unemployment Insurance	2,671.58	3,910	3,910	4,151	4,151
6014	Office Supplies	132.74	12,350	30,350	12,350	12,350
6016	Gasoline	0.00	500	300	500	500
6022	Drugs Medicine	7,054.14	8,000	13,000	8,000	8,000
6025	Food-Human	56,660.47	70,000	70,000	70,000	70,000
6027	Clothing	560.54	800	3,300	800	800
6028	Camera and Police Supplies	9,928.51	0	20,000	0	0
6030	Vehicle Repairs	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	0	12,000	0	0
6045	Professional Services	0.00	1,200	2,200	1,200	1,200
6046	Medical and Dental	2,689.10	5,000	18,500	5,000	5,000
6047	Mobile Phones	1,642.43	1,800	1,800	1,800	1,800
6048	Communications	2,759.95	2,800	2,800	2,900	2,900
6050	Travel	0.00	0	6,500		
6056	Property Insurance	26,350.39	16,114	16,114	24,754	24,754
6057	Vehicle Insurance	409.25	1,637	1,637	1,754	1,754
6060	Electricity	50,906.30	54,120	60,120	54,120	54,120
6061	Natural Gas	0.00	0	0	0	0
6062	Water	2,884.45	3,200	3,200	3,200	3,200
6063	Sewage and Garbage	7,768.02	9,000	9,000	9,000	9,000
6064	Building Maintenance	18,628.42	9,000	25,000	9,000	9,000
6066	Other Structures	0.00	0	0		
6067	Equipment Maintenance	5,850.60	2,050	13,550	2,050	2,050
6069	Equipment Rental	2,377.18	2,050	6,000	3,344	3,344
6073	Dues and Memberships	0.00	500	500	500	500
6078	Education and Training	0.00	0	6,000		
6082	Contractual Expense	26,530.97	29,480	39,480	29,480	29,480
6096	Equipment	0.00	0	55,000	0	0
	<i>Expenditure Total:</i>	1,362,000.39	1,661,196	1,661,196	1,741,385	1,741,385

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 571

JUVENILE PROBATION

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	75,611.37	81,000	81,000	81,000	81,000
6002	Salaries-Assistants/Deputies	2,718.31	79,685	79,685	83,669	83,669
6003	Salaries-Employees	1,374,847.63	1,599,092	1,474,672	1,787,205	1,787,205
6004	Overtime	0.00	0	0	0	0
6006	FICA	116,473.42	134,801	124,801	148,617	148,617
6007	Group Health	258,262.35	381,600	365,600	399,600	399,600
6008	Retirement	190,800.57	206,044	196,044	225,051	225,051
6009	Auto Allowance	32.78	0	0	0	0
6010	Uniforms	0.00	600	2,100	600	600
6011	Workers Compensation	6,101.22	6,742	5,742	7,807	7,807
6012	Unemployment Insurance	5,246.45	6,692	6,692	7,483	7,483
6014	Office Supplies	3,983.01	17,100	28,600	17,100	17,100
6016	Gasoline	20,548.23	21,000	21,000	16,000	16,000
6018	Diesel Fuel	0.00	0	0	0	0
6022	Drugs Medicine	3,400.05	6,000	14,000	6,000	6,000
6025	Food-Human	0.00	0	0	0	0
6030	Vehicle Repairs	21,805.88	13,300	16,300	13,300	13,300
6038	Small Tools and Equipment	5,873.64	0	12,500	0	0
6045	Professional Services	0.00	0	1,500	0	0
6046	Medical and Dental	6,282.75	9,000	10,200	9,000	9,000
6047	Mobile Phones	12,734.74	14,100	14,100	14,100	14,100
6048	Communications	43,523.13	45,000	60,000	45,000	45,000
6049	Postage	2,225.44	3,000	3,000	3,000	3,000
6050	Travel	0.00	0	12,000		
6051	Travel-Prisoner Transportation	693.74	3,500	3,500	3,500	3,500
6056	Property Insurance	0.00	0	2,000		
6057	Vehicle Insurance	9,573.27	4,931	4,931	4,952	4,952
6058	Liability Other Insurance	114.00	195	195	195	195
6059	Bonds	426.00	71	291	71	71
6060	Electricity	0.00	0	1,100		
6062	Water	0.00	0	1,100		
6066	Other Structures	0.00	0	20,000		
6067	Equipment Maintenance	979.20	2,000	2,000	2,000	2,000
6069	Equipment Rental	5,998.34	7,805	9,005	6,887	6,887
6073	Dues and Memberships	0.00	0	300		
6077	Data Processing	19,984.84	0	24,000	0	0
6078	Education and Training	0.00	0	7,500		
6080	Board of Children	15,344.04	35,000	44,000	35,000	35,000
6082	Contractual Expense	17,745.32	12,000	35,800	12,000	12,000
6096	Equipment	0.00	0	5,000	0	0
	<i>Expenditure Total:</i>	2,221,329.72	2,690,258	2,690,258	2,929,137	2,929,137

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 5713

JUVENILE DETENTION

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	54,175.06	56,161	56,161	58,969	58,969
6003	Salaries-Employees	1,582,114.54	1,819,007	1,448,103	1,922,977	1,922,977
6004	Overtime	103.00	1,500	1,500	1,500	1,500
6005	Extra Help	53,673.28	150,000	100,000	150,000	150,000
6006	FICA	124,773.02	155,270	155,270	163,429	163,429
6007	Group Health	430,808.23	558,000	537,000	558,000	558,000
6008	Retirement	197,278.73	220,461	211,461	228,678	228,678
6010	Uniforms	0.00	1,500	6,500	1,500	1,500
6011	Workers Compensation	6,772.60	7,473	7,473	7,867	7,867
6012	Unemployment Insurance	5,867.10	8,107	8,107	8,533	8,533
6014	Office Supplies	734.79	13,000	43,000	13,000	13,000
6022	Drugs Medicine	3,511.05	5,500	10,500	5,500	5,500
6025	Food-Human	60,826.20	90,000	84,000	90,000	90,000
6027	Clothing	54.10	3,000	4,500	3,000	3,000
6028	Camera and Police Supplies	12,769.03	4,200	8,200	4,200	4,200
6038	Small Tools and Equipment	2,636.93	0	15,000	0	0
6045	Professional Services	0.00	500	5,900	500	500
6046	Medical and Dental	6,300.62	14,000	44,000	14,000	14,000
6047	Mobile Phones	4,103.74	2,700	3,000	2,700	2,700
6048	Communications	0.00	0	0	0	0
6050	Travel	0.00	0	4,500		
6064	Building Maintenance	0.00	0	5,000	0	0
6067	Equipment Maintenance	3,883.00	5,300	13,300	5,300	5,300
6069	Equipment Rental	2,649.63	4,037	5,677	4,037	4,037
6073	Dues and Memberships	0.00	500	500	500	500
6077	Data Processing	6,446.33	0	33,312	0	0
6078	Education and Training	180.00	1,000	5,000	1,000	1,000
6082	Contractual Expense	47,303.63	35,000	81,802	35,000	35,000
6087	Miscellaneous	0.00	0	0	0	0
6096	Equipment	0.00	0	257,450	0	0
	<i>Expenditure Total:</i>	2,606,964.61	3,156,216	3,156,216	3,280,190	3,280,190

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 576

ADULT PROBATION

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4463	Restitution Rental	24,000.00	24,000	24,000	24,000	24,000
4470	District Clerk	0.00	0	0	0	0
	Revenue Total:	<u>24,000.00</u>	<u>24,000</u>	<u>24,000</u>	<u>24,000</u>	<u>24,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	12,466.00	14,005	14,005	14,234	14,234
6006	FICA	951.97	1,071	1,071	1,089	1,089
6007	Group Health	3,835.56	4,500	4,500	4,500	4,500
6008	Retirement	1,508.69	1,645	1,645	1,641	1,641
6010	Uniforms	0.00	930	930	930	930
6011	Workers Compensation	421.02	471	471	479	479
6012	Unemployment Insurance	43.57	56	56	57	57
6014	Office Supplies	728.35	3,500	3,500	3,500	3,500
6038	Small Tools and Equipment	0.00	0	0	0	0
6048	Communications	2,355.66	2,645	2,645	2,100	2,100
6056	Property Insurance	28,834.16	16,195	16,195	28,706	28,706
6060	Electricity	17,420.62	30,491	30,491	15,300	15,300
6062	Water	1,733.35	2,500	2,500	2,900	2,900
6063	Sewage and Garbage	2,098.08	3,000	3,000	3,000	3,000
6064	Building Maintenance	4,725.32	5,000	5,000	5,000	5,000
6067	Equipment Maintenance	716.80	1,000	1,000	3,000	3,000
6068	Real Estate Rental	9,485.40	9,485	9,485	10,000	10,000
6082	Contractual Expense	2,121.32	2,700	2,700	2,700	2,700
	Expenditure Total:	<u>89,445.87</u>	<u>99,194</u>	<u>99,194</u>	<u>99,136</u>	<u>99,136</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 630

HEALTH DEPARTMENT

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	0.00	0	0	0	0
4211	Registration Fees-Flu Vaccine	8,789.00	7,000	7,000	7,000	7,000
4348	Court Assessments	428.96	360	360	360	360
4350	State Tobacco Reimbursement	160,084.79	162,757	162,757	162,000	162,000
4600	Interest Income	248.27	240	240	240	240
4602	Miscellaneous	4,329.00	3,300	3,300	3,300	3,300
4640	Sale of Surplus	0.00	0	0		
	Revenue Total:	<u>173,880.02</u>	<u>173,657</u>	<u>173,657</u>	<u>172,900</u>	<u>172,900</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	489,657.56	401,832	510,768	421,107	421,107
6003	Salaries-Employees	725,056.76	1,037,959	929,023	1,128,901	1,122,477
6004	Overtime	0.00	0	16	0	0
6005	Extra Help	4,471.50	15,000	12,710	15,000	15,000
6006	FICA	86,784.50	111,292	111,292	119,723	119,232
6007	Group Health	266,661.79	297,351	297,351	297,351	297,351
6008	Retirement	146,356.07	169,139	169,139	178,716	177,975
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	5,150.32	6,120	6,120	6,584	6,557
6012	Unemployment Insurance	4,246.36	5,819	5,819	6,260	6,234
6014	Office Supplies	6,838.90	9,172	7,551	9,172	9,172
6016	Gasoline	13,279.09	13,000	13,000	13,000	13,000
6017	Butane	0.00	500	500	500	500
6022	Drugs Medicine	18,194.01	14,000	16,050	14,000	14,000
6025	Food-Human	0.00	0	0	0	0
6030	Vehicle Repairs	2,388.09	2,700	4,200	2,700	2,700
6040	Audit and Accounting	0.00	0	0	0	0
6045	Professional Services	577.39	5,000	5,000	5,000	5,000
6046	Medical and Dental	0.00	1,500	1,500	1,500	1,500
6047	Mobile Phones	17,779.96	18,000	18,000	18,000	18,000
6048	Communications	63,427.68	58,300	58,300	70,676	70,676
6049	Postage	2,742.07	4,500	4,500	4,500	4,500
6050	Travel	924.88	2,250	3,250	2,250	2,250
6054	Advertising	0.00	450	450	450	450
6057	Vehicle Insurance	4,979.39	3,697	3,697	3,602	3,602
6059	Bonds	0.00	0	71	0	0
6060	Electricity	628.07	600	600	600	600
6063	Sewage and Garbage	387.50	2,400	400	2,400	2,400
6064	Building Maintenance	0.00	0	0	0	0
6067	Equipment Maintenance	296.00	1,000	1,000	1,000	1,000
6069	Equipment Rental	3,139.24	4,658	4,658	4,686	4,686
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	2,311.94	5,995	6,165	5,995	5,995
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	145.00	1,000	830	1,000	1,000
6082	Contractual Expense	4,410.74	7,180	8,454	7,180	7,180
6096	Equipment	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 630

HEALTH DEPARTMENT

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
	<i>Expenditure Total:</i>	1,870,834.81	2,200,414	2,200,414	2,341,853	2,334,144

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 631

ENVIRONMENTAL HEALTH

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4203	Subdivision Plat Inspection Fee	3,830.00	4,700	4,700	4,000	4,000
4204	Inspections	68,590.00	64,000	64,000	64,000	64,000
4205	Septic Tank Fees	70,070.00	62,000	62,000	62,000	62,000
4540	Fines	254.37	225	225	225	225
4602	Miscellaneous	42,952.00	29,500	29,500	29,500	29,500
4670	Donations	0.00	0	0	0	0
	Revenue Total:	<u>185,696.37</u>	<u>160,425</u>	<u>160,425</u>	<u>159,725</u>	<u>159,725</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	71,448.10	75,164	75,164	79,739	79,739
6003	Salaries-Employees	477,218.14	508,671	503,671	551,516	590,630
6004	Overtime	14,961.38	20,000	20,000	20,000	20,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	40,513.09	46,193	46,193	49,821	52,813
6007	Group Health	138,589.69	163,611	163,611	163,611	172,611
6008	Retirement	67,911.37	70,935	70,935	75,090	79,600
6010	Uniforms	9,005.63	15,000	11,300	15,000	15,000
6011	Workers Compensation	9,044.20	10,023	10,023	10,628	11,731
6012	Unemployment Insurance	1,963.90	2,415	2,415	2,605	2,761
6014	Office Supplies	17,435.56	13,500	18,785	16,500	16,500
6016	Gasoline	51,652.65	50,000	42,296	45,000	45,000
6018	Diesel Fuel	0.00	0	0	0	0
6022	Drugs Medicine	15,431.23	25,000	21,000	39,773	39,773
6024	Animal Feed	4,483.44	6,010	6,810	6,010	6,010
6025	Food-Human	0.00	0	0	0	0
6028	Camera and Police Supplies	0.00	2,500	2,365	2,500	2,500
6030	Vehicle Repairs	13,566.15	10,000	15,000	15,500	15,500
6038	Small Tools and Equipment	0.00	0	0	5,000	5,000
6045	Professional Services	1,750.00	8,000	5,070	8,000	8,000
6047	Mobile Phones	12,643.88	9,622	11,392	11,834	11,834
6048	Communications	9,673.04	9,500	9,500	10,700	10,700
6049	Postage	1,212.53	1,200	1,200	1,200	1,200
6050	Travel	1,531.15	3,000	3,000	5,000	5,000
6054	Advertising	0.00	0	0	0	0
6056	Property Insurance	421.76	83	83	0	0
6057	Vehicle Insurance	4,852.94	4,529	4,529	4,453	4,453
6059	Bonds	0.00	0	0	0	0
6067	Equipment Maintenance	0.00	0	930	5,000	5,000
6069	Equipment Rental	3,366.86	3,783	13,413	5,843	5,843
6073	Dues and Memberships	1,194.00	1,600	1,600	1,600	1,600
6077	Data Processing	6,927.59	3,000	3,000	3,000	3,000
6078	Education and Training	6,454.00	7,000	7,000	7,000	7,000
6082	Contractual Expense	0.00	946	0	946	946
6195	Safety Supplies	491.00	1,000	2,000	2,000	2,000
	Expenditure Total:	<u>983,743.28</u>	<u>1,072,285</u>	<u>1,072,285</u>	<u>1,164,869</u>	<u>1,221,744</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 640

INDIGENT SERVICES/AUTOPSIES

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4224	Reimburse - Equipment useage	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	411,836.80	411,959	411,959	432,239	432,239
6003	Salaries-Employees	54,787.76	81,023	81,023	183,913	183,913
6005	Extra Help	7,322.42	20,034	20,034	21,035	21,035
6006	FICA	20,556.49	39,246	39,246	48,745	48,745
6007	Group Health	19,337.50	27,000	27,000	45,000	45,000
6008	Retirement	7,369.61	9,518	9,518	21,205	21,205
6011	Workers Compensation	2,193.27	5,025	5,025	5,666	5,666
6012	Unemployment Insurance	1,665.98	2,052	2,052	2,549	2,549
6014	Office Supplies	812.28	2,500	2,500	2,500	2,500
6022	Drugs Medicine	0.00	0	10,000		
6038	Small Tools and Equipment	821.19	2,000	2,000	2,000	2,000
6045	Professional Services	98,826.00	113,000	103,000	113,000	113,000
6046	Medical and Dental	331,419.25	30,000	147,197	30,000	30,000
6047	Mobile Phones	263.39	1,081	1,081	1,081	1,081
6048	Communications	0.00	900	900	900	900
6050	Travel	4,004.92	5,500	5,500	5,500	5,500
6052	Travel-Mileage Reimbursement	0.00	0	0	0	0
6054	Advertising	0.00	0	1,000		
6058	Liability Other Insurance	9,101.43	7,115	9,918	9,000	9,000
6064	Building Maintenance	0.00	0	0	0	0
6078	Education and Training	1,150.00	1,000	1,000	1,000	1,000
6105	Laboratory Xray	0.00	180,000	59,000	180,000	180,000
	<i>Expenditure Total:</i>	<u>971,468.29</u>	<u>938,953</u>	<u>938,953</u>	<u>1,105,333</u>	<u>1,105,333</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 641

CHILD WELFARE

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	1,717.25	1,800	1,800	1,800	1,800
6044	Appointed Attorneys	460,575.00	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
	<i>Expenditure Total:</i>	<u>462,292.25</u>	<u>767,800</u>	<u>767,800</u>	<u>767,800</u>	<u>767,800</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 6411

CHILD PROTECTIVE LEGAL ADMIN

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	105,840.05	110,846	110,846	112,987	112,987
6003	Salaries-Employees	5,138.34	0	0	0	0
6006	FICA	8,198.89	8,233	8,233	8,644	8,644
6007	Group Health	13,835.19	18,000	18,000	18,000	18,000
6008	Retirement	13,405.24	12,642	12,642	13,027	13,027
6011	Workers Compensation	365.97	356	356	387	387
6012	Unemployment Insurance	373.63	430	430	452	452
6014	Office Supplies	776.41	900	900	1,000	1,000
	<i>Expenditure Total:</i>	147,933.72	151,407	151,407	154,497	154,497

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 642

INDIGENT HEALTH CLAIMS

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	56,741.20	58,453	58,453	61,375	61,375
6003	Salaries-Employees	101,619.15	134,659	134,659	141,390	147,814
6005	Extra Help	0.00	0	3,500	0	18,925
6006	FICA	11,630.31	14,773	15,033	15,512	17,451
6007	Group Health	28,605.28	45,000	45,000	45,000	45,000
6008	Retirement	19,076.14	22,686	22,686	23,379	24,119
6011	Workers Compensation	646.50	789	799	828	930
6012	Unemployment Insurance	551.10	772	787	811	912
6014	Office Supplies	14,547.32	10,800	17,000	15,463	15,463
6038	Small Tools and Equipment	0.00	0	500	0	0
6045	Professional Services	180.00	0	500	1,500	1,500
6047	Mobile Phones	38.30	0	500	500	500
6048	Communications	767.50	710	710	1,500	1,500
6049	Postage	1,658.97	1,680	1,680	1,500	1,500
6050	Travel	1,864.77	2,500	5,000	5,000	5,000
6067	Equipment Maintenance	0.00	0	0	0	0
6077	Data Processing	71,466.66	66,500	72,000	85,000	85,000
6078	Education and Training	360.00	1,000	1,000	1,500	1,500
6082	Contractual Expense	0.00	0	0	0	0
6101	Physicians/Non-Emergency	402,926.63	437,850	437,850	715,000	715,000
6102	Prescriptions	174,337.40	513,214	513,214	550,000	550,000
6103	Hospital-In Patient	242,795.70	600,000	600,000	515,000	515,000
6104	Hospital-Out Patient	356,176.06	400,000	400,000	515,000	515,000
6105	Laboratory Xray	280,853.01	826,198	806,713	450,000	429,475
6106	Optional Health Care Services	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>1,766,842.00</u>	<u>3,137,584</u>	<u>3,137,584</u>	<u>3,145,258</u>	<u>3,152,964</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 665

FARM & HOME DEMONSTRATION

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	88,394.37	128,169	128,169	134,578	134,578
6003	Salaries-Employees	84,003.73	57,560	57,560	60,438	60,438
6005	Extra Help	0.00	0	0		
6006	FICA	10,987.93	14,208	14,208	14,919	14,919
6007	Group Health	52,975.00	63,000	63,000	63,000	63,000
6008	Retirement	6,044.67	6,762	6,762	6,968	6,968
6011	Workers Compensation	722.59	789	789	828	828
6012	Unemployment Insurance	595.42	743	743	780	780
6014	Office Supplies	1,896.23	3,500	3,000	3,500	3,500
6016	Gasoline	4,687.89	4,600	4,100	4,600	4,600
6018	Diesel Fuel	1,871.83	1,900	1,640	1,900	1,900
6029	Demonstration	0.00	0	0	0	0
6030	Vehicle Repairs	1,686.28	1,500	1,500	2,000	2,000
6038	Small Tools and Equipment	0.00	0	0	0	0
6048	Communications	4,125.18	3,100	3,100	3,320	3,320
6050	Travel	9,564.12	8,000	9,360	9,000	9,000
6052	Travel-Mileage Reimbursement	0.00	0	0	0	0
6057	Vehicle Insurance	1,287.18	1,070	1,070	1,034	1,034
6059	Bonds	0.00	0	0	0	0
6069	Equipment Rental	1,109.94	1,763	1,763	1,763	1,763
6073	Dues and Memberships	710.00	830	570	830	830
6077	Data Processing	0.00	1,000	1,000	1,000	1,000
6078	Education and Training	1,837.89	1,000	1,160	1,000	1,000
6096	Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>272,500.25</u>	<u>299,494</u>	<u>299,494</u>	<u>311,458</u>	<u>311,458</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2023-2024 Budget

Fund 100 Dept. 666

M&O TICK ERRADICATION

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6056	Property Insurance	635.24	394	394	604	604
6060	Electricity	-1,158.86	1,950	2,578	3,100	3,100
6062	Water	1,948.96	1,734	1,534	1,734	1,734
6063	Sewage and Garbage	565.90	400	400	400	400
6064	Building Maintenance	0.00	2,500	2,300	3,000	3,000
6067	Equipment Maintenance	0.00	500	272	2,000	2,000
	<i>Expenditure Total:</i>	<u>1,991.24</u>	<u>7,478</u>	<u>7,478</u>	<u>10,838</u>	<u>10,838</u>

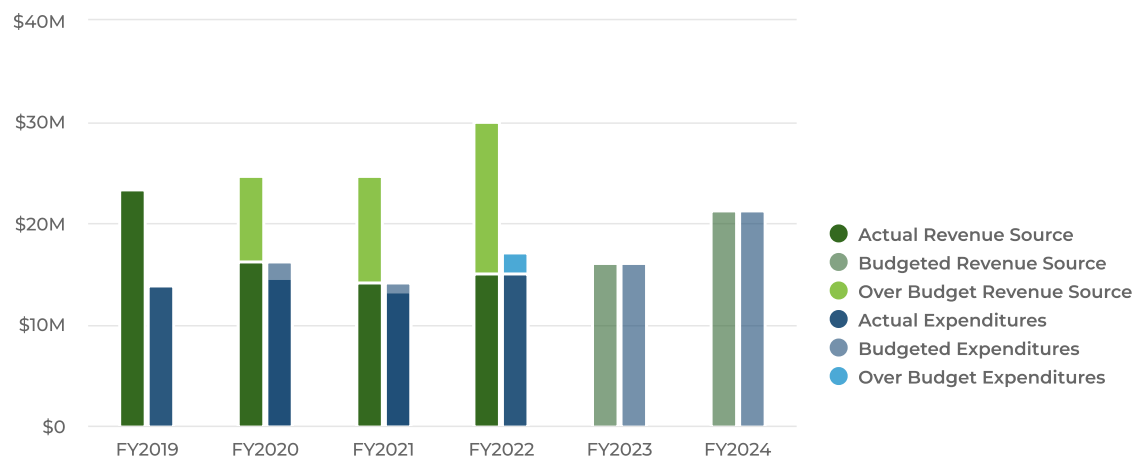


Special Road & Bridge Fund

The Road and Bridge Fund is a major fund that 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.

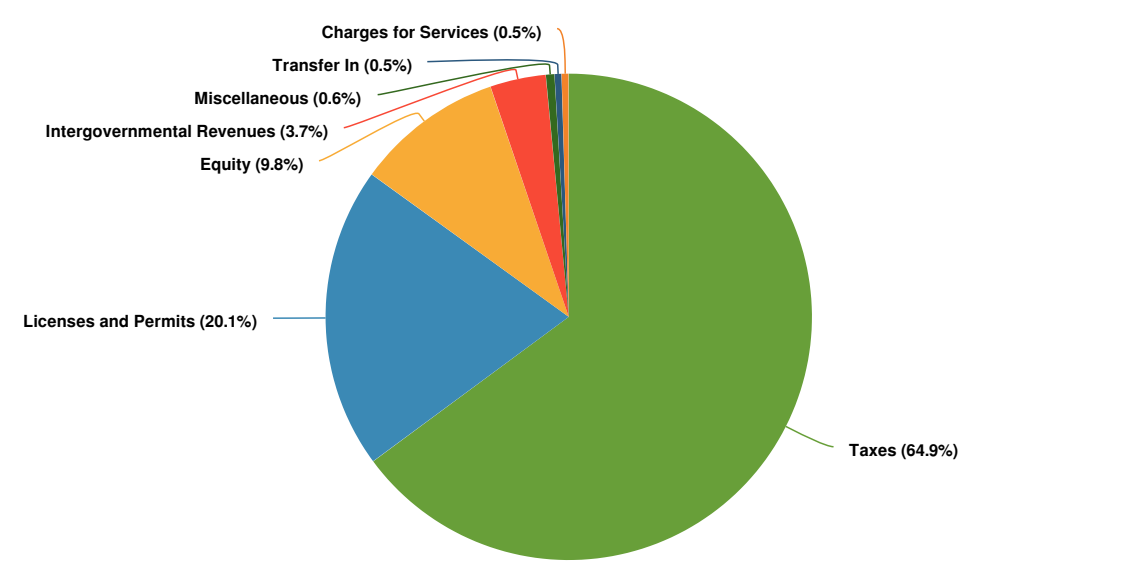
Summary

The County of Cameron is projecting \$21.27M of revenue in FY2024, which represents a 31.3% increase over the prior year. Budgeted expenditures are projected to increase by 31.3% or \$5.07M to \$21.27M in FY2024.

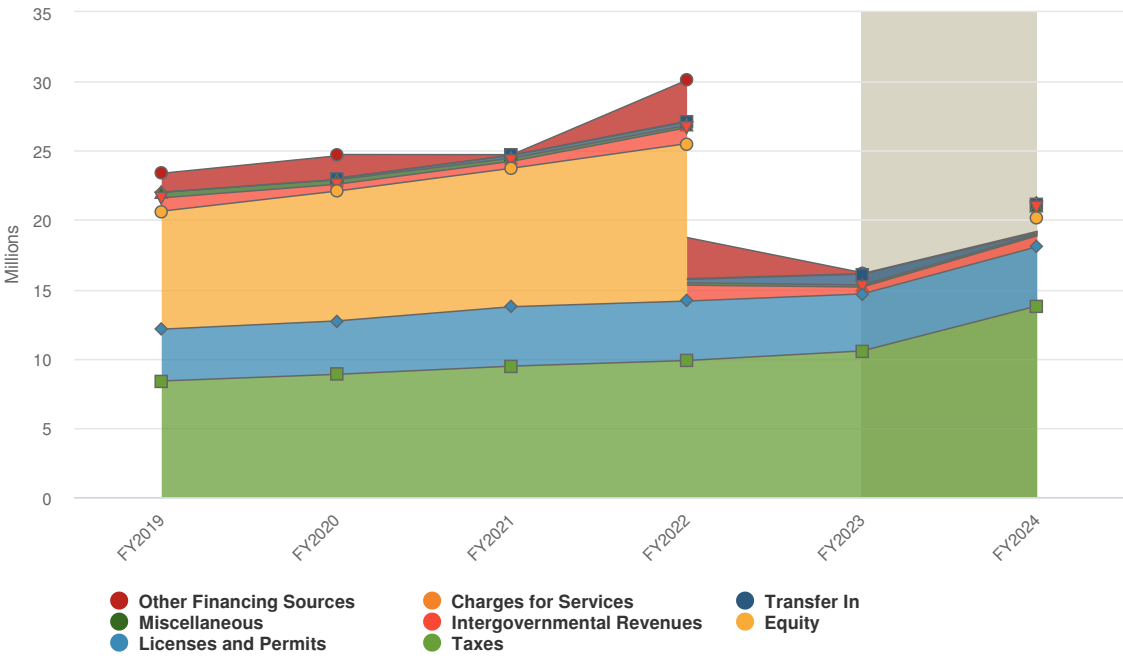


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source

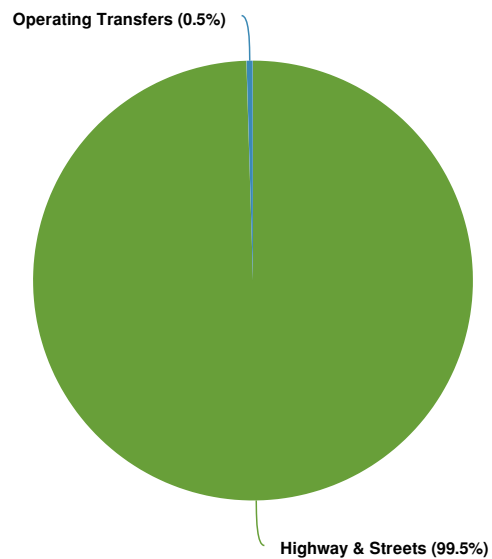


Grey background indicates budgeted figures.

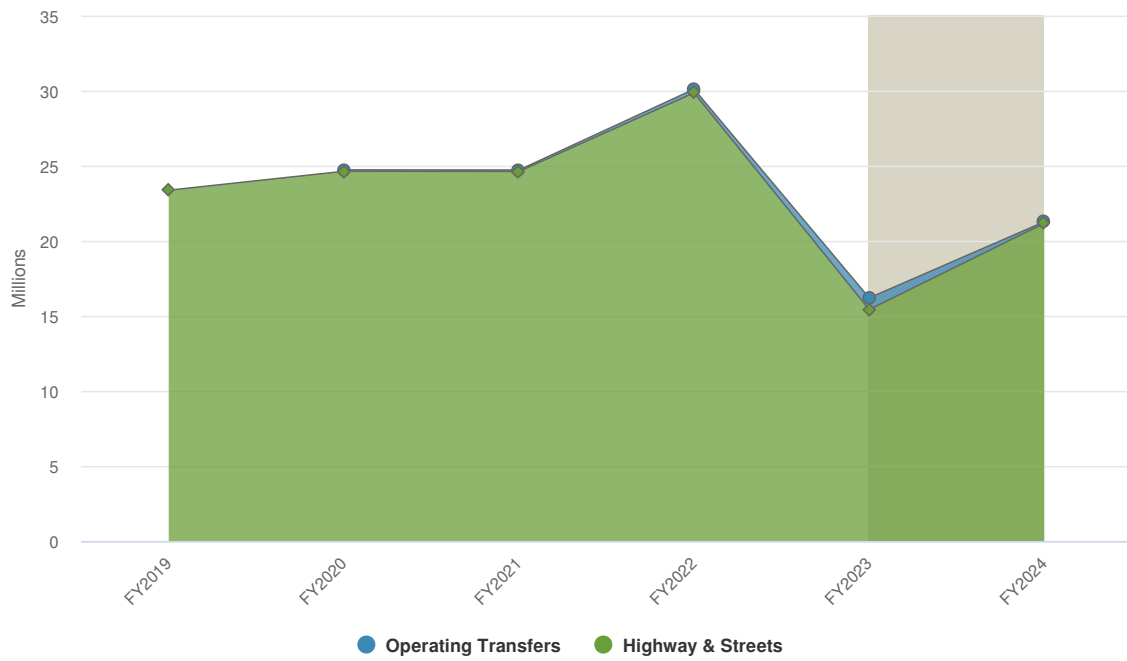
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Equity	\$9,997,881	\$0	\$0	\$2,087,622	N/A
Taxes	\$9,448,412	\$9,904,710	\$10,546,296	\$13,798,688	30.8%
Miscellaneous	\$229,838	\$230,757	\$153,400	\$120,500	-21.4%
Charges for Services	\$25,975	\$29,862	\$35,400	\$98,000	176.8%
Licenses and Permits	\$4,290,361	\$4,253,332	\$4,114,000	\$4,273,000	3.9%
Intergovernmental Revenues	\$500,627	\$507,704	\$497,300	\$789,913	58.8%
Other Financing Sources	\$23,843	\$50,000	\$72,000	\$0	-100%
Transfer In	\$196,699	\$232,525	\$775,414	\$99,982	-87.1%
Total Revenue Source:	\$24,713,636	\$15,208,890	\$16,193,810	\$21,267,705	31.3%

Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department

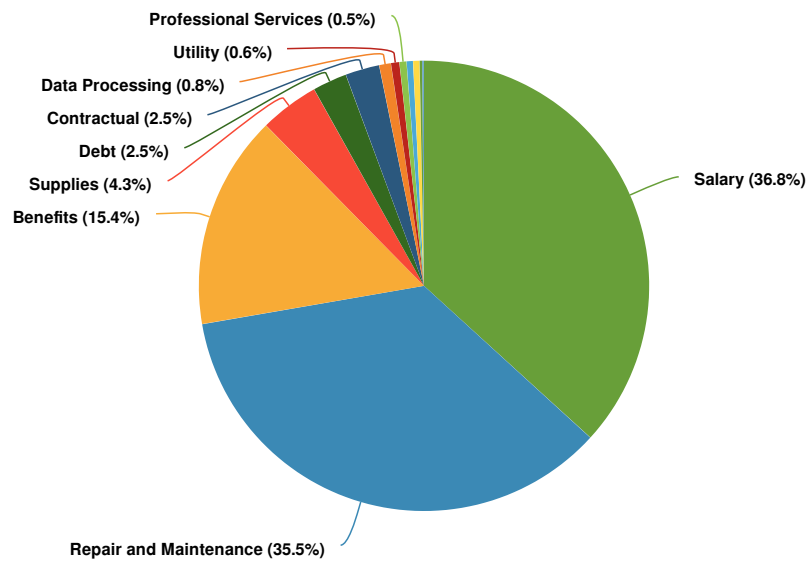


Grey background indicates budgeted figures.

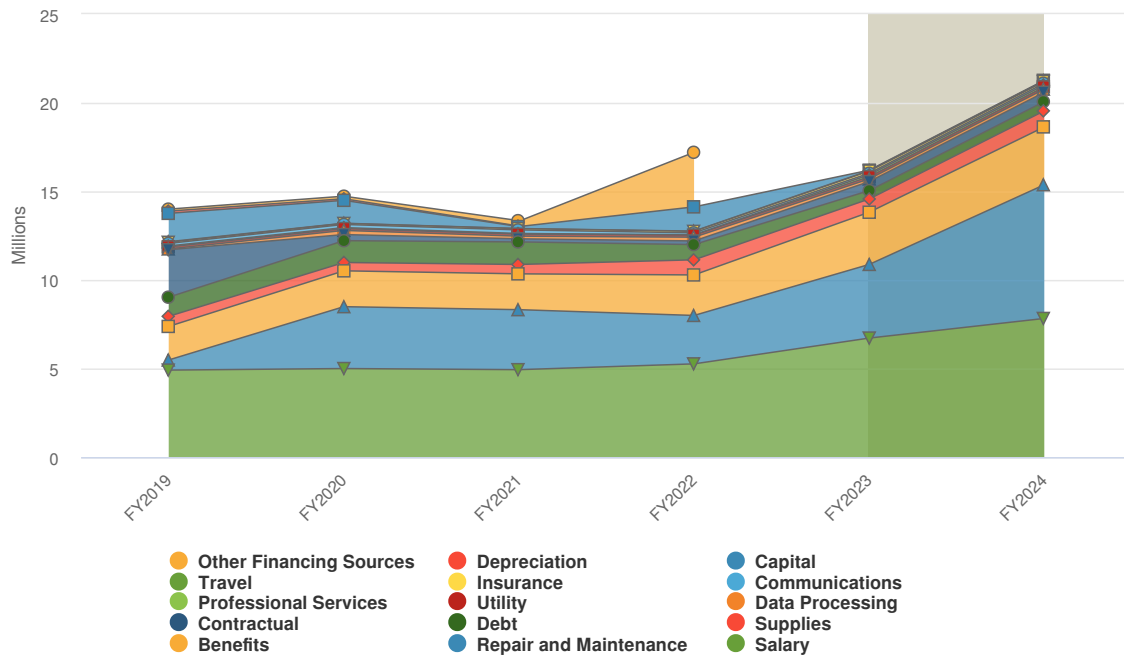
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue					
Operating Transfers	\$95,749	\$232,525	\$775,414	\$99,982	-87.1%
Highway & Streets	\$24,617,887	\$14,976,365	\$15,418,396	\$21,167,723	37.3%
Total Revenue:	\$24,713,636	\$15,208,890	\$16,193,810	\$21,267,705	31.3%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

The Road & Bridge operational budget is increasing by 31.4% over FY 2023. Increased fuel, maintenance and material costs are the largest components of the increased budget at a rate of 81.6% over last fiscal year, an additional \$3M was added to the road material budget alone. Other positions within the road & bridge fund are seeing an increased based on the overall plan of 5%.

Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Salary					
Highway & Streets	\$4,930,998	\$5,897,622	\$6,715,233	\$7,822,946	16.5%
Total Salary:	\$4,930,998	\$5,897,622	\$6,715,233	\$7,822,946	16.5%
Benefits					
Highway & Streets	\$2,022,452	\$2,473,380	\$2,946,779	\$3,265,449	10.8%
Total Benefits:	\$2,022,452	\$2,473,380	\$2,946,779	\$3,265,449	10.8%
Supplies					
Highway & Streets	\$529,083	\$548,900	\$749,000	\$905,500	20.9%
Total Supplies:	\$529,083	\$548,900	\$749,000	\$905,500	20.9%
Repair and Maintenance					
Highway & Streets	\$3,387,915	\$4,516,653	\$4,157,696	\$7,549,543	81.6%
Total Repair and Maintenance:	\$3,387,915	\$4,516,653	\$4,157,696	\$7,549,543	81.6%
Professional Services					
Highway & Streets	\$37,770	\$106,800	\$106,800	\$106,500	-0.3%
Total Professional Services:	\$37,770	\$106,800	\$106,800	\$106,500	-0.3%
Communications					
Highway & Streets	\$200,484	\$162,182	\$87,382	\$98,908	13.2%
Total Communications:	\$200,484	\$162,182	\$87,382	\$98,908	13.2%
Travel					
Highway & Streets	\$7,044	\$20,800	\$26,450	\$40,923	54.7%
Total Travel:	\$7,044	\$20,800	\$26,450	\$40,923	54.7%
Contractual					
Highway & Streets	\$176,162	\$319,918	\$507,780	\$523,553	3.1%
Total Contractual:	\$176,162	\$319,918	\$507,780	\$523,553	3.1%
Insurance					
Highway & Streets	\$70,077	\$120,423	\$121,505	\$97,299	-19.9%
Total Insurance:	\$70,077	\$120,423	\$121,505	\$97,299	-19.9%
Utility					
Highway & Streets	\$114,825	\$125,005	\$125,005	\$128,655	2.9%
Total Utility:	\$114,825	\$125,005	\$125,005	\$128,655	2.9%

Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Data Processing					
Highway & Streets	\$149,877	\$130,000	\$152,081	\$179,566	18.1%
Total Data Processing:	\$149,877	\$130,000	\$152,081	\$179,566	18.1%
Capital					
Highway & Streets	\$111,891	\$10,000	\$25,000	\$25,000	0%
Total Capital:	\$111,891	\$10,000	\$25,000	\$25,000	0%
Debt					
Highway & Streets	\$1,272,550	\$777,207	\$473,099	\$523,863	10.7%
Total Debt:	\$1,272,550	\$777,207	\$473,099	\$523,863	10.7%
Other Financing Sources					
Operating Transfers	\$304,941	\$0	\$0	\$0	0%
Total Other Financing Sources:	\$304,941	\$0	\$0	\$0	0%
Depreciation					
Highway & Streets	\$28,975	\$0	\$0	\$0	0%
Total Depreciation:	\$28,975	\$0	\$0	\$0	0%
Total Expense Objects:	\$13,345,044	\$15,208,890	\$16,193,810	\$21,267,705	31.3%

CAMERON COUNTY, TEXAS
ROAD & BRIDGE FUND
 Detail Schedule of Revenues and Sources of Funds
 2023-2024 Fiscal Year

Fund: 150

			<u>2023</u> <u>Approved</u>	<u>2023</u> <u>Amended</u>	<u>2024</u> <u>Recommended</u>	<u>Fund</u> <u>Approved</u>
<u>Revenues</u>						
400	4101	Current Advalorem Taxes	10,531,102	10,531,102	14,416,637	13,950,532
400	4102	Delinquent Advalorem Taxes	249,966	249,966	250,636	250,636
400	4151	Discounts	(219,102)	(219,102)	(382,958)	(370,814)
400	4152	Commissions	(107,617)	(107,617)	(145,425)	(140,815)
400	4153	Errors and Adjustments	(107,811)	(107,811)	(146,673)	(142,012)
400	4159	Penalties and Interest	199,758	199,758	258,153	251,161
Total	Taxes		<u>10,546,296</u>	<u>10,546,296</u>	<u>14,250,370</u>	<u>13,798,688</u>
000	4311	Building Permits	694,000	694,000	780,000	780,000
000	4344	Automobile Registration Fees	3,420,000	3,420,000	3,493,000	3,493,000
Total	Licenses and Permits		<u>4,114,000</u>	<u>4,114,000</u>	<u>4,273,000</u>	<u>4,273,000</u>
000	4343	Automobile Licenses	360,000	360,000	360,000	360,000
000	4345	Overweight Fees	137,300	137,300	139,000	139,000
621	4301	Contributions from other Entit	0	267,397	0	0
621	4300	State Revenue	0	800,000		0
622	4301	Contributions from other Entit	0	120,000	152,413	152,413
Total	Intergovernmental Revenues		<u>497,300</u>	<u>1,684,697</u>	<u>651,413</u>	<u>651,413</u>
000	4313	Review Fees	35,400	35,400	98,000	98,000
Total	Charges for Services		<u>35,400</u>	<u>35,400</u>	<u>98,000</u>	<u>98,000</u>
000	4312	Recording and Filing Fees	5,400	5,400	4,500	4,500
000	4354	Commercial Veh. Violations	26,000	26,000	9,000	9,000
000	4520	Bond Forfeitures	74,000	74,000	34,000	34,000
000	4600	Interest Income	48,000	48,000	73,000	73,000
Total	Miscellaneous		<u>153,400</u>	<u>153,400</u>	<u>120,500</u>	<u>120,500</u>
621	4641	Sale of Capital Assets	72,000	72,000	0	0
Total	OTHER FINANCING SOURCES		<u>72,000</u>	<u>72,000</u>	<u>0</u>	<u>0</u>
Total Revenues			15,418,396	16,605,793	19,393,283	18,941,601

CAMERON COUNTY, TEXAS
ROAD & BRIDGE FUND
2023-2024 Budget

150 Fund:

DEPARTMENT EXPENDITURE SUMMARY

		2023	2023	2024	2024
		Approved	Amended	Recommended	Approved
		<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
4099	TROPICAL STORM WILFRED	0	0	0	0
421	G.I.S. MAPPING	0	0	0	0
475	DISTRICT ATTORNEY	54,518	54,518	58,676	58,676
617	COMMISSIONERS STAFF PCT 1	132,009	132,009	139,181	198,032
6171	EWIDS	21,151	21,151	28,602	28,602
618	COMMISSIONERS STAFF PCT 2	133,362	134,781	140,904	199,755
6181	PCT 2 M&O WAREHOUSE	29,136	29,136	39,650	39,650
619	COMMISSIONERS STAFF PCT 3	138,091	138,091	142,142	201,000
6191	PCT 3 M&O WAREHOUSE	20,857	20,857	29,124	29,124
620	COMMISSIONER STAFF PCT 4	195,724	197,974	209,511	209,511
6201	PCT 4 M&O WAREHOUSE	24,846	24,846	37,534	37,534
621	CONSOLIDATED PRECINTS	11,850,499	13,678,813	14,652,679	16,023,992
6211	COLONIA PAVING PROJECT	0	0	0	0
6212	FEMA FUNDS	0	0	0	0
6215	LOWER LAGUNA MADRE HC PROJECT	0	800,000	0	0
622	ENGINEERING & RIGHT OF WAY	2,421,966	2,458,884	2,753,483	2,782,101
623	PLANNING & INSPECTION	1,171,651	1,171,651	1,400,279	1,459,728
TOTAL		<u>16,193,810</u>	<u>18,862,711</u>	<u>19,631,765</u>	<u>21,267,705</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2023-2024 Budget

Fund 150 Dept. 475

DISTRICT ATTORNEY

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	38,008.63	37,862	37,862	41,394	41,394
6006	FICA	2,771.52	2,896	2,896	3,167	3,167
6007	Group Health	7,365.20	9,000	9,000	9,000	9,000
6008	Retirement	4,574.77	4,448	4,448	4,773	4,773
6011	Workers Compensation	129.17	161	161	176	176
6012	Unemployment Insurance	131.89	151	151	166	166
	<i>Expenditure Total:</i>	<u>52,981.18</u>	<u>54,518</u>	<u>54,518</u>	<u>58,676</u>	<u>58,676</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2023-2024 Budget

Fund 150 Dept. 617

COMMISSIONER PCT#1 STAFF

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	14,545.76	14,624	14,624	16,280	16,280
6002	Salaries-Assistants/Deputies	44,477.45	55,000	55,000	57,750	57,750
6003	Salaries-Employees	16,259.36	16,739	16,739	18,416	59,957
6004	Overtime	549.96	0	0	0	0
6006	FICA	5,583.92	6,754	6,754	7,092	10,270
6007	Group Health	13,616.33	15,867	15,867	15,867	24,867
6008	Retirement	9,096.16	10,145	10,145	10,659	15,449
6009	Auto Allowance	1,606.10	1,656	1,656	1,656	1,656
6011	Workers Compensation	317.10	367	367	393	569
6012	Unemployment Insurance	211.76	287	287	305	471
6014	Office Supplies	597.12	600	895	600	600
6016	Gasoline	1,898.27	2,300	2,300	2,300	2,300
6030	Vehicle Repairs	59.84	1,000	1,000	1,000	1,000
6047	Mobile Phones	1,506.54	1,416	1,416	1,590	1,590
6048	Communications	312.69	500	500	570	570
6049	Postage	16.43	50	50	50	50
6050	Travel	1,550.51	3,077	3,077	3,000	3,000
6057	Vehicle Insurance	797.04	382	382	352	352
6059	Bonds	0.00	178	178	178	178
6078	Education and Training	250.00	923	628	923	923
6082	Contractual Expense	163.50	144	144	200	200
6096	Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>113,415.84</u>	<u>132,009</u>	<u>132,009</u>	<u>139,181</u>	<u>198,032</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2023-2024 Budget

Fund 150 Dept. 6171

PCT 1 M&O WAREHOUSE

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	398.58	400	400	400	400
6038	Small Tools and Equipment	0.00	0	0	0	0
6048	Communications	115.08	1,900	1,900	1,900	1,900
6056	Property Insurance	1,249.07	6,901	6,901	10,602	10,602
6060	Electricity	3,261.16	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	2,467.40	3,000	3,000	5,000	5,000
6067	Equipment Maintenance	2,000.00	2,000	2,000	3,000	3,000
6082	Contractual Expense	1,289.22	1,750	1,750	2,500	2,500
6109	Emergency-Hospital	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>10,780.51</u>	<u>21,151</u>	<u>21,151</u>	<u>28,602</u>	<u>28,602</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2023-2024 Budget

Fund 150 Dept. 618

COMMISSIONER PCT#2 STAFF

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	14,538.09	14,624	14,624	16,280	16,280
6002	Salaries-Assistants/Deputies	42,954.65	55,000	55,000	57,750	57,750
6003	Salaries-Employees	17,475.56	18,390	18,390	20,140	61,681
6006	FICA	5,483.31	6,953	6,953	7,298	10,476
6007	Group Health	13,761.56	15,921	15,921	15,921	24,921
6008	Retirement	9,061.06	10,339	10,339	10,858	15,647
6009	Auto Allowance	1,605.24	1,656	1,656	1,656	1,656
6011	Workers Compensation	318.84	374	374	400	577
6012	Unemployment Insurance	213.23	294	294	312	478
6014	Office Supplies	401.50	900	900	900	900
6016	Gasoline	0.00	600	550	600	600
6030	Vehicle Repairs	202.85	250	250	250	250
6047	Mobile Phones	1,170.22	960	960	1,327	1,327
6048	Communications	865.33	1,000	1,000	1,000	1,000
6049	Postage	45.81	50	50	50	50
6050	Travel	635.01	2,000	3,347	2,000	2,000
6056	Property Insurance	0.00	0	0	0	0
6057	Vehicle Insurance	356.32	305	305	305	305
6059	Bonds	0.00	0	0	0	0
6069	Equipment Rental	2,094.07	2,970	2,792	2,970	2,970
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	250.00	500	800	500	500
6082	Contractual Expense	312.56	276	276	387	387
6085	Juror's Fees	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>111,745.21</u>	<u>133,362</u>	<u>134,781</u>	<u>140,904</u>	<u>199,755</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2023-2024 Budget

Fund 150 Dept. 6181

PCT 2 M&O WAREHOUSE

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	0.00	400	400	400	400
6048	Communications	115.08	1,900	1,900	1,900	1,900
6056	Property Insurance	7,330.72	7,331	7,331	11,145	11,145
6060	Electricity	5,005.27	4,000	4,000	5,500	5,500
6062	Water	6,934.46	6,000	6,000	6,000	6,000
6063	Sewage and Garbage	2,000.40	2,005	2,005	2,005	2,005
6064	Building Maintenance	1,684.60	3,000	3,000	5,000	5,000
6067	Equipment Maintenance	1,863.96	3,000	3,000	4,000	4,000
6082	Contractual Expense	2,230.03	1,500	1,500	3,700	3,700
6363	DANA AVE.-FM802 TO FM3248	0.00	0	0	0	0
	Expenditure Total:	27,164.52	29,136	29,136	39,650	39,650

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2023-2024 Budget

Fund 150 Dept. 619

COMMISSIONER PCT#3 STAFF

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	14,538.10	14,624	14,624	16,280	16,280
6002	Salaries-Assistants/Deputies	43,986.18	55,000	55,000	57,750	57,750
6003	Salaries-Employees	17,492.85	18,018	18,018	19,096	60,637
6006	FICA	5,910.36	6,925	6,925	7,212	10,396
6007	Group Health	13,597.94	15,759	15,759	15,759	24,759
6008	Retirement	9,185.87	10,296	10,296	10,737	15,527
6009	Auto Allowance	1,605.24	1,656	1,656	1,656	1,656
6011	Workers Compensation	324.46	372	372	396	572
6012	Unemployment Insurance	217.90	292	292	307	474
6014	Office Supplies	2.27	1,200	1,200	1,200	1,200
6016	Gasoline	1,756.57	5,300	5,300	2,400	2,400
6030	Vehicle Repairs	31.92	1,000	1,000	1,000	1,000
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	1,170.22	1,152	1,152	1,327	1,327
6048	Communications	2,128.68	1,500	1,500	2,040	2,040
6049	Postage	0.00	50	50	50	50
6050	Travel	1,897.59	2,000	2,000	2,000	2,000
6056	Property Insurance	0.00	0	0	0	0
6057	Vehicle Insurance	760.62	356	356	341	341
6059	Bonds	0.00	178	178	178	178
6069	Equipment Rental	1,752.85	1,913	1,913	1,913	1,913
6078	Education and Training	125.00	500	500	500	500
	<i>Expenditure Total:</i>	<u>116,484.62</u>	<u>138,091</u>	<u>138,091</u>	<u>142,142</u>	<u>201,000</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2023-2024 Budget

Fund 150 Dept. 6191

PCT 3 M&O WAREHOUSE

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	0.00	0	0	0	0
6014	Office Supplies	359.98	400	400	400	400
6048	Communications	95.91	1,500	1,500	1,500	1,500
6056	Property Insurance	9,908.24	9,757	9,757	14,774	14,774
6060	Electricity	2,554.35	2,400	2,400	2,600	2,600
6062	Water	0.00	600	600	600	600
6063	Sewage and Garbage	1,215.56	1,000	1,000	1,750	1,750
6064	Building Maintenance	1,390.11	2,000	2,000	3,000	3,000
6067	Equipment Maintenance	1,582.36	2,000	2,000	2,500	2,500
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	480.00	1,200	1,200	2,000	2,000
	<i>Expenditure Total:</i>	<u>17,586.51</u>	<u>20,857</u>	<u>20,857</u>	<u>29,124</u>	<u>29,124</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2023-2024 Budget

Fund 150 Dept. 620

COMMISSIONER PCT#4 STAFF

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	14,538.10	14,624	14,624	16,280	16,280
6002	Salaries-Assistants/Deputies	49,403.09	55,000	55,000	57,093	57,093
6003	Salaries-Employees	53,778.53	51,110	51,110	58,629	58,629
6006	FICA	8,635.00	9,457	9,457	10,402	10,402
6007	Group Health	21,586.24	24,975	24,975	24,975	24,975
6008	Retirement	14,194.58	14,183	14,183	15,537	15,537
6009	Auto Allowance	1,605.24	1,656	1,656	1,656	1,656
6011	Workers Compensation	477.16	513	513	572	572
6012	Unemployment Insurance	343.88	424	424	474	474
6014	Office Supplies	2,190.21	2,000	3,461	2,000	2,000
6016	Gasoline	1,724.23	2,600	2,100	2,600	2,600
6018	Diesel Fuel	3,612.19	6,000	5,000	6,000	6,000
6030	Vehicle Repairs	983.48	1,000	1,200	1,500	1,500
6047	Mobile Phones	1,746.58	2,554	2,554	2,554	2,554
6048	Communications	2,619.15	4,000	2,400	2,400	2,400
6049	Postage	0.00	50	50	50	50
6050	Travel	0.00	2,000	4,299	2,000	2,000
6057	Vehicle Insurance	846.62	700	700	682	682
6059	Bonds	0.00	178	178	178	178
6069	Equipment Rental	1,993.08	2,000	3,418	3,229	3,229
6073	Dues and Memberships	0.00	0	0	0	0
6078	Education and Training	0.00	500	500	500	500
6079	Legal Books, Publications	0.00	200	172	200	200
	<i>Expenditure Total:</i>	<u>180,277.36</u>	<u>195,724</u>	<u>197,974</u>	<u>209,511</u>	<u>209,511</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2023-2024 Budget

Fund 150 Dept. 6201

PCT 4 M&O WAREHOUSE

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	0.00	2,600	0	2,600	2,600
6005	Extra Help	0.00	0	2,600		
6006	FICA	0.00	200	200	200	200
6011	Workers Compensation	0.00	88	88	88	88
6012	Unemployment Insurance	0.00	10	10	10	10
6014	Office Supplies	365.00	400	400	400	400
6048	Communications	0.00	0	0	0	0
6056	Property Insurance	6,597.25	6,598	6,598	10,136	10,136
6060	Electricity	2,801.12	4,000	4,000	4,000	4,000
6062	Water	477.23	1,200	1,200	1,200	1,200
6063	Sewage and Garbage	2,904.00	2,000	2,000	3,800	3,800
6064	Building Maintenance	2,440.39	4,000	4,000	7,000	7,000
6067	Equipment Maintenance	1,574.20	2,000	2,000	4,000	4,000
6077	Data Processing	0.00	0	0	0	0
6082	Contractual Expense	2,089.34	1,750	1,750	4,100	4,100
	<i>Expenditure Total:</i>	<u>19,248.53</u>	<u>24,846</u>	<u>24,846</u>	<u>37,534</u>	<u>37,534</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2023-2024 Budget

Fund 150 Dept. 621

CONSOLIDATE R&B MAINT & OPERAT

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4172	Settlements	0.00	0	0	0	0
4301	Contributions from other Entit	406,800.00	0	267,397	0	0
4380	Financing Proceeds	0.00	0	0	0	0
4641	Sale of Capital Assets	0.00	72,000	72,000	0	0
	Revenue Total:	406,800.00	72,000	339,397	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	45,178.61	55,861	55,861	57,683	101,207
6003	Salaries-Employees	3,146,717.49	4,087,655	3,766,799	4,575,940	4,536,933
6004	Overtime	9,350.21	25,000	25,000	25,000	25,000
6005	Extra Help	0.00	1,500	1,500	1,500	1,500
6006	FICA	236,137.85	319,080	319,080	356,573	356,918
6007	Group Health	839,821.48	1,086,714	1,086,714	1,113,714	1,113,714
6008	Retirement	385,978.69	489,695	489,695	537,139	537,660
6010	Uniforms	49,982.72	48,000	48,000	48,000	48,000
6011	Workers Compensation	58,476.06	79,854	79,854	89,311	89,399
6012	Unemployment Insurance	11,091.62	16,680	16,680	18,640	18,659
6014	Office Supplies	26,271.96	37,000	26,000	37,000	37,000
6016	Gasoline	170,040.42	165,000	155,000	165,000	165,000
6017	Butane	2,276.79	5,000	5,500	6,000	6,000
6018	Diesel Fuel	504,007.27	358,000	420,000	500,000	500,000
6022	Drugs Medicine	0.00	500	500	500	500
6030	Vehicle Repairs	216,607.70	253,000	263,000	253,000	253,000
6033	Contingencies	400,910.38	387,053	313,359	687,000	687,000
6036	Miscellaneous Repairs	182,159.26	0	757,397	0	0
6037	Road Materials	1,450,721.53	3,077,793	4,159,297	4,711,970	6,077,793
6038	Small Tools and Equipment	13,273.44	24,600	35,600	35,600	35,600
6045	Professional Services	16,386.87	100,000	140,000	100,000	100,000
6046	Medical and Dental	795.00	1,500	1,500	1,500	1,500
6047	Mobile Phones	34,749.09	22,000	35,000	30,000	30,000
6048	Communications	33,790.80	25,000	25,000	25,000	25,000
6049	Postage	99.11	100	100	100	100
6050	Travel	532.69	3,500	6,000	6,000	6,000
6054	Advertising	0.00	0	691		
6056	Property Insurance	0.00	38,100	38,100	0	0
6057	Vehicle Insurance	50,516.42	45,000	45,000	42,546	42,546
6059	Bonds	0.00	100	100	100	100
6060	Electricity	2,651.52	4,500	4,500	3,500	3,500
6062	Water	8,249.18	7,100	7,100	7,500	7,500
6063	Sewage and Garbage	81,297.69	85,000	85,000	85,000	85,000
6064	Building Maintenance	7,283.13	10,000	5,000	10,000	10,000
6065	Bridge Repair	0.00	10,000	0	10,000	10,000
6067	Equipment Maintenance	452,410.42	370,000	480,000	450,000	450,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	15,621.80	40,000	40,000	40,000	40,000
6073	Dues and Memberships	1,940.15	2,000	2,000	2,500	2,500
6076	Bank Fees	0.00	15	15	0	0

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2023-2024 Budget

Fund 150 Dept. 621

CONSOLIDATE R&B MAINT & OPERAT

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
6078	Education and Training	97.00	2,500	2,500	2,500	2,500
6082	Contractual Expense	64,983.84	75,000	14,521	75,000	75,000
6095	Other Structures	0.00	0	0		
6096	Equipment	0.00	0	233,251	0	0
6097	Debt Retirement	716,195.91	309,310	309,310	377,238	377,238
6098	Debt Interest	96,782.27	163,789	163,789	146,625	146,625
6136	Road Materials Pct. 1	0.00	0	0	0	0
6195	Safety Supplies	14,143.16	18,000	15,500	18,000	18,000
6199	Uncollectible/Bad Debt	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>9,347,529.53</u>	<u>11,850,499</u>	<u>13,678,813</u>	<u>14,652,679</u>	<u>16,023,992</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2023-2024 Budget

Fund 150 Dept. 6215

CMP-LOWER LAGUNA MADRE GRANT

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	0	800,000		
	<i>Revenue Total:</i>	<u>0.00</u>	<u>0</u>	<u>800,000</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	0.00	0	800,000		
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>0</u>	<u>800,000</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2023-2024 Budget

Fund 150 Dept. 622

ROAD & BRIDGE ENGINEERING

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4301	Contributions from other Entit	0.00	0	120,000	152,413	152,413
	<i>Revenue Total:</i>	<u>0.00</u>	<u>0</u>	<u>120,000</u>	<u>152,413</u>	<u>152,413</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	232,957.78	362,125	368,481	380,232	424,103
6003	Salaries-Employees	742,629.60	944,791	931,585	1,153,477	1,123,394
6004	Overtime	0.00	0	0	0	0
6006	FICA	73,711.28	99,979	99,979	117,329	118,384
6007	Group Health	157,995.04	211,104	229,104	238,104	238,104
6008	Retirement	119,464.18	153,530	163,290	176,837	178,426
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	0.00	0	0	1,200	1,200
6011	Workers Compensation	4,358.30	5,769	6,142	6,780	6,842
6012	Unemployment Insurance	3,442.93	5,228	5,560	6,135	6,190
6014	Office Supplies	17,743.38	10,500	23,500	10,500	10,500
6016	Gasoline	10,905.30	18,000	16,000	18,000	18,000
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	5,554.23	8,000	10,000	8,000	8,000
6033	Contingencies	0.00	0	2,097		
6038	Small Tools and Equipment	880.62	1,000	1,000	1,000	1,000
6044	Appointed Attorneys	0.00	0	0	0	0
6045	Professional Services	0.00	5,000	5,000	5,000	5,000
6047	Mobile Phones	16,081.35	12,000	12,000	15,000	15,000
6048	Communications	11,525.04	9,000	9,000	9,000	9,000
6049	Postage	502.35	500	500	500	500
6050	Travel	2,484.57	2,500	3,500	3,500	3,500
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6054	Advertising	3,991.77	3,500	3,500	3,500	3,500
6056	Property Insurance	0.00	129	129	0	0
6057	Vehicle Insurance	4,237.60	3,768	3,768	4,238	4,238
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	0.00	100	100	100	100
6067	Equipment Maintenance	0.00	12,600	12,600	9,000	9,000
6068	Real Estate Rental	0.00	4,000	4,000	4,200	4,200
6069	Equipment Rental	9,195.63	10,500	10,500	10,500	10,500
6070	INDIRECT COST	26,385.00	279,262	276,262	273,985	273,985
6071	Court Costs and Transcripts	0.00	0	0	0	0
6073	Dues and Memberships	1,165.00	2,000	2,000	2,800	2,800
6076	Bank Fees	0.00	0	0	0	0
6077	Data Processing	211,108.37	152,081	133,081	179,566	179,566
6078	Education and Training	3,146.90	2,000	10,000	12,000	12,000
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	69,193.10	78,000	91,206	78,000	90,069
6084	Judges	0.00	0	0	0	0
6088	Right of Way (R.O.W.)	5,212.54	10,000	10,000	10,000	10,000
6091	Building Improvements	0.00	15,000	15,000	15,000	15,000
	<i>Expenditure Total:</i>	<u>1,733,871.86</u>	<u>2,421,966</u>	<u>2,458,884</u>	<u>2,753,483</u>	<u>2,782,101</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2023-2024 Budget

Fund 150 Dept. 623

PLANNING AND INSPECTION

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	247,643.84	245,612	245,612	357,892	403,139
6003	Salaries-Employees	451,566.62	569,474	569,474	627,309	627,309
6004	Overtime	0.00	0	0	0	0
6006	FICA	51,321.11	62,354	62,354	75,368	78,982
6007	Group Health	102,979.08	140,184	140,184	158,184	161,181
6008	Retirement	84,282.60	95,752	95,752	113,594	118,811
6009	Auto Allowance	0.00	0	0	0	2,000
6010	Uniforms	2,725.04	5,000	5,000	7,200	7,200
6011	Workers Compensation	3,004.97	3,521	3,521	4,247	4,450
6012	Unemployment Insurance	2,256.06	3,260	3,260	3,941	4,112
6014	Office Supplies	4,478.16	5,500	5,500	7,500	7,500
6016	Gasoline	22,749.37	28,800	28,800	28,800	28,800
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	1,488.03	5,000	5,000	7,500	7,500
6037	Road Materials	0.00	0	0	0	0
6046	Medical and Dental	0.00	300	300	0	0
6047	Mobile Phones	739.18	1,000	1,000	1,800	1,800
6048	Communications	13.92	0	0	0	0
6049	Postage	0.00	0	0	0	0
6050	Travel	839.27	1,000	1,000	1,500	1,500
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6057	Vehicle Insurance	1,614.00	1,344	1,344	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	3,005.25	3,450	3,450	4,000	4,000
6079	Legal Books, Publications	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>980,706.50</u>	<u>1,171,651</u>	<u>1,171,651</u>	<u>1,400,279</u>	<u>1,459,728</u>

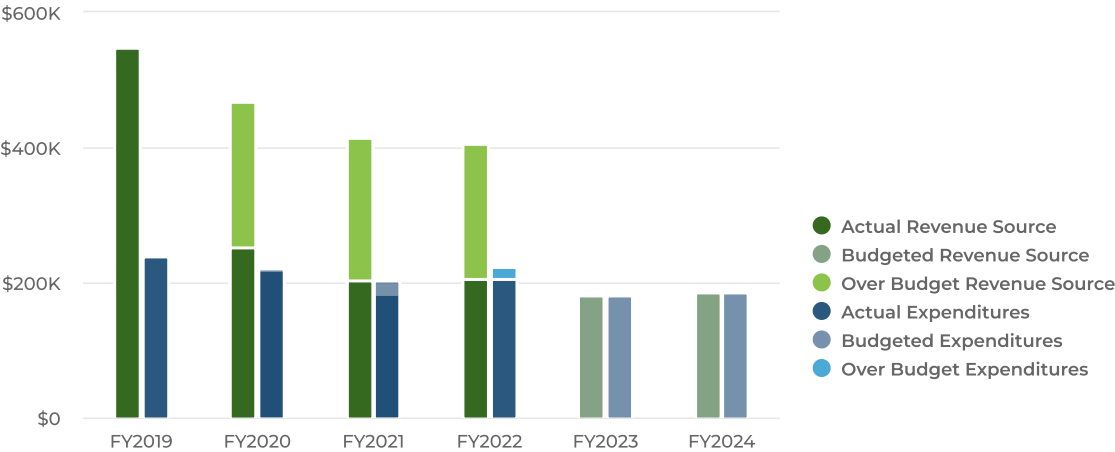


Law Library Fund

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.

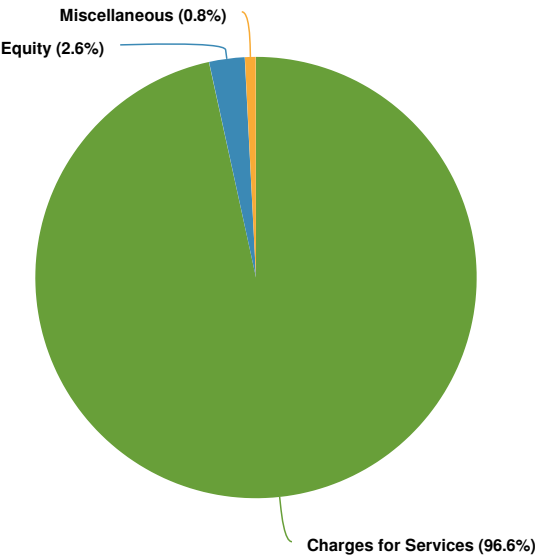
Summary

The County of Cameron is projecting \$186.37K of revenue in FY2024, which represents a 2.5% increase over the prior year. Budgeted expenditures are projected to increase by 2.5% or \$4.59K to \$186.37K in FY2024.

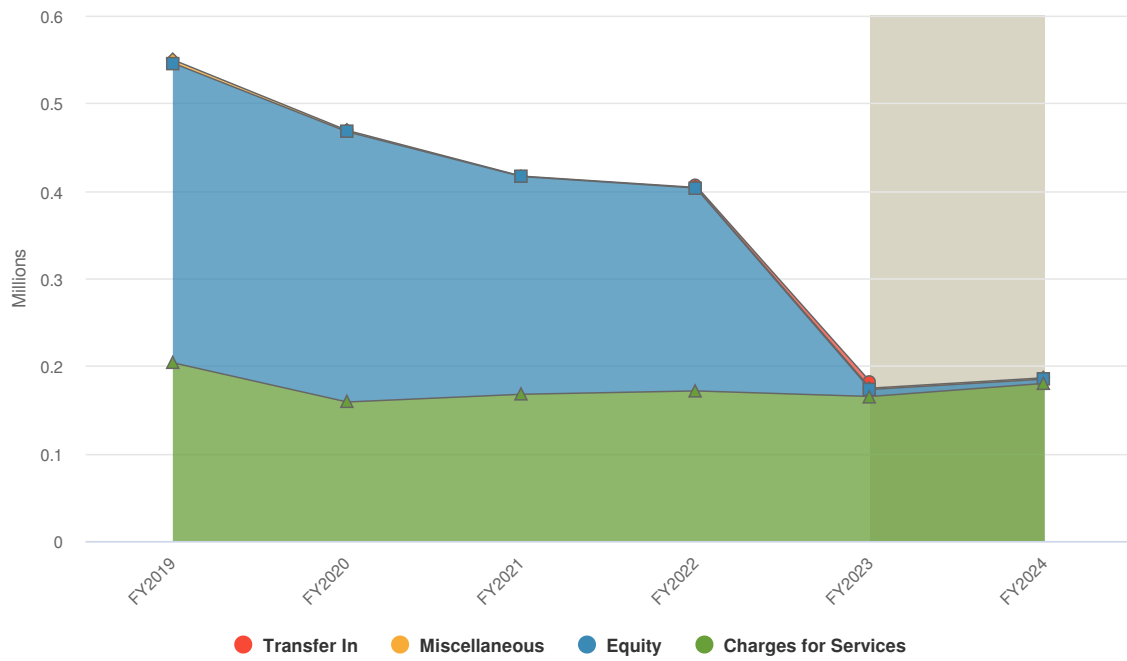


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source

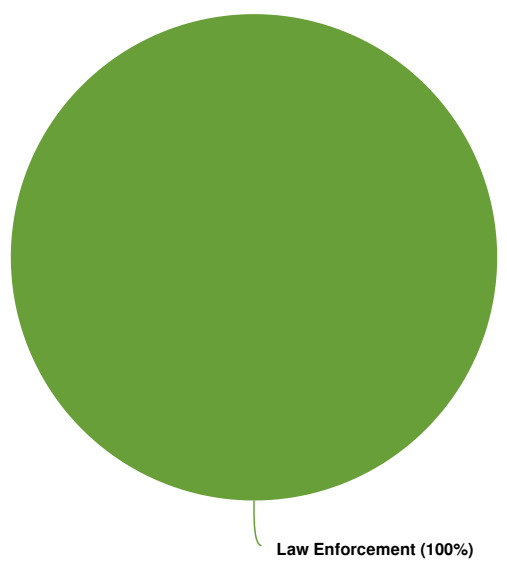


Grey background indicates budgeted figures.

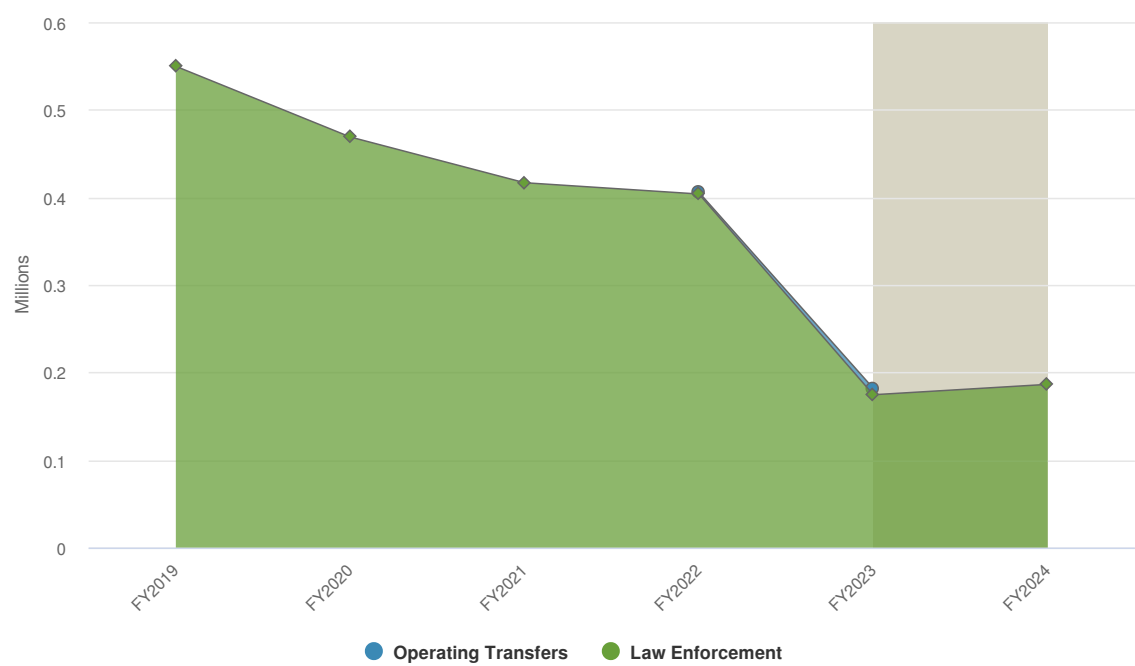
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Equity	\$248,661	\$11,265	\$8,012	\$4,869	-39.2%
Miscellaneous	\$473	\$3,000	\$1,500	\$1,500	0%
Charges for Services	\$167,528	\$192,000	\$165,000	\$180,000	9.1%
Transfer In	\$0	\$4,488	\$7,267	\$0	-100%
Total Revenue Source:	\$416,661	\$210,753	\$181,779	\$186,369	2.5%

Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department



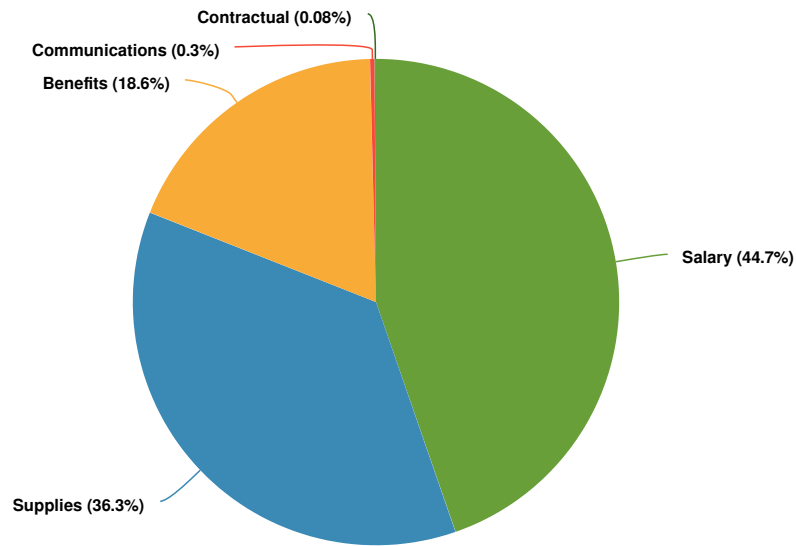
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue					

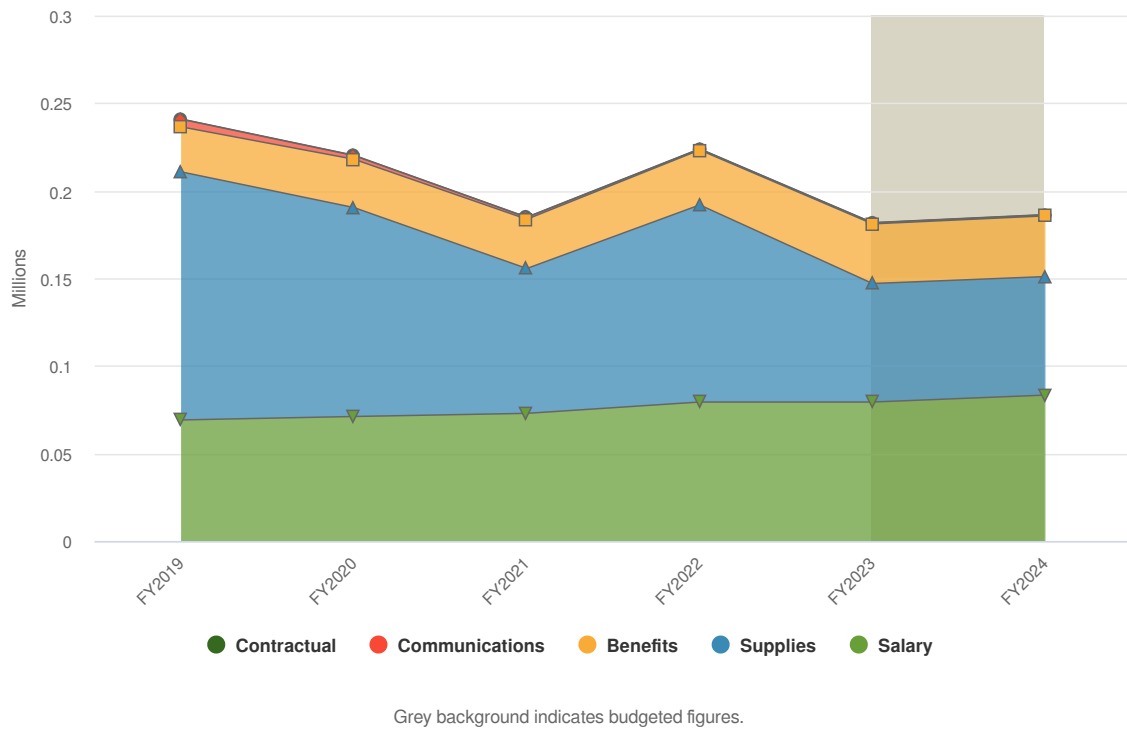
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Operating Transfers	\$0	\$4,488	\$7,267	\$0	-100%
Law Enforcement	\$416,661	\$206,265	\$174,512	\$186,369	6.8%
Total Revenue:	\$416,661	\$210,753	\$181,779	\$186,369	2.5%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



The overall Library fund budget is seeing a 13.7% decrease compared to FY 2022. The largest item is the the procurement of online legal research services. Declining revenues have caused the necessity to reduce operational costs.

Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Salary	\$72,872	\$77,024	\$79,335	\$83,302	5%
Benefits	\$28,133	\$30,653	\$34,052	\$34,675	1.8%
Supplies	\$82,713	\$101,020	\$67,672	\$67,672	0%
Communications	\$1,064	\$1,900	\$564	\$564	0%
Contractual	\$144	\$156	\$156	\$156	0%
Total Expense Objects:	\$184,926	\$210,753	\$181,779	\$186,369	2.5%

CAMERON COUNTY, TEXAS
LAW LIBRARY FUND
2023-2024 Budget

Fund 170 Dept. 650

LAW LIBRARY

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>Expe Approved</u>
<u>REVENUE ACCOUNTS</u>						
4409	Law Library Fees	171,353.39	165,000	165,000	180,000	180,000
4600	Interest Income	661.97	1,500	1,500	1,500	1,500
	Revenue Total:	<u>172,015.36</u>	<u>166,500</u>	<u>166,500</u>	<u>181,500</u>	<u>181,500</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	46,787.50	47,315	47,315	49,681	49,681
6003	Salaries-Employees	32,548.78	32,020	32,020	33,621	33,621
6006	FICA	5,887.31	6,069	6,069	6,373	6,373
6007	Group Health	15,338.37	18,000	18,000	18,000	18,000
6008	Retirement	9,538.29	9,320	9,320	9,605	9,605
6011	Workers Compensation	345.07	346	346	364	364
6012	Unemployment Insurance	271.54	317	317	333	333
6014	Office Supplies	832.92	920	1,385	920	920
6033	Contingencies	0.00	0	0	0	0
6048	Communications	489.03	564	564	564	564
6049	Postage	38.87	100	100	100	100
6069	Equipment Rental	0.00	0	0	0	0
6077	Data Processing	0.00	0	3,700	0	0
6079	Legal Books, Publications	111,685.65	66,652	66,662	66,652	66,652
6082	Contractual Expense	177.92	156	156	156	156
	Expenditure Total:	<u>223,941.25</u>	<u>181,779</u>	<u>185,954</u>	<u>186,369</u>	<u>186,369</u>



Health Trust

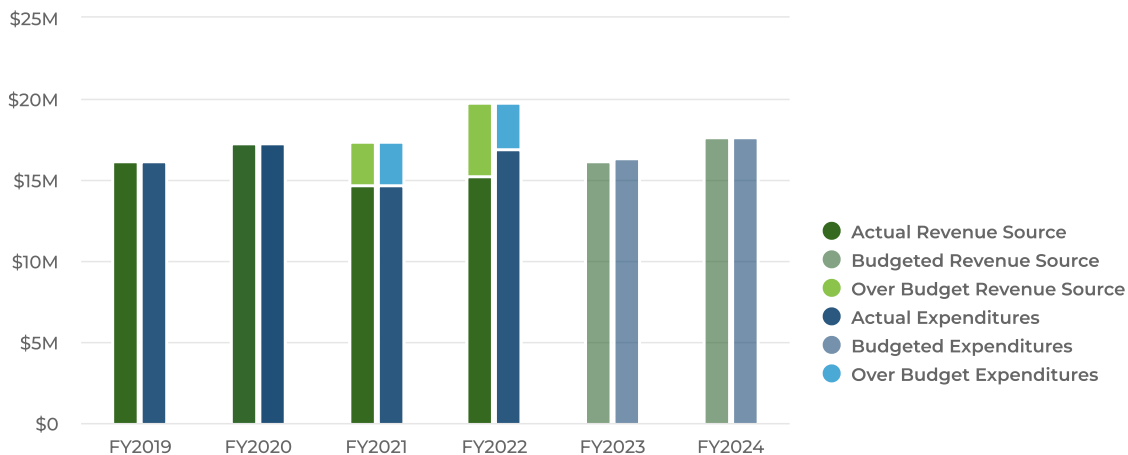
The Employee Benefits Health Trust Fund is an Internal Service Fund. Funds are transferred from individual County funds on a per employee basis in addition to payroll deductions from employees for dependents. Retirees participating in the County's plan submit their premiums directly to the County as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

Summary

The County of Cameron is projecting \$17.72M of revenue in FY2024, which represents a 9.2% increase over the prior year. Budgeted expenditures are projected to increase by 8.2% or \$1.34M to \$17.72M in FY2024.

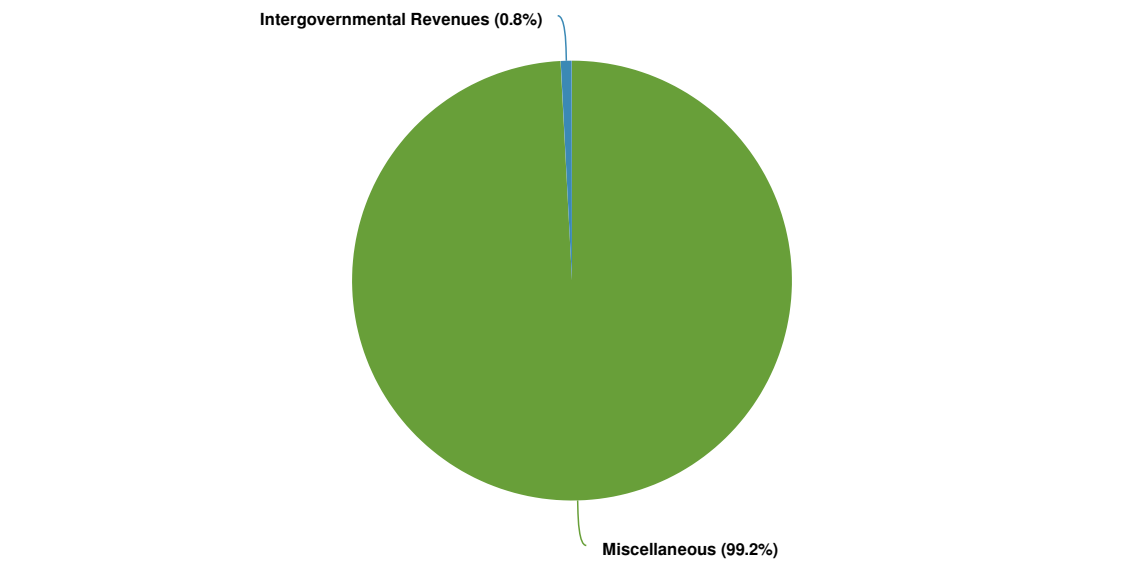
On May 1, 1989, Cameron County established a Limited Risk Management Program for health and life benefits provided for County employees. Premiums are paid into an internal service fund (Health and Life Benefits Fund) by all other funds and are available to pay claims, administrative costs, and claims' reserves. Administrative costs include the cost of individual stop loss insurance (\$250,000 per insured) and aggregate stop loss insurance (determined by the monthly number of insured lives, at a specified dollar value times twelve). Premiums are actuarially calculated based on prior claims' history for the County and include an amount needed to accumulate claims' reserves for catastrophic claims. This year, the Commissioners' Court approved a \$9,000 per employee premium for health insurance. They also approved two plan options, an employee premium and adjustments to the dependent care premiums. Below are the approved rates for FY 2022-2023.

Plans	ACO Plan Monthly Rate	Broad Network Monthly Rates
Employee Only	\$15.00	\$50.00
Employee & Spouse	\$168.75	\$380.00
Employee & Child	\$93.75	\$273.00
Employee & Children	\$125.00	\$318.00
Employee, Spouse & Children	\$250.00	\$497.00

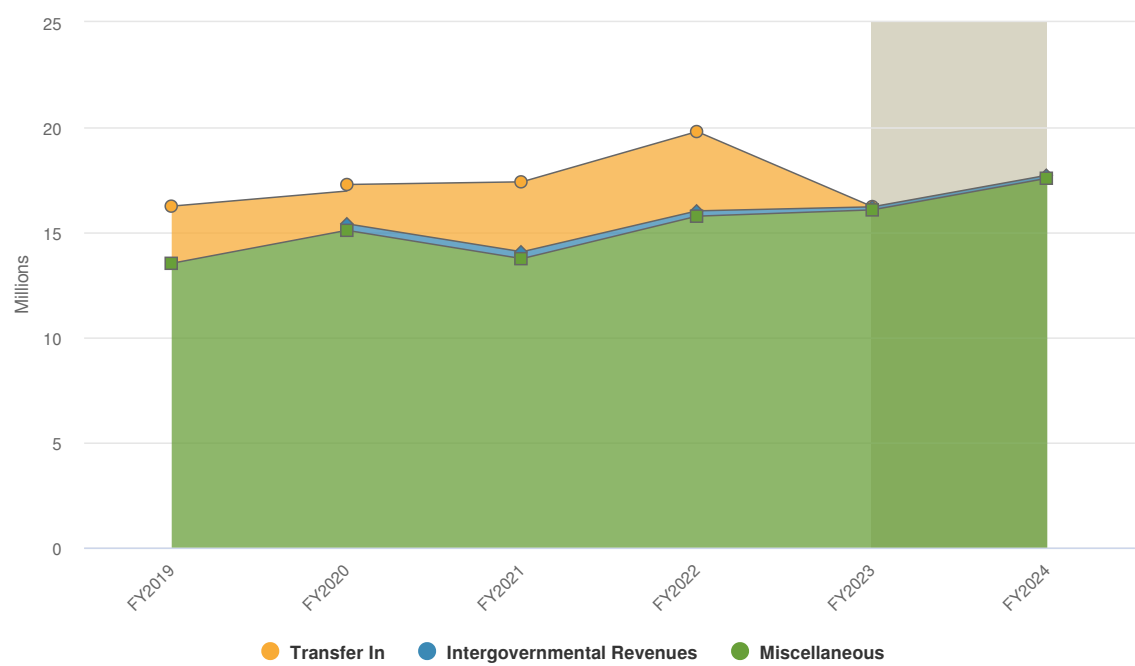


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



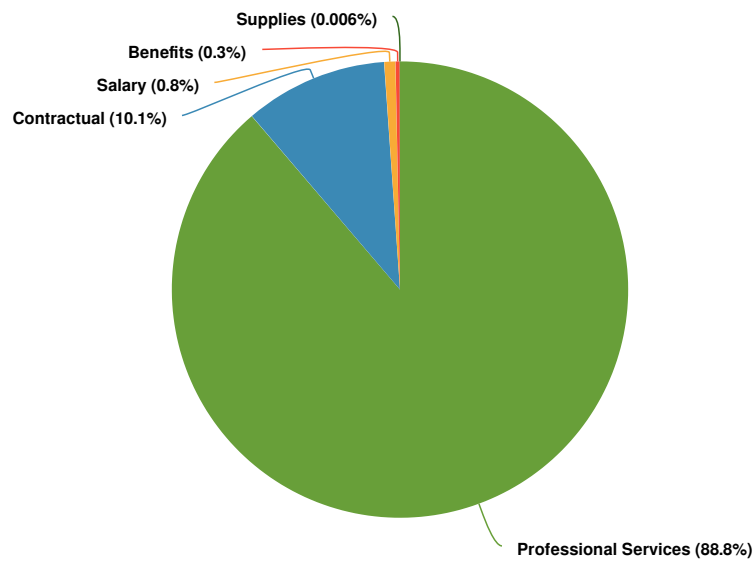
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					

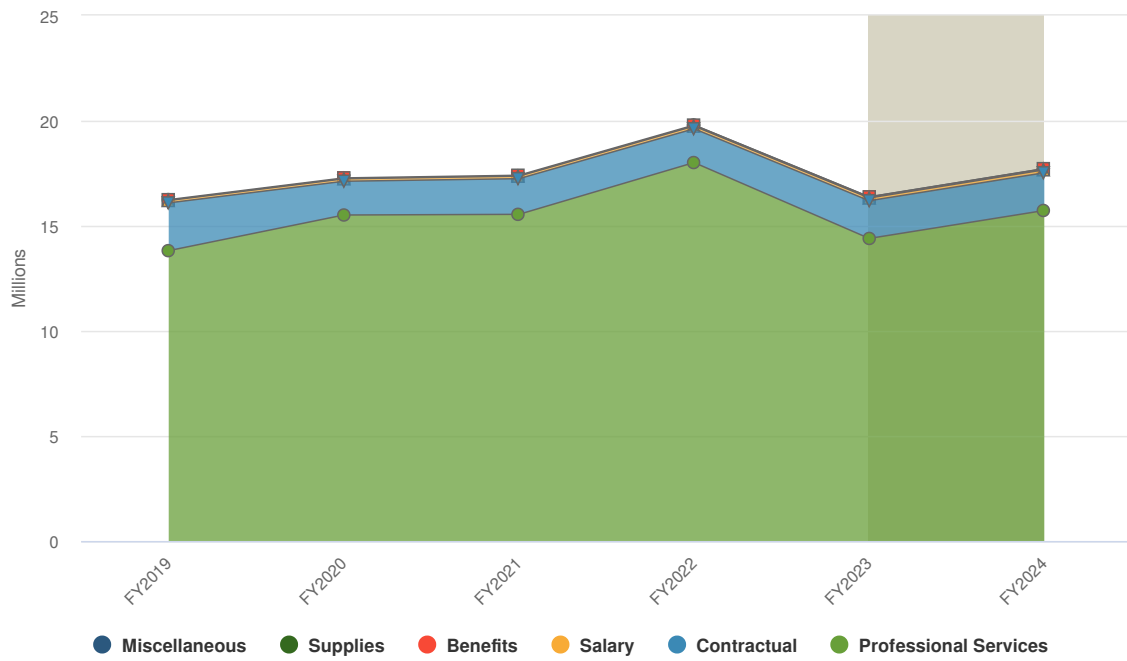
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Miscellaneous	\$13,746,573	\$15,308,448	\$16,067,600	\$17,573,000	9.4%
Intergovernmental Revenues	\$327,065	\$0	\$145,000	\$145,000	0%
Transfer In	\$3,328,971	\$8,056	\$12,594	\$0	-100%
Total Revenue Source:	\$17,402,609	\$15,316,504	\$16,225,194	\$17,718,000	9.2%

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	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Salary					
Sal-Asst/Deputy	\$60,477	\$63,773	\$65,683	\$71,638	9.1%
Sal-Employees	\$58,584	\$62,142	\$64,006	\$68,847	7.6%
Total Salary:	\$119,062	\$125,915	\$129,689	\$140,485	8.3%
Benefits					
FICA	\$8,747	\$9,632	\$9,921	\$10,622	7.1%
Group Health	\$21,069	\$23,400	\$27,000	\$27,000	0%
Retirement	\$12,804	\$14,049	\$15,235	\$16,009	5.1%
Workers Comp.	\$490	\$535	\$551	\$590	7.1%
Unemployment Ins	\$365	\$378	\$519	\$555	6.9%
Total Benefits:	\$43,475	\$47,994	\$53,226	\$54,776	2.9%
Supplies					
Office Supplies	\$0	\$1,000	\$1,000	\$1,000	0%
Postage	\$0	\$100	\$100	\$100	0%
Total Supplies:	\$0	\$1,100	\$1,100	\$1,100	0%
Professional Services					

Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Professional Ser	\$45,583	\$55,000	\$40,500	\$40,500	0%
Med. and Dental	\$15,497,139	\$14,354,825	\$14,354,825	\$15,686,259	9.3%
Total Professional Services:	\$15,542,722	\$14,409,825	\$14,395,325	\$15,726,759	9.2%
Contractual					
Contractual Exp	\$1,697,351	\$1,725,003	\$1,794,880	\$1,794,880	0%
Total Contractual:	\$1,697,351	\$1,725,003	\$1,794,880	\$1,794,880	0%
Total Expense Objects:	\$17,402,609	\$16,309,837	\$16,374,220	\$17,718,000	8.2%

CAMERON COUNTY, TEXAS
HEALTH TRUST FUND
 Detail Schedule of Revenues and Sources of Funds
 2023-2024 Fiscal Year

Fund: 300

			2023	2023	2024	Total
			<u>Approved</u>	<u>Amended</u>	<u>Recommended</u>	<u>Approved</u>
<u>Revenues</u>						
409	4958	Indirect Cost	145,000	145,000	145,000	145,000
Total	Intergovernmental Revenues		<u>145,000</u>	<u>145,000</u>	<u>145,000</u>	<u>145,000</u>
409	4321	Health Ins Premiums	16,044,600	16,044,600	17,550,000	17,550,000
409	4322	Cobra Premiums	15,000	15,000	15,000	15,000
409	4600	Interest Income	8,000	8,000	8,000	8,000
Total	Miscellaneous		<u>16,067,600</u>	<u>16,067,600</u>	<u>17,573,000</u>	<u>17,573,000</u>
Total Revenues			16,212,600	16,212,600	17,718,000	17,718,000

CAMERON COUNTY, TEXAS

HEALTH TRUST FUND

2023-2024 Budget

300 Fund:

DEPARTMENT EXPENDITURE SUMMARY

		2023	2023	2024	2024
		Approved	Amended	Recommended	Approved
		<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
GENERAL GOVERNMENT					
402	HUMAN RESOURCES	184,015	184,015	196,361	196,361
409	GENERAL ADMINISTRATION	16,190,205	16,190,205	17,521,639	17,521,639
TOTAL	GENERAL GOVERNMENT	<u>16,374,220</u>	<u>16,374,220</u>	<u>17,718,000</u>	<u>17,718,000</u>

CAMERON COUNTY, TEXAS
HEALTH TRUST
2023-2024 Budget

Fund 300 Dept. 402

CAMERON COUNTY HEALTH INS. TR

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	63,755.98	65,683	65,683	71,638	71,638
6003	Salaries-Employees	62,128.22	64,006	64,006	68,847	68,847
6004	Overtime	0.00	0	0	0	0
6006	FICA	9,188.93	9,921	9,921	10,622	10,622
6007	Group Health	22,850.02	27,000	27,000	27,000	27,000
6008	Retirement	15,159.44	15,235	15,235	16,009	16,009
6011	Workers Compensation	528.68	551	551	590	590
6012	Unemployment Insurance	437.08	519	519	555	555
6014	Office Supplies	1,002.58	1,000	1,000	1,000	1,000
6016	Gasoline	0.00	0	0	0	0
6049	Postage	0.00	100	100	100	100
	<i>Expenditure Total:</i>	<u>175,050.93</u>	<u>184,015</u>	<u>184,015</u>	<u>196,361</u>	<u>196,361</u>

CAMERON COUNTY, TEXAS
HEALTH TRUST
2023-2024 Budget

Fund 300 Dept. 409

GENERAL ADMINISTRATION

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4321	Health Ins Premiums	15,706,880.10	16,044,600	16,044,600	17,550,000	17,550,000
4322	Cobra Premiums	26,199.38	15,000	15,000	15,000	15,000
4600	Interest Income	9,465.87	8,000	8,000	8,000	8,000
4602	Miscellaneous	25,589.00	0	0	0	0
4614	Land Rental	0.00	0	0	0	0
4958	Indirect Cost	253,041.50	145,000	145,000	145,000	145,000
	Revenue Total:	<u>16,021,175.85</u>	<u>16,212,600</u>	<u>16,212,600</u>	<u>17,718,000</u>	<u>17,718,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6045	Professional Services	47,250.00	40,500	40,500	40,500	40,500
6046	Medical and Dental	17,959,858.88	14,354,825	14,354,825	15,686,259	15,686,259
6049	Postage	0.00	0	0	0	0
6082	Contractual Expense	1,608,243.84	1,794,880	1,794,880	1,794,880	1,794,880
6087	Miscellaneous	4,998.83	0	0	0	0
	Expenditure Total:	<u>19,620,351.55</u>	<u>16,190,205</u>	<u>16,190,205</u>	<u>17,521,639</u>	<u>17,521,639</u>

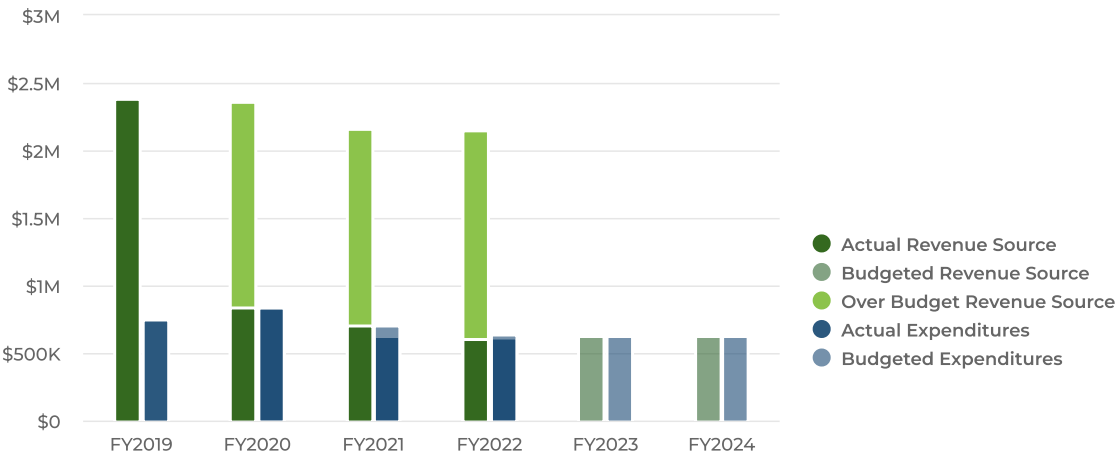


Workers Compensation Fund

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

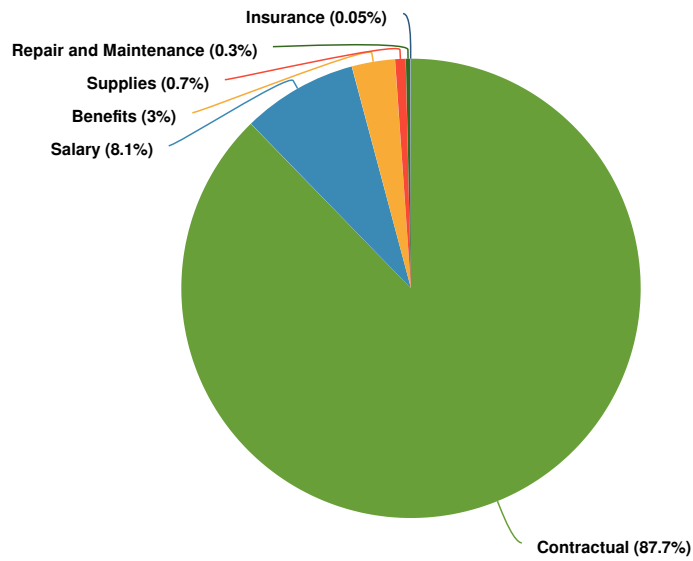
Summary

The County of Cameron is projecting \$637K of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$637K in FY2024.

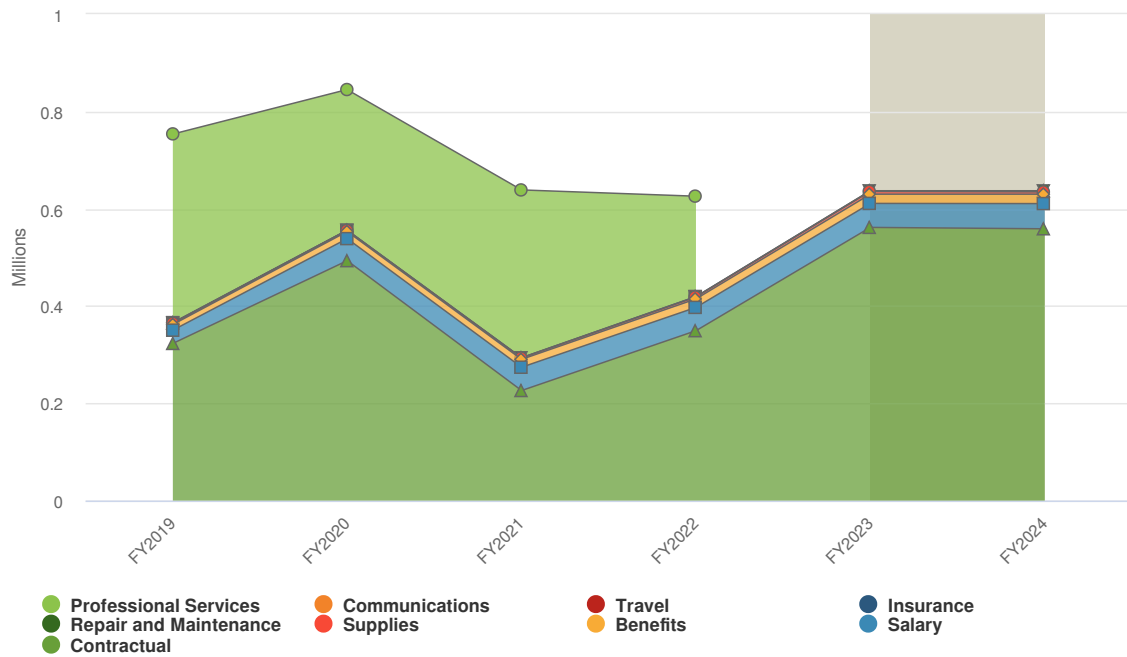


Expenditures by Expense Type

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	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Salary					
Sal-Employees	\$47,902	\$47,903	\$49,340	\$51,807	5%
Total Salary:	\$47,902	\$47,903	\$49,340	\$51,807	5%
Benefits					
FICA	\$3,555	\$3,665	\$3,775	\$3,963	5%
Group Health	\$7,200	\$7,800	\$9,000	\$9,000	0%
Retirement	\$5,152	\$5,935	\$5,796	\$5,973	3.1%
Workers Comp.	\$197	\$203	\$210	\$220	4.8%
Unemployment Ins	\$147	\$144	\$197	\$207	5.1%
Total Benefits:	\$16,250	\$17,747	\$18,978	\$19,363	2%
Supplies					
Uniforms	\$0	\$200	\$200	\$200	0%
Office Supplies	\$0	\$850	\$850	\$850	0%
Gasoline	\$2,786	\$2,200	\$4,700	\$3,700	-21.3%
Total Supplies:	\$2,786	\$3,250	\$5,750	\$4,750	-17.4%
Repair and Maintenance					
Vehicle Repairs	\$406	\$1,000	\$1,000	\$2,000	100%
Total Repair and Maintenance:	\$406	\$1,000	\$1,000	\$2,000	100%
Professional Services					
Workers Comp Cla	\$344,907	\$25,000	\$0	\$0	0%
Total Professional Services:	\$344,907	\$25,000	\$0	\$0	0%
Communications					
Mobile Phones	\$0	\$960	\$0	\$0	0%
Total Communications:	\$0	\$960	\$0	\$0	0%
Travel					
Travel	\$0	\$500	\$0	\$0	0%
Educate&Train	\$0	\$442	\$0	\$0	0%
Total Travel:	\$0	\$942	\$0	\$0	0%
Contractual					
Dues&Memberships	\$0	\$308	\$308	\$308	0%
Contractual Exp	\$226,202	\$550,957	\$561,319	\$558,467	-0.5%
Total Contractual:	\$226,202	\$551,265	\$561,627	\$558,775	-0.5%
Insurance					

Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Vehicle Ins	\$233	\$235	\$305	\$305	0%
Total Insurance:	\$233	\$235	\$305	\$305	0%
Total Expense Objects:	\$638,687	\$648,302	\$637,000	\$637,000	0%

CAMERON COUNTY, TEXAS
WORKERS COMPENSATION FUND
 Detail Schedule of Revenues and Sources of Funds
 2023-2024 Fiscal Year

Fund: 301

			2023	2023	2024	Tota
			<u>Approved</u>	<u>Amended</u>	<u>Recommended</u>	<u>Approved</u>
<u>Revenues</u>						
000	4600	Interest Income	9,000	9,000	9,000	9,000
409	4315	Workers Compensation Premium	628,000	628,000	628,000	628,000
Total	Miscellaneous		<u>637,000</u>	<u>637,000</u>	<u>637,000</u>	<u>637,000</u>
Total Revenues			637,000	637,000	637,000	637,000

CAMERON COUNTY, TEXAS
WORKERS COMPENSATION FUND
2023-2024 Budget

301 Fund:

DEPARTMENT EXPENDITURE SUMMARY

		2023	2023	2024	2024
		Approved	Amended	Recommended	Approved
		<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
GENERAL GOVERNMENT					
402	HUMAN RESOURCES	75,681	75,681	78,533	78,533
409	GENERAL ADMINISTRATION	561,319	561,319	558,467	558,467
TOTAL	GENERAL GOVERNMENT	<u>637,000</u>	<u>637,000</u>	<u>637,000</u>	<u>637,000</u>

CAMERON COUNTY, TEXAS
WORKERS COMPENSATION FUND
2023-2024 Budget

Fund 301 Dept. 000

WORKERS COMPESATION FUND

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4600	Interest Income	7,444.61	9,000	9,000	9,000	9,000
	<i>Revenue Total:</i>	<u>7,444.61</u>	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>

CAMERON COUNTY, TEXAS
WORKERS COMPENSATION FUND
2023-2024 Budget

Fund 301 Dept. 402

SAFETY RISK

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	47,918.87	49,340	49,340	51,807	51,807
6006	FICA	3,516.16	3,775	3,775	3,963	3,963
6007	Group Health	7,800.00	9,000	9,000	9,000	9,000
6008	Retirement	5,770.39	5,796	5,796	5,973	5,973
6010	Uniforms	0.00	200	200	200	200
6011	Workers Compensation	201.30	210	210	220	220
6012	Unemployment Insurance	166.26	197	197	207	207
6014	Office Supplies	419.45	850	850	850	850
6016	Gasoline	3,504.50	4,700	4,700	3,700	3,700
6030	Vehicle Repairs	702.76	1,000	1,000	2,000	2,000
6047	Mobile Phones	0.00	0	0	0	0
6057	Vehicle Insurance	76.25	305	305	305	305
6073	Dues and Memberships	229.00	308	308	308	308
6078	Education and Training	150.00	0	0	0	0
6079	Legal Books, Publications	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>70,454.94</u>	<u>75,681</u>	<u>75,681</u>	<u>78,533</u>	<u>78,533</u>

CAMERON COUNTY, TEXAS
WORKERS COMPENSATION FUND
2023-2024 Budget

Fund 301 Dept. 409

WORKERS COMPENSATION FUND

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4315	Workers Compensation Premium	623,598.08	628,000	628,000	628,000	628,000
	<i>Revenue Total:</i>	<u>623,598.08</u>	<u>628,000</u>	<u>628,000</u>	<u>628,000</u>	<u>628,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	348,974.85	561,319	561,319	558,467	558,467
6411	Workers Comp Claims	206,472.15	0	0	0	0
	<i>Expenditure Total:</i>	<u>555,447.00</u>	<u>561,319</u>	<u>561,319</u>	<u>558,467</u>	<u>558,467</u>

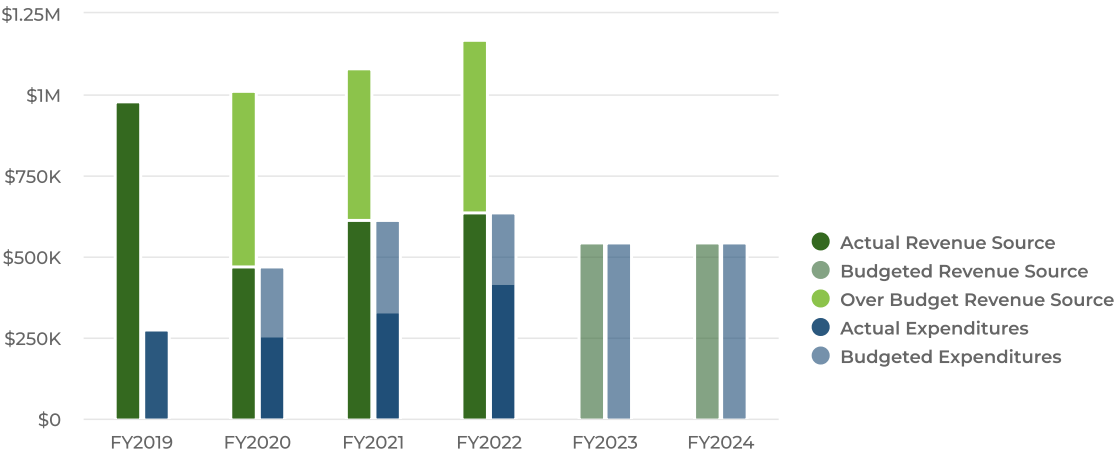


Pretrial Intervention Fund

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.

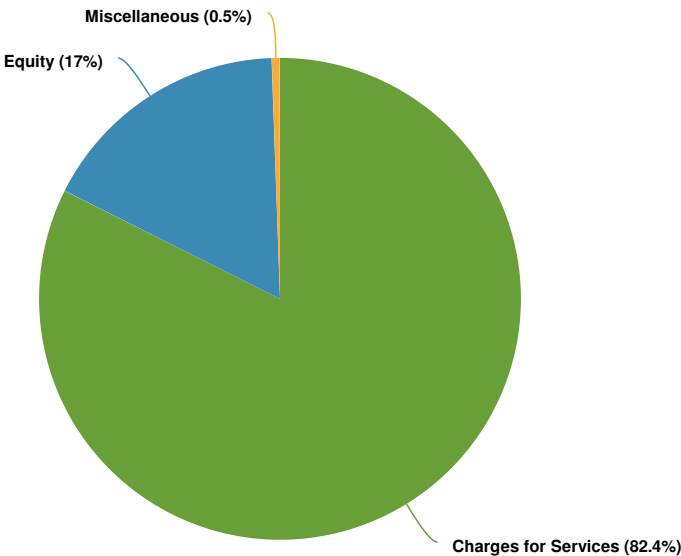
Summary

The County of Cameron is projecting \$546.06K of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$546.06K in FY2024.

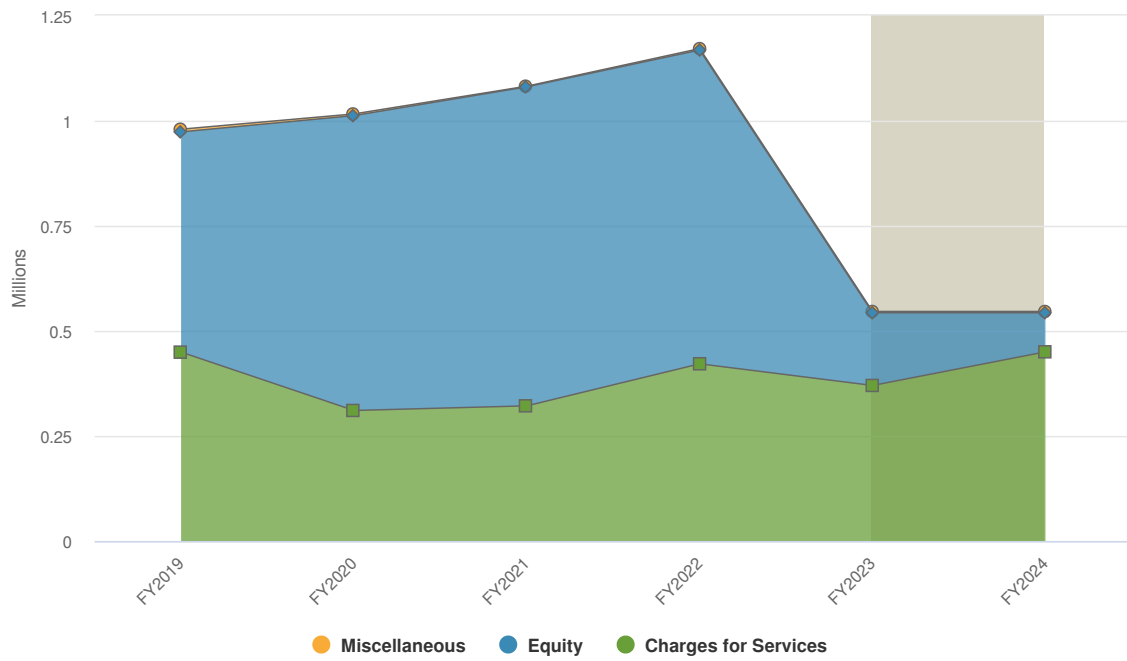


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source

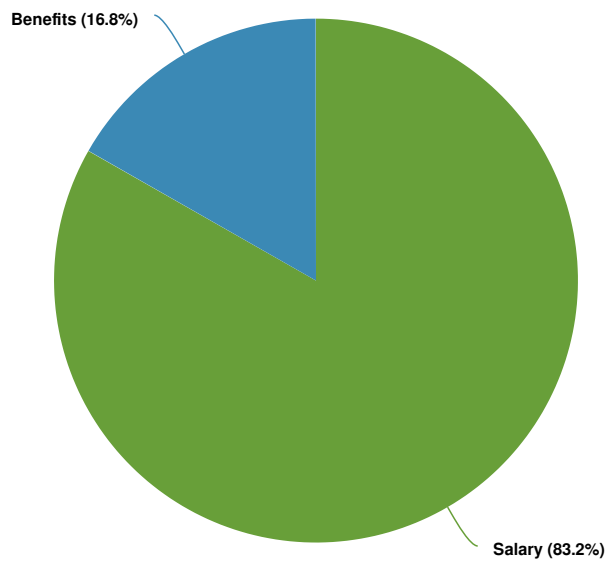


Grey background indicates budgeted figures.

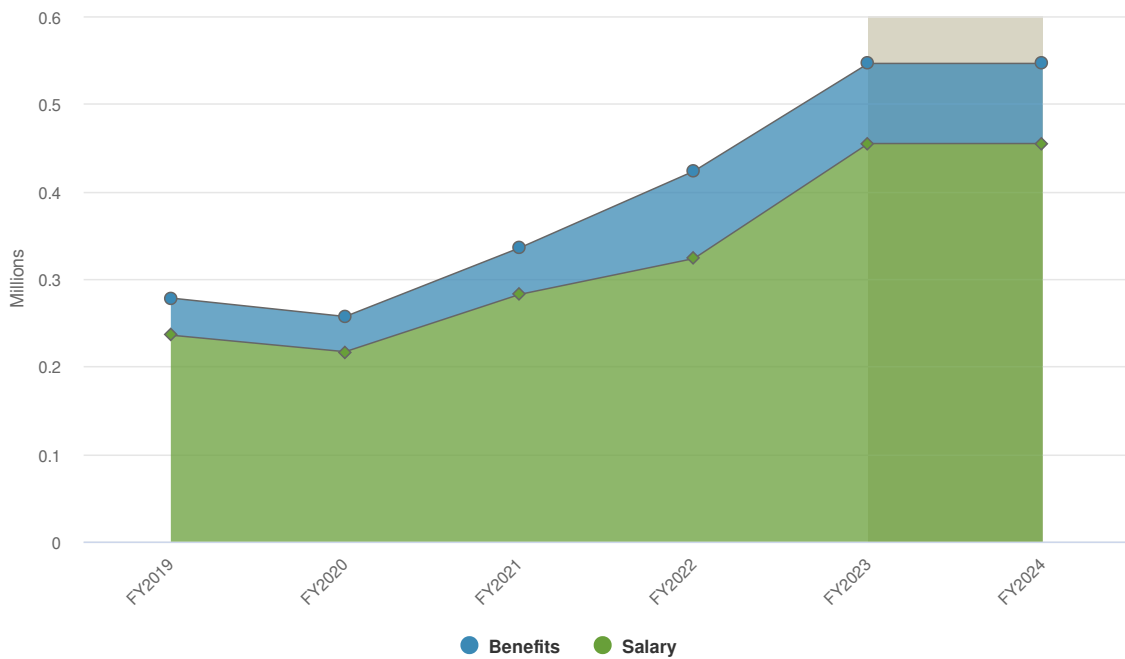
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Equity	\$759,040	\$315,534	\$173,062	\$93,062	-46.2%
Miscellaneous	\$1,504	\$0	\$3,000	\$3,000	0%
Charges for Services	\$321,500	\$325,000	\$370,000	\$450,000	21.6%
Total Revenue Source:	\$1,082,044	\$640,534	\$546,062	\$546,062	0%

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	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Salary	\$282,262	\$518,054	\$454,568	\$454,568	0%
Benefits	\$53,153	\$122,480	\$91,494	\$91,494	0%
Total Expense Objects:	\$335,415	\$640,534	\$546,062	\$546,062	0%

CAMERON COUNTY, TEXAS
Total Revenues ices enu
Detail Schedule of Revenues and Sources of Funds
2023-2024 Fiscal Year

Fund: 600

			2023	2023	2024	2024
			<u>Approved</u>	<u>Amended</u>	<u>Recommended</u>	<u>Approved</u>
<u>Revenues</u>						
475	4460	County Attorney	370,000	370,000	450,000	450,000
Total	Charges for Services		<u>370,000</u>	<u>370,000</u>	<u>450,000</u>	<u>450,000</u>
000	4600	Interest Income	3,000	3,000	3,000	3,000
Total	Miscellaneous		<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
Total Revenues			373,000	373,000	453,000	453,000

CAMERON COUNTY, TEXAS
PRETRIAL INTERVENTION FUN
2023-2024 Budget

600 Fund:

DEPARTMENT EXPENDITURE SUMMARY

	2023 Approved <u>Budget</u>	2023 Amended <u>Budget</u>	2024 Recommended <u>Budget</u>	2024 Approved <u>Budget</u>
LAW ENFORCEMENT & PUBLIC SAFETY				
475 DISTRICT ATTORNEY	546,062	546,062	546,062	546,062
TOTAL LAW ENFORCEMENT & PUBLIC SAFETY	<u>546,062</u>	<u>546,062</u>	<u>546,062</u>	<u>546,062</u>

CAMERON COUNTY, TEXAS
PRETRIAL INTERVENTION FUN
2023-2024 Budget

Fund 600 Dept. 000

PRE-TRIAL DIVERSION

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4600	Interest Income	3,389.22	3,000	3,000	3,000	3,000
	<i>Revenue Total:</i>	3,389.22	3,000	3,000	3,000	3,000

CAMERON COUNTY, TEXAS
PRETRIAL INTERVENTION FUN
2023-2024 Budget

Fund 600 Dept. 475

PRE-TRIAL DIVERSION

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4460	County Attorney	421,501.00	370,000	370,000	450,000	450,000
	Revenue Total:	421,501.00	370,000	370,000	450,000	450,000
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	260,390.49	362,844	322,844	362,844	362,844
6003	Salaries-Employees	62,868.53	91,724	91,724	91,724	91,724
6005	Extra Help	0.00	0	40,000		
6006	FICA	24,023.50	34,774	34,774	34,774	34,774
6007	Group Health	34,616.68	0	0	0	0
6008	Retirement	38,927.09	53,400	53,400	53,400	53,400
6011	Workers Compensation	1,148.70	1,502	1,502	1,502	1,502
6012	Unemployment Insurance	1,121.36	1,818	1,818	1,818	1,818
6077	Data Processing	0.00	0	0	0	0
	Expenditure Total:	423,096.35	546,062	546,062	546,062	546,062



I & S Limited Tax Rev Bonds

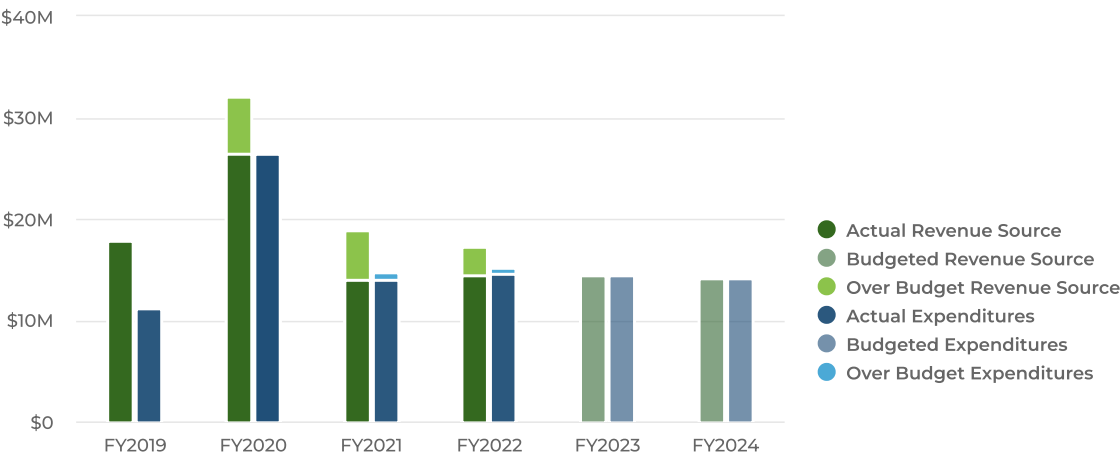
The I&S Limited Debt Service Fund is a non-major special revenue fund. Revenues are generated from property tax receipts, interest earnings and transfers in from enterprise funds for their portion of the related debt service requirements.

Summary

The County of Cameron is projecting \$14.17M of revenue in FY2024, which represents a 2.1% decrease over the prior year. Budgeted expenditures are projected to decrease by 2.1% or \$310.95K to \$14.17M in FY2024.

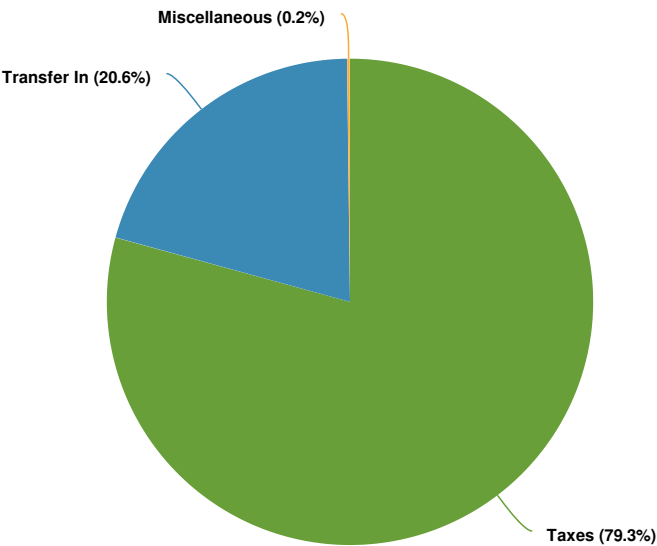
The County's bonds are rated "Aa3" by Moody's Investor Service, "AA" by Fitch, and "AA-" by Standard and Poor's rating agencies. In October 2020, S&P gave notice to Cameron County of an "outlook of negative" with regard to Cameron County's General Obligation (GO) and GO-equivalent debt based on challenges presented by the COVID-19 pandemic. As of 09/30/2022 the legal debt margin is calculated as follows:

Total Taxable Assessed Value	<u>\$ 21,369,267,222</u>
Debt limit - 25% of assessed value of real property (Article 3, Section 52, Constitution State of Texas)	5,342,316,806
Amount of debt applicable to debt limit:	
Total Debt	\$ 181,718,904
Less: Unlimited Tax Bonds Less: Self-Supporting Debt	- 34,104,022
Less: Enterprise Fund Debt Service assets	3,074,739
Less: Debt Service Funds' assets	<u>2,296,766</u> <u>142,243,377</u>
LEGAL DEBT MARGIN	<u><u>\$ 5,200,073,429</u></u>

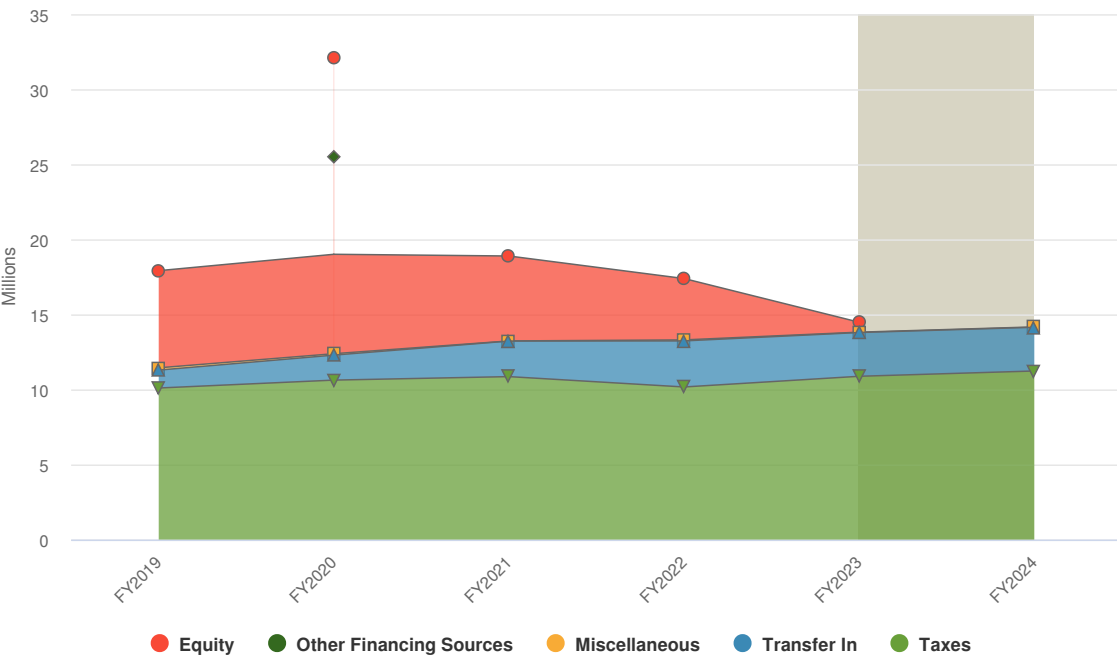


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



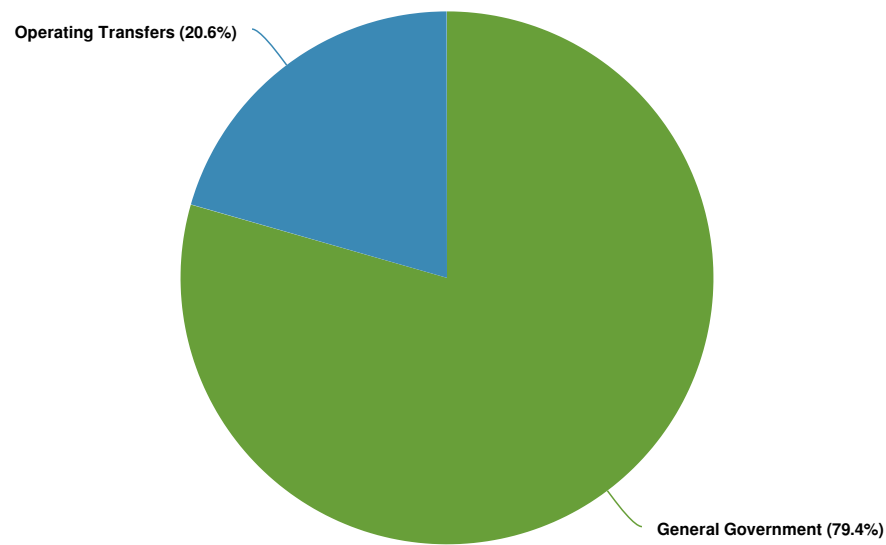
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					

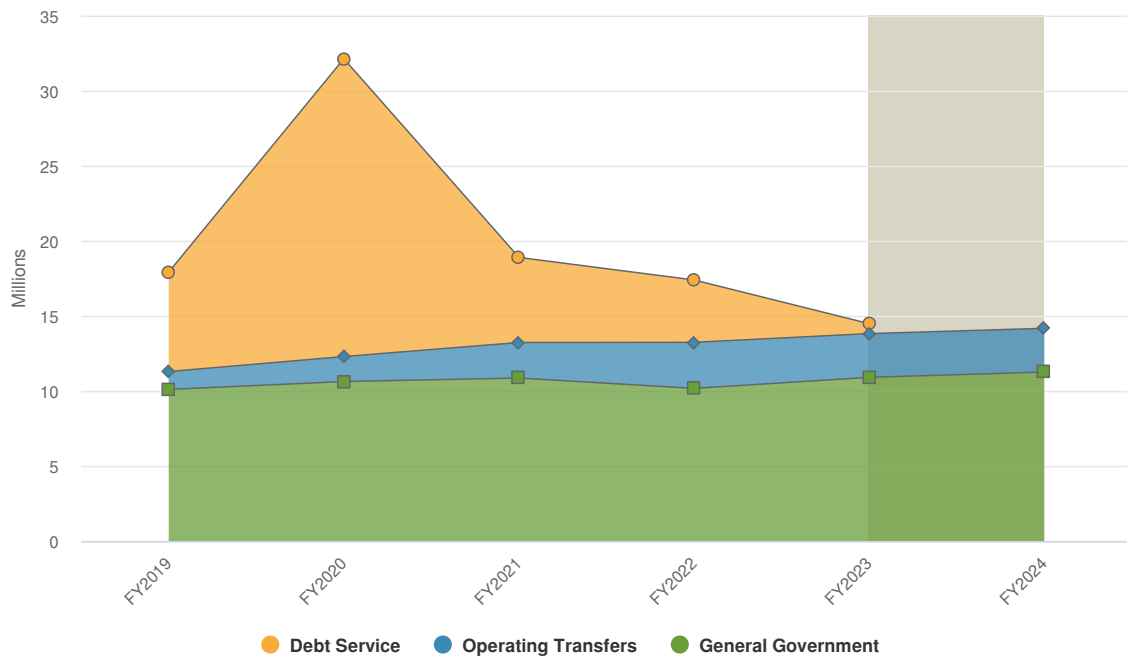
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Equity	\$5,659,443	\$1,563,016	\$661,242	\$0	-100%
Taxes	\$10,854,229	\$10,196,968	\$10,876,239	\$11,228,933	3.2%
Miscellaneous	\$8,944	\$0	\$25,183	\$25,183	0%
Transfer In	\$2,367,388	\$3,069,269	\$2,914,311	\$2,911,905	-0.1%
Total Revenue Source:	\$18,890,004	\$14,829,253	\$14,476,975	\$14,166,021	-2.1%

Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department

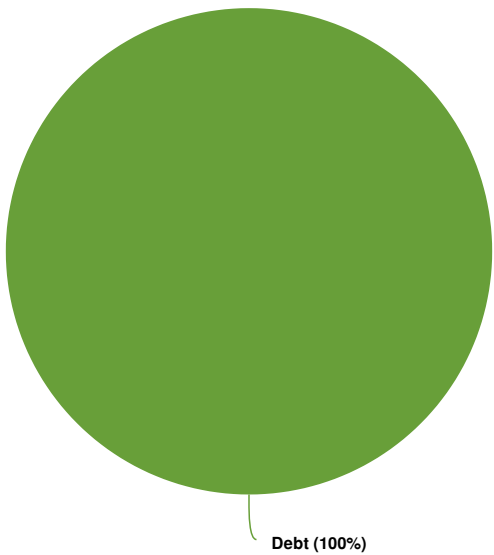


Grey background indicates budgeted figures.

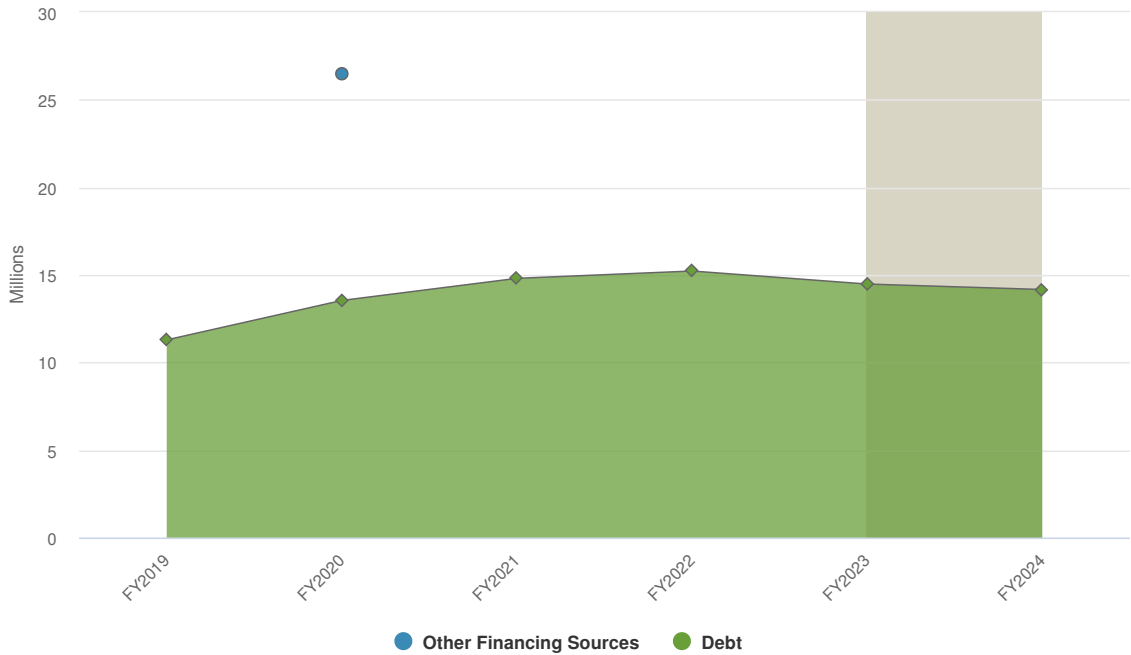
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue					
General Government	\$10,854,930	\$10,196,968	\$10,901,422	\$11,254,116	3.2%
Operating Transfers	\$2,367,388	\$3,069,269	\$2,914,311	\$2,911,905	-0.1%
Debt Service	\$5,667,686	\$1,563,016	\$661,242	\$0	-100%
Total Revenue:	\$18,890,004	\$14,829,253	\$14,476,975	\$14,166,021	-2.1%

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	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Debt	\$14,802,217	\$14,959,338	\$14,476,975	\$14,166,021	-2.1%
Total Expense Objects:	\$14,802,217	\$14,959,338	\$14,476,975	\$14,166,021	-2.1%

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
Detail Schedule of Revenues and Sources of Funds
2023-2024 Fiscal Year

Fund: 630

			<u>2023</u>	<u>2023</u>	<u>2024</u>	<u>2024</u>
			<u>Approved</u>	<u>Amended</u>	<u>Recommended</u>	<u>Approved</u>
<u>Revenues</u>						
400	4101	Current Advalorem Taxes	10,736,927	10,736,927	11,206,404	11,206,404
400	4102	Delinquent Advalorem Taxes	189,153	189,153	211,471	211,471
400	4104	Current Taxes Other	114,530	114,530	0	0
400	4105	Deliquent Tax Revenue Other	47,857	47,857	29,023	29,023
400	4107	Discounts Other	(2,183)	(2,183)	0	0
400	4108	Commissions Other	(1,741)	(1,741)	(364)	(364)
400	4109	Errors & Adjustments Other	(1,624)	(1,624)	(290)	(290)
400	4110	Penalty & Interesst Other	13,892	13,892	7,383	7,383
400	4151	Discounts	(204,332)	(204,332)	(211,948)	(211,948)
400	4152	Commissions	(109,240)	(109,240)	(114,216)	(114,216)
400	4153	Errors and Adjustments	(109,256)	(109,256)	(114,175)	(114,175)
400	4159	Penalties and Interest	202,256	202,256	215,645	215,645
Total	Taxes		<u>10,876,239</u>	<u>10,876,239</u>	<u>11,228,933</u>	<u>11,228,933</u>
400	4600	Interest Income	25,183	25,183	25,183	25,183
Total	Miscellaneous		<u>25,183</u>	<u>25,183</u>	<u>25,183</u>	<u>25,183</u>
Total	OTHER FINANCING SOURCES		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues			10,901,422	10,901,422	11,254,116	11,254,116

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2023-2024 Budget

630 Fund:

DEPARTMENT EXPENDITURE SUMMARY

		2023 Approved <u>Budget</u>	2023 Amended <u>Budget</u>	2024 Recommended <u>Budget</u>	2024 Approved <u>Budget</u>
721	2011 REFUNDING CO'S	0	0	0	0
722	2011 CO'S	0	0	0	0
723	2012 REFUNDING CO'S	1,155,050	1,155,050	859,588	859,588
724	2014 Certificates of Obligatio	1,202,132	1,202,132	1,200,094	1,200,094
725	2014 Refunding CO's	0	0	0	0
726	2015 Refunding CO's	799,749	799,749	799,211	799,211
727	2016 CO's	1,243,250	1,243,250	1,244,850	1,244,850
7275	2017 CO's VENUE TAX PROJECT	615,300	615,300	613,850	613,850
728	2017 CO's	884,200	884,200	882,100	882,100
7285	LIMITED TAX REFUNDING 17 CO's	800,625	800,625	802,550	802,550
7286	2019 CO's	2,959,500	2,959,500	2,957,400	2,957,400
7287	2019 Refunding CO's	1,287,818	1,287,818	1,283,183	1,283,183
7288	Tax Note Series 2020	858,117	858,117	860,161	860,161
7289	2021 CO's	989,600	989,600	990,475	990,475
729	CO'S,SERIES2008	0	0	0	0
7291	SECO FINANCING	302,088	302,088	302,087	302,087
7295	2022 CO's	1,020,300	1,020,300	1,019,050	1,019,050
7296	2022 TAX NOTES	189,055	189,055	245,552	245,552
747	LEASED EQUIPMENT PURCHASE	170,191	170,191	105,870	105,870
TOTAL		<u>14,476,975</u>	<u>14,476,975</u>	<u>14,166,021</u>	<u>14,166,021</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2023-2024 Budget

Fund 630 Dept. 400

I & S LIMITED

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4101	Current Advalorem Taxes	9,511,053.71	10,736,927	10,736,927	11,206,404	11,206,404
4102	Delinquent Advalorem Taxes	355,523.21	189,153	189,153	211,471	211,471
4104	Current Taxes Other	486,501.90	114,530	114,530	0	0
4105	Deliquent Tax Revenue Other	50,549.59	47,857	47,857	29,023	29,023
4107	Discounts Other	-10,445.42	-2,183	-2,183	0	0
4108	Commissions Other	-5,307.17	-1,741	-1,741	-364	-364
4109	Errors & Adjustments Other	-13,062.01	-1,624	-1,624	-290	-290
4110	Penalty & Interesst Other	23,152.13	13,892	13,892	7,383	7,383
4151	Discounts	-206,062.02	-204,332	-204,332	-211,948	-211,948
4152	Commissions	-97,335.91	-109,240	-109,240	-114,216	-114,216
4153	Errors and Adjustments	-121,346.74	-109,256	-109,256	-114,175	-114,175
4159	Penalties and Interest	190,583.63	202,256	202,256	215,645	215,645
4600	Interest Income	0.00	25,183	25,183	25,183	25,183
	Revenue Total:	<u>10,163,804.90</u>	<u>10,901,422</u>	<u>10,901,422</u>	<u>11,254,116</u>	<u>11,254,116</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2023-2024 Budget

Fund 630 Dept. 723

2012 REFUNDING CO'S

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	1,045,000.00	1,080,000	1,080,000	815,000	815,000
6098	Debt Interest	106,175.00	74,300	74,300	43,838	43,838
6099	Fiscal Agent Fees	0.00	750	750	750	750
	<i>Expenditure Total:</i>	<u>1,151,175.00</u>	<u>1,155,050</u>	<u>1,155,050</u>	<u>859,588</u>	<u>859,588</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2023-2024 Budget

Fund 630 Dept. 724

2014 Certificates of Obligatio

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	735,000.00	760,000	760,000	785,000	785,000
6098	Debt Interest	466,625.01	441,382	441,382	414,344	414,344
6099	Fiscal Agent Fees	500.00	750	750	750	750
	<i>Expenditure Total:</i>	<u>1,202,125.01</u>	<u>1,202,132</u>	<u>1,202,132</u>	<u>1,200,094</u>	<u>1,200,094</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2023-2024 Budget

Fund 630 Dept. 726

2015 Refunding CO's

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	610,147.73	640,656	640,656	672,958	672,958
6098	Debt Interest	189,612.68	158,343	158,343	125,503	125,503
6099	Fiscal Agent Fees	750.00	750	750	750	750
	<i>Expenditure Total:</i>	800,510.41	799,749	799,749	799,211	799,211

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2023-2024 Budget

Fund 630 Dept. 727

2016 CO's

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	670,000.00	695,000	695,000	725,000	725,000
6098	Debt Interest	574,800.00	547,500	547,500	519,100	519,100
6099	Fiscal Agent Fees	750.00	750	750	750	750
	<i>Expenditure Total:</i>	<u>1,245,550.00</u>	<u>1,243,250</u>	<u>1,243,250</u>	<u>1,244,850</u>	<u>1,244,850</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2023-2024 Budget

Fund 630 Dept. 7275

2017 CO's - VENUE TAX PROJECT

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	205,000.00	215,000	215,000	220,000	220,000
6098	Debt Interest	405,700.00	399,550	399,550	393,100	393,100
6099	Fiscal Agent Fees	750.00	750	750	750	750
	<i>Expenditure Total:</i>	<u>611,450.00</u>	<u>615,300</u>	<u>615,300</u>	<u>613,850</u>	<u>613,850</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2023-2024 Budget

Fund 630 Dept. 728

2017 CO's

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	465,000.00	480,000	480,000	495,000	495,000
6098	Debt Interest	417,625.00	403,450	403,450	386,350	386,350
6099	Fiscal Agent Fees	750.00	750	750	750	750
	<i>Expenditure Total:</i>	<u>883,375.00</u>	<u>884,200</u>	<u>884,200</u>	<u>882,100</u>	<u>882,100</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2023-2024 Budget

Fund 630 Dept. 7285

LIMITED TAX REFUNDING 17 CO's

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	625,000.00	645,000	645,000	670,000	670,000
6098	Debt Interest	173,925.00	154,875	154,875	131,800	131,800
6099	Fiscal Agent Fees	750.00	750	750	750	750
	<i>Expenditure Total:</i>	<u>799,675.00</u>	<u>800,625</u>	<u>800,625</u>	<u>802,550</u>	<u>802,550</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2023-2024 Budget

Fund 630 Dept. 7286

2019 CO's

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	1,400,000.00	1,455,000	1,455,000	1,520,000	1,520,000
6098	Debt Interest	1,560,850.00	1,503,750	1,503,750	1,436,650	1,436,650
6099	Fiscal Agent Fees	750.00	750	750	750	750
	<i>Expenditure Total:</i>	<u>2,961,600.00</u>	<u>2,959,500</u>	<u>2,959,500</u>	<u>2,957,400</u>	<u>2,957,400</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2023-2024 Budget

Fund 630 Dept. 7287

2019 Refunding CO's

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	2,325,655.06	1,038,558	1,038,558	1,056,778	1,056,778
6098	Debt Interest	293,707.00	248,510	248,510	225,655	225,655
6099	Fiscal Agent Fees	750.00	750	750	750	750
	<i>Expenditure Total:</i>	<u>2,620,112.06</u>	<u>1,287,818</u>	<u>1,287,818</u>	<u>1,283,183</u>	<u>1,283,183</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2023-2024 Budget

Fund 630 Dept. 7288

TAX NOTE SERIES 2020

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	719,157.02	756,650	756,650	797,549	797,549
6098	Debt Interest	137,610.78	100,717	100,717	61,862	61,862
6099	Fiscal Agent Fees	750.00	750	750	750	750
	<i>Expenditure Total:</i>	<u>857,517.80</u>	<u>858,117</u>	<u>858,117</u>	<u>860,161</u>	<u>860,161</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2023-2024 Budget

Fund 630 Dept. 7289

2021 CO's

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	440,000.00	470,000	470,000	495,000	495,000
6098	Debt Interest	547,739.98	518,850	518,850	494,725	494,725
6099	Fiscal Agent Fees	750.00	750	750	750	750
	<i>Expenditure Total:</i>	<u>988,489.98</u>	<u>989,600</u>	<u>989,600</u>	<u>990,475</u>	<u>990,475</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2023-2024 Budget

Fund 630 Dept. 7291

SECO FINANCING

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	259,462.23	264,691	264,691	270,024	270,024
6098	Debt Interest	42,624.93	37,397	37,397	32,063	32,063
6099	Fiscal Agent Fees	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>302,087.16</u>	<u>302,088</u>	<u>302,088</u>	<u>302,087</u>	<u>302,087</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2023-2024 Budget

Fund 630 Dept. 7295

2022 CO's

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	0.00	220,000	220,000	230,000	230,000
6098	Debt Interest	223,625.00	799,550	799,550	788,300	788,300
6099	Fiscal Agent Fees	0.00	750	750	750	750
	<i>Expenditure Total:</i>	<u>223,625.00</u>	<u>1,020,300</u>	<u>1,020,300</u>	<u>1,019,050</u>	<u>1,019,050</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2023-2024 Budget

Fund 630 Dept. 7296

2022 TAX NOTES

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	0.00	43,994	43,994	104,196	104,196
6098	Debt Interest	40,391.68	144,311	144,311	140,606	140,606
6099	Fiscal Agent Fees	0.00	750	750	750	750
	<i>Expenditure Total:</i>	<u>40,391.68</u>	<u>189,055</u>	<u>189,055</u>	<u>245,552</u>	<u>245,552</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2023-2024 Budget

Fund 630 Dept. 747

LEASED EQUIPMENT

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	516,084.70	166,244	166,244	105,870	105,870
6098	Debt Interest	17,130.18	3,947	3,947	0	0
	<i>Expenditure Total:</i>	<u>533,214.88</u>	<u>170,191</u>	<u>170,191</u>	<u>105,870</u>	<u>105,870</u>



Venue Project

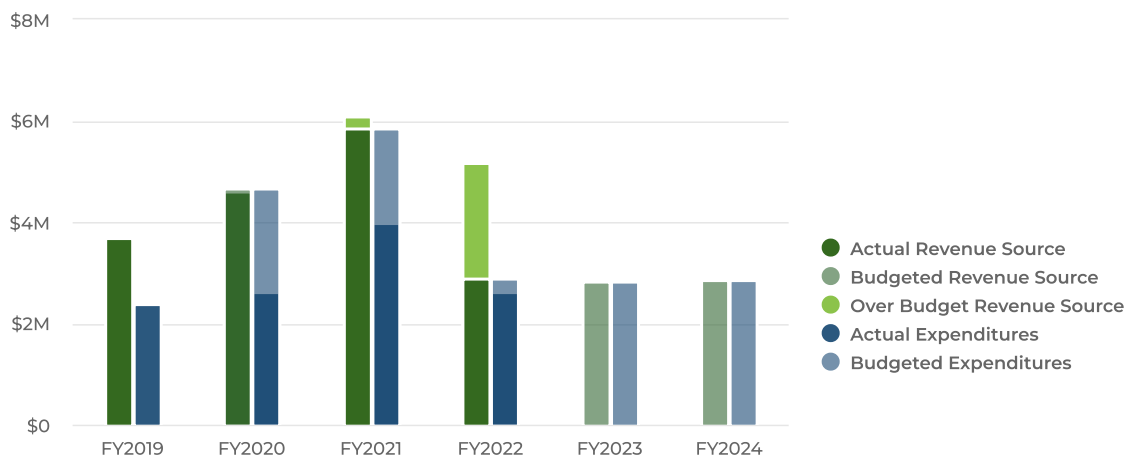
The Venue Tax Project Fund is a Special Revenue non-major fund. Revenues are generated through a hotel tax, a vehicle rental tax, concession payments from events and rental fees. The funds are utilized to service debt, administrative and operation costs of the facilities.

Summary

The County of Cameron is projecting \$2.86M of revenue in FY2024, which represents a 0.6% increase over the prior year. Budgeted expenditures are projected to increase by 0.6% or \$16.5K to \$2.86M in FY2024.

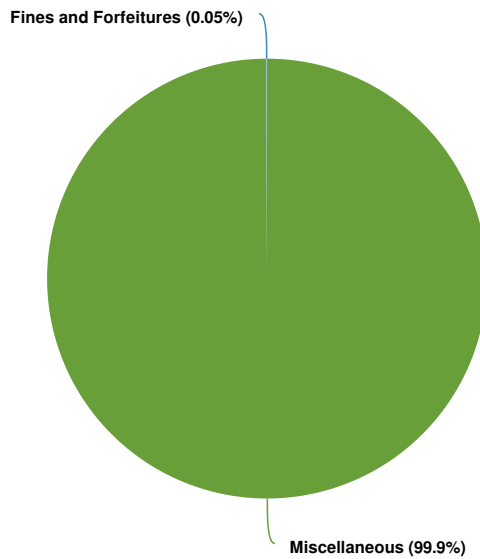
Funds generated from both the Hotel/Motel tax and the Car rental tax are utilized to fund the construction, repair, maintenance and operation of the two approved projects, the amphitheater/event center and the South Texas ecotourism center.

The South Texas EcoTourism Center in Laguna Vista was completed in February of 2022. It is designed to exhibit the natural landscapes of the Rio Grande Valley and its wildlife. The mission is to encourage the exploration of South Texas by highlighting its assets spreading across the counties.



Revenues by Source

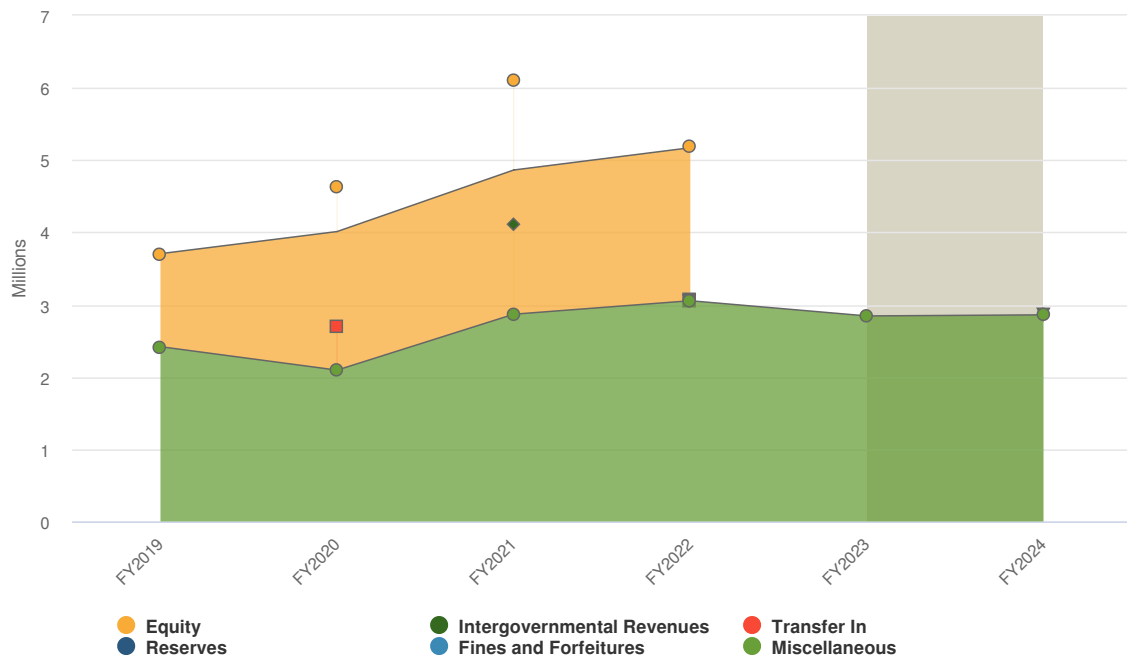
Projected 2024 Revenues by Source



Hotel Occupancy Tax By Month

	2021	2020	2019	2019
September	114,304	103,049	90,264	80,571
October	91,186	102,321	78,673	72,777
November	74,532	82,218	76,345	76,085
December	84,377	96,958	83,805	69,276
January	61,282	81,720	75,013	69,953
February	82,021	108,530	87,260	75,537
March	149,947	78,610	138,591	140,966
April	141,338	53,881	114,313	93,098
May	161,108	106,051	126,165	122,123
June	242,567	152,923	171,747	158,404
July	301,695	166,264	225,128	215,338
August	220,982	133,667	153,028	147,185
Total	1,725,339	1,266,192	1,420,332	1,321,313

Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Vehicle Rental Tax

	2022	2021	2020	2019	2018
October	99,449	67,211	85,390	81,670	73,839
November	97,080	64,833	78,180	22,279	63,069
December	86,213	54,420	78,801	123,530	56,100
January	79,524	61,125	81,654	76,533	66,349
February	83,615	64,189	93,651	79,292	71,127
March	104,155	84,527	73,565	94,893	84,612
April	103,000	97,205	24,925	85,034	86,967
May	97,256	90,842	47,636	77,520	77,958
June	98,181	92,876	49,199	78,215	75,542
July	93,827	98,072	31,984	96,151	104,222
August	99,387	105,079	71,306	84,323	84,501
September	83,471	96,470	60,182	64,510	68,133
Total	1,125,157	976,851	776,473	963,949	912,419

Hotel Occupancy Tax

	2022	2021	2020	2019	2018
September	130,394	114,304	103,049	90,264	80,571
October	110,205	91,186	102,321	78,673	72,777
November	108,270	74,532	82,218	76,345	76,085
December	118,952	84,377	96,958	83,805	69,276
January	97,584	61,282	81,720	75,013	69,953
February	100,095	82,021	108,530	87,260	75,537
March	164,626	149,947	78,610	138,591	140,966
April	152,845	141,338	53,881	114,313	93,098
May	191,293	161,108	106,051	126,165	122,123
June	225,582	242,567	152,923	171,747	158,404
July	296,234	301,695	166,264	225,128	215,338
August	189,556	220,982	133,667	153,028	147,185

Hotel Occupancy Tax

Total

1,885,635

1,725,339

1,266,192

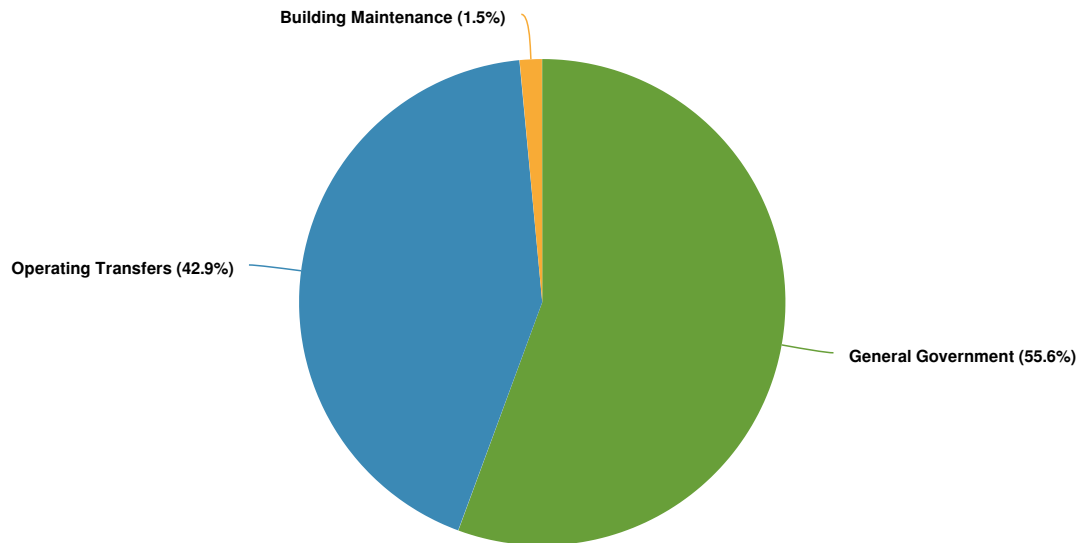
1,420,332

1,321,313

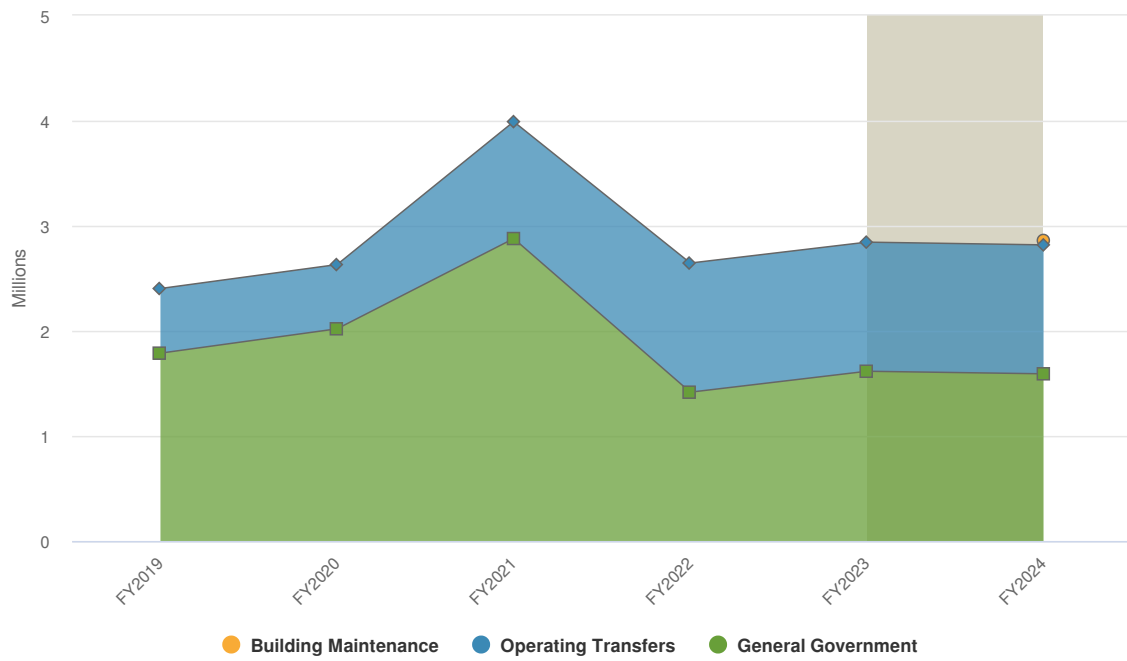
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Equity	\$1,995,540	\$0	\$0	\$0	0%
Miscellaneous	\$2,867,582	\$2,913,647	\$2,844,000	\$2,859,000	0.5%
Intergovernmental Revenues	\$1,250,000	\$0	\$0	\$0	0%
Fines and Forfeitures				\$1,500	N/A
Transfer In	\$0	\$2,362	\$0	\$0	0%
Total Revenue Source:	\$6,113,122	\$2,916,009	\$2,844,000	\$2,860,500	0.6%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

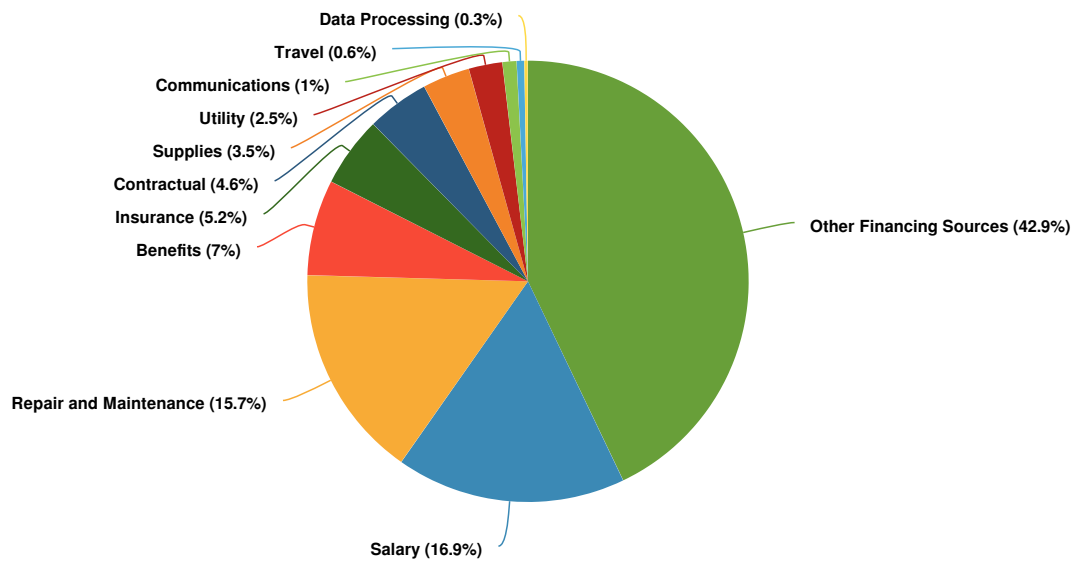


Grey background indicates budgeted figures.

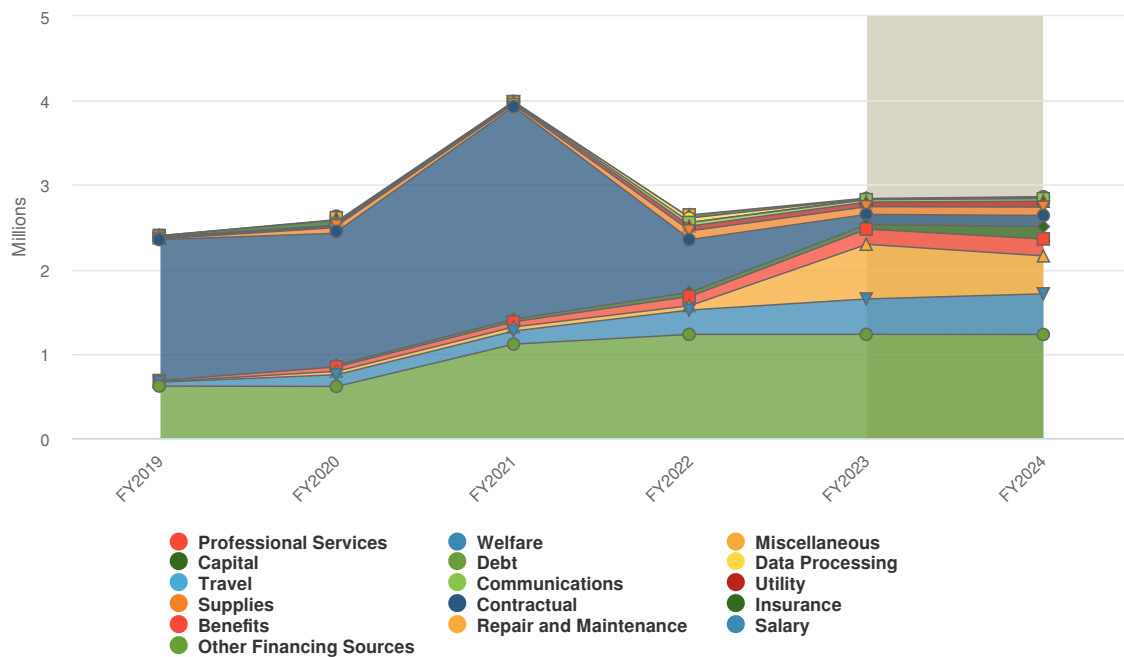
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures					
General Government	\$2,878,218	\$1,687,086	\$1,615,189	\$1,590,851	-1.5%
Operating Transfers	\$1,112,747	\$1,228,923	\$1,228,811	\$1,227,105	-0.1%
Building Maintenance	\$0	\$0	\$0	\$42,544	N/A
Total Expenditures:	\$3,990,965	\$2,916,009	\$2,844,000	\$2,860,500	0.6%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Salary	\$155,186	\$351,813	\$419,398	\$481,997	14.9%
Benefits	\$60,961	\$142,016	\$180,720	\$200,545	11%
Supplies	\$25,027	\$83,494	\$91,700	\$99,600	8.6%
Repair and Maintenance	\$48,617	\$853,340	\$647,874	\$449,260	-30.7%
Professional Services	\$3,500	\$0	\$0	\$0	0%
Communications	\$10,594	\$26,423	\$29,023	\$29,323	1%
Travel	\$0	\$6,000	\$6,000	\$16,000	166.7%
Contractual	\$2,518,583	\$105,600	\$120,600	\$130,817	8.5%
Insurance	\$31,846	\$43,900	\$53,374	\$147,793	176.9%
Utility	\$21,130	\$43,000	\$54,000	\$70,560	30.7%
Data Processing	\$1,672	\$7,500	\$7,500	\$7,500	0%
Miscellaneous	\$352	\$0	\$0	\$0	0%
Capital	\$0	\$24,000	\$5,000	\$0	-100%
Debt	\$750	\$0	\$0	\$0	0%
Other Financing Sources	\$1,112,747	\$1,228,923	\$1,228,811	\$1,227,105	-0.1%
Total Expense Objects:	\$3,990,965	\$2,916,009	\$2,844,000	\$2,860,500	0.6%

CAMERON COUNTY, TEXAS
Total Revenue
Detail Schedule of Revenues and Sources of Funds
2023-2024 Fiscal Year

Fund: 680

			2023	2023	2024	2024
			<u>Approved</u>	<u>Amended</u>	<u>Recommended</u>	<u>Approved</u>
<u>Revenues</u>						
4093	4300	State Revenue	0	750,000	0	0
4094	4300	State Revenue	0	500,000	0	0
Total	Intergovernmental Revenues		<u>0</u>	<u>1,250,000</u>	<u>0</u>	<u>0</u>
6805	4430	Fee Revenue	0	0	1,500	1,500
Total	Fines and Forfeitures		<u>0</u>	<u>0</u>	<u>1,500</u>	<u>1,500</u>
000	4125	Venue Tax-Hotel Occupancy Tax	1,750,000	1,750,000	1,750,000	1,750,000
000	4126	Venue Tax-Motor Vehicle Rental	930,000	930,000	990,000	990,000
000	4600	Interest Income	14,000	14,000	14,000	14,000
660	4614	Land Rental	100,000	100,000	80,000	80,000
660	4841	Concessions Leases	50,000	50,000	25,000	25,000
Total	Miscellaneous		<u>2,844,000</u>	<u>2,844,000</u>	<u>2,859,000</u>	<u>2,859,000</u>
Total Revenues			2,844,000	4,094,000	2,860,500	2,860,500

CAMERON COUNTY, TEXAS
Venue Project
2023-2024 Budget

680 Fund:

DEPARTMENT EXPENDITURE SUMMARY

		2023	2023	2024	2024
		Approved	Amended	Recommended	Approved
		<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
GENERAL GOVERNMENT					
4093	ECOTOURISM CTR PHASE I	0	750,000	0	0
4094	ECOTOURISM CENTER PHASE II	0	500,000	0	0
489	SOUTH TEXAS ECOTOURISM CENTER	413,578	3,134,965	544,974	552,145
660	ISLA BLANCA PARK	548,237	560,617	587,946	587,946
TOTAL	GENERAL GOVERNMENT	<u>961,815</u>	<u>4,945,582</u>	<u>1,132,920</u>	<u>1,140,091</u>
WELFARE					
TOTAL	WELFARE	<u>653,374</u>	<u>567,345</u>	<u>500,475</u>	<u>450,760</u>
GENERAL GOVERNMENT-ADMIN					
6805	SUMMER CAMP	0	4,831	0	0
TOTAL	GENERAL GOVERNMENT-ADMIN	<u>0</u>	<u>4,831</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
Venue Project
2023-2024 Budget

Fund 680 Dept. 000

VENUE TAX FUND

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4125	Venue Tax-Hotel Occupancy Tax	0.00	1,750,000	1,750,000	1,750,000	1,750,000
4126	Venue Tax-Motor Vehicle Rental	0.00	930,000	930,000	990,000	990,000
4600	Interest Income	17,995.74	14,000	14,000	14,000	14,000
4702	ACH UNIDENTIFIED	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>17,995.74</u>	<u>2,694,000</u>	<u>2,694,000</u>	<u>2,754,000</u>	<u>2,754,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6033	Contingencies	0.00	603,374	513,087	450,475	400,760
6038	Small Tools and Equipment	0.00	0	4,258		
6082	Contractual Expense	43,440.25	50,000	50,000	50,000	50,000
6097	Debt Retirement	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>43,440.25</u>	<u>653,374</u>	<u>567,345</u>	<u>500,475</u>	<u>450,760</u>

CAMERON COUNTY, TEXAS
Venue Project
2023-2024 Budget

Fund 680 Dept. 4093

ECOTOURISM CENTER PHASE I

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	0	750,000	0	0
	<i>Revenue Total:</i>	0.00	0	750,000	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	0.00	0	750,000	0	0
	<i>Expenditure Total:</i>	0.00	0	750,000	0	0

CAMERON COUNTY, TEXAS
Venue Project
2023-2024 Budget

Fund 680 Dept. 4094

ECOTOURISM CENTER PHASE II

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	0	500,000	0	0
	<i>Revenue Total:</i>	0.00	0	500,000	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	0.00	0	500,000	0	0
	<i>Expenditure Total:</i>	0.00	0	500,000	0	0

CAMERON COUNTY, TEXAS

Venue Project
2023-2024 Budget

Fund 680 Dept. 489

SOUTH TEXAS ECOTOURISM CENTER

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	52,083.00	76,582	76,582	80,411	80,411
6003	Salaries-Employees	65,507.84	122,406	122,406	132,563	138,395
6004	Overtime	0.00	5,000	5,000	5,000	5,000
6006	FICA	8,745.80	15,605	15,605	16,675	17,121
6007	Group Health	17,225.00	45,000	45,000	45,000	45,000
6008	Retirement	14,568.88	23,963	23,963	25,132	25,805
6010	Uniforms	0.00	2,500	1,500	2,500	2,500
6011	Workers Compensation	1,532.32	3,606	3,606	3,913	4,110
6012	Unemployment Insurance	408.62	816	816	872	895
6014	Office Supplies	28,611.90	15,000	15,000	20,000	20,000
6016	Gasoline	321.58	3,000	3,000	3,000	3,000
6030	Vehicle Repairs	0.00	2,000	2,000	2,000	2,000
6038	Small Tools and Equipment	8,484.04	5,000	6,000	7,000	7,000
6045	Professional Services	0.00	0	0	0	0
6047	Mobile Phones	0.00	1,200	1,200	1,200	1,200
6048	Communications	28,539.83	14,600	35,600	14,900	14,900
6050	Travel	464.33	0	1,800	10,000	10,000
6054	Advertising	4,923.00	10,000	10,200	20,000	20,000
6056	Property Insurance	13,794.52	12,000	12,000	86,085	86,085
6057	Vehicle Insurance	0.00	1,200	1,200	406	406
6060	Electricity	9,879.60	12,000	12,000	24,000	24,000
6062	Water	22,990.09	10,000	10,000	12,000	12,000
6063	Sewage and Garbage	3,680.42	5,000	5,000	6,000	6,000
6064	Building Maintenance	3,961.86	5,000	5,000	7,000	7,000
6067	Equipment Maintenance	81.34	5,000	4,000	7,000	7,000
6069	Equipment Rental	225.75	2,100	2,100	2,317	2,317
6070	INDIRECT COST	250,492.90	0	0	0	0
6077	Data Processing	31,091.09	5,000	5,000	5,000	5,000
6078	Education and Training	0.00	0	0	0	0
6082	Contractual Expense	272,807.80	5,000	2,651,738	5,000	5,000
6087	Miscellaneous	262.51	0	0	0	0
6096	Equipment	24,949.14	5,000	57,649	0	0
6097	Debt Retirement	0.00	0	0	0	0
	<i>Expenditure Total:</i>	865,633.16	413,578	3,134,965	544,974	552,145

CAMERON COUNTY, TEXAS
Venue Project
2023-2024 Budget

Fund 680 Dept. 660

AMPHITHEATER BUILDING

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4614	Land Rental	77,190.00	100,000	100,000	80,000	80,000
4670	Donations	0.00	0	0	0	0
4841	Concessions Leases	24,250.09	50,000	50,000	25,000	25,000
	Revenue Total:	<u>101,440.09</u>	<u>150,000</u>	<u>150,000</u>	<u>105,000</u>	<u>105,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	66,339.26	75,000	75,000	78,750	78,750
6003	Salaries-Employees	89,554.06	115,410	115,410	127,401	127,401
6004	Overtime	14,846.24	5,000	12,000	5,000	5,000
6005	Extra Help	0.00	20,000	6,000	20,000	20,000
6006	FICA	12,931.54	16,479	10,479	17,683	17,683
6007	Group Health	30,587.84	45,000	45,000	45,000	45,000
6008	Retirement	20,643.49	25,305	25,305	24,346	24,346
6010	Uniforms	1,106.98	1,200	2,100	1,800	1,800
6011	Workers Compensation	2,785.05	4,084	4,084	4,456	4,456
6012	Unemployment Insurance	578.88	862	862	925	925
6014	Office Supplies	19,932.44	20,000	7,000	20,000	20,000
6016	Gasoline	7,584.00	8,000	8,000	8,000	8,000
6018	Diesel Fuel	0.00	0	0	0	0
6025	Food-Human	0.00	1,000	1,000	1,000	1,000
6030	Vehicle Repairs	157.04	2,500	2,500	2,500	2,500
6038	Small Tools and Equipment	35,865.73	36,000	19,000	36,000	36,000
6045	Professional Services	0.00	0	0	0	0
6047	Mobile Phones	1,254.01	1,223	1,223	1,223	1,223
6048	Communications	12,785.36	12,000	12,000	12,000	12,000
6050	Travel	0.00	5,000	3,000	5,000	5,000
6054	Advertising	19,809.56	25,000	50,980	25,000	25,000
6056	Property Insurance	34,431.27	39,674	39,674	60,950	60,950
6057	Vehicle Insurance	478.90	500	500	352	352
6060	Electricity	18,320.71	19,440	19,440	21,000	21,000
6062	Water	0.00	2,160	2,160	2,160	2,160
6063	Sewage and Garbage	2,393.16	5,400	5,400	5,400	5,400
6064	Building Maintenance	36,530.55	15,000	37,000	15,000	15,000
6067	Equipment Maintenance	11,442.28	15,000	3,300	15,000	15,000
6069	Equipment Rental	24,174.84	20,000	35,000	20,000	20,000
6073	Dues and Memberships	265.00	500	2,500	500	500
6077	Data Processing	21,085.04	2,500	2,500	2,500	2,500
6078	Education and Training	0.00	1,000	200	1,000	1,000
6082	Contractual Expense	7,617.70	8,000	12,000	8,000	8,000
6087	Miscellaneous	0.00	0	0	0	0
	Expenditure Total:	<u>493,500.93</u>	<u>548,237</u>	<u>560,617</u>	<u>587,946</u>	<u>587,946</u>

CAMERON COUNTY, TEXAS
Venue Project
2023-2024 Budget

Fund 680 Dept. 6805

STEC SUMMER CAMP

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	1,320.00	0	0	1,500	1,500
4670	Donations	5,100.00	0	0	0	0
	<i>Revenue Total:</i>	<u>6,420.00</u>	<u>0</u>	<u>0</u>	<u>1,500</u>	<u>1,500</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	1,249.00	0	2,831	0	0
6025	Food-Human	340.00	0	1,500	0	0
6054	Advertising	0.00	0	500		
	<i>Expenditure Total:</i>	<u>1,589.00</u>	<u>0</u>	<u>4,831</u>	<u>0</u>	<u>0</u>



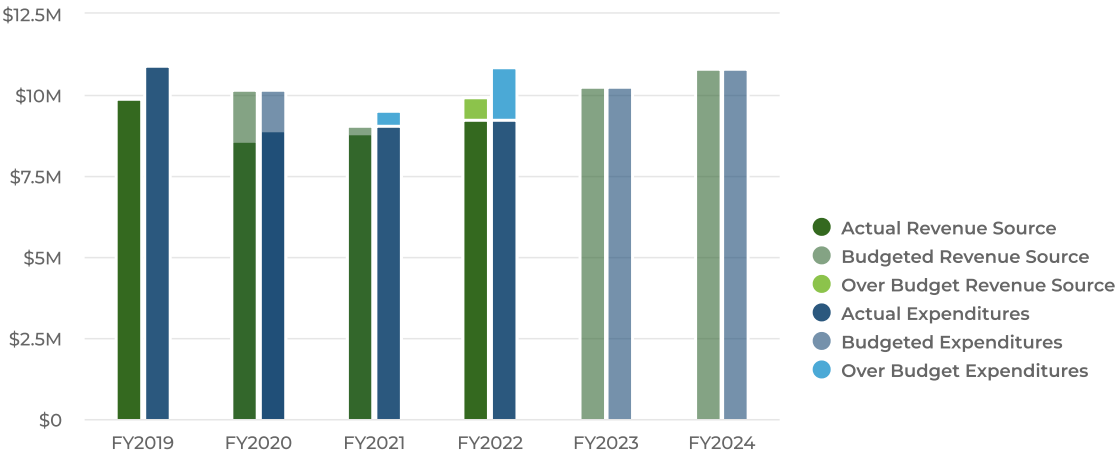
Veterans Operating Fund

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

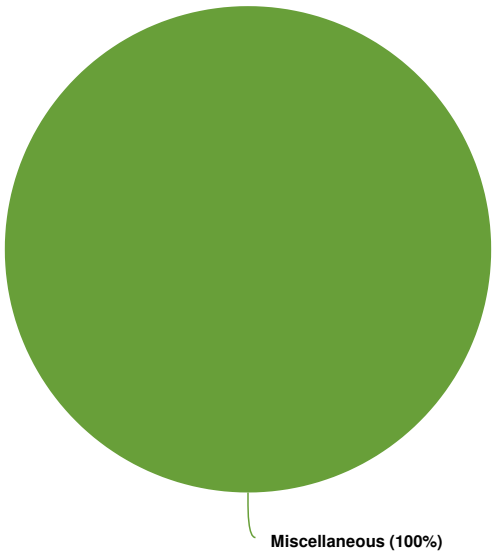
The County of Cameron is projecting \$10.85M of revenue in FY2024, which represents a 5.7% increase over the prior year. Budgeted expenditures are projected to increase by 5.7% or \$589.22K to \$10.85M in FY2024.

Schedule of Toll Fares					
Class	Description	Axles	US Fare	ETC Fare	
1	Auto, Pickup, Mtrcycle	2	\$4.00	\$3.75	
2	Truck, 2 axles	2	\$11.00	\$9.50	
3	Truck, 3 axles	3	\$15.00	\$13.50	
4	Truck, 4 axles	4	\$17.25	\$15.50	
5	Truck, 5 axles	5	\$22.00	\$19.25	
6	Truck, 6 axles	6	\$25.00	\$23.25	
7	Bicycle		\$1.00	\$1.00	
8	Bus or Rec. Vehicle	2	\$10.00	\$10.00	
9	Transmigrant - 1	2	\$7.75	\$7.75	
10	Transmigrant - 2	2	\$11.25	\$11.25	
11	Special Crossing		\$30.00	\$30.00	
Peds.	Pedestrian		\$1.00	\$1.00	
	Extra Axle (Class1)		\$3.00	\$3.00	
	Extra Axle (Commercial)		\$3.50	\$3.50	
	Trucks 80,000 lbs. or over = .1% of total weight				

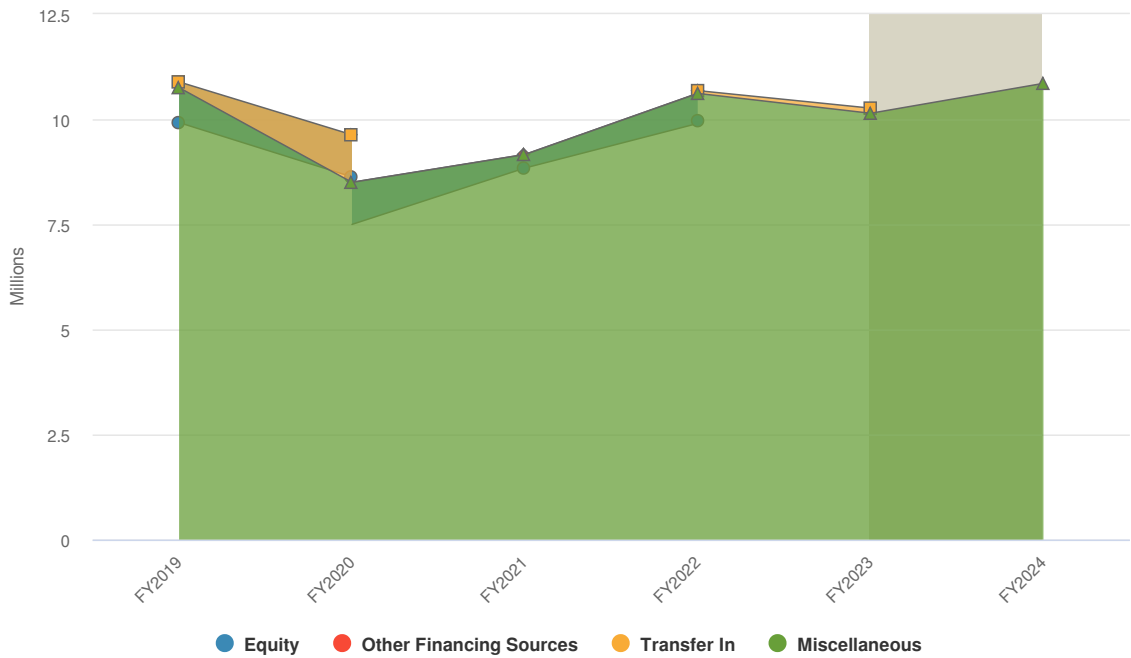


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



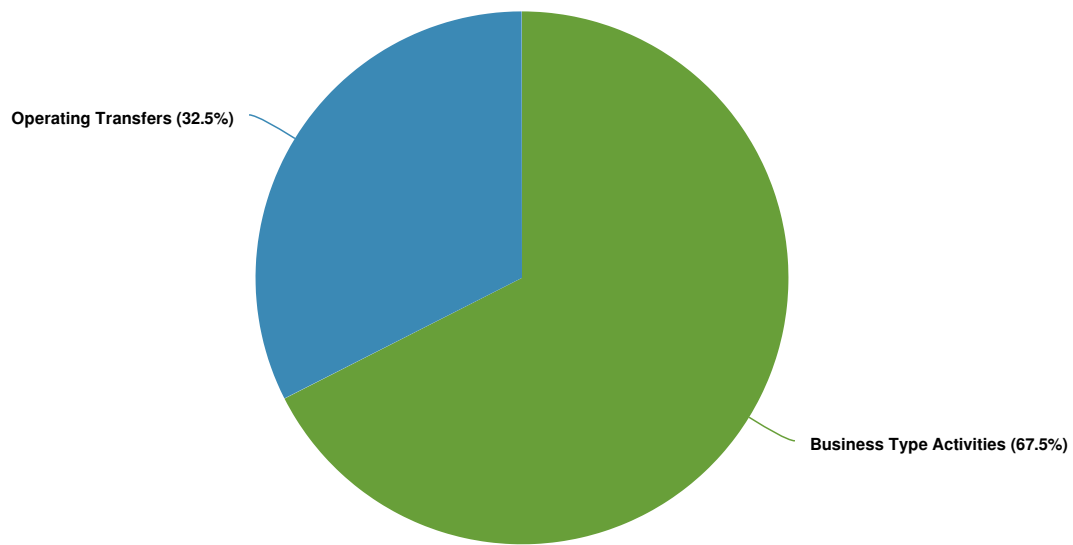
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					

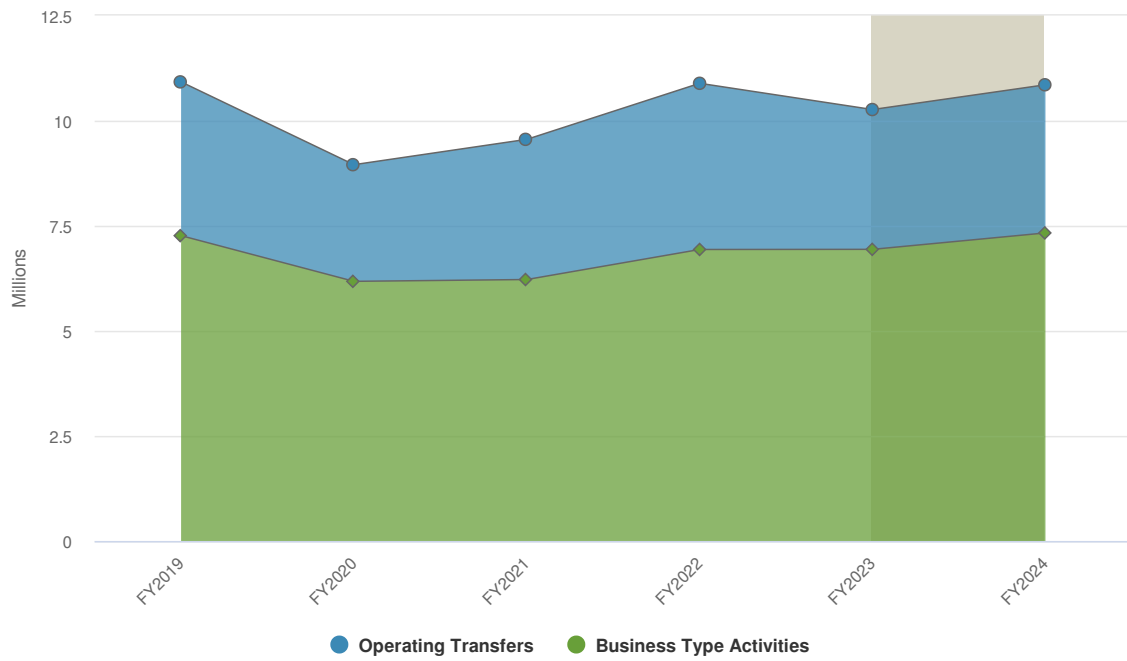
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Equity	-\$323,312		\$0	\$0	0%
Miscellaneous	\$9,161,412	\$9,272,358	\$10,142,000	\$10,854,000	7%
Other Financing Sources	\$850	\$0	\$0	\$0	0%
Transfer In	\$0	\$47,431	\$122,779	\$0	-100%
Total Revenue Source:	\$8,838,950	\$9,319,789	\$10,264,779	\$10,854,000	5.7%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

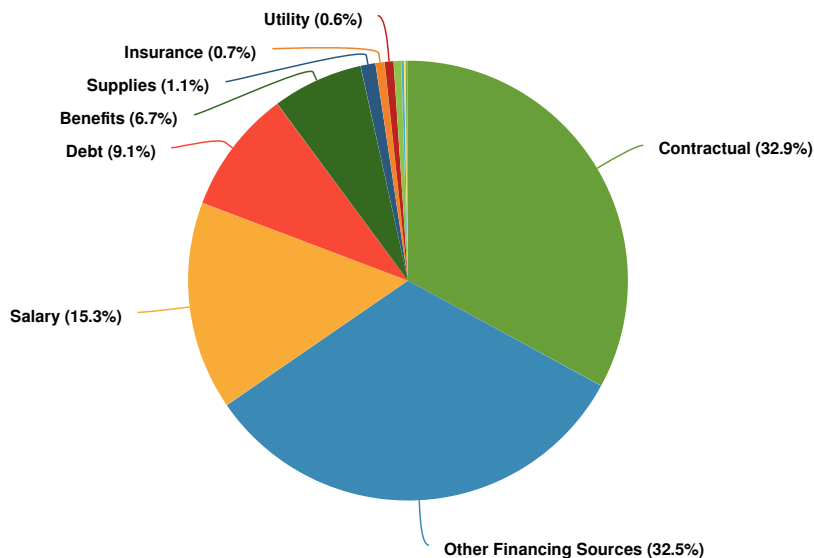


Grey background indicates budgeted figures.

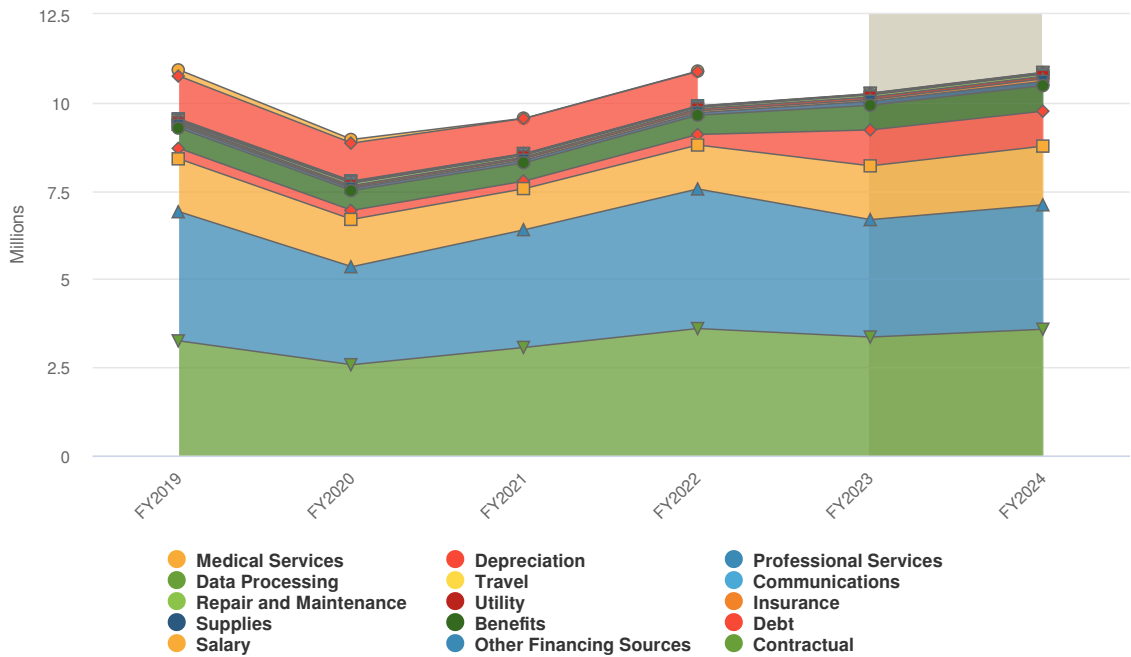
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures					
Business Type Activities	\$6,220,574	\$6,172,931	\$6,938,574	\$7,329,182	5.6%
Operating Transfers	\$3,335,140	\$3,146,858	\$3,326,205	\$3,524,818	6%
Total Expenditures:	\$9,555,714	\$9,319,789	\$10,264,779	\$10,854,000	5.7%

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	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Salary	\$1,163,772	\$1,413,146	\$1,523,056	\$1,662,907	9.2%
Benefits	\$518,989	\$626,002	\$699,162	\$723,935	3.5%
Supplies	\$71,901	\$90,000	\$114,832	\$119,500	4.1%
Repair and Maintenance	\$49,203	\$48,500	\$58,500	\$61,500	5.1%
Professional Services	\$8,692	\$7,147	\$7,147	\$7,147	0%
Communications	\$32,183	\$24,000	\$20,000	\$20,000	0%
Travel	\$893	\$15,000	\$15,000	\$15,000	0%
Contractual	\$3,062,115	\$2,872,847	\$3,355,460	\$3,576,366	6.6%
Insurance	\$46,603	\$48,000	\$48,000	\$73,000	52.1%
Utility	\$45,686	\$45,000	\$70,100	\$70,100	0%
Data Processing	\$5,999	\$10,000	\$10,000	\$10,000	0%
Debt	\$215,537	\$973,289	\$1,017,317	\$989,727	-2.7%
Medical Services	\$5,739		\$0	\$0	0%
Other Financing Sources	\$3,335,140	\$3,146,858	\$3,326,205	\$3,524,818	6%
Depreciation	\$993,262		\$0	\$0	0%
Total Expense Objects:	\$9,555,714	\$9,319,789	\$10,264,779	\$10,854,000	5.7%

CAMERON COUNTY, TEXAS
Total Revenues SOURCES
Detail Schedule of Revenues and Sources of Funds
2023-2024 Fiscal Year

Fund: 740

			2023	2023	2024	2024
			<u>Approved</u>	<u>Amended</u>	<u>Recommended</u>	<u>Approved</u>
<u>Revenues</u>						
Total	Fines and Forfeitures		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
610	4451	Tolls - Entrance Fees	10,100,000	10,100,000	10,800,000	10,800,000
610	4600	Interest Income	42,000	42,000	42,000	42,000
610	4614	Land Rental	0	0	12,000	12,000
Total	Miscellaneous		<u>10,142,000</u>	<u>10,142,000</u>	<u>10,854,000</u>	<u>10,854,000</u>
Total	OTHER FINANCING SOURCES		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues			10,142,000	10,142,000	10,854,000	10,854,000

CAMERON COUNTY, TEXAS
LAW ENFORCEMENT & PUBLIC SAFETY
2023-2024 Budget

740 Fund:

DEPARTMENT EXPENDITURE SUMMARY

	2023 Approved <u>Budget</u>	2023 Amended <u>Budget</u>	2024 Recommended <u>Budget</u>	2024 Approved <u>Budget</u>
LAW ENFORCEMENT & PUBLIC SAFETY				
562 SHERIFF - AUTO THEFT DETAIL	517,105	517,105	546,914	546,914
TOTAL LAW ENFORCEMENT & PUBLIC SAFETY	<u>517,105</u>	<u>517,105</u>	<u>546,914</u>	<u>546,914</u>
 LAW ENFORCEMENT & PUBLIC SAFETY				
495 COUNTY AUDITOR	68,634	68,634	71,462	71,462
610 TOLL BRIDGE OPERATIONS	3,268,375	3,268,375	3,384,900	3,439,591
TOTAL LAW ENFORCEMENT & PUBLIC SAFETY	<u>3,337,009</u>	<u>3,337,009</u>	<u>3,456,362</u>	<u>3,511,053</u>
 LAW ENFORCEMENT & PUBLIC SAFETY				
TOTAL LAW ENFORCEMENT & PUBLIC SAFETY	<u>3,084,460</u>	<u>3,084,460</u>	<u>3,298,560</u>	<u>3,271,215</u>

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2023-2024 Budget

Fund 740 Dept. 000

LOS TOMATES OPERATING

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6070	INDIRECT COST	3,362,213.00	3,084,460	3,084,460	3,298,560	3,271,215
6510	Lease Interest Expense	0.00	0	0		
	<i>Expenditure Total:</i>	3,362,213.00	3,084,460	3,084,460	3,298,560	3,271,215

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2023-2024 Budget

Fund 740 Dept. 495

COUNTY AUDITOR

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	45,819.31	49,641	49,641	52,123	52,123
6003	Salaries-Employees	0.00	0	0	0	0
6006	FICA	3,455.27	3,798	3,798	3,987	3,987
6007	Group Health	7,800.00	9,000	9,000	9,000	9,000
6008	Retirement	5,509.23	5,832	5,832	6,123	6,123
6011	Workers Compensation	192.52	164	164	21	21
6012	Unemployment Insurance	158.67	199	199	208	208
	<i>Expenditure Total:</i>	<u>62,935.00</u>	<u>68,634</u>	<u>68,634</u>	<u>71,462</u>	<u>71,462</u>

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2023-2024 Budget

Fund 740 Dept. 562

SHERIFF'S AUTO THEFT

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0	0	0	0
6003	Salaries-Employees	365,481.02	348,222	348,222	370,104	370,104
6004	Overtime	12.24	5,000	5,000	5,000	5,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	26,995.07	27,022	27,022	28,695	28,695
6007	Group Health	60,426.11	72,000	72,000	72,000	72,000
6008	Retirement	44,110.28	40,931	40,931	43,572	43,572
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	2,383.79	2,000	2,000	3,000	3,000
6011	Workers Compensation	3,199.68	3,536	3,536	5,059	5,059
6012	Unemployment Insurance	1,141.83	1,394	1,394	1,484	1,484
6014	Office Supplies	0.00	0	0	0	0
6016	Gasoline	2,811.49	12,000	12,000	12,000	12,000
6017	Butane	0.00	0	0	0	0
6028	Camera and Police Supplies	0.00	5,000	5,000	6,000	6,000
	<i>Expenditure Total:</i>	<u>506,561.51</u>	<u>517,105</u>	<u>517,105</u>	<u>546,914</u>	<u>546,914</u>

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2023-2024 Budget

Fund 740 Dept. 610

BRIDGE OPERATIONS

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4451	Tolls - Entrance Fees	10,564,445.96	10,100,000	10,100,000	10,800,000	10,800,000
4551	J.P Precinct #5/1	0.00	0	0	0	0
4600	Interest Income	22,905.03	42,000	42,000	42,000	42,000
4602	Miscellaneous	0.00	0	0	0	0
4614	Land Rental	1,000.00	0	0	12,000	12,000
4640	Sale of Surplus	0.00	0	0	0	0
	Revenue Total:	<u>10,588,350.99</u>	<u>10,142,000</u>	<u>10,142,000</u>	<u>10,854,000</u>	<u>10,854,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	123,005.19	158,095	158,095	166,913	198,652
6003	Salaries-Employees	634,486.05	897,098	767,798	960,028	960,028
6004	Overtime	76,062.20	65,000	65,000	77,000	77,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	62,051.57	85,695	85,695	92,102	92,102
6007	Group Health	217,451.11	299,772	299,772	301,428	304,425
6008	Retirement	101,553.51	131,594	131,594	141,433	145,161
6009	Auto Allowance	407.14	0	0	500	2,410
6010	Uniforms	7,285.90	15,000	15,000	15,000	15,000
6011	Workers Compensation	9,769.32	13,744	13,744	4,706	4,745
6012	Unemployment Insurance	2,899.48	4,481	4,481	4,816	4,943
6014	Office Supplies	38,019.68	53,332	53,332	55,000	55,000
6016	Gasoline	15,094.11	16,000	16,000	16,000	16,000
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	1,582.92	1,500	1,500	1,500	1,500
6022	Drugs Medicine	0.00	0	0	0	0
6025	Food-Human	126.95	1,000	1,000	1,000	1,000
6026	Household Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	4,235.01	3,500	8,500	6,500	6,500
6033	Contingencies	0.00	0	0	0	0
6038	Small Tools and Equipment	915.00	3,000	3,000	4,000	4,000
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	5,801.58	5,000	5,000	5,000	5,000
6048	Communications	20,058.76	15,000	15,000	15,000	15,000
6049	Postage	60.40	1,000	1,000	1,000	1,000
6050	Travel	0.00	10,000	10,000	10,000	10,000
6054	Advertising	4,674.26	35,000	35,000	35,000	35,000
6056	Property Insurance	49,436.35	45,000	45,000	70,000	70,000
6057	Vehicle Insurance	589.50	3,000	3,000	3,000	3,000
6058	Liability Other Insurance	0.00	0	0	0	0
6060	Electricity	39,867.92	46,700	46,700	46,700	46,700
6062	Water	9,634.24	12,000	12,000	12,000	12,000
6063	Sewage and Garbage	9,184.98	11,400	11,400	11,400	11,400
6064	Building Maintenance	22,329.13	25,000	25,000	25,000	25,000
6067	Equipment Maintenance	16,804.92	30,000	30,000	30,000	30,000
6069	Equipment Rental	4,741.52	7,000	7,000	7,000	7,000

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2023-2024 Budget

Fund 740 Dept. 610

BRIDGE OPERATIONS

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	31,431.00	35,000	44,300	35,000	35,000
6076	Bank Fees	0.00	4,000	4,000	4,000	4,000
6077	Data Processing	7,893.33	10,000	10,000	10,000	10,000
6078	Education and Training	0.00	5,000	5,000	5,000	5,000
6082	Contractual Expense	193,332.03	190,000	305,000	210,000	224,151
6096	Equipment	0.00	0	0	0	0
6097	Debt Retirement	0.00	690,284	690,284	735,699	735,699
6098	Debt Interest	213,809.29	327,033	327,033	254,028	254,028
6195	Safety Supplies	1,396.99	5,000	5,000	5,000	5,000
6198	Depreciation	974,725.16	0	0	0	0
6200	EMPLOYEE BENEFIT	242,268.30	0	0	0	0
6210	Pension Expense	-229,799.73	0	0	0	0
	<i>Expenditure Total:</i>	<u>2,919,832.07</u>	<u>3,268,375</u>	<u>3,268,375</u>	<u>3,384,900</u>	<u>3,439,591</u>



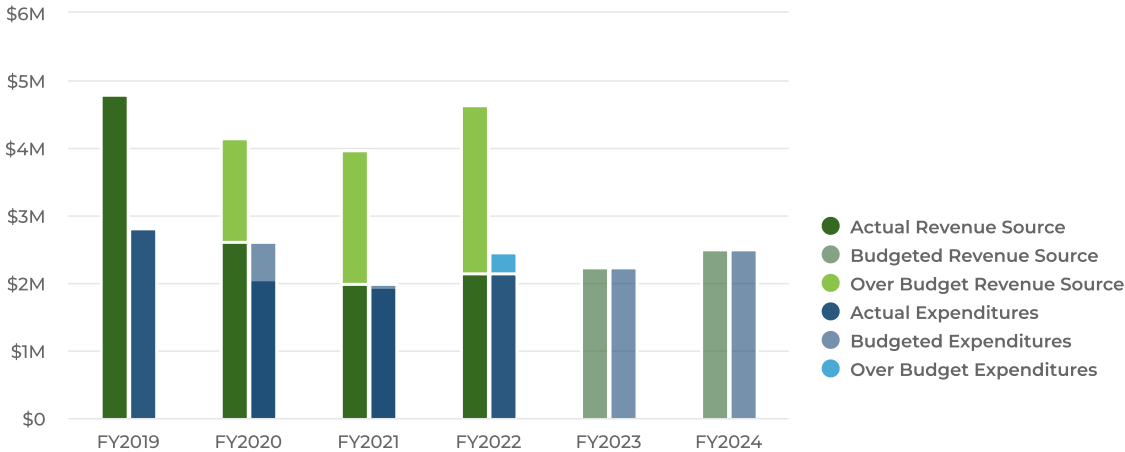
Free Trade Bridge - Operating

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

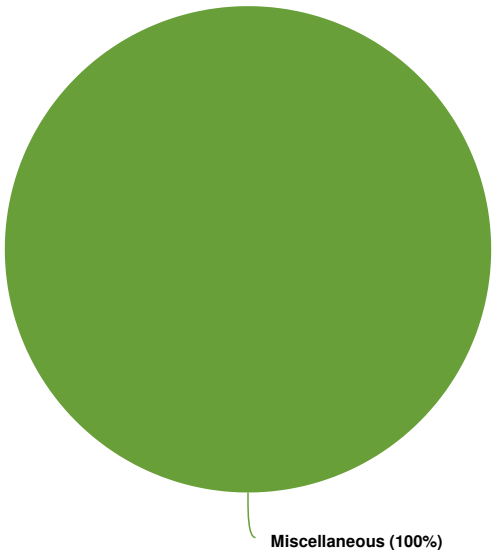
The County of Cameron is projecting \$2.51M of revenue in FY2024, which represents a 12.2% increase over the prior year. Budgeted expenditures are projected to increase by 12.2% or \$273.75K to \$2.51M in FY2024.

Schedule of Toll Fares			
Class	Description	Axles	US Fare ETC Fare
1	Auto, Pickup, Mtrcycle	2	\$4.00 \$3.75
2	Truck, 2 axles	2	\$11.00 \$9.50
3	Truck, 3 axles	3	\$15.00 \$13.50
4	Truck, 4 axles	4	\$17.25 \$15.50
5	Truck, 5 axles	5	\$22.00 \$19.25
6	Truck, 6 axles	6	\$25.00 \$23.25
7	Bicycle		\$1.00 \$1.00
8	Bus or Rec. Vehicle	2	\$10.00 \$10.00
9	Transmigrant - 1	2	\$7.75 \$7.75
10	Transmigrant - 2	2	\$11.25 \$11.25
11	Special Crossing		\$30.00 \$30.00
Peds.	Pedestrian		\$1.00 \$1.00
	Extra Axle (Class1)		\$3.00 \$3.00
	Extra Axle (Commercial)		\$3.50 \$3.50
	Trucks 80,000 lbs or over - .1% of total weight		

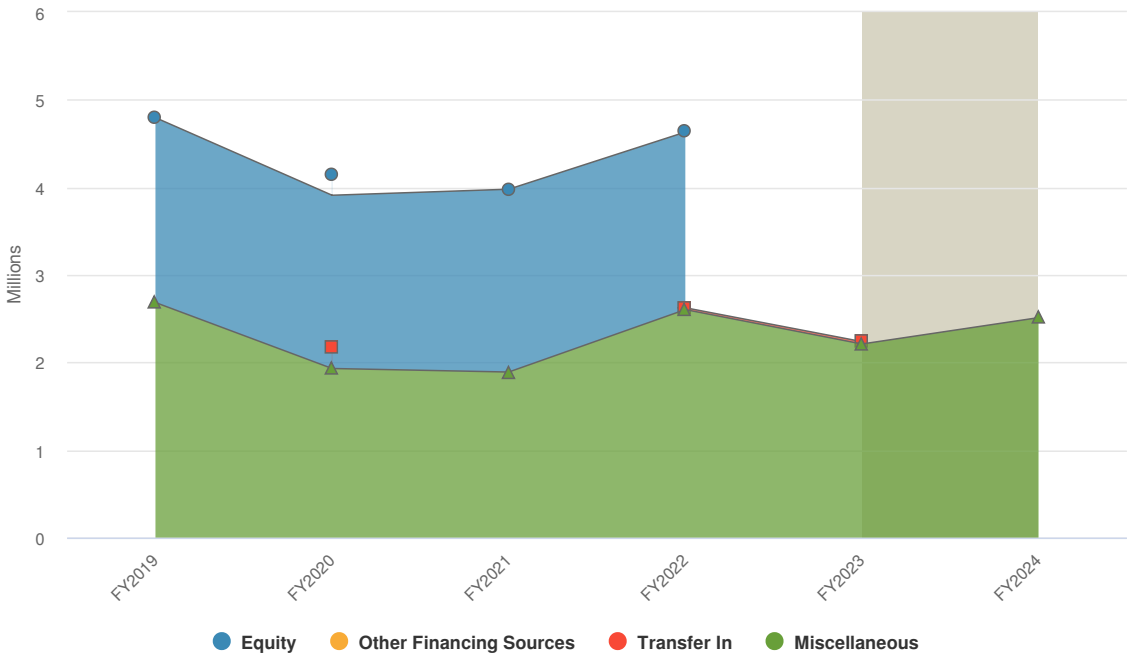


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



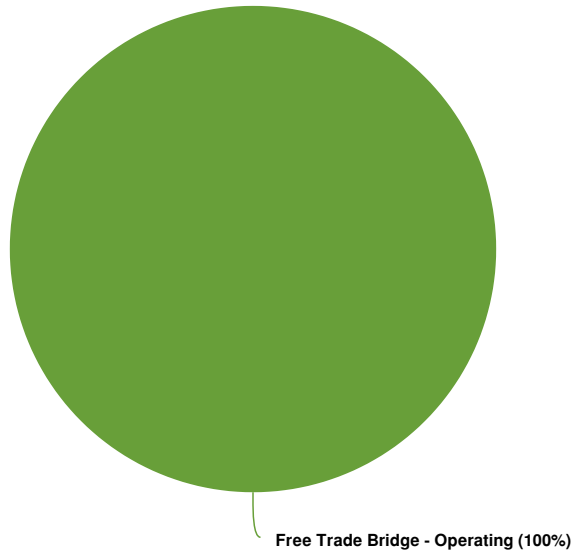
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					

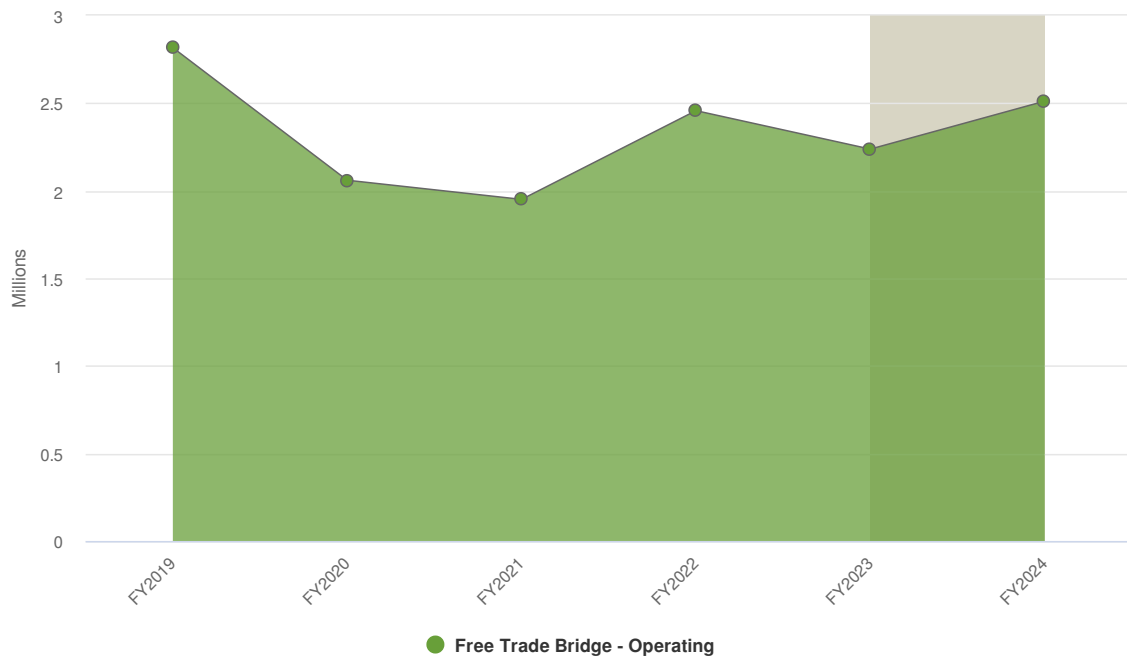
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Equity	\$2,087,795		\$0	\$0	0%
Miscellaneous	\$1,890,205	\$2,155,097	\$2,210,500	\$2,511,500	13.6%
Transfer In	\$0	\$8,066	\$27,254	\$0	-100%
Total Revenue Source:	\$3,978,001	\$2,163,163	\$2,237,754	\$2,511,500	12.2%

Expenditures by Fund

2024 Expenditures by Fund



Budgeted and Historical 2024 Expenditures by Fund

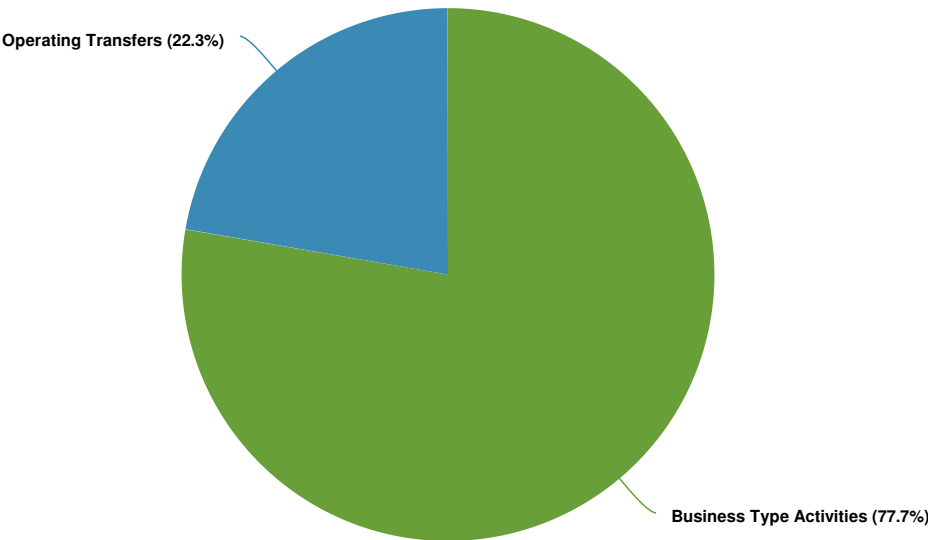


Grey background indicates budgeted figures.

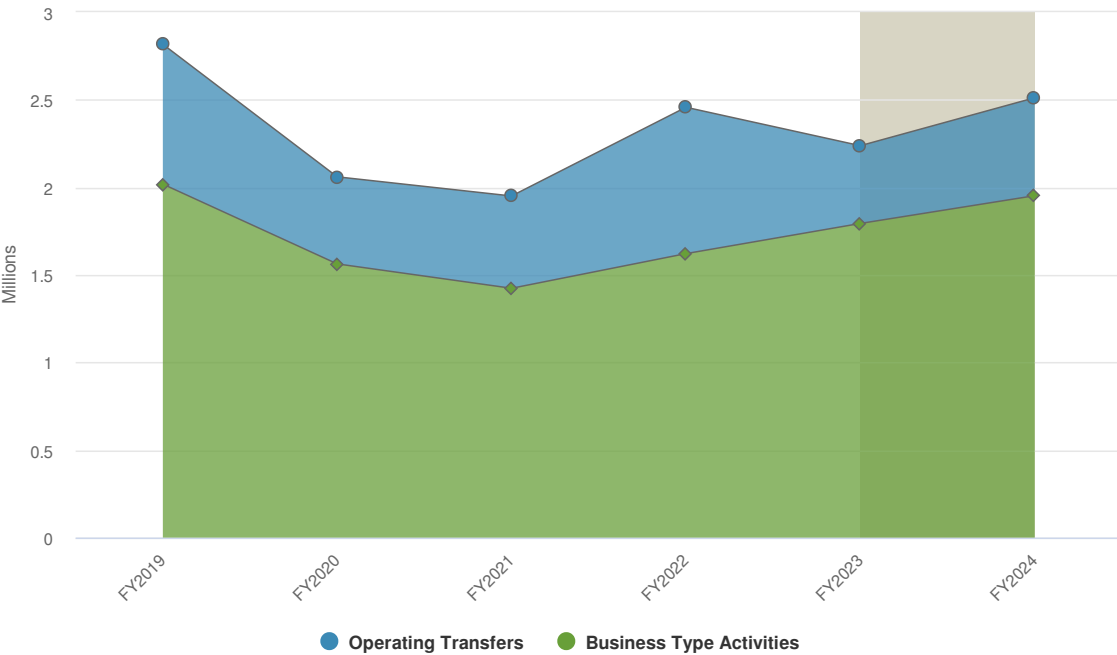
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Free Trade Bridge - Operating	\$1,950,624	\$2,163,103	\$2,237,754	\$2,511,500	12.2%
Total Free Trade Bridge - Operating:	\$1,950,624	\$2,163,103	\$2,237,754	\$2,511,500	12.2%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

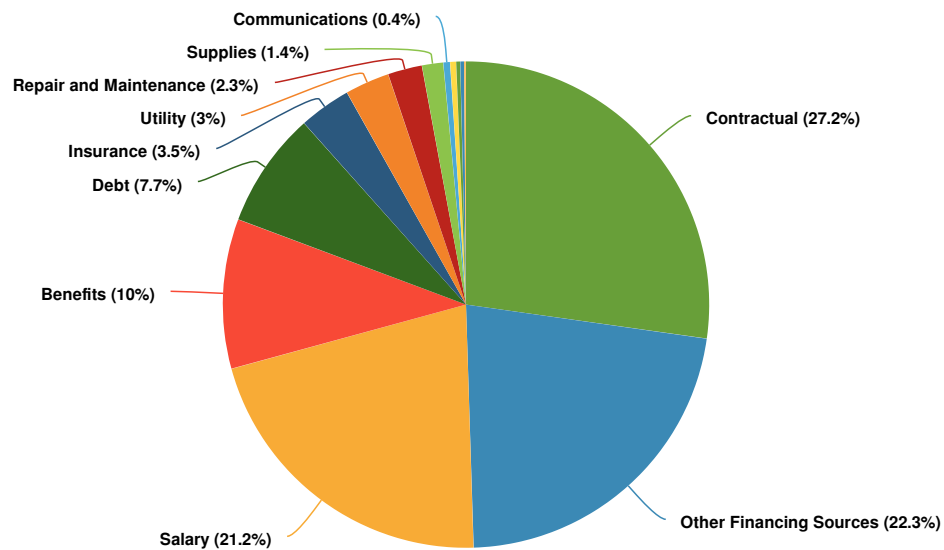


Grey background indicates budgeted figures.

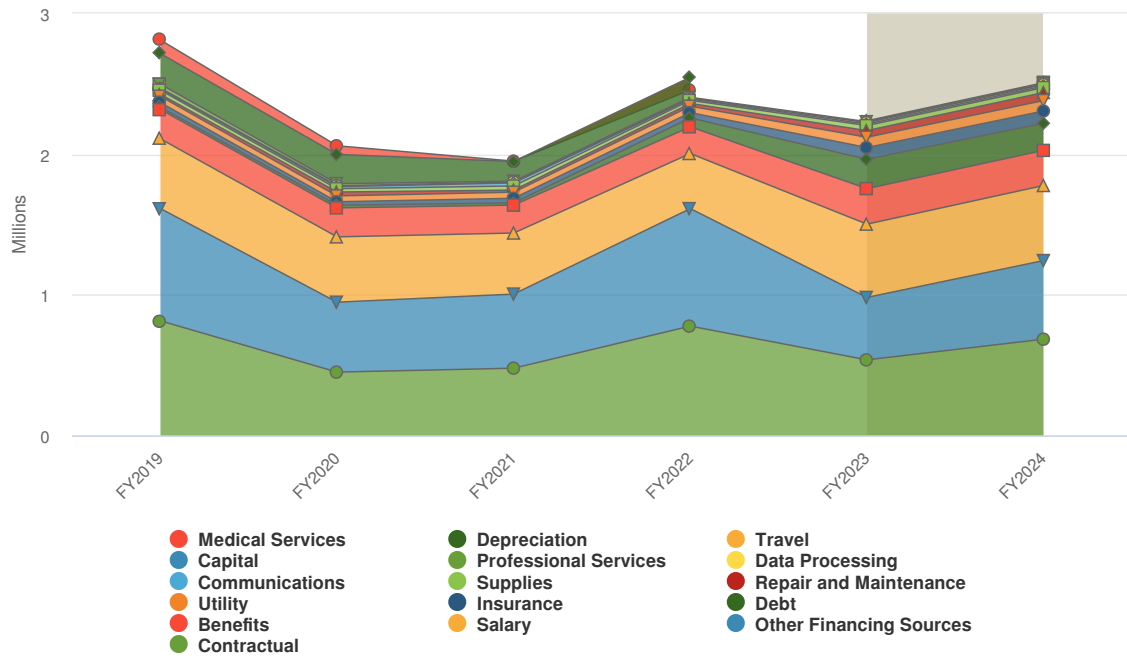
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures					
Business Type Activities	\$1,423,570	\$1,538,262	\$1,793,730	\$1,952,279	8.8%
Operating Transfers	\$527,054	\$624,841	\$444,024	\$559,221	25.9%
Total Expenditures:	\$1,950,624	\$2,163,103	\$2,237,754	\$2,511,500	12.2%

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	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Salary	\$434,204	\$491,904	\$521,070	\$533,673	2.4%
Benefits	\$198,592	\$228,841	\$252,830	\$249,937	-1.1%
Supplies	\$29,422	\$31,800	\$35,937	\$35,937	0%
Repair and Maintenance	\$14,993	\$33,000	\$47,000	\$57,000	21.3%
Professional Services	\$6,647	\$6,647	\$6,647	\$6,647	0%
Communications	\$21,425	\$12,704	\$11,000	\$11,000	0%
Travel	\$0	\$8,000	\$0	\$3,000	N/A
Contractual	\$478,029	\$576,223	\$537,290	\$684,223	27.3%
Insurance	\$32,635	\$36,550	\$83,306	\$86,928	4.3%
Utility	\$43,249	\$51,796	\$73,296	\$74,296	1.4%
Data Processing	\$6,070	\$7,000	\$10,000	\$10,000	0%
Capital	\$0	\$6,500	\$6,500	\$6,500	0%
Debt	\$15,846	\$47,297	\$208,854	\$193,138	-7.5%
Medical Services	\$2,487		\$0	\$0	0%
Other Financing Sources	\$527,054	\$624,841	\$444,024	\$559,221	25.9%
Depreciation	\$139,972		\$0	\$0	0%
Total Expense Objects:	\$1,950,624	\$2,163,103	\$2,237,754	\$2,511,500	12.2%

CAMERON COUNTY, TEXAS
Total Revenues SOURCES u
Detail Schedule of Revenues and Sources of Funds
2023-2024 Fiscal Year

Fund: 770

			2023	2023	2024	2024
			<u>Approved</u>	<u>Amended</u>	<u>Recommended</u>	<u>Approved</u>
<u>Revenues</u>						
610	4451	Tolls - Entrance Fees	2,200,000	2,200,000	2,500,000	2,500,000
610	4600	Interest Income	10,500	10,500	10,500	10,500
610	4841	Concessions Leases	0	0	1,000	1,000
Total	Miscellaneous		<u>2,210,500</u>	<u>2,210,500</u>	<u>2,511,500</u>	<u>2,511,500</u>
Total	OTHER FINANCING SOURCES		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues			2,210,500	2,210,500	2,511,500	2,511,500

CAMERON COUNTY, TEXAS
FREE TRADE BRIDGE - OPERA
2023-2024 Budget

770 Fund:

DEPARTMENT EXPENDITURE SUMMARY

		2023	2023	2024	2024
		Approved	Amended	Recommended	Approved
		<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
610	TOLL BRIDGE OPERATIONS	1,380,262	1,616,386	1,417,878	1,423,534
6115	COLD STORAGE FACILITY	80,378	70,378	80,378	80,378
TOTAL		<u>1,460,640</u>	<u>1,686,764</u>	<u>1,498,256</u>	<u>1,503,912</u>
TOTAL		<u>333,090</u>	<u>333,090</u>	<u>456,560</u>	<u>448,367</u>

CAMERON COUNTY, TEXAS
FREE TRADE BRIDGE - OPERA
2023-2024 Budget

Fund 770 Dept. 000

LOS INDIOS TOLL BRIDGE

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6070	INDIRECT COST	611,452.00	333,090	333,090	456,560	448,367
6510	Lease Interest Expense	0.00	0	0		
	<i>Expenditure Total:</i>	611,452.00	333,090	333,090	456,560	448,367

CAMERON COUNTY, TEXAS
FREE TRADE BRIDGE - OPERA
2023-2024 Budget

Fund 770 Dept. 610

FREE TRADE BRIDGE

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4451	Tolls - Entrance Fees	2,366,991.03	2,200,000	2,200,000	2,500,000	2,500,000
4600	Interest Income	5,979.74	10,500	10,500	10,500	10,500
4602	Miscellaneous	0.00	0	0	0	0
4841	Concessions Leases	0.00	0	0	1,000	1,000
	<i>Revenue Total:</i>	<u>2,372,970.77</u>	<u>2,210,500</u>	<u>2,210,500</u>	<u>2,511,500</u>	<u>2,511,500</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	37,950.82	60,987	60,987	64,610	64,610
6003	Salaries-Employees	320,953.11	430,083	251,070	439,063	439,063
6004	Overtime	32,929.18	30,000	30,000	30,000	30,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	29,414.40	39,862	39,862	40,826	40,826
6007	Group Health	106,418.25	140,742	140,742	140,742	140,742
6008	Retirement	47,134.59	61,213	61,213	62,693	62,693
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	4,373.81	9,600	9,600	9,600	9,600
6011	Workers Compensation	5,453.83	8,929	8,929	3,541	3,541
6012	Unemployment Insurance	1,358.09	2,084	2,084	2,135	2,135
6014	Office Supplies	13,855.07	18,037	18,037	18,037	18,037
6016	Gasoline	3,670.92	4,100	4,100	4,100	4,100
6018	Diesel Fuel	0.00	0	0		
6025	Food-Human	276.68	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	1,053.96	2,000	2,000	2,000	2,000
6033	Contingencies	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	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	615.01	1,000	1,000	1,000	1,000
6048	Communications	9,081.83	10,000	10,000	10,000	10,000
6049	Postage	3.62	200	200	200	200
6050	Travel	0.00	0	0	3,000	3,000
6054	Advertising	0.00	10,000	0	10,000	10,000
6056	Property Insurance	37,778.90	41,378	41,378	45,000	45,000
6057	Vehicle Insurance	103.75	550	550	550	550
6058	Liability Other Insurance	0.00	0	0	0	0
6060	Electricity	30,749.55	32,296	32,296	32,296	32,296
6062	Water	1,241.90	2,000	2,000	2,000	2,000
6063	Sewage and Garbage	4,261.27	5,000	15,000	6,000	6,000
6064	Building Maintenance	9,083.71	20,000	68,000	30,000	30,000
6067	Equipment Maintenance	8,934.81	20,000	20,000	20,000	20,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	1,740.00	9,700	9,700	9,700	9,700
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	22,000.00	30,000	22,000	30,000	30,000
6076	Bank Fees	0.00	500	500	500	500
6077	Data Processing	5,137.43	10,000	10,000	10,000	10,000

CAMERON COUNTY, TEXAS
FREE TRADE BRIDGE - OPERA
2023-2024 Budget

Fund 770 Dept. 610

FREE TRADE BRIDGE

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
6078	Education and Training	0.00	0	0	0	0
6082	Contractual Expense	142,025.24	154,000	308,013	180,000	185,656
6091	Building Improvements	0.00	1,500	227,624	1,500	1,500
6096	Equipment	0.00	5,000	0	5,000	5,000
6097	Debt Retirement	0.00	95,841	95,841	109,148	109,148
6098	Debt Interest	26,966.84	113,013	113,013	83,990	83,990
6195	Safety Supplies	0.00	1,000	1,000	1,000	1,000
	<i>Expenditure Total:</i>	<u>911,213.57</u>	<u>1,380,262</u>	<u>1,616,386</u>	<u>1,417,878</u>	<u>1,423,534</u>

CAMERON COUNTY, TEXAS
FREE TRADE BRIDGE - OPERA
2023-2024 Budget

Fund 770 Dept. 6115

COLD STORAGE FACILITY

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6056	Property Insurance	0.00	41,378	41,378	41,378	41,378
6060	Electricity	9,392.79	33,000	23,000	33,000	33,000
6062	Water	0.00	1,000	1,000	1,000	1,000
6067	Equipment Maintenance	740.00	5,000	5,000	5,000	5,000
	<i>Expenditure Total:</i>	10,132.79	80,378	70,378	80,378	80,378



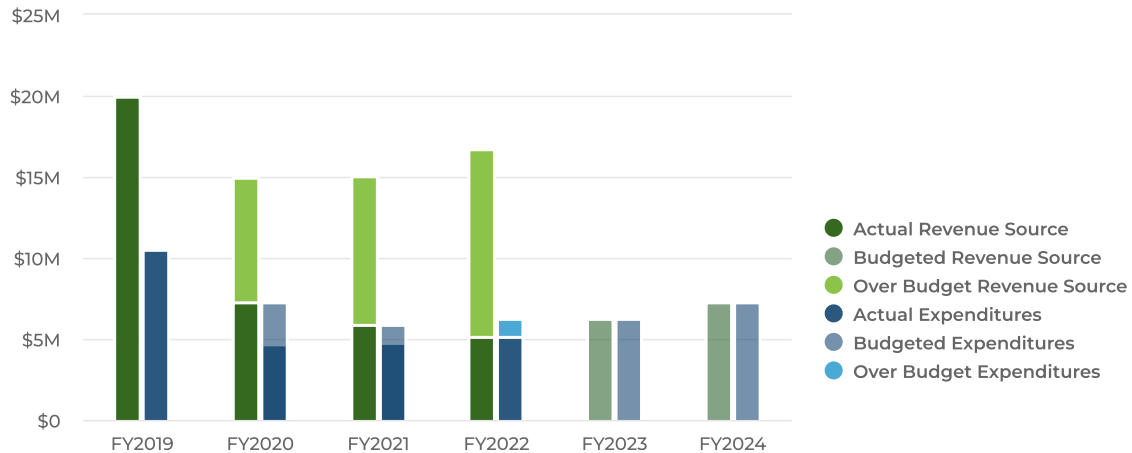
Gateway Bridge - Operating

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

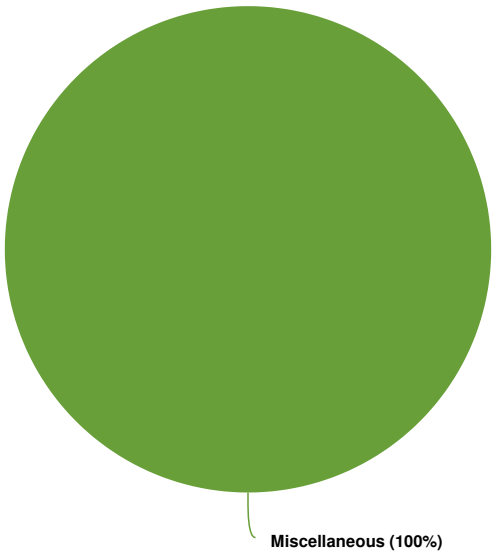
The County of Cameron is projecting \$7.33M of revenue in FY2024, which represents a 16.2% increase over the prior year. Budgeted expenditures are projected to increase by 16.2% or \$1.02M to \$7.33M in FY2024.

Schedule of Toll Fares			
Class	Description	Axles	US Fare ETC Fare
1	Auto, Pickup, Mtrcycle	2	\$4.00 \$3.75
2	Truck, 2 axles	2	\$11.00 \$9.50
3	Truck, 3 axles	3	\$15.00 \$13.50
4	Truck, 4 axles	4	\$17.25 \$15.50
5	Truck, 5 axles	5	\$22.00 \$19.25
6	Truck, 6 axles	6	\$25.00 \$23.25
7	Bicycle		\$1.00 \$1.00
8	Bus or Rec. Vehicle	2	\$10.00 \$10.00
9	Transmigrant - 1	2	\$7.75 \$7.75
10	Transmigrant - 2	2	\$11.25 \$11.25
11	Special Crossing		\$30.00 \$30.00
Peds. Pedestrian			\$1.00 \$1.00
Extra Axle (Class I)			\$3.00 \$3.00
Extra Axle (Commercial)			\$3.50 \$3.50
Trucks 80,000 lbs. or over = .1% of total weight			

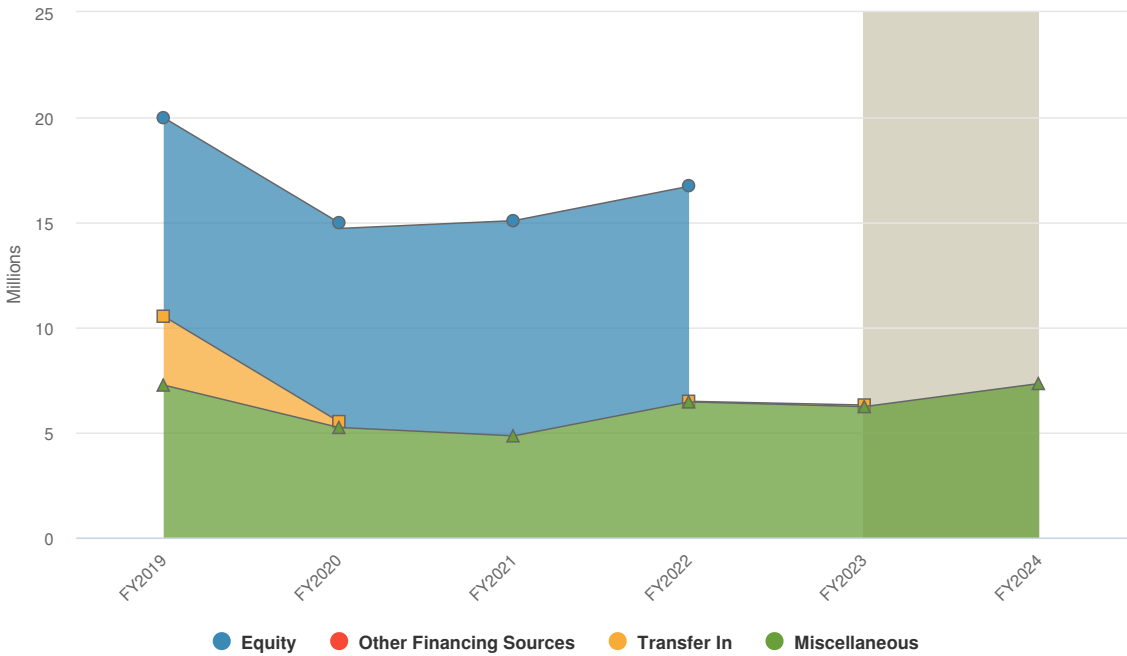


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



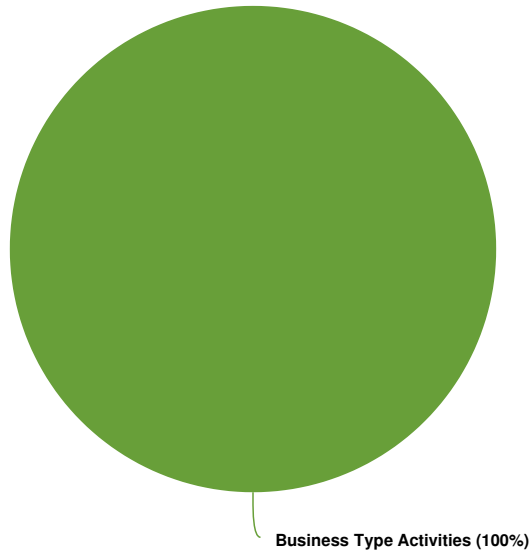
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					

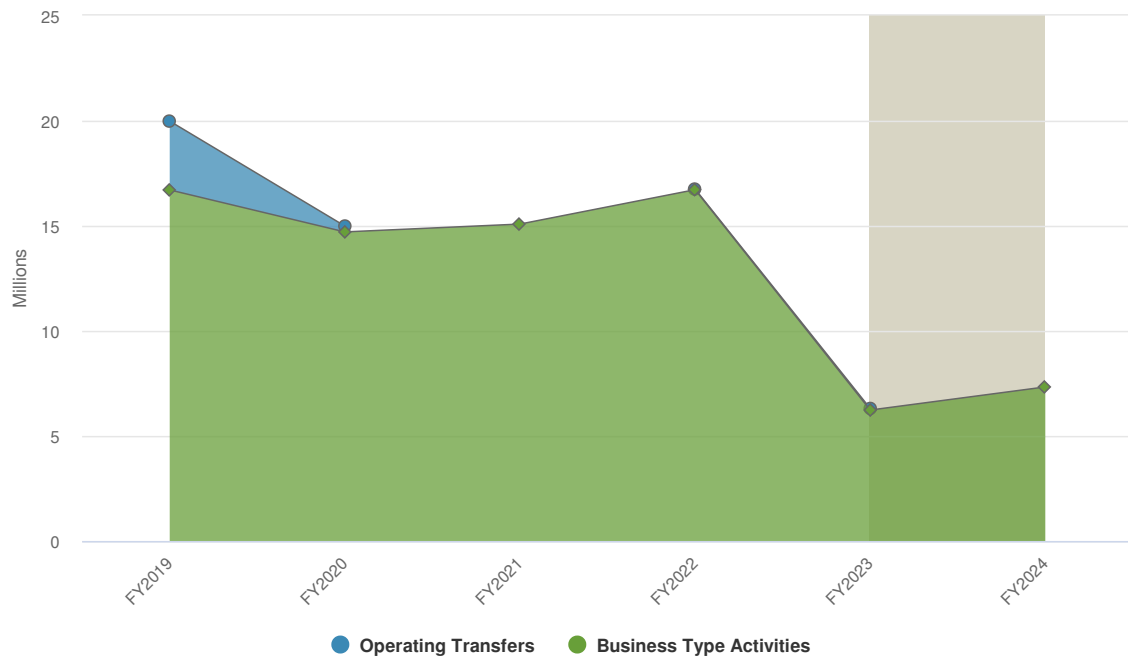
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Equity	\$10,240,438		\$0	\$0	0%
Miscellaneous	\$4,839,502	\$5,148,611	\$6,230,000	\$7,330,000	17.7%
Transfer In	\$0	\$27,593	\$76,275	\$0	-100%
Total Revenue Source:	\$15,079,939	\$5,176,204	\$6,306,275	\$7,330,000	16.2%

Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department

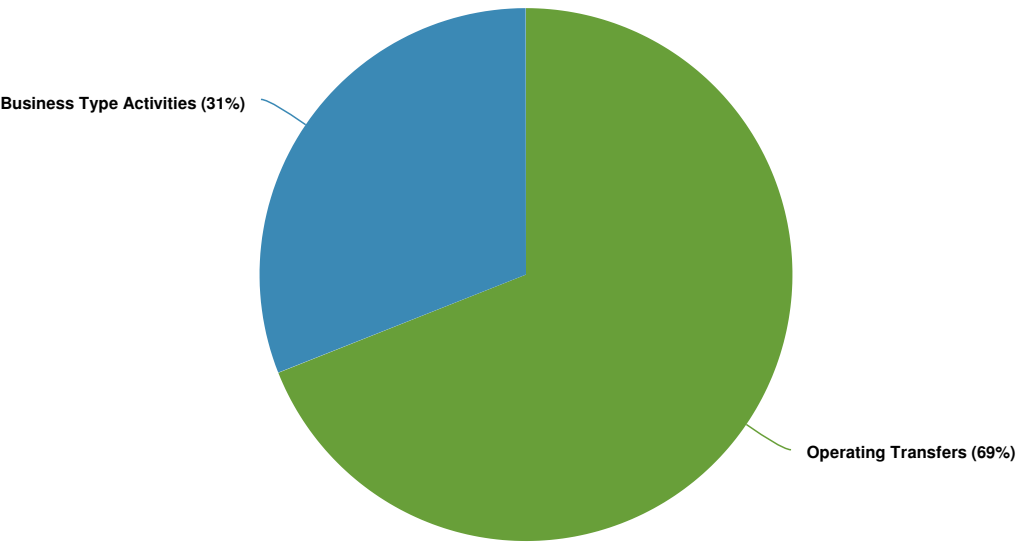


Grey background indicates budgeted figures.

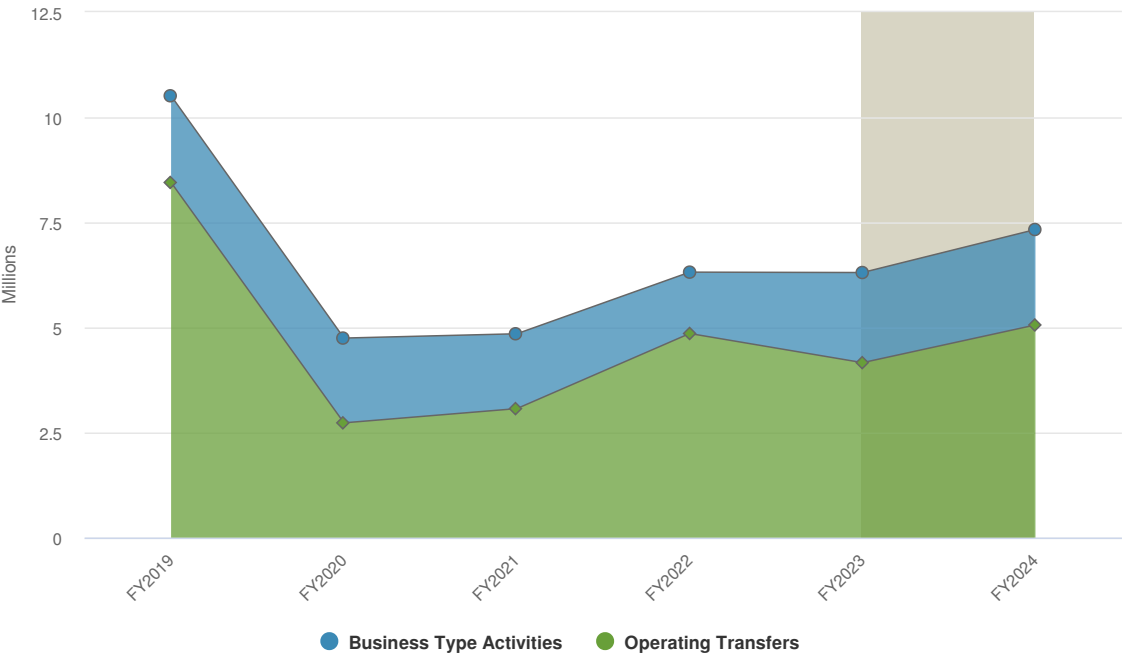
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue					
Operating Transfers	\$0	\$27,593	\$76,275	\$0	-100%
Business Type Activities	\$15,079,939	\$5,148,611	\$6,230,000	\$7,330,000	17.7%
Total Revenue:	\$15,079,939	\$5,176,204	\$6,306,275	\$7,330,000	16.2%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

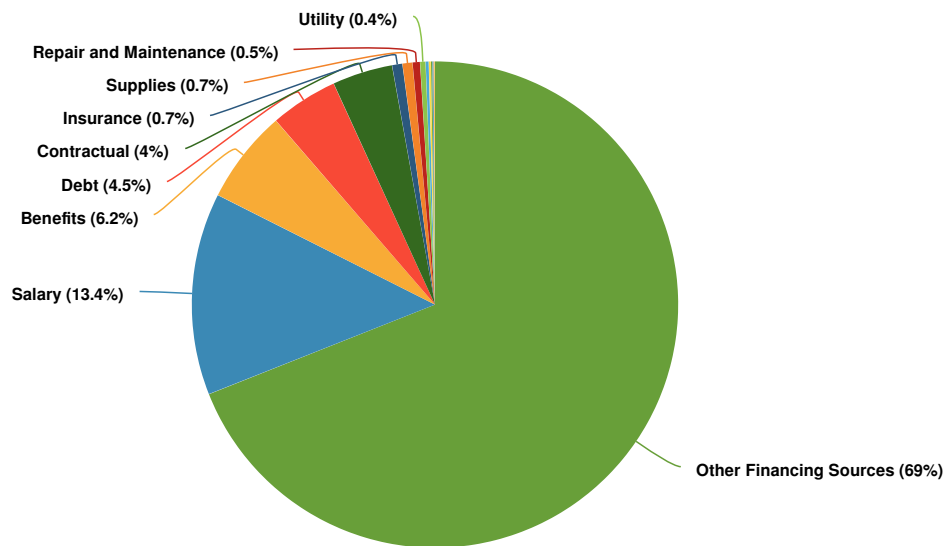


Grey background indicates budgeted figures.

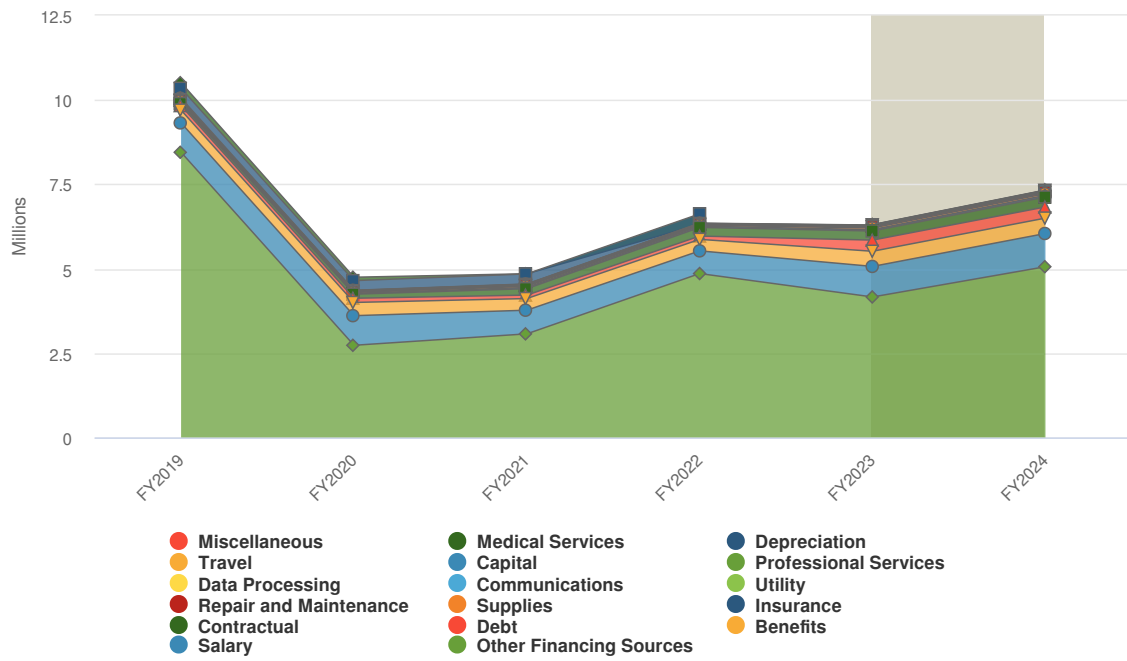
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures					
Business Type Activities	\$1,780,826	\$2,072,285	\$2,144,562	\$2,271,459	5.9%
Operating Transfers	\$3,068,310	\$3,103,919	\$4,161,713	\$5,058,541	21.5%
Total Expenditures:	\$4,849,135	\$5,176,204	\$6,306,275	\$7,330,000	16.2%

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	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Salary	\$701,000	\$847,291	\$905,140	\$984,342	8.8%
Benefits	\$345,558	\$406,867	\$448,785	\$455,803	1.6%
Supplies	\$34,183	\$43,400	\$48,925	\$48,925	0%
Repair and Maintenance	\$18,428	\$21,000	\$36,000	\$36,000	0%
Professional Services	\$6,647	\$6,647	\$6,647	\$6,647	0%
Communications	\$21,616	\$11,600	\$10,600	\$16,000	50.9%
Travel	\$0	\$6,000	\$6,000	\$6,000	0%
Contractual	\$190,226	\$215,000	\$270,000	\$294,126	8.9%
Insurance	\$34,588	\$35,000	\$40,000	\$50,000	25%
Utility	\$19,301	\$22,800	\$25,000	\$26,500	6%
Data Processing	\$5,018	\$5,000	\$10,000	\$10,000	0%
Capital	\$0	\$6,500	\$6,500	\$6,500	0%
Debt	\$101,794	\$445,180	\$330,965	\$330,616	-0.1%
Medical Services	\$4,592		\$0	\$0	0%
Other Financing Sources	\$3,068,310	\$3,103,919	\$4,161,713	\$5,058,541	21.5%
Depreciation	\$297,875		\$0	\$0	0%
Total Expense Objects:	\$4,849,135	\$5,176,204	\$6,306,275	\$7,330,000	16.2%

CAMERON COUNTY, TEXAS
GATEWAY BRIDGE - OPERATIN
Detail Schedule of Revenues and Sources of Funds
2023-2024 Fiscal Year

Fund: 800

			2023	2023	2024	2024
			<u>Approved</u>	<u>Amended</u>	<u>Recommended</u>	<u>Approved</u>
<u>Revenues</u>						
610	4451	Tolls - Entrance Fees	5,900,000	5,900,000	7,000,000	7,000,000
610	4600	Interest Income	72,000	72,000	72,000	72,000
610	4614	Land Rental	258,000	258,000	258,000	258,000
Total	Miscellaneous		<u>6,230,000</u>	<u>6,230,000</u>	<u>7,330,000</u>	<u>7,330,000</u>
Total	OTHER FINANCING SOURCES		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues			6,230,000	6,230,000	7,330,000	7,330,000

DEPARTMENT EXPENDITURE SUMMARY

		2023	2023	2024	2024
		Approved	Amended	Recommended	Approved
		<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
610	TOLL BRIDGE OPERATIONS	2,144,562	2,144,562	2,267,333	2,271,459
TOTAL		<u>2,144,562</u>	<u>2,144,562</u>	<u>2,267,333</u>	<u>2,271,459</u>
TOTAL		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
GATEWAY BRIDGE - OPERATING
2023-2024 Budget

Fund 800 Dept. 610

GATEWAY INTL TOLL BRIDGE

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4451	Tolls - Entrance Fees	5,974,125.28	5,900,000	5,900,000	7,000,000	7,000,000
4600	Interest Income	36,282.80	72,000	72,000	72,000	72,000
4602	Miscellaneous	0.00	0	0	0	0
4614	Land Rental	154,212.63	258,000	258,000	258,000	258,000
4617	Interfund revenue	0.00	0	0		
	Revenue Total:	<u>6,164,620.71</u>	<u>6,230,000</u>	<u>6,230,000</u>	<u>7,330,000</u>	<u>7,330,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	38,812.64	62,403	62,403	65,522	65,522
6003	Salaries-Employees	566,004.03	787,737	663,237	853,820	853,820
6004	Overtime	67,617.76	55,000	55,000	65,000	65,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	50,531.72	69,243	69,243	75,302	75,302
6007	Group Health	198,067.55	257,724	257,724	257,670	257,670
6008	Retirement	81,120.57	106,331	106,331	115,635	115,635
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	7,305.40	15,000	15,000	15,000	15,000
6011	Workers Compensation	8,736.03	11,866	11,866	3,259	3,259
6012	Unemployment Insurance	2,336.00	3,621	3,621	3,937	3,937
6014	Office Supplies	18,769.95	26,525	26,525	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	524.76	1,000	1,000	1,000	1,000
6033	Contingencies	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	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	4,043.35	2,600	7,600	8,000	8,000
6048	Communications	7,653.16	8,000	8,000	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	2,100.00	15,000	15,000	15,000	15,000
6056	Property Insurance	36,938.50	40,000	40,000	50,000	50,000
6059	Bonds	0.00	0	0	0	0
6060	Electricity	14,572.69	18,000	18,000	18,000	18,000
6062	Water	2,168.22	2,500	2,500	3,000	3,000
6063	Sewage and Garbage	3,789.38	4,500	4,500	5,500	5,500
6064	Building Maintenance	9,844.36	15,000	18,000	15,000	15,000
6067	Equipment Maintenance	8,826.55	20,000	25,000	20,000	20,000
6069	Equipment Rental	949.99	5,000	5,000	5,000	5,000
6073	Dues and Memberships	100.00	3,000	3,000	3,000	3,000
6076	Bank Fees	0.00	2,000	2,000	2,000	2,000
6077	Data Processing	3,739.34	10,000	10,000	10,000	10,000
6078	Education and Training	0.00	3,000	3,000	3,000	3,000
6082	Contractual Expense	139,675.61	155,000	259,000	175,000	179,126
6087	Miscellaneous	20.00	0	0	0	0

CAMERON COUNTY, TEXAS
GATEWAY BRIDGE - OPERATING
2023-2024 Budget

Fund 800 Dept. 610

GATEWAY INTL TOLL BRIDGE

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
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	0.00	266,340	266,340	276,118	276,118
6098	Debt Interest	81,204.23	64,625	64,625	54,498	54,498
6118	Legislative Outreach	113,551.57	90,000	97,500	90,000	90,000
6195	Safety Supplies	690.89	2,000	2,000	2,000	2,000
6198	Depreciation	275,877.81	0	0	0	0
6200	EMPLOYEE BENEFIT	-79,612.52	0	0	0	0
6210	Pension Expense	-229,394.70	0	0	0	0
	<i>Expenditure Total:</i>	<u>1,443,211.84</u>	<u>2,144,562</u>	<u>2,144,562</u>	<u>2,267,333</u>	<u>2,271,459</u>

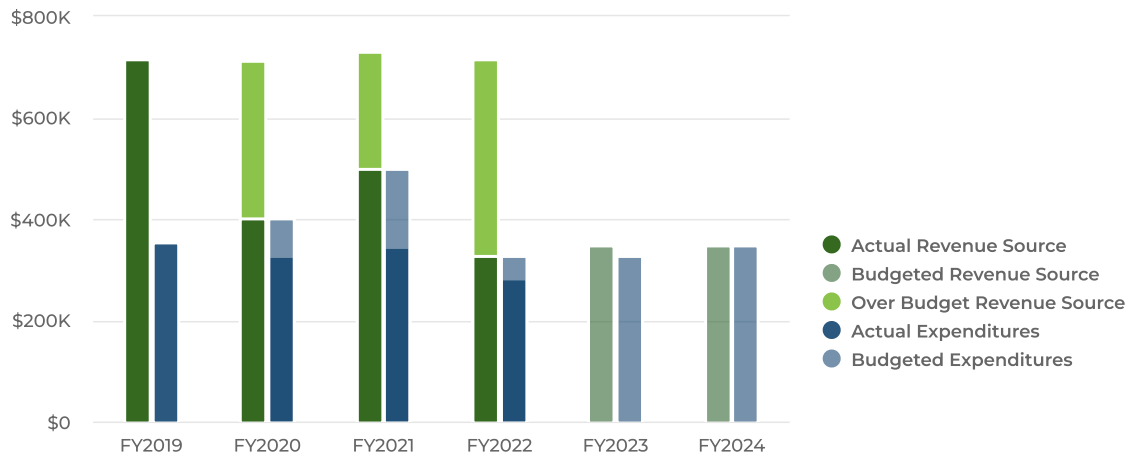


Colonia Lights/Scofflaw

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.

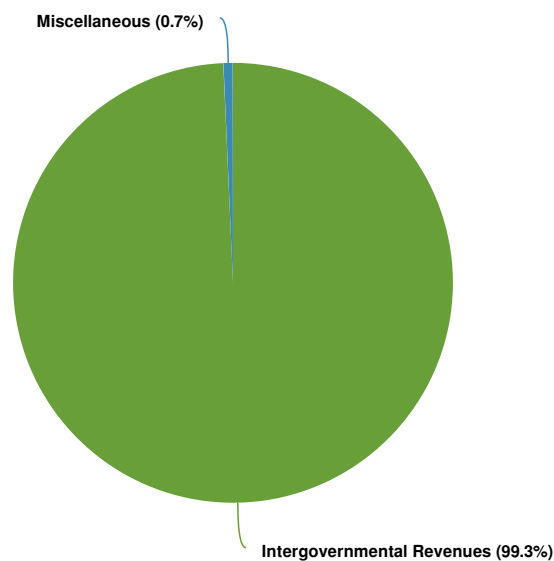
Summary

The County of Cameron is projecting \$349.4K of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 6.1% or \$20.15K to \$349.4K in FY2024.

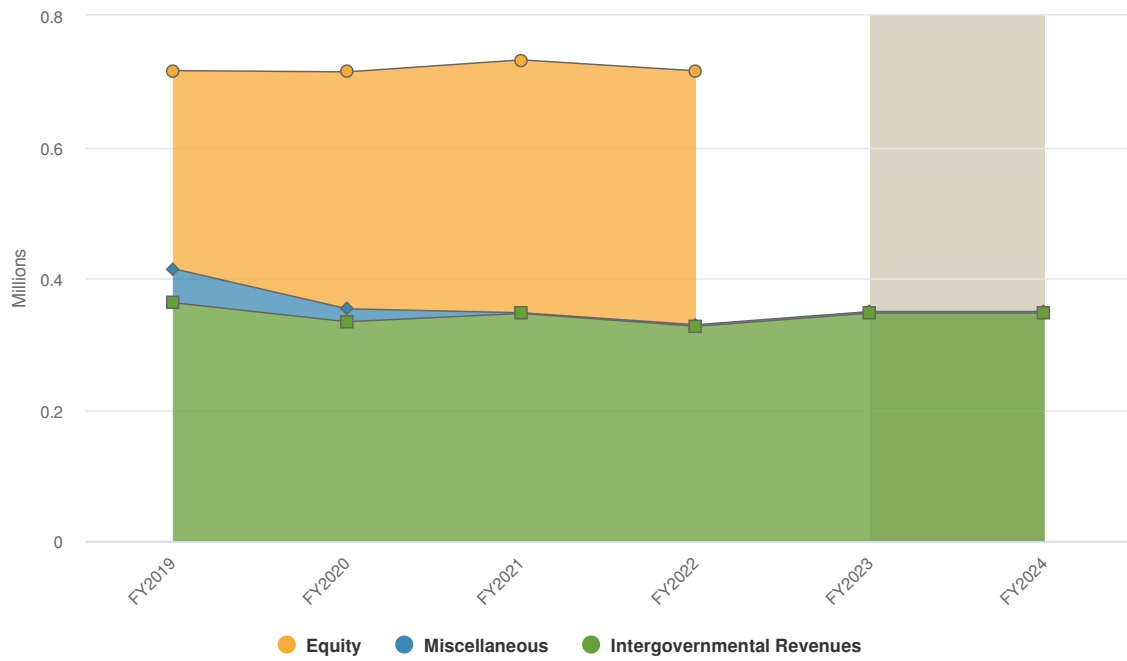


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source

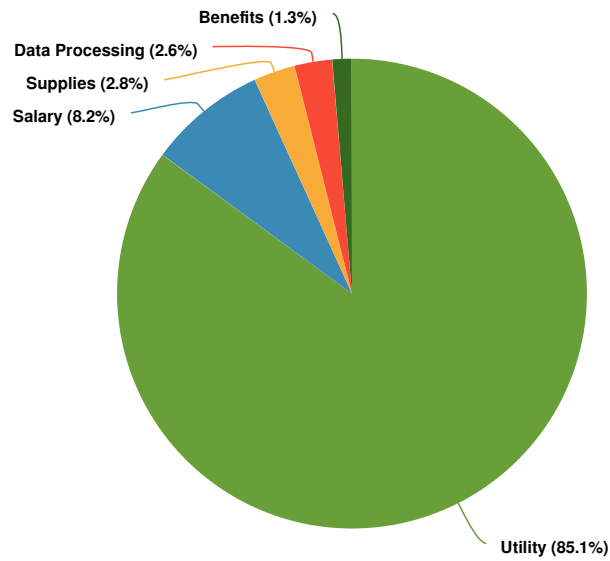


Grey background indicates budgeted figures.

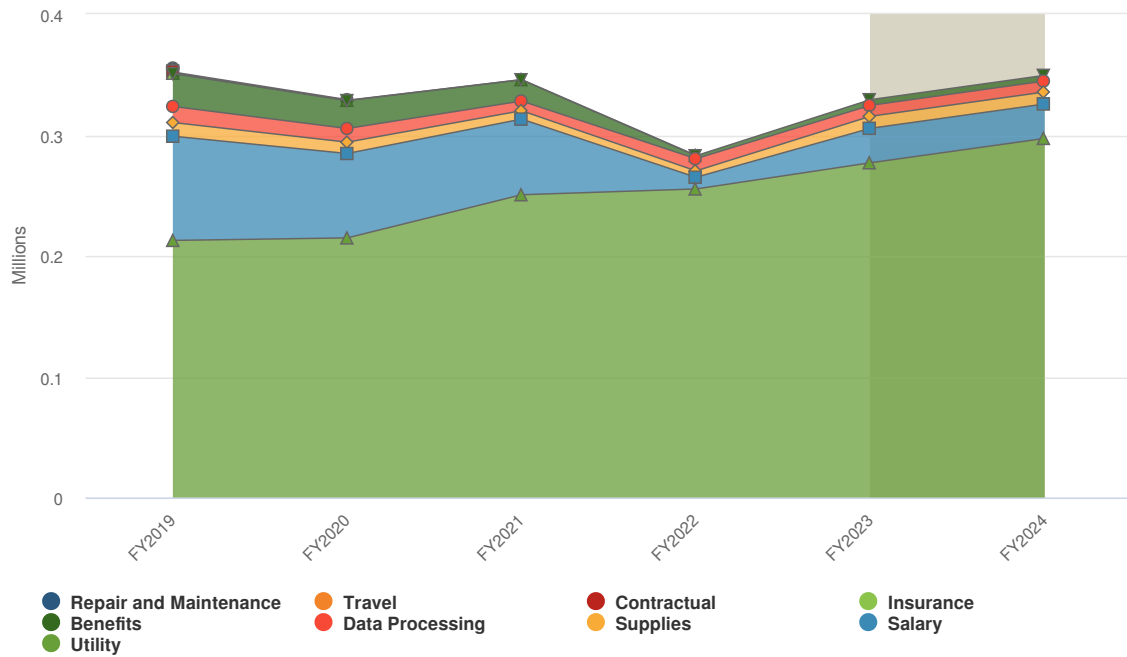
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY 2022-2023 APPROVED (Colonia Lights/Scofflaw)	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source						
Equity	\$385,088	\$0	\$0	\$0	\$0	0%
Miscellaneous	\$1,027	\$1,540	\$2,400	\$2,400	\$2,400	0%
Intergovernmental Revenues	\$346,445	\$327,706	\$347,000	\$347,000	\$347,000	0%
Total Revenue Source:	\$732,560	\$329,246	\$349,400	\$349,400	\$349,400	0%

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)	FY2024 Budgeted
Expense Objects				
Salary	\$62,618	\$28,500	\$28,500	\$28,500
Benefits	\$17,623	\$4,326	\$4,690	\$4,690
Supplies	\$6,943	\$9,955	\$9,955	\$9,955
Insurance	\$93		\$0	\$0
Utility	\$250,587	\$275,130	\$277,044	\$297,198
Data Processing	\$8,000	\$11,335	\$9,057	\$9,057
Total Expense Objects:	\$345,863	\$329,246	\$329,246	\$349,400

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
Detail Schedule of Revenues and Sources of Funds
2023-2024 Fiscal Year

Fund: 820

			<u>2023</u> <u>Approved</u>	<u>2023</u> <u>Amended</u>	<u>2024</u> <u>Recommended</u>	<u>2024</u> <u>Approved</u>
<u>Revenues</u>						
542	4458	Solid Waste Collection Fee	347,000	327,706	347,000	347,000
545	4458	Solid Waste Collection Fee	0	1,659	0	0
Total	Intergovernmental Revenues		<u>347,000</u>	<u>329,365</u>	<u>347,000</u>	<u>347,000</u>
Total	Charges for Services		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
000	4600	Interest Income	2,400	4,666	2,400	2,400
Total	Miscellaneous		<u>2,400</u>	<u>4,666</u>	<u>2,400</u>	<u>2,400</u>
		Total Revenues	349,400	334,031	349,400	349,400

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2023-2024 Budget

820 Fund:

DEPARTMENT EXPENDITURE SUMMARY

		2023 Approved <u>Budget</u>	2023 Amended <u>Budget</u>	2024 Recommended <u>Budget</u>	2024 Approved <u>Budget</u>
499	TAX ASSESSOR-COLLECTOR	0	0	0	0
542	SOLID WASTE COLLECTION	52,202	54,116	52,202	55,208
5421	CAMERON PARK	25,220	24,072	25,488	25,488
5422	LAGUNA HEIGHTS	4,514	6,210	4,536	4,536
5423	MEADOW BROOKE	3,515	2,940	3,672	3,672
5424	RANCHO GRANDE SOUTH	1,040	1,785	1,512	1,512
5425	SALDIVAR SUBDIVISION	1,440	1,428	1,512	1,512
5426	BENT TREE SUBDIVISION	9,897	11,383	9,720	9,720
5427	SAN CARLOS SUBDIVISION	1,639	2,021	1,728	1,728
5428	LA PALOMA SUBDIVISION	2,461	2,205	2,592	2,592
5429	EL RANCHITO SUBDIVISION	9,886	12,158	10,584	10,584
5430	LAS PALMAS SUBDIVISION	4,422	3,308	4,536	4,536
5431	PASO REAL SUBDIVISION	16,623	9,180	17,064	17,064
5432	OLMITO SUBDIVISION	13,445	16,381	14,256	14,256
5433	VALLE DE CIPRES	7,386	6,604	7,776	7,776
5434	SAN PEDRO SUBDIVISION	6,450	7,829	6,480	6,480
5435	LUZ DEL CIELO SUBDIVISION	5,164	0	5,616	5,616
5436	OLMITO PHASE II SUBDIVISION	8,344	9,687	8,424	8,424
5437	EL CARIBE ESTATES SUBDIVISION	1,395	1,086	1,512	1,512
5438	RANCHO GRANDE SOUTH SUBDV	54,784	67,956	58,104	58,104
5439	DAKOTA ESTATES SUBDIVISION	5,054	4,021	5,616	5,616
5440	IGLESIA VIEJA SUBDIVISION	6,058	6,832	6,480	6,480
5442	LA GLORIA CANAL SUBDIVISION	9,839	12,288	10,584	10,584
5443	JUAN ABREGO AND FRANCISCA ROAD	1,283	1,094	1,296	1,296
5444	LANTANA ROAD SUBDIVISION	2,005	1,840	2,160	2,160
5445	SUMMERHILL SUBDIVISION	3,356	4,231	3,672	3,672
5446	SANTA MARIA NORTH SUBDIVISION	4,851	5,720	5,616	5,616
5447	LUZ DEL CIELO I&II SUBDIVISION	3,390	10,895	4,320	4,320
5448	IGLESIA ANTIGUA SUBDIVISION	3,557	4,479	3,888	3,888
5449	NICHO ESPARZA SUBDIVISION	3,105	0	3,456	3,456
5450	ENTANADA LOOP SUBDIVISION	5,211	5,578	5,832	5,832
5451	LONGORIA AND EL ROSAL SUBDIVIS	8,493	10,286	9,504	9,504
5452	STA MARIA/J.E. SOLIS SUBDIVISI	7,133	9,439	8,208	8,208
5453	PUERTA DEL CIELO SUBDIVISION	5,205	6,331	5,400	5,400
5454	RESACA SANTA SUBDIVISION	12,016	16,981	12,744	12,744
5455	ESQUINA SUBDIVISION	3,134	4,217	3,240	3,240
5456	WEST LAKESIDE	1,870	11,392	1,944	1,944
5457	PASO REAL SUBD SECTION IV	9,012	2,031	9,504	9,504
5458	VALLE HERMOSA SUBDIVISION	3,343	4,415	3,456	3,456
5459	NEW COMBES HWY ROAD	1,504	1,489	2,160	2,160
5465	Brent Tree Subd. Section VIII	0	1,130	0	0
5466	Tamm Ln. II Subdivision	0	5,116	0	0
5467	Bass Blvd. SubdivisionÂ Unit 3	0	5,152	0	0
5468	Sunny Skies Subdivision	0	11,694	0	0
TOTAL		<u>329,246</u>	<u>387,000</u>	<u>346,394</u>	<u>349,400</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2023-2024 Budget

Fund 820 Dept. 000

SOLID WASTE COLLECTION

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4600	Interest Income	2,308.38	2,400	4,666	2,400	2,400
	<i>Revenue Total:</i>	<u>2,308.38</u>	<u>2,400</u>	<u>4,666</u>	<u>2,400</u>	<u>2,400</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2023-2024 Budget

Fund 820 Dept. 542

SOLID WASTE/STREET LIGHT

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4458	Solid Waste Collection Fee	326,922.73	347,000	327,706	347,000	347,000
	<i>Revenue Total:</i>	<u>326,922.73</u>	<u>347,000</u>	<u>327,706</u>	<u>347,000</u>	<u>347,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	1,477.43	8,000	0	8,000	8,000
6003	Salaries-Employees	2,079.40	5,000	5,000	5,000	5,000
6005	Extra Help	5,385.00	15,500	18,525	15,500	15,500
6006	FICA	783.06	2,027	2,027	2,027	2,027
6007	Group Health	575.41	1,092	924	1,092	1,092
6008	Retirement	419.72	1,363	1,189	1,363	1,363
6011	Workers Compensation	42.97	113	99	113	113
6012	Unemployment Insurance	36.11	95	87	95	95
6014	Office Supplies	5,296.33	6,500	14,930	6,500	6,500
6038	Small Tools and Equipment	0.00	0	0	0	0
6049	Postage	0.00	3,455	0	3,455	3,455
6060	Electricity	0.00	0	0	0	3,006
6077	Data Processing	10,092.80	9,057	11,335	9,057	9,057
	<i>Expenditure Total:</i>	<u>26,188.23</u>	<u>52,202</u>	<u>54,116</u>	<u>52,202</u>	<u>55,208</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2023-2024 Budget

Fund 820 Dept. 5421

CAMERON PARK STREET LIGHT

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	22,558.16	25,220	24,072	25,488	25,488
	<i>Expenditure Total:</i>	22,558.16	25,220	24,072	25,488	25,488

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2023-2024 Budget

Fund 820 Dept. 5422

LAGUNA HEIGHTS STREET LIGHT

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	4,879.65	4,514	6,210	4,536	4,536
	<i>Expenditure Total:</i>	4,879.65	4,514	6,210	4,536	4,536

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2023-2024 Budget

Fund 820 Dept. 5423

MEADOW BROOKE SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	3,177.73	3,515	2,940	3,672	3,672
	<i>Expenditure Total:</i>	3,177.73	3,515	2,940	3,672	3,672

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2023-2024 Budget

Fund 820 Dept. 5424

RANCHO GRANDE SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	303.20	1,040	1,785	1,512	1,512
	<i>Expenditure Total:</i>	303.20	1,040	1,785	1,512	1,512

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2023-2024 Budget

Fund 820 Dept. 5425

SALDIVAR SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	1,390.26	1,440	1,428	1,512	1,512
	<i>Expenditure Total:</i>	1,390.26	1,440	1,428	1,512	1,512

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2023-2024 Budget

Fund 820 Dept. 5426

BENT TREE SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	8,900.31	9,897	11,383	9,720	9,720
	<i>Expenditure Total:</i>	8,900.31	9,897	11,383	9,720	9,720

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2023-2024 Budget

Fund 820 Dept. 5427

SAN CARLOS SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	1,595.18	1,639	2,021	1,728	1,728
	<i>Expenditure Total:</i>	1,595.18	1,639	2,021	1,728	1,728

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2023-2024 Budget

Fund 820 Dept. 5428

LA PALOMA SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	2,383.15	2,461	2,205	2,592	2,592
	<i>Expenditure Total:</i>	2,383.15	2,461	2,205	2,592	2,592

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2023-2024 Budget

Fund 820 Dept. 5429

EL RANCHITO SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	9,158.12	9,886	12,158	10,584	10,584
	<i>Expenditure Total:</i>	9,158.12	9,886	12,158	10,584	10,584

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2023-2024 Budget

Fund 820 Dept. 5430

LAS PALMAS SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	3,574.95	4,422	3,308	4,536	4,536
	<i>Expenditure Total:</i>	3,574.95	4,422	3,308	4,536	4,536

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2023-2024 Budget

Fund 820 Dept. 5431

PASO REAL SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	9,899.31	16,623	9,180	17,064	17,064
	<i>Expenditure Total:</i>	9,899.31	16,623	9,180	17,064	17,064

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2023-2024 Budget

Fund 820 Dept. 5432

OLMITO SUBDIVISIONS

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	12,810.24	13,445	16,381	14,256	14,256
	<i>Expenditure Total:</i>	12,810.24	13,445	16,381	14,256	14,256

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2023-2024 Budget

Fund 820 Dept. 5433

VALLE DE CIPRES SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	7,136.28	7,386	6,604	7,776	7,776
	<i>Expenditure Total:</i>	7,136.28	7,386	6,604	7,776	7,776

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2023-2024 Budget

Fund 820 Dept. 5434

SAN PEDRO SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	5,977.09	6,450	7,829	6,480	6,480
	<i>Expenditure Total:</i>	5,977.09	6,450	7,829	6,480	6,480

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2023-2024 Budget

Fund 820 Dept. 5435

LUZ DEL CIELO SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	459.72	5,164	0	5,616	5,616
	<i>Expenditure Total:</i>	459.72	5,164	0	5,616	5,616

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2023-2024 Budget

Fund 820 Dept. 5436

OLMITO PHASE II SUBDIVISIONS

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	7,346.05	8,344	9,687	8,424	8,424
	<i>Expenditure Total:</i>	7,346.05	8,344	9,687	8,424	8,424

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2023-2024 Budget

Fund 820 Dept. 5437

EL CARIBE ESTATES SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	837.96	1,395	1,086	1,512	1,512
	<i>Expenditure Total:</i>	837.96	1,395	1,086	1,512	1,512

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2023-2024 Budget

Fund 820 Dept. 5438

RANCHO GRANDE SOUTH SUBDV

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	52,317.90	54,784	67,956	58,104	58,104
	<i>Expenditure Total:</i>	52,317.90	54,784	67,956	58,104	58,104

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2023-2024 Budget

Fund 820 Dept. 5439

DAKOTA ESTATES SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	3,286.72	5,054	4,021	5,616	5,616
	<i>Expenditure Total:</i>	3,286.72	5,054	4,021	5,616	5,616

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2023-2024 Budget

Fund 820 Dept. 5440

IGLESIA VIEJA SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	5,653.58	6,058	6,832	6,480	6,480
	<i>Expenditure Total:</i>	5,653.58	6,058	6,832	6,480	6,480

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2023-2024 Budget

Fund 820 Dept. 5442

LA GLORIA CANAL SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	9,187.45	9,839	12,288	10,584	10,584
	<i>Expenditure Total:</i>	9,187.45	9,839	12,288	10,584	10,584

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2023-2024 Budget

Fund 820 Dept. 5443

JUAN ABREGO AND FRANCISCA ROAD

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	1,190.71	1,283	1,094	1,296	1,296
	<i>Expenditure Total:</i>	1,190.71	1,283	1,094	1,296	1,296

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2023-2024 Budget

Fund 820 Dept. 5444

LANTANA ROAD SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	1,796.23	2,005	1,840	2,160	2,160
	<i>Expenditure Total:</i>	1,796.23	2,005	1,840	2,160	2,160

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2023-2024 Budget

Fund 820 Dept. 5445

SUMMER HILL SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	3,208.33	3,356	4,231	3,672	3,672
	<i>Expenditure Total:</i>	3,208.33	3,356	4,231	3,672	3,672

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2023-2024 Budget

Fund 820 Dept. 5446

SANTA MARIA NORTH SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	4,338.48	4,851	5,720	5,616	5,616
	<i>Expenditure Total:</i>	4,338.48	4,851	5,720	5,616	5,616

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2023-2024 Budget

Fund 820 Dept. 5447

LUZ DEL CIELO I&II SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	7,752.42	3,390	10,895	4,320	4,320
6082	Contractual Expense	0.00	0	0		
	<i>Expenditure Total:</i>	<u>7,752.42</u>	<u>3,390</u>	<u>10,895</u>	<u>4,320</u>	<u>4,320</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2023-2024 Budget

Fund 820 Dept. 5448

IGLESIA ANTIGUA SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	3,378.54	3,557	4,479	3,888	3,888
	<i>Expenditure Total:</i>	3,378.54	3,557	4,479	3,888	3,888

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2023-2024 Budget

Fund 820 Dept. 5449

NICHO ESPARZA SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	0.00	3,105	0	3,456	3,456
	<i>Expenditure Total:</i>	0.00	3,105	0	3,456	3,456

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2023-2024 Budget

Fund 820 Dept. 5450

ENTANADA LOOP SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	4,687.92	5,211	5,578	5,832	5,832
	<i>Expenditure Total:</i>	4,687.92	5,211	5,578	5,832	5,832

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2023-2024 Budget

Fund 820 Dept. 5451

LONGORIA/EL ROSAL SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	7,811.50	8,493	10,286	9,504	9,504
	<i>Expenditure Total:</i>	7,811.50	8,493	10,286	9,504	9,504

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2023-2024 Budget

Fund 820 Dept. 5452

STA MARIA/J.E. SOLIS SUBDIVISI

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	7,113.82	7,133	9,439	8,208	8,208
	<i>Expenditure Total:</i>	7,113.82	7,133	9,439	8,208	8,208

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2023-2024 Budget

Fund 820 Dept. 5453

PUERTA DEL CIELO SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	4,807.51	5,205	6,331	5,400	5,400
	<i>Expenditure Total:</i>	4,807.51	5,205	6,331	5,400	5,400

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2023-2024 Budget

Fund 820 Dept. 5454

RESACA SANTA SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	14,961.32	12,016	16,981	12,744	12,744
	<i>Expenditure Total:</i>	14,961.32	12,016	16,981	12,744	12,744

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2023-2024 Budget

Fund 820 Dept. 5455

ESQUINA SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	3,971.90	3,134	4,217	3,240	3,240
	<i>Expenditure Total:</i>	3,971.90	3,134	4,217	3,240	3,240

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2023-2024 Budget

Fund 820 Dept. 5456

WEST LAKESIDE

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	10,065.38	1,870	11,392	1,944	1,944
	<i>Expenditure Total:</i>	10,065.38	1,870	11,392	1,944	1,944

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2023-2024 Budget

Fund 820 Dept. 5457

PASO REAL SUBD SECTION IV

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	1,807.40	9,012	2,031	9,504	9,504
	<i>Expenditure Total:</i>	1,807.40	9,012	2,031	9,504	9,504

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2023-2024 Budget

Fund 820 Dept. 5458

VALLE HERMOSO SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	4,392.09	3,343	4,415	3,456	3,456
	<i>Expenditure Total:</i>	4,392.09	3,343	4,415	3,456	3,456

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2023-2024 Budget

Fund 820 Dept. 5459

NEW COMBES HWY ROAD

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4458	Solid Waste Collection Fee	0.00	0	1,659	0	0
	<i>Revenue Total:</i>	0.00	0	1,659	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	1,250.16	1,504	1,489	2,160	2,160
	<i>Expenditure Total:</i>	1,250.16	1,504	1,489	2,160	2,160

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2023-2024 Budget

Fund 820 Dept. 5465

Brent Tree Subd. Section VIII

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	0.00	0	1,130		
	<i>Expenditure Total:</i>	0.00	0	1,130	0	0

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2023-2024 Budget

Fund 820 Dept. 5466

Tamm Ln. II Subdivision

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	0.00	0	5,116		
	<i>Expenditure Total:</i>	0.00	0	5,116	0	0

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2023-2024 Budget

Fund 820 Dept. 5467

Bass Blvd. Subdivision Unit 3

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	0.00	0	5,152		
	<i>Expenditure Total:</i>	0.00	0	5,152	0	0

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2023-2024 Budget

Fund 820 Dept. 5468

Sunny Skies Subdivision

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	0.00	0	11,694		
	<i>Expenditure Total:</i>	0.00	0	11,694	0	0

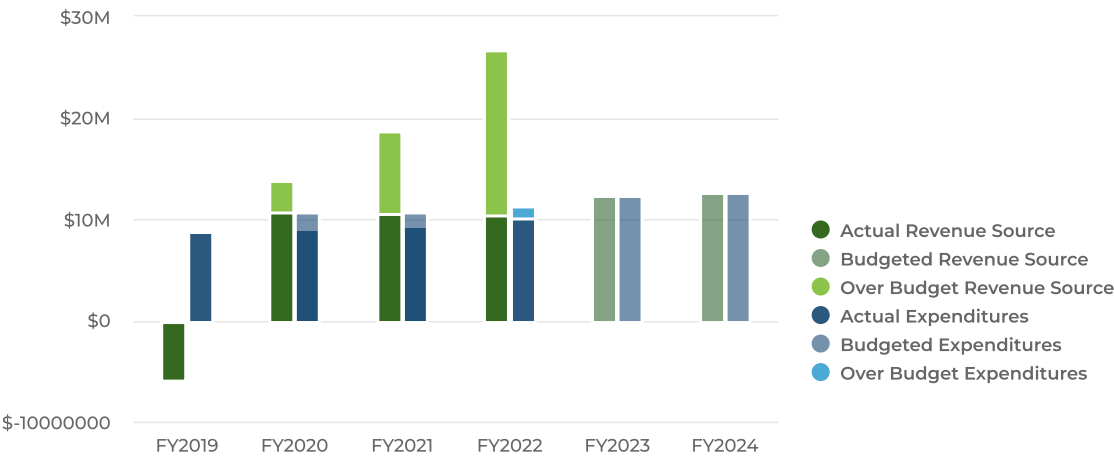


Park System Revenue Fund

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

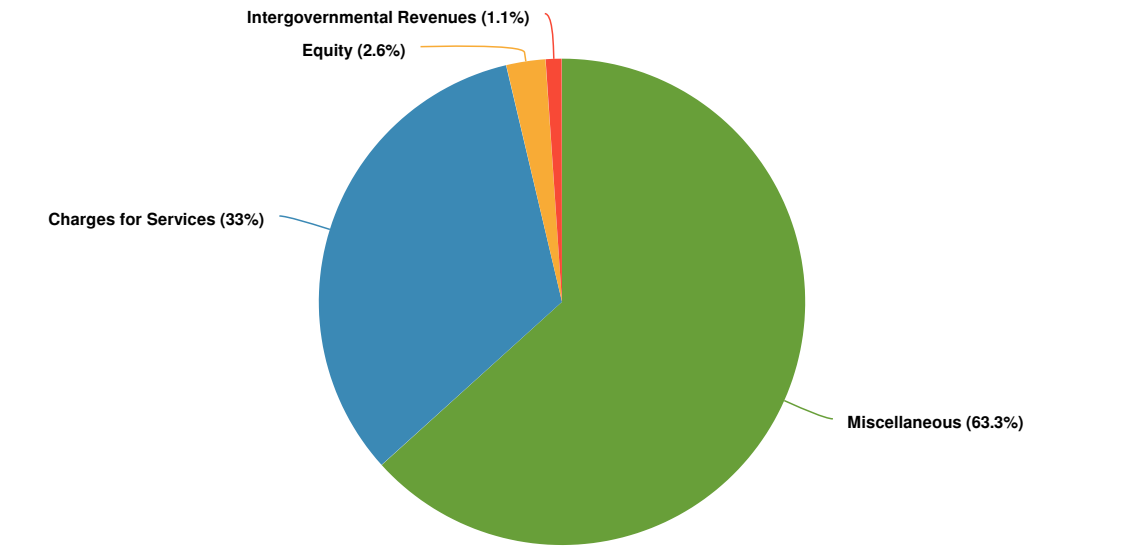
Summary

The County of Cameron is projecting \$12.68M of revenue in FY2024, which represents a 1.9% increase over the prior year. Budgeted expenditures are projected to increase by 1.9% or \$237.91K to \$12.68M in FY2024.

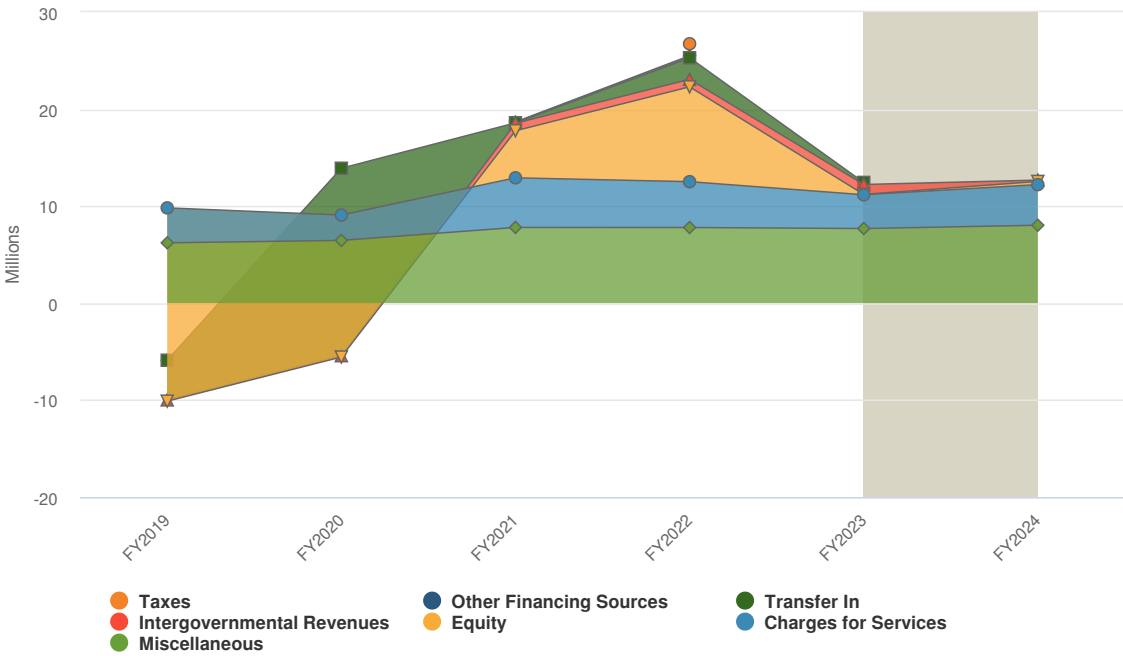


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source

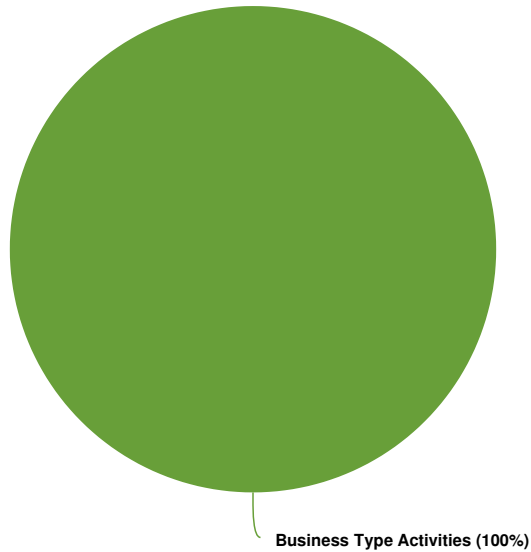


Grey background indicates budgeted figures.

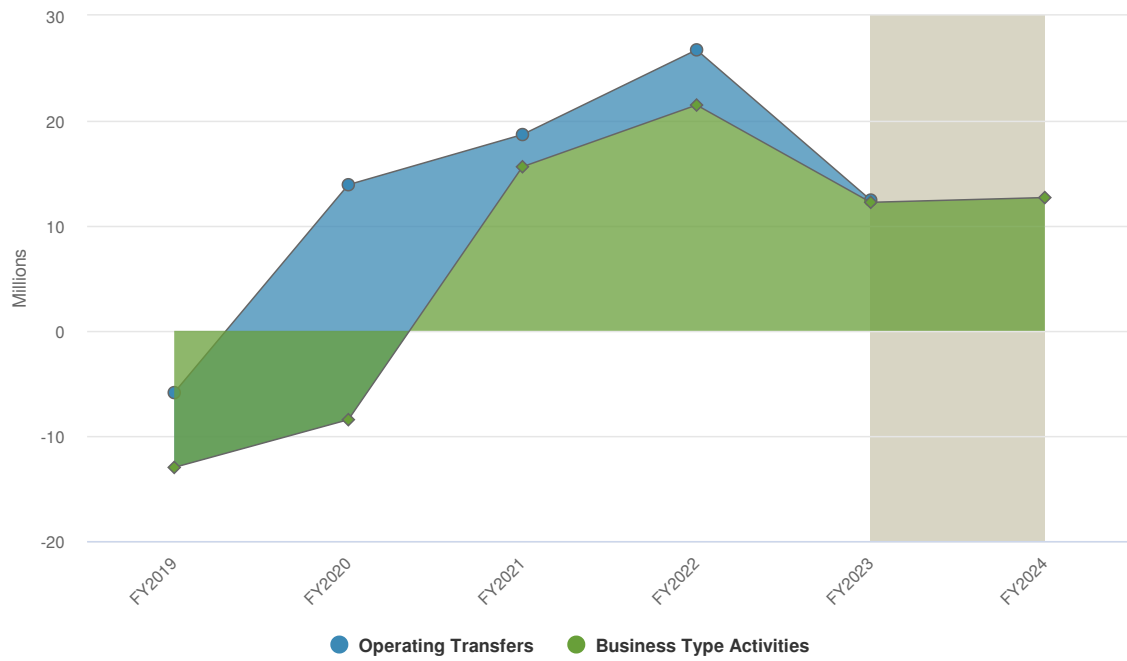
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Equity	\$4,852,602	\$0	\$34,610	\$330,108	853.8%
Miscellaneous	\$7,800,461	\$6,383,167	\$7,686,841	\$8,028,060	4.4%
Charges for Services	\$5,116,079	\$3,985,593	\$3,488,000	\$4,187,600	20.1%
Intergovernmental Revenues	\$777,645	\$0	\$1,020,140	\$136,000	-86.7%
Other Financing Sources	\$97,017	\$5,000	\$0	\$0	0%
Transfer In	\$35,002	\$123,634	\$214,267	\$0	-100%
Total Revenue Source:	\$18,678,807	\$10,497,394	\$12,443,858	\$12,681,768	1.9%

Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department

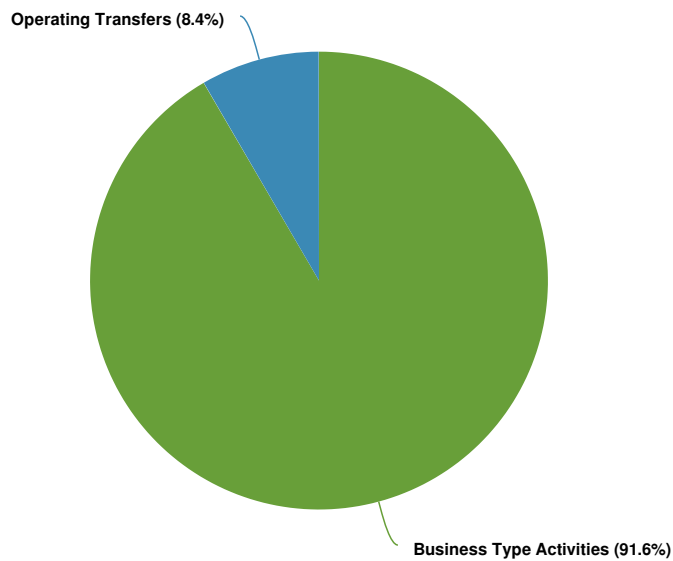


Grey background indicates budgeted figures.

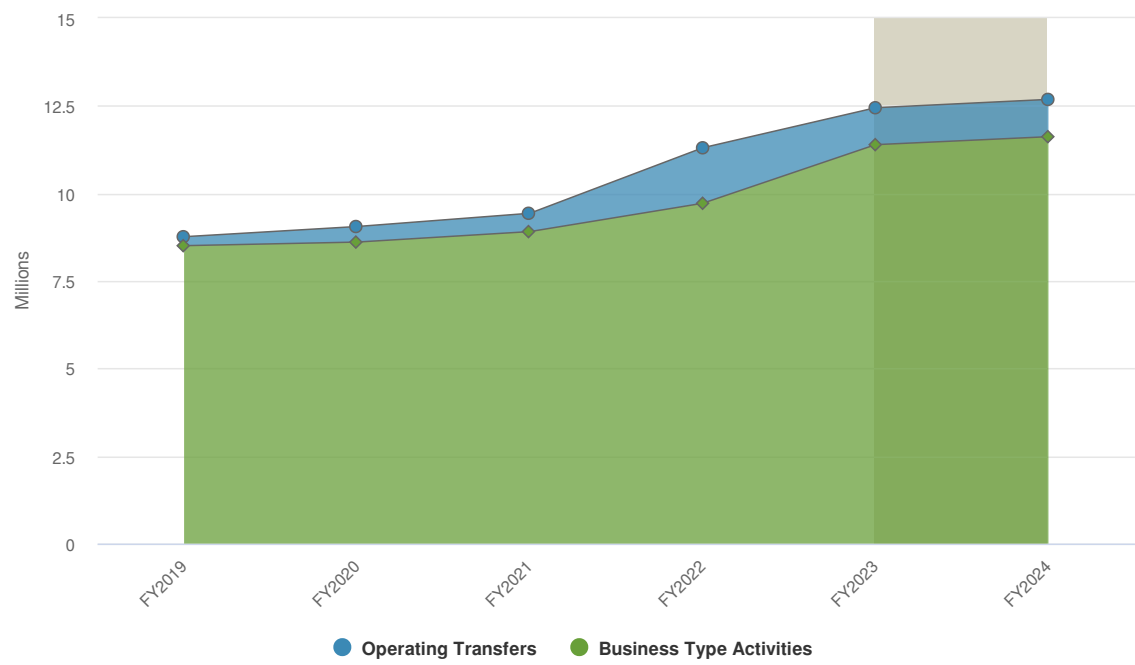
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue					
Operating Transfers	\$3,065,488	\$123,634	\$214,267	\$0	-100%
Business Type Activities	\$15,613,318	\$10,373,760	\$12,229,591	\$12,681,768	3.7%
Total Revenue:	\$18,678,807	\$10,497,394	\$12,443,858	\$12,681,768	1.9%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

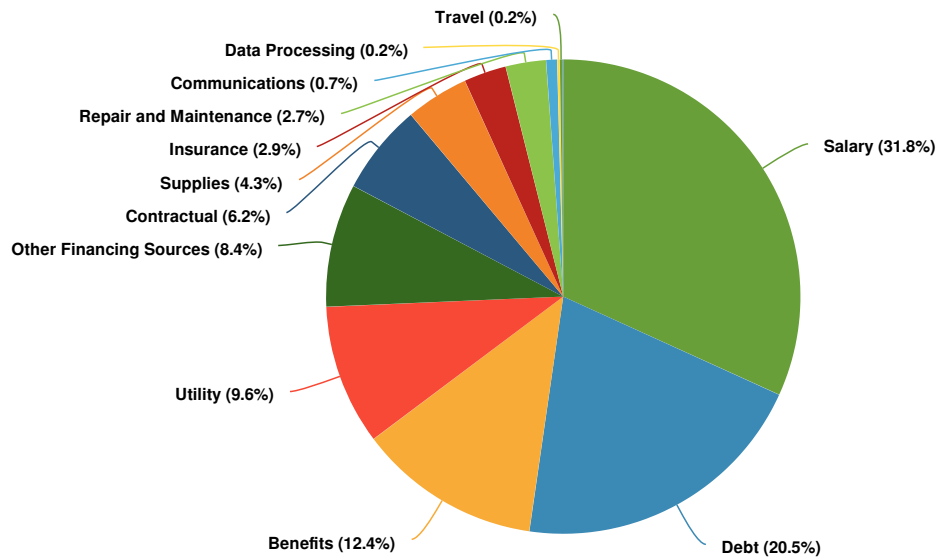


Grey background indicates budgeted figures.

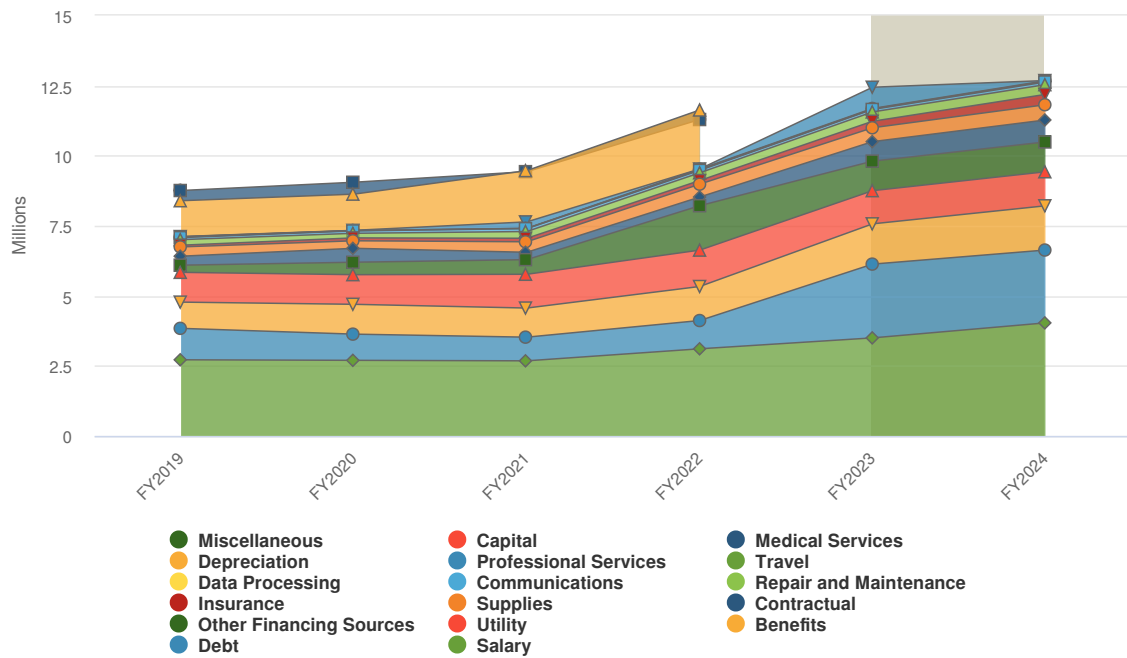
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures					
Business Type Activities	\$8,907,363	\$9,832,774	\$11,389,427	\$11,617,203	2%
Operating Transfers	\$522,982	\$680,620	\$1,054,431	\$1,064,565	1%
Total Expenditures:	\$9,430,345	\$10,513,394	\$12,443,858	\$12,681,768	1.9%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Property insurance is showing the largest increase due to improvements and additions to the Park system, increased premiums and revaluations. Insurance costs increased 59.1% over FY 2023. Salaries increased by 15.3% with the addition of 6 new positions and a cost of living allowance increase of 5% for Park employees. The overall Park budget increased a mere 1.9%

Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Salary	\$2,678,902	\$3,318,563	\$3,497,847	\$4,033,289	15.3%
Benefits	\$1,039,111	\$1,210,367	\$1,437,374	\$1,578,799	9.8%
Supplies	\$374,613	\$409,008	\$495,427	\$543,991	9.8%
Repair and Maintenance	\$241,035	\$309,238	\$333,238	\$348,138	4.5%
Professional Services	\$230,580	\$8,416	\$758,416	\$8,416	-98.9%
Communications	\$102,622	\$80,170	\$88,253	\$94,303	6.9%
Travel	\$3,001	\$15,900	\$17,900	\$19,900	11.2%
Contractual	\$262,368	\$541,863	\$695,993	\$784,493	12.7%
Insurance	\$125,273	\$146,941	\$231,511	\$368,271	59.1%
Utility	\$1,205,034	\$1,115,571	\$1,183,831	\$1,214,325	2.6%
Data Processing	\$7,725	\$13,500	\$17,200	\$23,700	37.8%
Capital	\$0	\$30,800	\$0	\$0	0%
Debt	\$844,608	\$2,632,437	\$2,632,437	\$2,599,578	-1.2%
Medical Services	-\$38,056	\$0	\$0	\$0	0%

Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Other Financing Sources	\$522,982	\$680,620	\$1,054,431	\$1,064,565	1%
Depreciation	\$1,830,547	\$0	\$0	\$0	0%
Total Expense Objects:	\$9,430,345	\$10,513,394	\$12,443,858	\$12,681,768	1.9%

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
Detail Schedule of Revenues and Sources of Funds
2023-2024 Fiscal Year

Fund: 830

			<u>2023</u>	<u>2023</u>	<u>2024</u>	<u>2024</u>
			<u>Approved</u>	<u>Amended</u>	<u>Recommended</u>	<u>Approved</u>
<u>Revenues</u>						
652	4300	State Revenue	750,000	0	0	0
655	4300	State Revenue	137,140	137,140	0	0
6551	4300	State Revenue	0	643,097	0	0
6553	4300	State Revenue	0	750,000	0	0
6554	4300	State Revenue	0	3,350,000		0
6557	4300	State Revenue	0	1,000,000		0
6567	4300	State Revenue	0	750,000		0
660	4459	Beach Cleanup - Pct#1	133,000	133,000	136,000	136,000
6631	4300	State Revenue	0	115,000		0
Total	Intergovernmental Revenues		<u>1,020,140</u>	<u>6,878,237</u>	<u>136,000</u>	<u>136,000</u>
6601	4821	Daily Entrance Fees	1,400,000	1,400,000	1,770,000	1,770,000
6611	4821	Daily Entrance Fees	142,000	142,000	160,000	160,000
662	4821	Daily Entrance Fees	325,000	325,000	314,000	314,000
664	4821	Daily Entrance Fees	1,300,000	1,300,000	1,600,000	1,600,000
668	4489	Park Ranger Arrest Fees-Misc	6,000	6,000	8,600	8,600
6682	4821	Daily Entrance Fees	315,000	315,000	335,000	335,000
Total	Charges for Services		<u>3,488,000</u>	<u>3,488,000</u>	<u>4,187,600</u>	<u>4,187,600</u>
Total	Fines and Forfeitures		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
000	4600	Interest Income	52,000	52,000	125,000	125,000
000	4602	Miscellaneous	700,000	700,000	0	0
652	4840	Community Center Rental	8,000	8,000	8,000	8,000
660	4602	Miscellaneous	30,000	30,000	227,000	227,000
660	4830	RV Full	4,000,000	4,000,000	4,150,000	4,150,000
660	4841	Concessions Leases	1,400,000	1,400,000	1,810,000	1,810,000
660	4845	Electricity	240,000	240,000	260,000	260,000
660	4846	Water	1,000	1,000	1,000	1,000
660	4849	Tents	18,500	18,500	21,500	21,500
660	4850	CABANAS RENTAL	47,000	47,000	40,000	40,000
6601	4822	Annual Passes	105,000	105,000	133,000	133,000
6601	4824	90 Day Passes	43,000	43,000	54,000	54,000
661	4602	Miscellaneous	18,500	18,500	22,000	22,000
661	4830	RV Full	154,000	154,000	173,000	173,000
661	4839	Apartment Rental	400,000	0	0	0
661	4841	Concessions Leases	0	400,000	490,000	490,000
661	4845	Electricity	9,200	9,200	9,300	9,300
661	4849	Tents	19,041	19,041	19,660	19,660
6611	4822	Annual Passes	10,700	10,700	12,000	12,000
6611	4824	90 Day Passes	10,500	10,500	11,800	11,800
662	4602	Miscellaneous	3,000	3,000	10,000	10,000
662	4822	Annual Passes	76,000	76,000	78,500	78,500
662	4824	90 Day Passes	3,000	3,000	4,700	4,700
662	4830	RV Full	195,000	195,000	180,000	180,000
662	4839	Apartment Rental	2,100	2,100	2,100	2,100

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
Detail Schedule of Revenues and Sources of Funds
2023-2024 Fiscal Year

Fund: 830

			2023	2023	2024	2024
			<u>Approved</u>	<u>Amended</u>	<u>Recommended</u>	<u>Approved</u>
662	4845	Electricity	7,400	7,400	8,000	8,000
662	4849	Tents	8,900	8,900	11,000	11,000
6641	4843	Trash Bag Revenue	125,000	125,000	165,000	165,000
6682	4200	Program Revenues	0	0	1,500	1,500
Total	Miscellaneous		<u>7,686,841</u>	<u>7,686,841</u>	<u>8,028,060</u>	<u>8,028,060</u>
Total	OTHER FINANCING SOURCES		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues			12,194,981	18,053,078	12,351,660	12,351,660

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2023-2024 Budget

830 Fund:

DEPARTMENT EXPENDITURE SUMMARY

		2023 Approved <u>Budget</u>	2023 Amended <u>Budget</u>	2024 Recommended <u>Budget</u>	2024 Approved <u>Budget</u>
LAW ENFORCEMENT & PUBLIC SAFETY					
668	PARK RANGERS	874,959	1,315,397	937,383	983,555
6681	CODE ENFORCEMENT	34,397	32,397	34,397	34,397
TOTAL	LAW ENFORCEMENT & PUBLIC SAFETY	<u>909,356</u>	<u>1,347,794</u>	<u>971,780</u>	<u>1,017,952</u>
LAW ENFORCEMENT & PUBLIC SAFETY					
401	COUNTY JUDGE'S OFFICE	0	0	0	0
535	LAURELS	55,310	55,310	67,370	67,370
541	CAMERON PARK	0	0	0	0
652	COMMUNITY PARKS	613,868	609,368	672,114	774,660
6524	RIO HONDO	0	0	0	0
6525	LOS INDIOS-LEARNING CENTER	0	0	0	0
6528	LA PALOMA PARK	54,143	52,143	52,858	52,858
6531	SANTA ROSA PARK	0	0	25,265	25,265
654	BROWNE ROAD PARK	277,652	281,652	289,239	289,239
6541	EL RANCHTIO PARK	37,878	37,878	45,088	45,088
6542	OLMITO PARK	0	524,509	0	0
655	CIAP GRANT PROJECTS	171,750	171,750	171,750	171,750
6551	CIAP-ADMIN	0	643,097	0	0
6552	CIAP-NATURE PARK	0	0	0	0
6553	CIAP-DEEP RIVER	750,000	750,000	0	0
6554	CIAP-BEACH ENHANCEMENT	0	3,350,000	0	0
6556	THOMAE PARK BOAT RAMP	0	0	0	0
6557	CIAP-PLANT CENTER	0	1,000,000	0	0
6558	CIAP-SHORELINE STABILIZATION	0	0	0	0
6567	TPWD-Olmito Nature Park	0	750,000	0	0
660	ISLA BLANCA PARK	1,583,945	1,729,935	1,735,515	1,778,941
6601	ISLA BLANCA BEACH MAINTENANCE	689,044	896,888	722,259	722,259
661	ANDY BOWIE PARK	328,115	328,115	352,161	352,161
6611	ANDY BOWIE BEACH MAINTENANCE	93,463	93,463	99,903	99,903
662	THOMAE PARK	464,667	467,167	506,062	506,062
663	PARKS CAPITAL IMPROVEMENTS	0	0	0	0
6631	PARKS CAPITAL IMPROVEMNTS	200,000	370,000	244,000	244,000
664	PUBLIC BEACHES	363,935	513,935	401,333	476,476
6641	TRASH BAG COLLECTION PROGRAM	118,672	118,672	126,033	126,033
6682	BEACH SAFETY PROGRAM	422,516	528,500	433,428	433,428
669	PARK SYSTEM ADMINISTRATION	2,209,351	2,354,610	2,305,090	2,367,911
6691	GREENS DIVISION	325,185	325,185	347,443	347,443
6692	Parks Donation	0	10,240	0	0
6694	PARKS SUMMER PROGRAM	22,056	22,056	22,980	22,980
6695	PARK ADMIN BUF	48,271	48,271	47,574	47,574
6696	2016 CO's	1,650,250	1,650,250	1,647,850	1,647,850
TOTAL	LAW ENFORCEMENT & PUBLIC SAFETY	<u>10,480,071</u>	<u>17,682,994</u>	<u>10,315,315</u>	<u>10,599,251</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2023-2024 Budget

Fund 830 Dept. 000

PARK SYSTEM REVENUE FUND

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4600	Interest Income	123,407.04	52,000	52,000	125,000	125,000
4602	Miscellaneous	783,678.77	700,000	700,000	0	0
4625	Lease-Interest Revenue	117,226.75	0	0	0	0
4702	ACH UNIDENTIFIED	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>1,024,312.56</u>	<u>752,000</u>	<u>752,000</u>	<u>125,000</u>	<u>125,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2023-2024 Budget

Fund 830 Dept. 535

LAURELES PARK

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	2,911.25	13,440	13,440	16,016	16,016
6006	FICA	222.73	1,028	1,028	868	868
6007	Group Health	0.00	0	0	0	0
6010	Uniforms	119.90	200	200	200	200
6011	Workers Compensation	80.06	370	370	441	441
6012	Unemployment Insurance	10.45	52	52	62	62
6014	Office Supplies	2,978.91	3,000	3,000	3,000	3,000
6016	Gasoline	0.00	0	0	0	0
6022	Drugs Medicine	1,334.86	3,000	3,000	3,000	3,000
6037	Road Materials	996.16	1,500	1,500	1,500	1,500
6038	Small Tools and Equipment	0.00	0	0	0	0
6056	Property Insurance	1,816.11	5,110	5,110	3,473	3,473
6060	Electricity	18,872.02	14,800	14,800	20,000	20,000
6062	Water	8,234.68	4,600	4,600	4,600	4,600
6063	Sewage and Garbage	7,016.80	3,900	3,900	9,900	9,900
6064	Building Maintenance	1,184.32	1,200	1,200	1,200	1,200
6067	Equipment Maintenance	2,657.88	3,000	3,000	3,000	3,000
6069	Equipment Rental	0.00	0	0	0	0
6195	Safety Supplies	95.96	110	110	110	110
6198	Depreciation	100,962.68	0	0	0	0
	<i>Expenditure Total:</i>	<u>149,494.77</u>	<u>55,310</u>	<u>55,310</u>	<u>67,370</u>	<u>67,370</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2023-2024 Budget

Fund 830 Dept. 541

CAMERON PARK

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6198	Depreciation	23,089.23	0	0	0	0
	<i>Expenditure Total:</i>	23,089.23	0	0	0	0

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2023-2024 Budget

Fund 830 Dept. 652

COMMUNITY PARKS

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	750,000	0	0	0
4840	Community Center Rental	6,693.00	8,000	8,000	8,000	8,000
	Revenue Total:	<u>6,693.00</u>	<u>758,000</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	180,128.27	201,734	201,734	228,700	294,541
6004	Overtime	370.92	800	800	800	800
6005	Extra Help	12,923.00	50,400	50,400	50,400	50,400
6006	FICA	13,561.79	19,349	19,349	21,412	26,449
6007	Group Health	46,415.48	58,500	58,500	58,500	81,000
6008	Retirement	21,778.16	23,793	23,793	26,960	34,695
6010	Uniforms	1,207.35	2,000	2,000	2,616	2,616
6011	Workers Compensation	2,694.67	4,544	4,544	2,359	3,529
6012	Unemployment Insurance	671.46	1,012	1,012	1,120	1,383
6014	Office Supplies	14,730.68	20,000	20,000	20,000	20,000
6016	Gasoline	16,991.77	19,000	19,000	19,000	19,000
6018	Diesel Fuel	4,742.28	0	0	0	0
6022	Drugs Medicine	1,172.88	8,000	8,000	10,200	10,200
6030	Vehicle Repairs	1,197.48	3,000	3,000	3,000	3,000
6037	Road Materials	1,033.98	2,000	0	2,000	2,000
6038	Small Tools and Equipment	1,536.00	0	0	0	0
6045	Professional Services	0.00	0	0	0	0
6047	Mobile Phones	223.51	1,378	1,378	1,378	1,378
6048	Communications	7,182.06	6,600	6,600	6,600	6,600
6056	Property Insurance	8,507.47	21,038	21,038	20,151	20,151
6057	Vehicle Insurance	722.93	691	691	661	661
6058	Liability Other Insurance	0.00	22	22	50	50
6060	Electricity	29,075.49	60,742	60,742	76,742	76,742
6062	Water	9,841.30	22,800	22,800	27,800	27,800
6063	Sewage and Garbage	21,592.96	35,000	35,000	39,800	39,800
6064	Building Maintenance	14,862.06	20,500	20,500	20,500	20,500
6067	Equipment Maintenance	15,924.34	17,200	15,851	17,200	17,200
6069	Equipment Rental	3,444.58	8,965	6,465	8,965	8,965
6077	Data Processing	0.00	0	1,349		
6082	Contractual Expense	0.00	4,200	4,200	4,200	4,200
6195	Safety Supplies	65.00	600	600	1,000	1,000
6198	Depreciation	47,967.34	0	0	0	0
	Expenditure Total:	<u>480,565.21</u>	<u>613,868</u>	<u>609,368</u>	<u>672,114</u>	<u>774,660</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2023-2024 Budget

Fund 830 Dept. 6524

RIO HONDO PARK

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6198	Depreciation	65,139.70	0	0	0	0
	<i>Expenditure Total:</i>	65,139.70	0	0	0	0

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2023-2024 Budget

Fund 830 Dept. 6525

LOS INDIOS-LEARNING CENTER

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6198	Depreciation	3,119.82	0	0	0	0
	<i>Expenditure Total:</i>	3,119.82	0	0	0	0

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2023-2024 Budget

Fund 830 Dept. 6528

LA PALOMA PARK

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	14,204.00	13,440	13,440	16,016	16,016
6006	FICA	1,138.06	1,028	1,028	1,225	1,225
6007	Group Health	0.00	0	0	0	0
6010	Uniforms	200.00	200	200	200	200
6011	Workers Compensation	409.09	370	370	441	441
6012	Unemployment Insurance	51.61	52	52	62	62
6014	Office Supplies	2,089.52	3,000	3,000	5,000	5,000
6016	Gasoline	0.00	0	0	0	0
6022	Drugs Medicine	1,981.81	2,000	522	2,000	2,000
6037	Road Materials	1,984.98	2,000	0	2,000	2,000
6038	Small Tools and Equipment	0.00	0	1,478	0	0
6056	Property Insurance	1,763.49	4,403	4,403	6,764	6,764
6060	Electricity	3,573.42	17,000	17,000	7,000	7,000
6062	Water	3,335.79	3,000	3,000	3,000	3,000
6063	Sewage and Garbage	3,604.33	4,500	4,500	4,500	4,500
6064	Building Maintenance	1,481.30	1,500	1,500	2,500	2,500
6067	Equipment Maintenance	430.79	1,500	1,500	2,000	2,000
6082	Contractual Expense	0.00	0	0	0	0
6195	Safety Supplies	145.40	150	150	150	150
6198	Depreciation	87,870.53	0	0	0	0
	<i>Expenditure Total:</i>	<u>124,264.12</u>	<u>54,143</u>	<u>52,143</u>	<u>52,858</u>	<u>52,858</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2023-2024 Budget

Fund 830 Dept. 6531

SANTA ROSA PARK

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6056	Property Insurance	0.00	0	0	25,265	25,265
	<i>Expenditure Total:</i>	0.00	0	0	25,265	25,265

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2023-2024 Budget

Fund 830 Dept. 654

BROWNE ROAD PARK

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	87,737.57	89,223	89,223	98,540	98,540
6004	Overtime	0.00	500	500	500	500
6005	Extra Help	11,849.00	13,104	13,104	13,104	13,104
6006	FICA	7,505.90	7,866	7,866	8,579	8,579
6007	Group Health	23,131.79	27,000	27,000	27,000	27,000
6008	Retirement	10,546.73	10,540	10,540	11,635	11,635
6010	Uniforms	612.67	585	585	585	585
6011	Workers Compensation	2,191.52	1,963	1,963	1,052	1,052
6012	Unemployment Insurance	345.94	411	411	449	449
6014	Office Supplies	8,071.26	12,800	12,800	12,800	12,800
6016	Gasoline	0.00	1,725	1,725	1,725	1,725
6022	Drugs Medicine	2,224.63	2,300	2,300	2,300	2,300
6030	Vehicle Repairs	1,000.00	1,000	1,000	1,000	1,000
6037	Road Materials	827.36	2,000	2,000	2,000	2,000
6038	Small Tools and Equipment	1,580.52	0	0	0	0
6047	Mobile Phones	0.00	0	0	0	0
6048	Communications	8,736.44	9,204	9,204	9,204	9,204
6056	Property Insurance	13,326.78	22,980	22,980	32,419	32,419
6057	Vehicle Insurance	794.22	610	610	1,012	1,012
6060	Electricity	32,555.76	40,229	40,229	30,023	30,023
6062	Water	5,564.06	8,800	8,800	8,000	8,000
6063	Sewage and Garbage	6,138.93	6,800	6,800	6,800	6,800
6064	Building Maintenance	5,854.78	6,200	10,200	6,200	6,200
6067	Equipment Maintenance	6,950.98	9,000	9,000	9,000	9,000
6069	Equipment Rental	941.55	662	662	1,662	1,662
6077	Data Processing	4,999.50	0	431	1,500	1,500
6082	Contractual Expense	0.00	2,000	1,569	2,000	2,000
6195	Safety Supplies	150.00	150	150	150	150
6198	Depreciation	97,964.71	0	0	0	0
	<i>Expenditure Total:</i>	341,602.60	277,652	281,652	289,239	289,239

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2023-2024 Budget

Fund 830 Dept. 6541

EL RANCHITO PARK

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	11,779.00	13,440	13,440	16,016	16,016
6006	FICA	925.53	1,028	1,028	1,225	1,225
6007	Group Health	0.00	0	0	0	0
6010	Uniforms	175.00	200	200	200	200
6011	Workers Compensation	332.71	370	370	441	441
6012	Unemployment Insurance	41.65	52	52	62	62
6014	Office Supplies	4,897.52	5,000	5,000	5,000	5,000
6016	Gasoline	0.00	0	0	0	0
6022	Drugs Medicine	400.00	2,000	2,000	2,000	2,000
6037	Road Materials	924.12	1,000	1,000	1,000	1,000
6038	Small Tools and Equipment	0.00	0	0	0	0
6056	Property Insurance	670.85	1,938	1,938	2,494	2,494
6060	Electricity	1,663.59	2,000	2,000	2,000	2,000
6062	Water	3,085.68	2,200	2,200	2,200	2,200
6063	Sewage and Garbage	5,224.44	3,000	3,000	6,800	6,800
6064	Building Maintenance	3,494.10	4,000	4,000	4,000	4,000
6067	Equipment Maintenance	48.38	1,500	1,500	1,500	1,500
6082	Contractual Expense	0.00	0	0	0	0
6195	Safety Supplies	105.96	150	150	150	150
	<i>Expenditure Total:</i>	<u>33,768.53</u>	<u>37,878</u>	<u>37,878</u>	<u>45,088</u>	<u>45,088</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2023-2024 Budget

Fund 830 Dept. 6542

OLMITO PARK

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	12,500.00	0	524,509	0	0
	<i>Expenditure Total:</i>	12,500.00	0	524,509	0	0

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2023-2024 Budget

Fund 830 Dept. 655

TPWD-Pete Benavides Mountain B

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	33,340.85	137,140	137,140	0	0
	<i>Revenue Total:</i>	33,340.85	137,140	137,140	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	0.00	171,750	171,750	171,750	171,750
	<i>Expenditure Total:</i>	0.00	171,750	171,750	171,750	171,750

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2023-2024 Budget

Fund 830 Dept. 6551

TPWD-La Esperanza Park Commu

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	113,200.00	0	643,097	0	0
	<i>Revenue Total:</i>	113,200.00	0	643,097	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	0.00	0	643,097	0	0
	<i>Expenditure Total:</i>	0.00	0	643,097	0	0

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2023-2024 Budget

Fund 830 Dept. 6553

TPWD-Santa Rosa Park Improveme

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	491,292.27	0	750,000	0	0
	Revenue Total:	491,292.27	0	750,000	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6045	Professional Services	0.00	750,000	0	0	0
6082	Contractual Expense	0.00	0	750,000	0	0
	Expenditure Total:	0.00	750,000	750,000	0	0

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2023-2024 Budget

Fund 830 Dept. 6554

TCEQ-E.K. Pavilion Improvement

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	0	3,350,000		
	<i>Revenue Total:</i>	<u>0.00</u>	<u>0</u>	<u>3,350,000</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	0.00	0	2,350,000		
6089	Land Acquisitions	0.00	0	1,000,000		
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>0</u>	<u>3,350,000</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2023-2024 Budget

Fund 830 Dept. 6557

TPWD-La Esperanza Park (State

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	0	1,000,000		
	<i>Revenue Total:</i>	<u>0.00</u>	<u>0</u>	<u>1,000,000</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	0.00	0	1,000,000		
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>0</u>	<u>1,000,000</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2023-2024 Budget

Fund 830 Dept. 6567

TPWD-Olmito Nature Park

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	0	750,000		
	<i>Revenue Total:</i>	<u>0.00</u>	<u>0</u>	<u>750,000</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	0.00	0	750,000		
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>0</u>	<u>750,000</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2023-2024 Budget

Fund 830 Dept. 660

ISLA BLANCA PARK

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4459	Beach Cleanup - Pct#1	135,930.59	133,000	133,000	136,000	136,000
4602	Miscellaneous	264,489.45	30,000	30,000	227,000	227,000
4640	Sale of Surplus	0.00	0	0	0	0
4830	RV Full	4,169,575.20	4,000,000	4,000,000	4,150,000	4,150,000
4838	Boat Slips Marina	0.00	0	0	0	0
4841	Concessions Leases	592,798.28	1,400,000	1,400,000	1,810,000	1,810,000
4842	Parks Tag Fee	0.00	0	0	0	0
4845	Electricity	296,196.47	240,000	240,000	260,000	260,000
4846	Water	462.32	1,000	1,000	1,000	1,000
4849	Tents	17,875.00	18,500	18,500	21,500	21,500
4850	CABANAS RENTAL	62,510.00	47,000	47,000	40,000	40,000
Revenue Total:		<u>5,539,837.31</u>	<u>5,869,500</u>	<u>5,869,500</u>	<u>6,645,500</u>	<u>6,645,500</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	110,271.89	498,669	498,669	549,572	576,612
6004	Overtime	1,347.13	8,000	8,000	8,000	8,000
6005	Extra Help	4,284.11	8,400	8,400	8,800	8,800
6006	FICA	9,030.14	39,403	39,403	43,327	45,396
6007	Group Health	16,947.68	157,500	157,500	162,000	171,000
6008	Retirement	13,656.10	59,521	59,521	63,501	68,677
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	235.60	2,618	2,618	2,818	2,818
6011	Workers Compensation	1,926.91	6,452	6,452	2,408	2,441
6012	Unemployment Insurance	382.78	2,090	2,090	2,295	2,403
6014	Office Supplies	20,345.87	15,000	36,357	25,000	25,000
6016	Gasoline	8,818.39	5,750	5,750	9,750	9,750
6018	Diesel Fuel	0.00	0	0	0	0
6030	Vehicle Repairs	4,056.15	2,800	7,800	3,800	3,800
6037	Road Materials	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	0	1,299	0	0
6040	Audit and Accounting	7,166.00	7,166	7,166	7,166	7,166
6046	Medical and Dental	215.00	750	750	750	750
6047	Mobile Phones	6,726.89	7,170	7,170	7,170	7,170
6048	Communications	18,652.30	21,350	21,350	27,000	27,000
6049	Postage	80.19	300	300	300	300
6050	Travel	0.00	1,500	1,500	1,500	1,500
6054	Advertising	750.00	1,500	1,500	1,500	1,500
6056	Property Insurance	50,490.42	67,458	24,608	110,210	110,210
6057	Vehicle Insurance	1,463.93	1,070	1,070	1,070	1,070
6058	Liability Other Insurance	0.00	0	0	0	0
6060	Electricity	284,489.99	214,000	214,000	214,000	214,000
6062	Water	95,532.99	70,000	70,000	70,000	70,000
6063	Sewage and Garbage	238,356.53	190,000	190,000	188,000	188,000
6064	Building Maintenance	38,992.24	48,428	46,428	48,428	48,428
6067	Equipment Maintenance	2,522.56	7,500	12,500	7,500	7,500
6068	Real Estate Rental	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2023-2024 Budget

Fund 830 Dept. 660

ISLA BLANCA PARK

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
6069	Equipment Rental	13,710.24	2,000	2,000	2,000	2,000
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	75.00	500	500	500	500
6074	Credit Services	10,140.04	1,000	1,000	1,000	1,000
6075	Taxes	27,716.41	8,200	8,200	28,200	28,200
6077	Data Processing	11,179.61	4,000	8,100	4,000	4,000
6078	Education and Training	2,000.00	400	400	400	400
6082	Contractual Expense	122,767.86	123,000	171,100	133,000	133,000
6087	Miscellaneous	0.00	0	0	0	0
6096	Equipment	0.00	0	105,984	0	0
6195	Safety Supplies	1,942.82	450	450	550	550
6198	Depreciation	1,335,904.99	0	0	0	0
	Expenditure Total:	<u>2,462,178.76</u>	<u>1,583,945</u>	<u>1,729,935</u>	<u>1,735,515</u>	<u>1,778,941</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2023-2024 Budget

Fund 830 Dept. 6601

ISLA BLANCA BEACH MAINTENANCE

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4602	Miscellaneous	0.00	0	0	0	0
4821	Daily Entrance Fees	1,921,565.00	1,400,000	1,400,000	1,770,000	1,770,000
4822	Annual Passes	129,936.00	105,000	105,000	133,000	133,000
4824	90 Day Passes	48,775.00	43,000	43,000	54,000	54,000
4842	Parks Tag Fee	0.00	0	0	0	0
	Revenue Total:	<u>2,100,276.00</u>	<u>1,548,000</u>	<u>1,548,000</u>	<u>1,957,000</u>	<u>1,957,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	500,128.47	169,505	169,505	189,500	189,500
6004	Overtime	5,063.27	9,700	9,700	9,700	9,700
6005	Extra Help	35,259.75	43,200	43,200	45,256	45,256
6006	FICA	40,107.31	17,040	17,040	18,701	18,701
6007	Group Health	149,099.46	63,000	63,000	63,000	63,000
6008	Retirement	60,572.42	21,052	21,052	23,401	23,401
6010	Uniforms	9,387.28	6,700	6,700	6,900	6,900
6011	Workers Compensation	11,164.53	5,111	5,111	1,977	1,977
6012	Unemployment Insurance	1,888.83	890	890	978	978
6014	Office Supplies	63,048.69	64,000	69,344	69,000	69,000
6016	Gasoline	6,199.73	11,414	11,414	10,414	10,414
6018	Diesel Fuel	0.00	0	0	0	0
6030	Vehicle Repairs	12,223.66	10,000	10,000	16,000	16,000
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	3,918.13	2,021	2,021	2,021	2,021
6048	Communications	7,784.36	1,000	0	1,000	1,000
6049	Postage	0.00	0	0	0	0
6057	Vehicle Insurance	507.12	687	687	687	687
6058	Liability Other Insurance	0.00	0	0	0	0
6060	Electricity	136,777.54	115,000	115,000	115,000	115,000
6062	Water	34,427.66	25,000	25,000	25,000	25,000
6063	Sewage and Garbage	160,603.46	90,000	90,000	90,000	90,000
6064	Building Maintenance	18,510.08	18,200	16,700	18,200	18,200
6067	Equipment Maintenance	7,451.80	10,000	10,000	10,000	10,000
6068	Real Estate Rental	0.00	0	0	0	0
6082	Contractual Expense	5,507.39	5,000	5,000	5,000	5,000
6096	Equipment	0.00	0	205,000	0	0
6195	Safety Supplies	384.68	524	524	524	524
	Expenditure Total:	<u>1,270,015.62</u>	<u>689,044</u>	<u>896,888</u>	<u>722,259</u>	<u>722,259</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2023-2024 Budget

Fund 830 Dept. 661

ANDY BOWIE PARK

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4451	Tolls - Entrance Fees	0.00	0	0	0	0
4602	Miscellaneous	24,117.98	18,500	18,500	22,000	22,000
4821	Daily Entrance Fees	0.00	0	0	0	0
4830	RV Full	165,407.41	154,000	154,000	173,000	173,000
4839	Apartment Rental	0.00	400,000	0	0	0
4841	Concessions Leases	17,900.00	0	400,000	490,000	490,000
4842	Parks Tag Fee	0.00	0	0	0	0
4845	Electricity	7,612.62	9,200	9,200	9,300	9,300
4849	Tents	19,250.00	19,041	19,041	19,660	19,660
	<i>Revenue Total:</i>	<u>234,288.01</u>	<u>600,741</u>	<u>600,741</u>	<u>713,960</u>	<u>713,960</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	90,080.00	159,054	159,054	168,719	168,719
6004	Overtime	1,425.30	1,800	1,800	1,800	1,800
6005	Extra Help	10,261.86	8,400	8,400	8,800	8,800
6006	FICA	7,754.43	12,856	12,856	13,718	13,718
6007	Group Health	23,125.81	45,000	45,000	45,000	45,000
6008	Retirement	11,158.34	19,531	19,531	20,854	20,854
6010	Uniforms	1,743.52	2,500	2,500	2,500	2,500
6011	Workers Compensation	1,140.15	1,978	1,978	715	715
6012	Unemployment Insurance	363.00	672	672	717	717
6014	Office Supplies	2,596.67	14,500	14,500	14,500	14,500
6016	Gasoline	0.00	0	0	0	0
6022	Drugs Medicine	150.00	150	150	150	150
6030	Vehicle Repairs	1,000.00	1,000	1,000	1,000	1,000
6037	Road Materials	2,361.94	5,000	5,000	5,000	5,000
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	653.46	585	585	585	585
6048	Communications	7,972.86	8,500	8,500	8,500	8,500
6049	Postage	0.00	0	0	0	0
6054	Advertising	1,245.00	1,500	1,500	1,500	1,500
6056	Property Insurance	3,961.06	5,016	5,016	10,724	10,724
6057	Vehicle Insurance	391.56	100	100	406	406
6060	Electricity	5,043.45	9,000	9,000	9,000	9,000
6062	Water	1,208.44	3,000	3,000	3,000	3,000
6063	Sewage and Garbage	1,519.57	5,000	5,000	9,000	9,000
6064	Building Maintenance	8,526.41	13,500	13,500	13,500	13,500
6067	Equipment Maintenance	210.00	2,500	2,500	2,500	2,500
6069	Equipment Rental	0.00	0	0	0	0
6074	Credit Services	920.67	500	500	3,500	3,500
6077	Data Processing	0.00	500	500	500	500
6082	Contractual Expense	617.45	5,800	5,800	5,800	5,800
6109	Emergency-Hospital	0.00	0	0	0	0
6195	Safety Supplies	173.00	173	173	173	173
6198	Depreciation	4,976.93	0	0	0	0
	<i>Expenditure Total:</i>	<u>190,580.88</u>	<u>328,115</u>	<u>328,115</u>	<u>352,161</u>	<u>352,161</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2023-2024 Budget

Fund 830 Dept. 6611

ANDY BOWIE BEACH MAINTENANCE

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4451	Tolls - Entrance Fees	0.00	0	0	0	0
4821	Daily Entrance Fees	175,781.00	142,000	142,000	160,000	160,000
4822	Annual Passes	12,057.50	10,700	10,700	12,000	12,000
4824	90 Day Passes	11,721.00	10,500	10,500	11,800	11,800
	<i>Revenue Total:</i>	<u>199,559.50</u>	<u>163,200</u>	<u>163,200</u>	<u>183,800</u>	<u>183,800</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	54,463.05	0	0	0	0
6004	Overtime	832.10	0	0	0	0
6005	Extra Help	9,347.49	8,400	8,400	8,800	8,800
6006	FICA	4,705.08	643	643	674	674
6007	Group Health	15,874.19	0	0	0	0
6008	Retirement	6,473.59	0	0	0	0
6010	Uniforms	888.41	850	850	850	850
6011	Workers Compensation	745.58	231	231	239	239
6012	Unemployment Insurance	217.37	34	34	35	35
6014	Office Supplies	22,351.59	13,000	13,000	13,000	13,000
6016	Gasoline	8,973.61	13,000	13,000	13,000	13,000
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	2,996.86	3,000	3,000	3,000	3,000
6037	Road Materials	0.00	0	0	0	0
6047	Mobile Phones	75.98	700	700	700	700
6048	Communications	6,769.17	3,000	3,000	3,000	3,000
6049	Postage	0.00	0	0	0	0
6060	Electricity	11,793.45	9,200	9,200	9,200	9,200
6062	Water	1,951.79	2,500	2,500	2,500	2,500
6063	Sewage and Garbage	22,591.32	19,000	19,000	25,000	25,000
6064	Building Maintenance	6,605.46	3,195	3,195	3,195	3,195
6067	Equipment Maintenance	390.00	1,200	1,200	1,200	1,200
6068	Real Estate Rental	0.00	0	0	0	0
6077	Data Processing	466.80	1,700	1,700	1,700	1,700
6082	Contractual Expense	8,367.57	13,760	13,760	13,760	13,760
6109	Emergency-Hospital	0.00	0	0	0	0
6195	Safety Supplies	50.00	50	50	50	50
	<i>Expenditure Total:</i>	<u>186,930.46</u>	<u>93,463</u>	<u>93,463</u>	<u>99,903</u>	<u>99,903</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2023-2024 Budget

Fund 830 Dept. 662

ADOLPH THOMAE PARK

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4451	Tolls - Entrance Fees	0.00	0	0	0	0
4602	Miscellaneous	5,074.07	3,000	3,000	10,000	10,000
4705	Long/Short	282.30	0	0	0	0
4821	Daily Entrance Fees	320,410.00	325,000	325,000	314,000	314,000
4822	Annual Passes	78,350.00	76,000	76,000	78,500	78,500
4824	90 Day Passes	5,270.00	3,000	3,000	4,700	4,700
4830	RV Full	183,453.34	195,000	195,000	180,000	180,000
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	0	0	0	0
4845	Electricity	7,611.54	7,400	7,400	8,000	8,000
4849	Tents	13,480.00	8,900	8,900	11,000	11,000
<i>Revenue Total:</i>		616,031.25	620,400	620,400	608,300	608,300
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	187,495.68	195,907	195,097	209,659	209,659
6004	Overtime	262.36	1,000	1,000	1,000	1,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	14,008.09	15,137	15,137	16,189	16,189
6007	Group Health	48,750.00	63,000	63,000	63,000	63,000
6008	Retirement	22,654.08	23,132	23,132	24,747	24,747
6010	Uniforms	549.07	1,170	1,980	1,980	1,980
6011	Workers Compensation	784.80	1,429	1,429	512	512
6012	Unemployment Insurance	646.31	788	788	843	843
6014	Office Supplies	16,738.32	17,000	19,500	20,000	20,000
6016	Gasoline	16,519.73	14,375	14,375	14,375	14,375
6018	Diesel Fuel	0.00	0	0		
6030	Vehicle Repairs	2,296.15	2,500	2,500	4,000	4,000
6037	Road Materials	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	0	0	4,000	4,000
6047	Mobile Phones	624.37	2,995	2,995	2,995	2,995
6048	Communications	10,906.78	9,000	9,000	9,000	9,000
6054	Advertising	2,000.00	2,000	3,400	2,000	2,000
6056	Property Insurance	7,957.04	14,906	14,906	23,952	23,952
6057	Vehicle Insurance	362.07	328	328	310	310
6060	Electricity	11,169.59	15,800	15,800	15,800	15,800
6062	Water	7,680.00	6,500	6,500	6,500	6,500
6063	Sewage and Garbage	31,515.14	28,000	28,000	30,000	30,000
6064	Building Maintenance	22,493.05	18,000	18,000	18,000	18,000
6067	Equipment Maintenance	2,013.38	2,500	2,500	2,500	2,500
6069	Equipment Rental	500.00	500	500	500	500
6074	Credit Services	1,850.50	500	500	6,000	6,000
6077	Data Processing	2,356.60	3,000	3,000	3,000	3,000
6082	Contractual Expense	9,967.52	25,000	23,600	25,000	25,000
6096	Equipment	0.00	0	0	0	0
6195	Safety Supplies	56.83	200	200	200	200
6198	Depreciation	73,422.77	0	0	0	0

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2023-2024 Budget

Fund 830 Dept. 662

ADOLPH THOMAE PARK

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
	<i>Expenditure Total:</i>	495,580.23	464,667	467,167	506,062	506,062

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2023-2024 Budget

Fund 830 Dept. 6631

PARKS CAPITAL IMPROVEMENTS

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	0	115,000		
	<i>Revenue Total:</i>	<u>0.00</u>	<u>0</u>	<u>115,000</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	-0.00	200,000	370,000	244,000	244,000
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>200,000</u>	<u>370,000</u>	<u>244,000</u>	<u>244,000</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2023-2024 Budget

Fund 830 Dept. 664

PUBLIC BEACHES

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4821	Daily Entrance Fees	1,940,841.50	1,300,000	1,300,000	1,600,000	1,600,000
	<i>Revenue Total:</i>	<u>1,940,841.50</u>	<u>1,300,000</u>	<u>1,300,000</u>	<u>1,600,000</u>	<u>1,600,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	54,679.89	59,410	59,410	64,448	119,604
6004	Overtime	8,670.49	4,500	4,500	4,500	4,500
6005	Extra Help	97,305.56	85,200	85,200	90,524	90,524
6006	FICA	12,388.74	11,407	11,407	12,200	16,419
6007	Group Health	13,325.00	18,000	18,000	27,000	36,000
6008	Retirement	6,574.35	7,508	7,508	8,100	14,579
6010	Uniforms	0.00	2,000	2,000	2,000	2,000
6011	Workers Compensation	3,241.07	738	738	232	300
6012	Unemployment Insurance	584.14	596	596	638	859
6014	Office Supplies	11,908.14	13,000	13,000	13,000	13,000
6016	Gasoline	0.00	0	0	0	0
6049	Postage	0.00	200	200	200	200
6056	Property Insurance	19,185.80	30,612	30,612	47,027	47,027
6060	Electricity	4,533.29	5,200	5,200	5,900	5,900
6062	Water	1,853.89	8,000	8,000	8,000	8,000
6063	Sewage and Garbage	50,000.35	86,000	86,000	86,000	86,000
6064	Building Maintenance	2,965.79	3,000	3,000	3,000	3,000
6067	Equipment Maintenance	108.80	2,800	2,800	2,800	2,800
6069	Equipment Rental	-1,111.16	700	700	700	700
6077	Data Processing	1,919.23	3,000	3,000	3,000	3,000
6082	Contractual Expense	18,550.03	21,564	21,564	21,564	21,564
6096	Equipment	0.00	0	150,000	0	0
6195	Safety Supplies	500.00	500	500	500	500
6198	Depreciation	169,017.75	0	0	0	0
	<i>Expenditure Total:</i>	<u>476,201.15</u>	<u>363,935</u>	<u>513,935</u>	<u>401,333</u>	<u>476,476</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2023-2024 Budget

Fund 830 Dept. 6641

TRASH BAG COLLECTION PROGRAM

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4705	Long/Short	3.68	0	0	0	0
4843	Trash Bag Revenue	178,118.00	125,000	125,000	165,000	165,000
	Revenue Total:	<u>178,121.68</u>	<u>125,000</u>	<u>125,000</u>	<u>165,000</u>	<u>165,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6004	Overtime	5,027.15	3,000	3,000	3,000	3,000
6005	Extra Help	53,847.00	64,800	64,800	67,884	67,884
6006	FICA	4,530.93	5,187	5,187	5,423	5,423
6007	Group Health	0.00	0	0	0	0
6010	Uniforms	0.00	200	200	200	200
6011	Workers Compensation	1,628.72	1,864	1,864	1,895	1,895
6012	Unemployment Insurance	207.23	271	271	281	281
6014	Office Supplies	17,000.00	13,000	15,157	17,000	17,000
6016	Gasoline	0.00	0	0	0	0
6063	Sewage and Garbage	37,926.84	30,000	27,843	30,000	30,000
6064	Building Maintenance	0.00	0	0	0	0
6195	Safety Supplies	261.39	350	350	350	350
	Expenditure Total:	<u>120,429.26</u>	<u>118,672</u>	<u>118,672</u>	<u>126,033</u>	<u>126,033</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2023-2024 Budget

Fund 830 Dept. 668

PARK RANGERS

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4489	Park Ranger Arrest Fees-Misc	11,010.55	6,000	6,000	8,600	8,600
4602	Miscellaneous	0.00	0	0	0	0
	Revenue Total:	<u>11,010.55</u>	<u>6,000</u>	<u>6,000</u>	<u>8,600</u>	<u>8,600</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	459,954.13	486,552	455,047	525,660	556,658
6004	Overtime	16,081.48	18,000	18,000	18,000	18,000
6006	FICA	34,966.94	38,598	38,598	41,590	43,961
6007	Group Health	85,586.39	108,000	108,000	108,000	117,000
6008	Retirement	57,400.98	56,890	56,890	61,533	65,175
6010	Uniforms	4,974.71	5,000	5,000	5,500	5,500
6011	Workers Compensation	4,694.17	5,120	5,120	7,416	7,453
6012	Unemployment Insurance	1,611.52	2,009	2,009	2,167	2,291
6014	Office Supplies	3,083.09	3,000	3,000	3,000	3,000
6016	Gasoline	73,460.16	89,300	69,300	89,300	89,300
6028	Camera and Police Supplies	3,868.95	5,000	14,000	5,000	5,000
6030	Vehicle Repairs	29,455.63	36,000	56,000	36,000	36,000
6038	Small Tools and Equipment	0.00	0	0	0	0
6046	Medical and Dental	100.00	100	100	100	100
6047	Mobile Phones	3,319.29	2,200	2,980	2,600	2,600
6048	Communications	0.00	500	500	500	500
6049	Postage	0.00	100	0	100	100
6050	Travel	0.00	1,400	2,000	1,400	1,400
6057	Vehicle Insurance	7,185.55	5,528	6,528	9,655	9,655
6059	Bonds	71.00	150	150	150	150
6067	Equipment Maintenance	1,818.91	4,000	4,000	4,000	4,000
6068	Real Estate Rental	2,072.00	2,300	2,720	2,300	2,300
6069	Equipment Rental	-4,929.84	1,812	1,812	1,812	1,812
6077	Data Processing	0.00	0	5,583	5,000	5,000
6078	Education and Training	1,106.00	2,500	2,500	4,500	4,500
6079	Legal Books, Publications	0.00	100	0	100	100
6096	Equipment	0.00	0	438,438	0	0
6100	Weapons	0.00	0	14,996	0	0
6195	Safety Supplies	583.93	800	2,126	2,000	2,000
	Expenditure Total:	<u>786,464.99</u>	<u>874,959</u>	<u>1,315,397</u>	<u>937,383</u>	<u>983,555</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2023-2024 Budget

Fund 830 Dept. 6681

CODE ENFORCEMENT

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4381	Insurance Proceeds	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6004	Overtime	0.00	300	300	300	300
6005	Extra Help	40,235.00	25,600	25,300	25,600	25,600
6006	FICA	3,077.99	1,981	1,981	1,981	1,981
6007	Group Health	0.00	0	0	0	0
6010	Uniforms	624.42	700	700	700	700
6011	Workers Compensation	652.71	712	712	712	712
6012	Unemployment Insurance	140.04	104	104	104	104
6014	Office Supplies	1,999.47	2,000	2,000	2,000	2,000
6016	Gasoline	0.00	2,000	0	2,000	2,000
6067	Equipment Maintenance	908.83	1,000	1,300	1,000	1,000
6076	Bank Fees	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>47,638.46</u>	<u>34,397</u>	<u>32,397</u>	<u>34,397</u>	<u>34,397</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2023-2024 Budget

Fund 830 Dept. 6682

BEACH SAFTEY PROGRAM

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	900.00	0	0	1,500	1,500
4821	Daily Entrance Fees	355,840.50	315,000	315,000	335,000	335,000
	Revenue Total:	<u>356,740.50</u>	<u>315,000</u>	<u>315,000</u>	<u>336,500</u>	<u>336,500</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	65,748.60	78,730	78,730	91,926	91,926
6004	Overtime	1,610.86	1,000	1,000	1,000	1,000
6005	Extra Help	146,152.85	223,800	218,647	223,800	223,800
6006	FICA	16,453.72	23,220	23,220	24,230	24,230
6007	Group Health	15,600.00	18,000	18,000	18,000	18,000
6008	Retirement	7,982.01	9,249	9,249	10,799	10,799
6010	Uniforms	5,428.29	5,000	6,900	5,000	5,000
6011	Workers Compensation	5,932.84	8,345	8,345	3,056	3,056
6012	Unemployment Insurance	767.51	1,214	1,214	1,267	1,267
6014	Office Supplies	2,900.55	3,300	4,084	3,300	3,300
6016	Gasoline	11,895.20	9,370	9,370	9,370	9,370
6018	Diesel Fuel	0.00	0	0	0	0
6022	Drugs Medicine	2,527.16	4,000	4,000	4,000	4,000
6030	Vehicle Repairs	5,238.24	5,300	5,300	5,300	5,300
6037	Road Materials	0.00	0	0	0	0
6047	Mobile Phones	419.96	800	800	800	800
6049	Postage	0.00	0	0		
6050	Travel	8,251.82	2,000	7,153	2,000	2,000
6056	Property Insurance	0.00	420	420	420	420
6057	Vehicle Insurance	1,341.26	1,928	1,928	2,320	2,320
6060	Electricity	0.00	0	0	0	0
6064	Building Maintenance	501.44	2,500	900	2,500	2,500
6067	Equipment Maintenance	2,506.70	2,700	2,700	2,700	2,700
6069	Equipment Rental	5,545.53	6,480	6,180	6,480	6,480
6073	Dues and Memberships	900.00	2,060	2,060	2,060	2,060
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	822.26	2,500	2,500	2,500	2,500
6082	Contractual Expense	9,600.00	9,600	8,816	9,600	9,600
6096	Equipment	0.00	0	105,984	0	0
6195	Safety Supplies	928.74	1,000	1,000	1,000	1,000
6198	Depreciation	223.04	0	0	0	0
	Expenditure Total:	<u>319,278.58</u>	<u>422,516</u>	<u>528,500</u>	<u>433,428</u>	<u>433,428</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2023-2024 Budget

Fund 830 Dept. 669

PARKS ADMINISTRATION

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4602	Miscellaneous	0.00	0	0	0	0
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	99,510.08	253,878	253,878	266,631	302,041
6003	Salaries-Employees	174,411.34	455,082	455,082	506,718	521,087
6004	Overtime	4,224.76	10,220	10,220	10,220	10,220
6005	Extra Help	0.00	0	0	14,215	14,215
6006	FICA	20,566.58	56,135	56,135	61,095	64,912
6007	Group Health	44,510.37	146,691	146,691	146,691	149,688
6008	Retirement	34,299.76	86,089	86,089	92,050	97,897
6009	Auto Allowance	164.68	0	0	0	0
6010	Uniforms	1,016.14	1,000	1,000	1,000	1,000
6011	Workers Compensation	4,306.34	10,779	10,779	4,036	4,218
6012	Unemployment Insurance	949.67	2,931	2,931	3,191	3,390
6014	Office Supplies	1,507.48	14,491	14,491	18,000	18,000
6016	Gasoline	4,890.45	8,112	8,112	16,000	16,000
6018	Diesel Fuel	5,635.16	2,500	2,500	2,500	2,500
6022	Drugs Medicine	0.00	500	500	500	500
6025	Food-Human	267.14	1,000	1,000	1,000	1,000
6030	Vehicle Repairs	5,758.54	2,100	2,100	7,000	7,000
6033	Contingencies	0.00	0	0	0	0
6046	Medical and Dental	520.00	400	400	400	400
6047	Mobile Phones	892.52	1,000	1,000	1,000	1,000
6048	Communications	105.87	7,500	7,500	7,500	7,500
6049	Postage	155.59	125	125	125	125
6050	Travel	5,352.98	6,400	6,400	6,400	6,400
6052	Travel-Mileage Reimbursement	0.00	0	0	0	0
6054	Advertising	2,075.00	3,100	3,100	3,100	3,100
6056	Property Insurance	19.33	20,000	20,000	40,193	40,193
6057	Vehicle Insurance	8,926.38	6,114	6,114	7,780	7,780
6058	Liability Other Insurance	0.00	19,000	19,000	19,000	19,000
6059	Bonds	0.00	97	97	97	97
6060	Electricity	0.00	15,000	15,000	15,000	15,000
6062	Water	0.00	3,000	3,000	3,000	3,000
6063	Sewage and Garbage	0.00	5,260	5,260	5,260	5,260
6064	Building Maintenance	0.00	5,000	5,000	5,000	5,000
6067	Equipment Maintenance	0.00	8,815	8,815	8,815	8,815
6068	Real Estate Rental	0.00	500	500	500	500
6069	Equipment Rental	1,447.33	4,705	8,199	4,705	4,705
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	240.00	500	500	500	500
6077	Data Processing	3,827.22	5,000	5,000	5,000	5,000
6078	Education and Training	155.00	1,200	1,200	1,200	1,200
6082	Contractual Expense	51,489.70	62,540	91,046	67,540	67,540
6089	Land Acquisitions	0.00	0	0	0	0
6096	Equipment	0.00	0	113,259	0	0

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2023-2024 Budget

Fund 830 Dept. 669

PARKS ADMINISTRATION

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
6097	Debt Retirement	0.00	800,905	800,905	780,320	780,320
6098	Debt Interest	217,486.43	181,282	181,282	171,408	171,408
6109	Emergency-Hospital	0.00	0	0	0	0
6195	Safety Supplies	251.47	400	400	400	400
6198	Depreciation	60,852.12	0	0	0	0
6200	EMPLOYEE BENEFIT	132,754.00	0	0	0	0
6210	Pension Expense	-472,979.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>415,590.43</u>	<u>2,209,351</u>	<u>2,354,610</u>	<u>2,305,090</u>	<u>2,367,911</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2023-2024 Budget

Fund 830 Dept. 6691

GREENS DIVISION

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	176,299.59	179,469	179,469	199,321	199,321
6004	Overtime	1,834.92	350	350	350	350
6005	Extra Help	10,914.79	21,600	21,600	21,600	21,600
6006	FICA	13,824.00	15,409	15,409	16,927	16,927
6007	Group Health	46,800.00	54,000	54,000	54,000	54,000
6008	Retirement	21,406.74	21,124	21,124	23,456	23,456
6010	Uniforms	2,870.21	3,059	3,059	3,000	3,000
6011	Workers Compensation	6,289.21	6,763	6,763	3,926	3,926
6012	Unemployment Insurance	657.09	806	806	885	885
6014	Office Supplies	3,256.96	4,000	4,000	4,000	4,000
6016	Gasoline	10,278.40	9,200	9,200	9,200	9,200
6022	Drugs Medicine	0.00	0	0	0	0
6030	Vehicle Repairs	1,227.83	2,300	2,300	2,300	2,300
6038	Small Tools and Equipment	1,279.00	0	0	0	0
6047	Mobile Phones	0.00	300	300	300	300
6057	Vehicle Insurance	524.00	305	305	1,678	1,678
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	5,708.44	6,000	6,000	6,000	6,000
6069	Equipment Rental	0.00	0	0	0	0
6195	Safety Supplies	500.00	500	500	500	500
	<i>Expenditure Total:</i>	<u>303,671.18</u>	<u>325,185</u>	<u>325,185</u>	<u>347,443</u>	<u>347,443</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2023-2024 Budget

Fund 830 Dept. 6692

Donations Fund Balance

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4670	Donations	400.00	0	0	0	0
	<i>Revenue Total:</i>	400.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6010	Uniforms	0.00	0	0	0	0
6014	Office Supplies	398.24	0	9,902	0	0
6030	Vehicle Repairs	0.00	0	0	0	0
6050	Travel	0.00	0	338	0	0
	<i>Expenditure Total:</i>	398.24	0	10,240	0	0

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2023-2024 Budget

Fund 830 Dept. 6694

PARKS SUMMER PROGRAM

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	12,803.85	18,240	18,240	19,080	19,080
6006	FICA	979.48	1,395	1,395	1,459	1,459
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	352.14	361	361	378	378
6012	Unemployment Insurance	45.98	60	60	63	63
6014	Office Supplies	1,700.16	2,000	2,000	2,000	2,000
6016	Gasoline	0.00	0	0	0	0
	<i>Expenditure Total:</i>	15,881.61	22,056	22,056	22,980	22,980

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2023-2024 Budget

Fund 830 Dept. 6695

PARK ADMIN BUF

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6010	Uniforms	1,127.04	1,000	1,000	1,000	1,000
6011	Workers Compensation	5,674.64	0	0	0	0
6012	Unemployment Insurance	1,202.76	0	0	0	0
6014	Office Supplies	2,660.04	2,700	2,700	2,700	2,700
6016	Gasoline	16,679.65	4,830	4,830	4,830	4,830
6018	Diesel Fuel	7,973.90	10,000	10,000	10,000	10,000
6022	Drugs Medicine	0.00	0	0	0	0
6030	Vehicle Repairs	9,785.53	9,300	9,300	9,300	9,300
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	1,755.90	2,000	2,000	2,000	2,000
6048	Communications	141.83	450	450	450	450
6049	Postage	0.00	0	0	0	0
6057	Vehicle Insurance	229.50	1,000	1,000	303	303
6058	Liability Other Insurance	0.00	0	0	0	0
6067	Equipment Maintenance	15,351.19	15,000	15,000	15,000	15,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	1,795.00	1,795	1,795	1,795	1,795
6070	INDIRECT COST	0.00	0	0	0	0
6195	Safety Supplies	180.50	196	196	196	196
	<i>Expenditure Total:</i>	<u>64,557.48</u>	<u>48,271</u>	<u>48,271</u>	<u>47,574</u>	<u>47,574</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2023-2024 Budget

Fund 830 Dept. 6696

2016 CO's

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4821	Daily Entrance Fees	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	0.00	870,000	870,000	940,000	940,000
6098	Debt Interest	776,782.92	779,500	779,500	707,100	707,100
6099	Fiscal Agent Fees	750.00	750	750	750	750
	<i>Expenditure Total:</i>	<u>777,532.92</u>	<u>1,650,250</u>	<u>1,650,250</u>	<u>1,647,850</u>	<u>1,647,850</u>

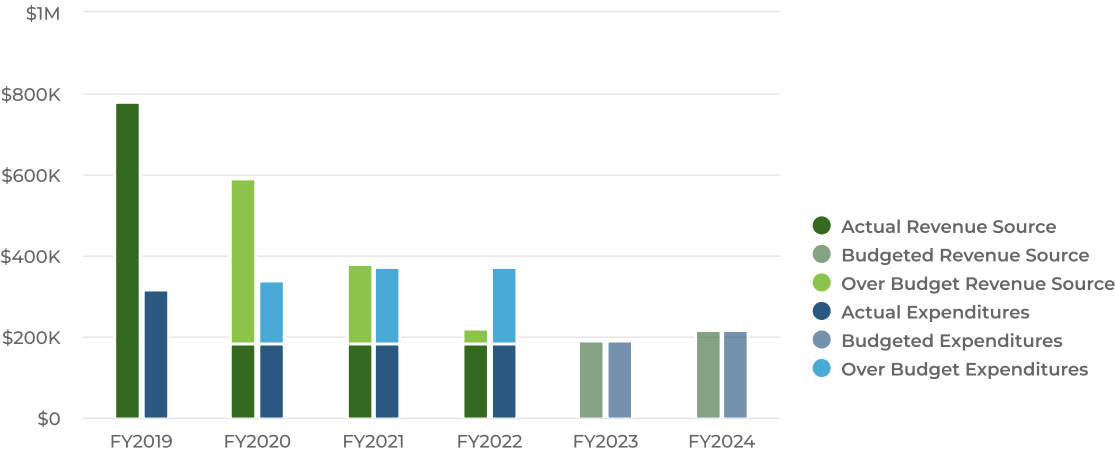


Airport - Operating

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 for administrative costs and the maintenance and operations of the airport.

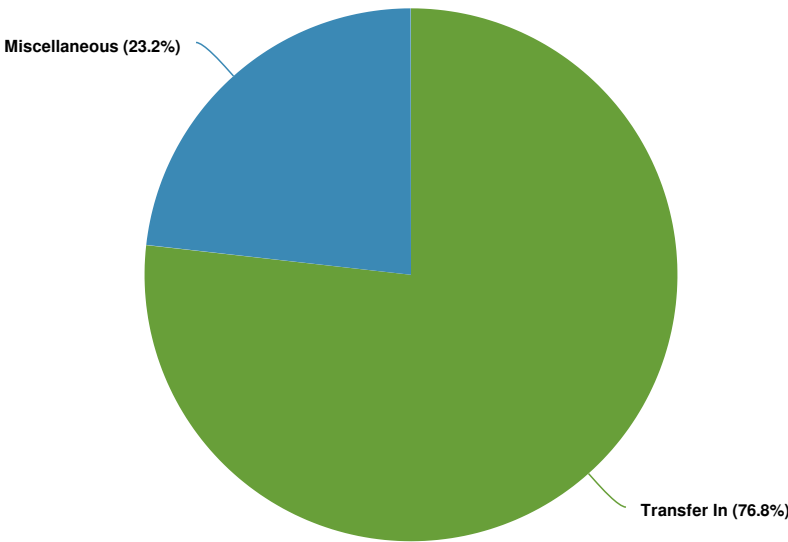
Summary

The County of Cameron is projecting \$220.21K of revenue in FY2024, which represents a 14.8% increase over the prior year. Budgeted expenditures are projected to increase by 14.8% or \$28.32K to \$220.21K in FY2024.

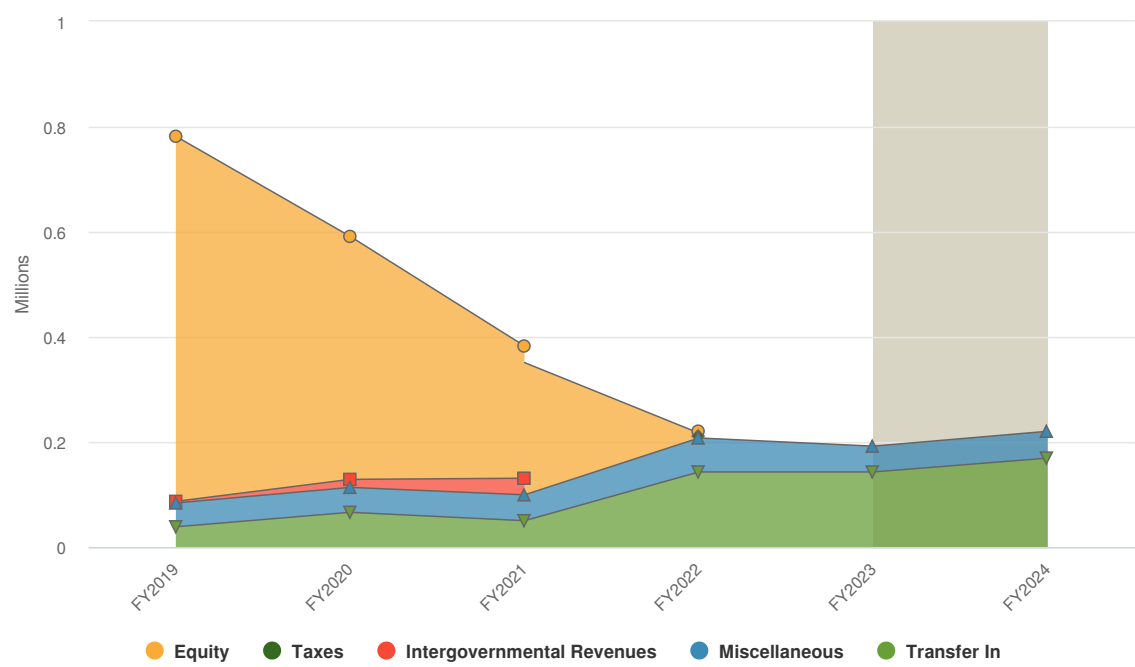


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source

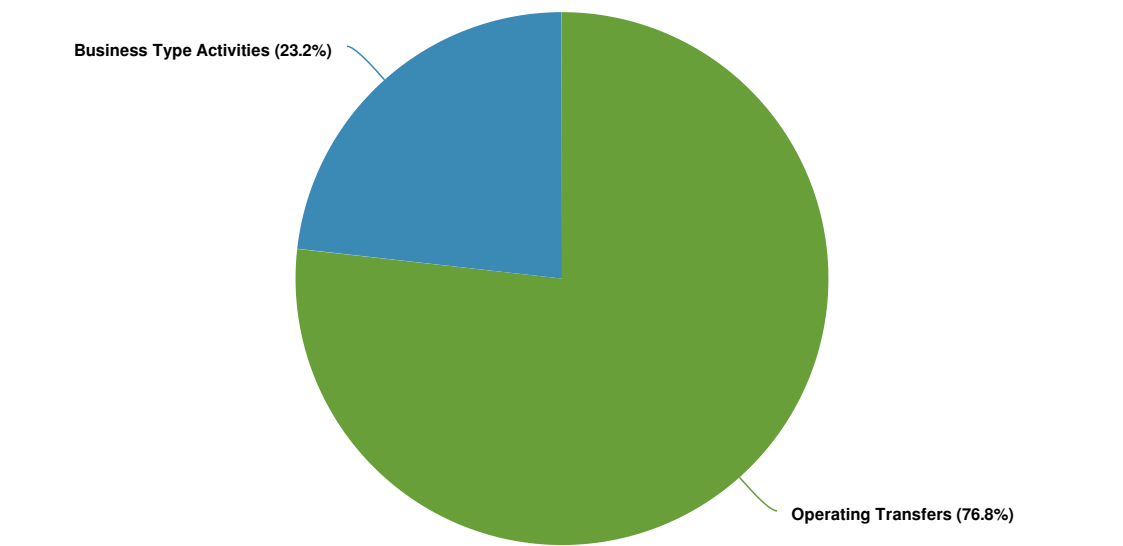


Grey background indicates budgeted figures.

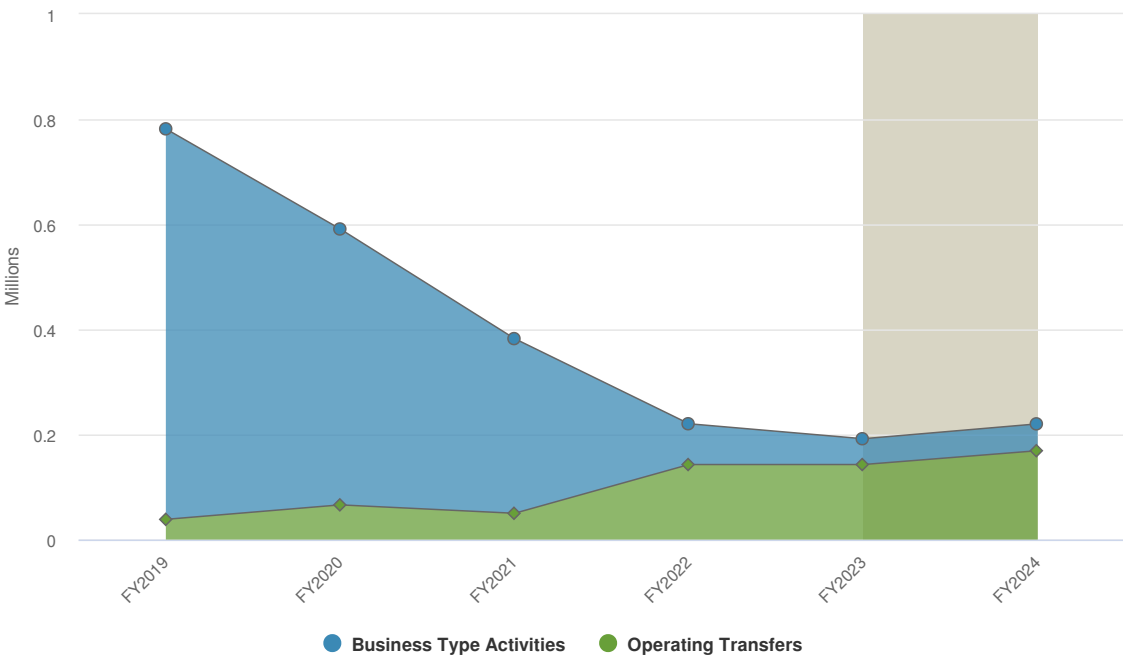
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Equity	\$251,629		\$0	\$0	0%
Miscellaneous	\$49,281	\$44,100	\$49,100	\$51,100	4.1%
Intergovernmental Revenues	\$31,557		\$0	\$0	0%
Transfer In	\$50,000	\$144,033	\$142,792	\$169,114	18.4%
Total Revenue Source:	\$382,467	\$188,133	\$191,892	\$220,214	14.8%

Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department



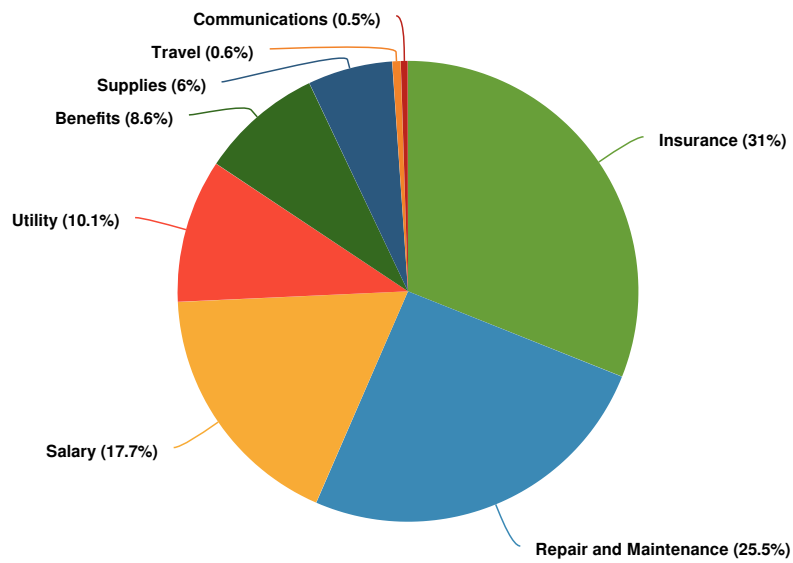
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue					

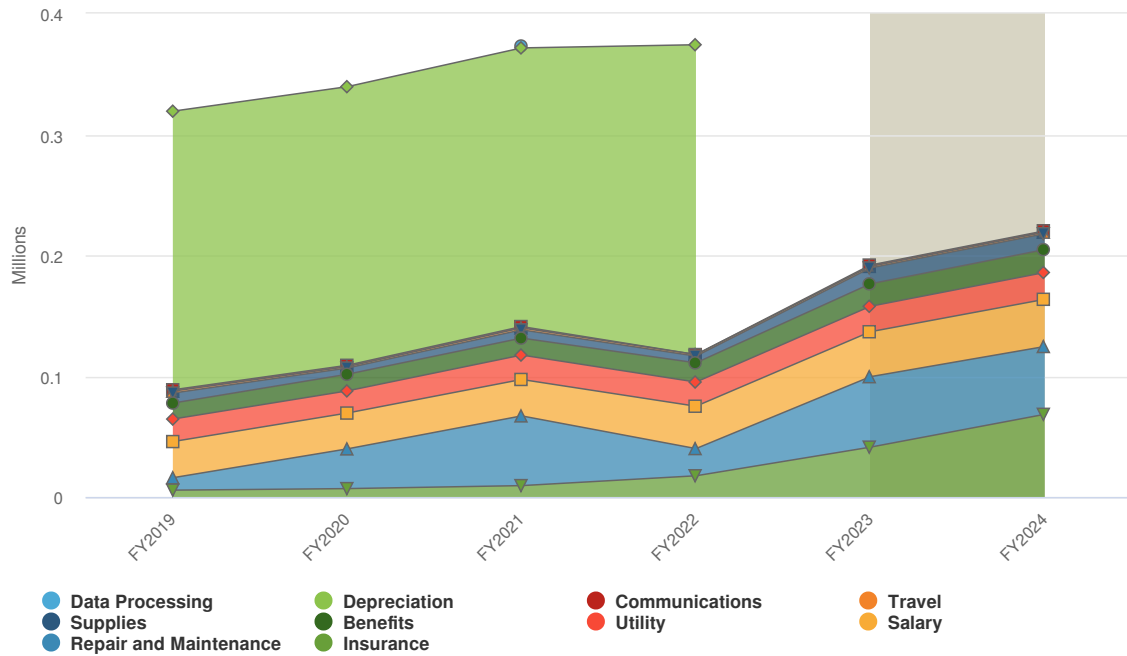
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Operating Transfers	\$50,000	\$144,033	\$142,792	\$169,114	18.4%
Business Type Activities	\$332,467	\$44,100	\$49,100	\$51,100	4.1%
Total Revenue:	\$382,467	\$188,133	\$191,892	\$220,214	14.8%

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	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Salary	\$30,147	\$31,638	\$37,204	\$39,064	5%
Benefits	\$14,035	\$16,132	\$18,602	\$18,937	1.8%
Supplies	\$6,832	\$9,164	\$13,118	\$13,118	0%
Repair and Maintenance	\$57,709	\$100,139	\$58,314	\$56,119	-3.8%
Communications	\$1,131	\$1,100	\$1,100	\$1,100	0%
Travel	\$1,600	\$1,300	\$1,300	\$1,300	0%
Insurance	\$9,366	\$9,600	\$41,194	\$68,366	66%
Utility	\$20,199	\$19,060	\$21,060	\$22,210	5.5%
Data Processing	\$1,577		\$0	\$0	0%
Depreciation	\$230,583		\$0	\$0	0%
Total Expense Objects:	\$373,177	\$188,133	\$191,892	\$220,214	14.8%

CAMERON COUNTY, TEXAS
AIRPORT - OPERATING
Detail Schedule of Revenues and Sources of Funds
2023-2024 Fiscal Year

Fund: 880

			2023	2023	2024	2024
			<u>Approved</u>	<u>Amended</u>	<u>Recommended</u>	<u>Approved</u>
<u>Revenues</u>						
Total	Intergovernmental Revenues		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
000	4600	Interest Income	100	100	100	100
519	4614	Land Rental	38,000	38,000	40,000	40,000
519	4841	Concessions Leases	11,000	11,000	11,000	11,000
Total	Miscellaneous		<u>49,100</u>	<u>49,100</u>	<u>51,100</u>	<u>51,100</u>
Total	OTHER FINANCING SOURCES		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues			49,100	49,100	51,100	51,100

CAMERON COUNTY, TEXAS
 AIRPORT - OPERATING
 2023-2024 Budget

880 Fund:

DEPARTMENT EXPENDITURE SUMMARY

		2023 Approved <u>Budget</u>	2023 Amended <u>Budget</u>	2024 Recommended <u>Budget</u>	2024 Approved <u>Budget</u>
519	AIRPORT MAINTENANCE	191,892	191,892	220,214	220,214
TOTAL		<u>191,892</u>	<u>191,892</u>	<u>220,214</u>	<u>220,214</u>

CAMERON COUNTY, TEXAS
AIRPORT - OPERATING
2023-2024 Budget

Fund 880 Dept. 000

AIRPORT MAINTENANCE

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4600	Interest Income	12.47	100	100	100	100
4702	ACH UNIDENTIFIED	0.00	0	0	0	0
	Revenue Total:	12.47	100	100	100	100

CAMERON COUNTY, TEXAS
AIRPORT - OPERATING
2023-2024 Budget

Fund 880 Dept. 519

AIRPORT MAINTENANCE

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4614	Land Rental	36,819.00	38,000	38,000	40,000	40,000
4641	Sale of Capital Assets	0.00	0	0	0	0
4841	Concessions Leases	11,634.43	11,000	11,000	11,000	11,000
	Revenue Total:	<u>48,453.43</u>	<u>49,000</u>	<u>49,000</u>	<u>51,000</u>	<u>51,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	6,303.21	6,300	6,300	6,615	6,615
6003	Salaries-Employees	28,578.52	30,904	30,904	32,449	32,449
6004	Overtime	177.83	0	0	0	0
6006	FICA	2,597.06	2,846	2,846	2,988	2,988
6007	Group Health	8,301.62	10,170	10,170	10,170	10,170
6008	Retirement	4,245.71	4,371	4,371	4,504	4,504
6011	Workers Compensation	607.18	1,066	1,066	1,119	1,119
6012	Unemployment Insurance	124.54	149	149	156	156
6014	Office Supplies	500.00	718	1,718	718	718
6016	Gasoline	3,322.53	5,000	5,000	5,000	5,000
6018	Diesel Fuel	1,741.73	5,000	5,000	5,000	5,000
6022	Drugs Medicine	0.00	2,400	2,400	2,400	2,400
6030	Vehicle Repairs	861.05	1,000	1,000	1,000	1,000
6047	Mobile Phones	59.03	1,100	1,100	1,100	1,100
6050	Travel	1,250.00	1,300	3,678	1,300	1,300
6056	Property Insurance	17,194.55	40,894	40,894	68,025	68,025
6057	Vehicle Insurance	309.88	300	300	341	341
6060	Electricity	7,769.95	9,000	9,000	10,150	10,150
6062	Water	12,261.00	12,060	12,060	12,060	12,060
6064	Building Maintenance	15,751.15	50,000	41,032	47,805	47,805
6067	Equipment Maintenance	5,889.97	7,314	11,814	7,314	7,314
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	0.00	0	1,090	0	0
	Expenditure Total:	<u>117,846.51</u>	<u>191,892</u>	<u>191,892</u>	<u>220,214</u>	<u>220,214</u>

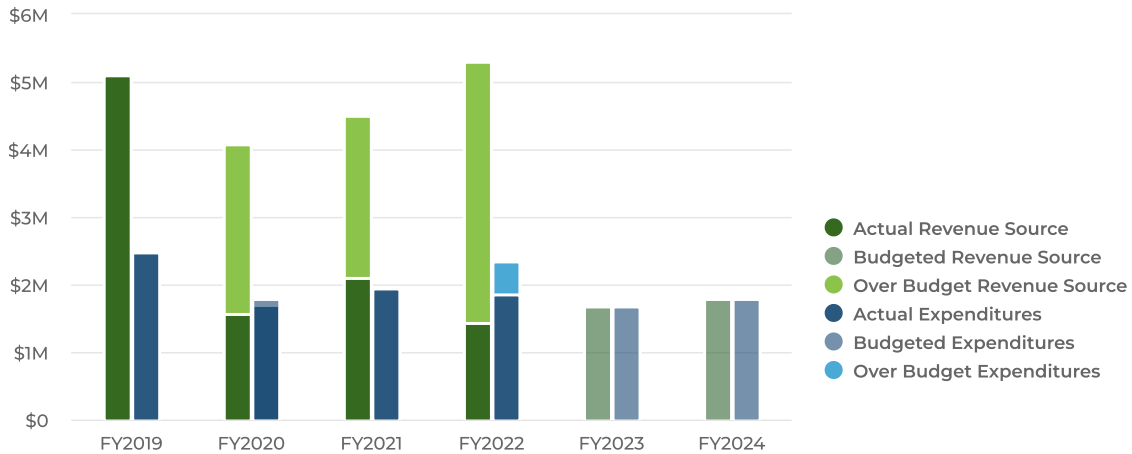


Drug Forfeitures

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.

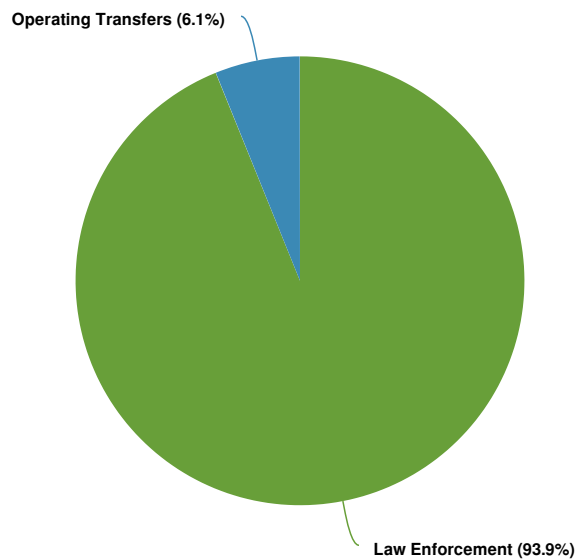
Summary

The County of Cameron is projecting \$1.81M of revenue in FY2024, which represents a 6.7% increase over the prior year. Budgeted expenditures are projected to increase by 6.7% or \$114.13K to \$1.81M in FY2024.

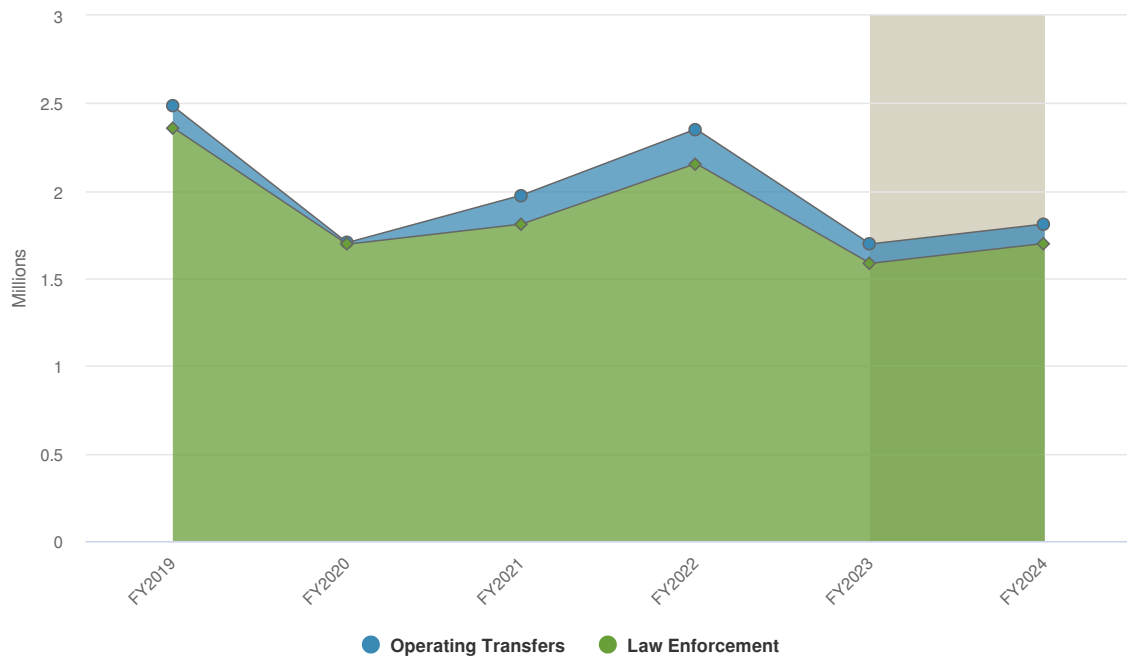


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

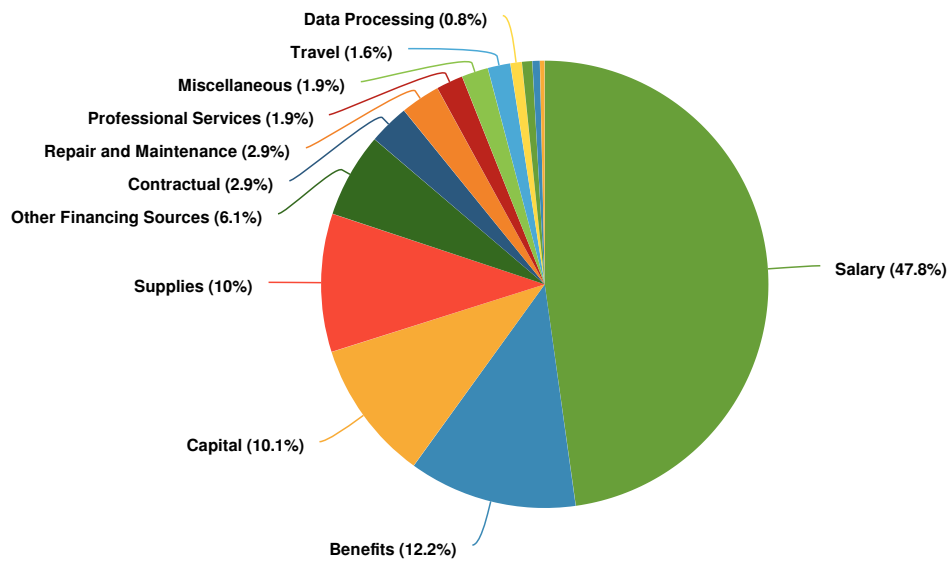


Grey background indicates budgeted figures.

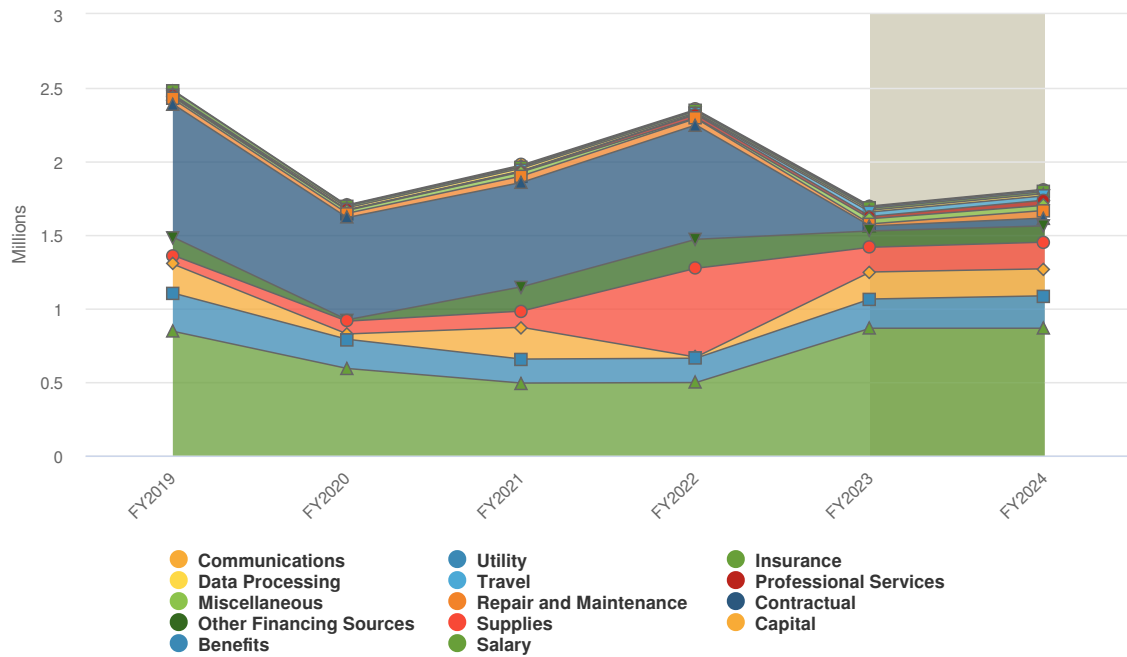
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures					
Law Enforcement	\$1,809,578	\$1,767,031	\$1,585,257	\$1,699,390	7.2%
Operating Transfers	\$165,098	\$110,749	\$110,749	\$110,749	0%
Total Expenditures:	\$1,974,677	\$1,877,780	\$1,696,006	\$1,810,139	6.7%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



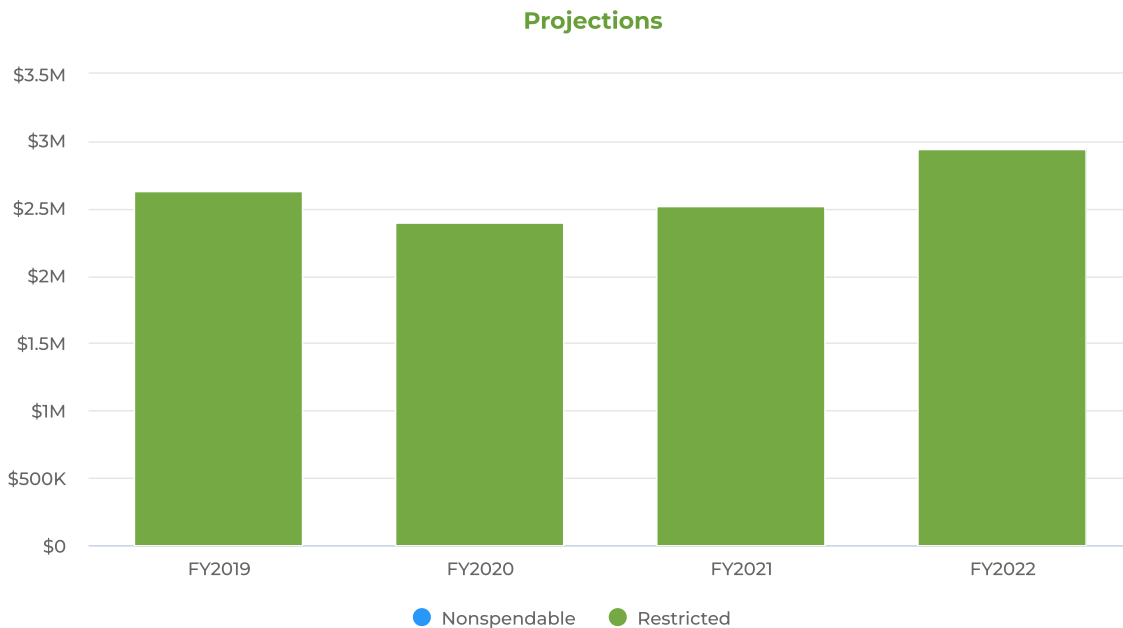
Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Salary	\$492,480	\$958,603	\$865,170	\$865,170	0%
Benefits	\$163,163	\$183,561	\$198,699	\$220,332	10.9%
Supplies	\$110,116	\$160,652	\$168,152	\$181,152	7.7%
Repair and Maintenance	\$43,586	\$14,000	\$14,000	\$52,000	271.4%
Professional Services	\$3,416	\$16,000	\$16,000	\$35,000	118.8%
Communications	\$7,893	\$6,089	\$6,089	\$6,089	0%
Travel	\$4,048	\$29,500	\$29,500	\$29,500	0%
Contractual	\$709,612	\$34,000	\$34,000	\$53,000	55.9%
Insurance	\$9,865	\$2,750	\$13,468	\$13,468	0%
Utility	\$4,152	\$9,000	\$9,000	\$10,000	11.1%
Data Processing	\$17,297	\$12,500	\$12,500	\$15,000	20%
Miscellaneous	\$27,899	\$35,000	\$35,000	\$35,000	0%
Capital	\$216,051	\$305,376	\$183,679	\$183,679	0%
Other Financing Sources	\$165,098	\$110,749	\$110,749	\$110,749	0%
Total Expense Objects:	\$1,974,677	\$1,877,780	\$1,696,006	\$1,810,139	6.7%

Fund Balance



	FY2022
Total Fund Balance:	\$2,951,620

	FY2022
Fund Balance	—
Restricted	\$2,943,206
Nonspendable	\$8,414
Total Fund Balance:	\$2,951,620

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2023-2024 Budget

900 Fund:

DEPARTMENT EXPENDITURE SUMMARY

		2023 Approved <u>Budget</u>	2023 Amended <u>Budget</u>	2024 Recommended <u>Budget</u>	2024 Approved <u>Budget</u>
LAW ENFORCEMENT & PUBLIC SAFETY					
475	DISTRICT ATTORNEY	679,589	763,589	722,722	722,722
4751	UNITF	0	0	5,000	5,000
484	DA Federal Forfeiture DOJ	294,774	294,774	299,774	299,774
4841	DA FORFEITURES FD DOJ ACCOUNT	0	0	0	0
485	DA FEDERAL FORFEITURE DOT	47,750	189,250	106,750	106,750
4851	DA FORFEITURES FD DOT ACCOUNT	0	0	0	0
552	CONSTABLE PRECINCT #2	0	0	0	0
553	CONSTABLE PRECINCT #3	0	1,400	0	0
5532	CONSTABLE PCT. 3 FD DOT	0	7,896	0	0
554	CONSTABLE PRECINCT #4	0	8,000	0	0
5543	CONSTABLES PCT 4 DOT	0	128,386	0	0
5551	CONSTABLE PCT 5,1/13	0	0	0	0
560	SHERIFF	458,600	523,600	460,600	460,600
5602	SHERIFF FEDERAL FORFEITURE DOT	104,544	104,544	104,544	104,544
5604	SHERIFF FEDERAL FORFEITURES DOJ	0	0	0	0
668	PARK RANGERS	0	0	0	0
TOTAL	LAW ENFORCEMENT & PUBLIC SAFETY	<u>1,585,257</u>	<u>2,021,439</u>	<u>1,699,390</u>	<u>1,699,390</u>

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2023-2024 Budget

Fund 900 Dept. 475

DRUG FORFEITURE TASK FORCE

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	39,429.65	200,000	200,000	200,000	200,000
6003	Salaries-Employees	129,676.60	226,240	226,240	226,240	226,240
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	82,866.75	100,000	100,000	100,000	100,000
6006	FICA	19,247.62	35,667	35,667	35,667	35,667
6007	Group Health	51,634.87	15,600	15,600	45,000	45,000
6008	Retirement	20,583.82	57,767	57,767	50,000	50,000
6010	Uniforms	1,000.00	1,000	1,000	2,000	2,000
6011	Workers Compensation	1,261.29	2,173	2,173	2,173	2,173
6012	Unemployment Insurance	898.37	1,674	1,674	1,674	1,674
6014	Office Supplies	54.96	500	500	500	500
6016	Gasoline	-599.15	1,000	1,000	1,000	1,000
6022	Drugs Medicine	335.00	3,000	3,000	3,000	3,000
6024	Animal Feed	460.99	2,000	2,000	2,000	2,000
6028	Camera and Police Supplies	6,274.41	1,000	1,000	1,000	1,000
6030	Vehicle Repairs	197.65	1,000	1,000	1,000	1,000
6038	Small Tools and Equipment	0.00	1,000	1,000	1,000	1,000
6045	Professional Services	4,000.00	1,000	80,000	20,000	20,000
6047	Mobile Phones	0.00	0	0	0	0
6048	Communications	0.00	500	500	500	500
6050	Travel	221.11	1,000	1,000	1,000	1,000
6054	Advertising	0.00	1,000	1,000	1,000	1,000
6056	Property Insurance	266.29	500	500	500	500
6057	Vehicle Insurance	11,632.68	11,218	11,218	11,218	11,218
6059	Bonds	0.00	250	250	250	250
6060	Electricity	2,228.29	2,000	2,000	3,000	3,000
6062	Water	367.26	1,000	1,000	1,000	1,000
6063	Sewage and Garbage	1,195.22	2,000	2,000	2,000	2,000
6064	Building Maintenance	0.00	500	500	500	500
6067	Equipment Maintenance	4,570.92	1,000	1,000	1,000	1,000
6069	Equipment Rental	-123.13	1,000	1,000	1,000	1,000
6070	INDIRECT COST	0.00	0	0	0	0
6071	Court Costs and Transcripts	2,162.80	1,000	6,000	1,000	1,000
6073	Dues and Memberships	0.00	0	0	0	0
6077	Data Processing	695.00	1,000	1,000	1,000	1,000
6078	Education and Training	0.00	1,000	1,000	1,000	1,000
6079	Legal Books, Publications	45.56	1,000	1,000	1,000	1,000
6082	Contractual Expense	0.00	1,000	1,000	1,500	1,500
6087	Miscellaneous	2,266.92	1,000	1,000	1,000	1,000
6096	Equipment	400.00	1,000	1,000	1,000	1,000
	<i>Expenditure Total:</i>	383,251.75	679,589	763,589	722,722	722,722

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2023-2024 Budget

Fund 900 Dept. 4751

DA FORFEITURE ACCOUNT

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4342	State Bingo Tax	0.00	0	0	0	0
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6071	Court Costs and Transcripts	0.00	0	0	5,000	5,000
	<i>Expenditure Total:</i>	0.00	0	0	5,000	5,000

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2023-2024 Budget

Fund 900 Dept. 484

DA FORFEITURES FD DOJ

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	48,654.73	137,827	137,827	137,827	137,827
6006	FICA	3,653.13	10,544	10,544	10,544	10,544
6007	Group Health	7,600.43	23,400	23,400	23,400	23,400
6008	Retirement	5,846.86	14,803	14,803	14,803	14,803
6010	Uniforms	2,007.04	0	0	0	0
6011	Workers Compensation	491.34	455	455	455	455
6012	Unemployment Insurance	168.49	495	495	495	495
6014	Office Supplies	333.44	500	500	500	500
6016	Gasoline	52,705.29	30,000	30,000	30,000	30,000
6018	Diesel Fuel	0.00	0	0		
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	570.00	7,000	7,000	7,000	7,000
6030	Vehicle Repairs	26,053.08	2,000	2,000	2,000	2,000
6038	Small Tools and Equipment	33,177.91	2,000	2,000	2,000	2,000
6045	Professional Services	55.00	5,000	5,000	5,000	5,000
6047	Mobile Phones	1,658.15	1,000	1,000	1,000	1,000
6048	Communications	0.00	500	500	500	500
6050	Travel	1,408.24	7,500	7,500	7,500	7,500
6054	Advertising	0.00	5,000	5,000	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	2,000	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	11.65	7,000	7,000	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	2,000.00	5,000	5,000	5,000	5,000
6078	Education and Training	0.00	5,000	5,000	5,000	5,000
6079	Legal Books, Publications	4,318.00	1,000	1,000	1,000	1,000
6082	Contractual Expense	2,000.00	5,000	5,000	10,000	10,000
6087	Miscellaneous	0.00	1,000	1,000	1,000	1,000
6096	Equipment	1,659.48	5,000	5,000	5,000	5,000
	<i>Expenditure Total:</i>	194,372.26	294,774	294,774	299,774	299,774

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2023-2024 Budget

Fund 900 Dept. 485

DA FORFEITURES FD DOT

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6010	Uniforms	0.00	0	2,000	2,000	2,000
6014	Office Supplies	2,033.31	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	78.61	2,000	2,000	2,000	2,000
6028	Camera and Police Supplies	792.18	2,000	33,000	10,000	10,000
6030	Vehicle Repairs	13,366.00	2,000	40,000	40,000	40,000
6038	Small Tools and Equipment	52,724.45	2,000	2,000	2,000	2,000
6045	Professional Services	13,512.50	5,000	5,000	5,000	5,000
6047	Mobile Phones	0.00	0	0	0	0
6048	Communications	0.00	500	500	500	500
6050	Travel	0.00	2,500	2,500	2,500	2,500
6054	Advertising	173.59	2,500	2,500	2,500	2,500
6056	Property Insurance	0.00	0	0	0	0
6059	Bonds	0.00	250	750	250	250
6069	Equipment Rental	0.00	1,000	1,000	2,000	2,000
6071	Court Costs and Transcripts	0.00	5,000	5,000	5,000	5,000
6073	Dues and Memberships	55.00	1,000	1,000	1,000	1,000
6077	Data Processing	571.35	2,500	15,000	5,000	5,000
6078	Education and Training	0.00	2,500	2,500	2,500	2,500
6079	Legal Books, Publications	966.40	1,000	1,000	1,000	1,000
6082	Contractual Expense	575.00	2,500	20,000	10,000	10,000
6087	Miscellaneous	831.82	2,500	2,500	2,500	2,500
6096	Equipment	0.00	2,500	42,500	2,500	2,500
	<i>Expenditure Total:</i>	85,680.21	47,750	189,250	106,750	106,750

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2023-2024 Budget

Fund 900 Dept. 553

CONSTABLE PCT 3

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6010	Uniforms	0.00	0	1,400		
	<i>Expenditure Total:</i>	0.00	0	1,400	0	0

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2023-2024 Budget

Fund 900 Dept. 5532

CONSTABLE PCT. 3 FD DOT

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6028	Camera and Police Supplies	0.00	0	7,896	0	0
	<i>Expenditure Total:</i>	0.00	0	7,896	0	0

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2023-2024 Budget

Fund 900 Dept. 554

DRUG FORFEITURE FUND

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4352	Forfeitures - State	1,993.00	0	4,000	0	0
4600	Interest Income	227.99	0	0	0	0
	<i>Revenue Total:</i>	<u>2,220.99</u>	<u>0</u>	<u>4,000</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6028	Camera and Police Supplies	490.46	0	0	0	0
6030	Vehicle Repairs	0.00	0	0	0	0
6047	Mobile Phones	1,199.01	0	8,000	0	0
6100	Weapons	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>1,689.47</u>	<u>0</u>	<u>8,000</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2023-2024 Budget

Fund 900 Dept. 5543

CONSTABLES PCT 4 DOT

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6028	Camera and Police Supplies	0.00	0	48,386		
6050	Travel	0.00	0	5,000		
6077	Data Processing	0.00	0	60,000		
6078	Education and Training	0.00	0	5,000		
6100	Weapons	0.00	0	10,000		
	<i>Expenditure Total:</i>	0.00	0	128,386	0	0

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2023-2024 Budget

Fund 900 Dept. 560

DRUG FORFEITURE TASK FORCE

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	9,456.82	17,000	17,000	17,000	17,000
6003	Salaries-Employees	118,848.49	142,571	142,571	142,571	142,571
6004	Overtime	37,694.36	6,000	6,000	6,000	6,000
6005	Extra Help	23,681.25	31,485	31,485	31,485	31,485
6006	FICA	14,062.21	13,774	13,774	13,774	13,774
6007	Group Health	15,747.69	0	0	0	0
6008	Retirement	20,064.94	18,408	18,408	18,408	18,408
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	13,694.58	38,000	38,000	38,000	38,000
6011	Workers Compensation	1,839.28	1,827	1,827	1,827	1,827
6012	Unemployment Insurance	661.19	646	646	646	646
6014	Office Supplies	4,139.23	0	0	0	0
6016	Gasoline	0.00	0	0	0	0
6024	Animal Feed	1,007.46	2,000	2,000	4,000	4,000
6025	Food-Human	0.00	0	0	0	0
6028	Camera and Police Supplies	15,157.31	25,300	25,300	25,300	25,300
6030	Vehicle Repairs	0.00	0	0	0	0
6046	Medical and Dental	4,935.00	5,000	9,000	5,000	5,000
6047	Mobile Phones	2,863.49	3,589	3,589	3,589	3,589
6048	Communications	0.00	0	0	0	0
6049	Postage	4,655.73	7,500	7,500	7,500	7,500
6050	Travel	0.00	10,000	10,000	10,000	10,000
6071	Court Costs and Transcripts	385.00	1,000	1,000	1,000	1,000
6073	Dues and Memberships	0.00	0	0	0	0
6077	Data Processing	3,985.00	4,000	4,000	4,000	4,000
6078	Education and Training	0.00	0	5,000	0	0
6087	Miscellaneous	1,520.00	30,500	21,500	30,500	30,500
6091	Building Improvements	0.00	0	0	0	0
6096	Equipment	0.00	100,000	165,000	100,000	100,000
	<i>Expenditure Total:</i>	294,399.03	458,600	523,600	460,600	460,600

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2023-2024 Budget

Fund 900 Dept. 5602

SHERIFF FORFEITURES DOT

<u>Object</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2023 Amended</u>	<u>2024 Recommended</u>	<u>2024 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6004	Overtime	3,750.37	4,047	4,047	4,047	4,047
6006	FICA	278.33	297	297	297	297
6007	Group Health	401.65	588	588	588	588
6008	Retirement	459.05	506	506	506	506
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	37.89	75	75	75	75
6012	Unemployment Insurance	13.28	0	0	0	0
6014	Office Supplies	0.00	0	0	0	0
6022	Drugs Medicine	0.00	2,850	6,850	2,850	2,850
6024	Animal Feed	0.00	1,500	1,500	1,500	1,500
6028	Camera and Police Supplies	375,500.00	19,502	19,502	19,502	19,502
6030	Vehicle Repairs	0.00	0	0	0	0
6096	Equipment	5,705.00	75,179	71,179	75,179	75,179
6100	Weapons	0.00	0	0	0	0
	<i>Expenditure Total:</i>	386,145.57	104,544	104,544	104,544	104,544

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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, 2022, 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.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principle

As discussed in Note 1-F to the financial statements, in fiscal year 2022, the County adopted new accounting guidance, GASB Statement No. 87 (GASB 87), Leases, which establishes a single model for lease accounting based on the foundational principle that leases are financing of the rights to use an underlying asset. The County as a lessee, and as required by GASB 87, has recognized right-to-use liabilities and intangible right-to-use lease assets. Additionally, as a lessor, the County has recognized lease receivables and related deferred inflow of resources for amounts due in subsequent periods related to the leasing activity. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 18 through 30 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 to actual, on pages 112 through 120 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining and individual non-major fund financial statements and schedule of expenditures of federal and state awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the State of Texas Single Audit Circular are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 basic 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 and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 16, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 County's internal control over financial reporting and compliance.

Burton, McCumber, & Longoria LLP

Brownsville, Texas
May 16, 2023

CAMERON COUNTY, TEXAS MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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, 2022. 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 FY 2022 and FY 2021 by \$148,049,281 and \$133,551,402, respectively. Of this amount, \$30,808,400 is restricted for specific purposes; the largest restriction is 51%, or \$15,609,863, is for special revenue/grant programs. As required by GASB 34, net position also reflects \$119,638,717 that is net investment in capital assets. With the presentation of the investment in capital assets, unrestricted net position is (\$2,397,836).

In contrast to the government-wide statements, the fund statements of the governmental funds report a combined fund balance at year-end of \$108,916,025 of which \$22,054,696, or 20% represents unassigned fund balances. The more significant components of unassigned fund balance are maintained in the General Fund as unassigned reserves; 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 general fund unassigned fund balance of \$22,062,719 equals 23% of total \$96,631,258 general fund expenditures. In FY 2022, the General Fund's net change in fund balance totaled \$1,481,730. The County's self-funded Health Insurance Fund required an operating transfer of \$3,774,227 due to increasing health costs. The transfer needed was funded by the General Fund, Special Road & Bridge Fund, American Rescue Plan Act Fund and Enterprise funds. In FY 2022, the County's employee contribution to the Health Insurance Fund was increased to \$650 per month 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 transfers, payables and receivables.

The statement of net position presents information on all the County's assets, deferred outflows of resources, liabilities and 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 self-balancing 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 government-wide financial statements. Unlike the government-wide financial statements, however, governmental funds financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds 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 funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the General Fund, Special Road & Bridge, 2022 Certificates of Obligation, and American Rescue Plan Act funds which are classified as major funds for the fiscal year ended September 30, 2022. 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 Special Road and Bridge 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 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 \$492,561,698, the largest components are: 1) cash and cash equivalents of \$188,001,072 or 38%; 2) tax receivables (net of allowance) of \$7,187,550 or 1% and 3) capital assets, net of accumulated depreciation, of \$222,507,128 or 45%. Deferred outflows of resources are comprised of \$248,650 deferred charges on refunding in addition to \$20,311,415 for pensions and \$4,034,549 for OPEB. Capital assets are non-liquid assets and cannot be utilized to satisfy County obligations. Out of the \$290,314,518 total liabilities, \$111,368,097 are current liabilities; however, the current liabilities for compensated absences of \$1,360,450 are not anticipated to result in the drawdown of emergency reserves. The Net OPEB liability of \$28,369,029 is not anticipated to cause a net position reduction and is presently being funded on a pay as you go basis. Deferred inflows of resources of \$46,611,759 are recognized due to pension reporting requirements, as is \$7,586,140 for OPEB.

The County's governmental activities assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$148,049,281 at the close of the most recent fiscal year.

The County's net position for fiscal years ended September 30, 2022 and 2021 are summarized as follows:

Cameron County's Condensed Statement of Net Position - Governmental Activities

	FY 2022	FY 2021	Increase (Decrease)
Current assets	\$ 219,416,624	\$ 191,285,923	\$ 28,130,701
Non-current assets	248,550,460	216,030,228	32,520,232
Total Assets	467,967,084	407,316,151	60,650,933
Deferred outflows of resources	24,594,614	27,663,918	(3,069,304)
Total Assets and Deferred outflows of resources	492,561,698	434,980,069	57,581,629
Current liabilities	111,368,097	98,576,278	12,791,819
Non-current liabilities	178,946,421	185,466,911	(6,520,490)
Total Liabilities	290,314,518	284,043,189	6,271,329
Deferred inflows of resources	54,197,899	17,385,478	36,812,421
Total Liabilities and Deferred inflows of resources	344,512,417	301,428,667	43,083,750
Net position:			
Net investment in capital assets	119,638,717	115,639,993	3,998,724
Restricted	30,808,400	31,375,131	(566,731)
Unrestricted	(2,397,836)	(13,463,722)	11,065,886
Total Net Position	\$ 148,049,281	\$ 133,551,402	\$ 14,497,879

About 21% or \$30,808,400 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, \$119,638,717 or 81%, of the County's net position reflects its capital assets (e.g., land, buildings, machinery and equipment) net of related debt.

Governmental activities increased the County's net position by \$14,544,222. The key components of differences between fund statement increases (decreases) and the statement of activities increases (decreases) are:

- A (\$14,706,535) net difference due to long-term debt repayments consuming current financial resources while debt issuances providing current financial resources.
- A \$5,124 difference in net position from the internal service fund that is reported with the governmental activities in the government-wide statements.
- A \$6,651,844 increase in net position due to capital outlay exceeding depreciation.
- A \$9,695,234 increase in net position due to annual OPEB expense of \$1,065,029 and recognition of pension (income) of \$(10,760,263), which do not require use of current financial resources.
- A (\$174,949) net effect of various miscellaneous transactions involving capital assets, which increased governmental activities net position.
- A (\$89,746) difference in tax revenues on the statement of activities that do not provide current financial resources.
- A \$(62,317) difference from net right-to-use lease assets capital outlay expenditures, which were capitalized.

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.

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Cameron County's Changes in Net Position – Governmental Activities

	FY 2022	FY 2021	Increase (Decrease)
<u>Revenues:</u>			
Program revenues:			
Charges for services	\$ 47,503,269	\$ 50,736,080	\$ (3,232,811)
Operating grants and contributions	58,151,562	32,574,811	25,576,751
Capital grants and contributions	1,242,924	446,946	795,978
General revenues:			
Property taxes	90,359,649	87,153,014	3,206,635
Other	466,831	530,150	(63,679)
Gain on sale of capital assets	865,033	149,862	715,171
Unrestricted investment earnings	1,490,198	290,182	1,200,016
Total revenues	200,079,466	171,881,405	28,198,061
<u>Expenses:</u>			
General government	58,364,073	61,027,067	(2,662,994)
Law enforcement and public safety	84,714,475	76,828,327	7,886,148
Highways and streets	28,321,275	20,751,160	7,570,115
Health	12,712,262	12,186,416	525,846
Welfare	4,931,645	5,807,191	(875,546)
Interest and issuance costs	5,835,643	5,059,124	776,519
Total expenses	194,879,373	181,659,285	13,220,088
Increase (decrease) in net position			
before transfers	5,200,093	(9,777,880)	14,977,973
Transfers in	9,344,129	7,403,486	1,940,643
Increase (decrease) in net position	14,544,222	(2,374,394)	16,918,616
Net position – beginning	133,551,402	135,925,796	(2,374,394)
Prior period adjustment	(46,343)	-	(46,343)
Net position – ending	\$ 148,049,281	\$ 133,551,402	\$ 14,497,879

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

- Program revenues of \$106,897,755 equaled 55% of government expenses of \$194,879,373.
- 43% of the expenses are for Law Enforcement and Public Safety (\$84,714,475) while this category provided about 22% (\$23,982,198) of total program revenues. Total expenses increased by \$13,220,088 over the prior year and total revenues increased by \$28,198,061 due to increases in operating grants funding, program revenues and property tax valuations.
- Operating and capital grant revenue and contributions comprise approximately 56% of program revenues.
- The \$(46,343) prior period adjustment resulted from the County's implementation of GASB Statement No. 87 - Leases for the fiscal year ended September 30, 2022.

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Cameron County's Condensed Statement of Net Position - Business-Type Activities

	FY 2022	FY 2021	Increase (Decrease)
Current assets	\$ 36,677,645	\$ 28,981,386	\$ 7,696,259
Non-current assets	72,947,519	62,800,083	10,147,436
Total Assets	109,625,164	91,781,469	17,843,695
Deferred outflow of resources	3,234,785	3,234,541	244
Total Assets and Deferred outflows of resources	112,859,949	95,016,010	17,843,939
Current liabilities	6,991,697	5,988,889	1,002,808
Non-current liabilities	38,132,203	36,499,225	1,632,978
Total Liabilities	45,123,900	42,488,114	2,635,786
Deferred inflow of resources	11,482,177	1,744,333	9,737,844
Total Liabilities and Deferred inflows of resources	56,606,077	44,232,447	12,373,630
Net position:			
Net investment in capital assets	31,471,644	30,529,738	941,906
Restricted	6,518,179	10,234,975	(3,716,796)
Unrestricted	18,264,049	10,018,850	8,245,199
Total Net Position	\$ 56,253,872	\$ 50,783,563	\$ 5,470,309

About 12% or \$6,518,179 of the business-type activities' net position represents *restricted net position*, which are resources that are subject to external restrictions on how they may be used. Restrictions include beach maintenance, debt service, and capital projects. The most significant portion, \$31,471,644 or 56%, of net position reflects its capital assets (e.g., land, buildings, machinery and equipment) net of related debt.

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Cameron County's Changes in Net Position - Business-Type Activities

	FY 2022	FY 2021	Increase (Decrease)
<u>Revenues:</u>			
Program revenues:			
Charges for services	\$ 33,222,990	\$ 28,828,742	\$ 4,394,248
Capital grants and contributions	1,421,512	1,426,569	(5,057)
Gain on sale of capital assets	40,300	97,017	(56,717)
General revenues:			
Unrestricted investment earnings	448,942	51,089	397,853
Other	444,597	-	444,597
Total revenues	35,578,341	30,403,417	5,174,924
<u>Expenses:</u>			
Bridge System	10,016,507	9,424,973	591,534
Parks System	9,715,949	8,907,362	808,587
Jail Commissary	1,220,328	606,713	613,615
Airport System	374,224	373,177	1,047
Total expenses	21,327,008	19,312,225	2,014,783
Increase (decrease) in net position before transfers	14,251,333	11,091,192	3,160,141
Transfers (out)	(9,344,129)	(7,403,486)	(1,940,643)
Increase (decrease) in net position	4,907,204	3,687,706	1,219,498
Net position – beginning	50,783,563	47,095,857	3,687,706
Prior period adjustment	563,105	-	563,105
Net position – ending	\$ 56,253,872	\$ 50,783,563	\$ 5,470,309

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

- The Bridge System operating revenues of \$19,502,853 accounted for 58% of the \$33,494,243 business-type activities operating revenues.
- The Bridge System operating expenses of \$5,584,918 accounted for 35% of the \$15,879,838 business-type activities operating expenses.
- The \$563,105 prior period adjustment resulted from the County's implementation of GASB Statement No. 87 - Leases for the fiscal year ended September 30, 2022.

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 inflows, 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 \$108,916,025, an increase of \$13,225,567 in comparison with prior year. This increase was partly due to financing sources provided by FY 2022 bond and tax note issuances. Approximately \$22,054,696 of the fund balance represents *unassigned fund balance*, which is available for spending at the County's discretion. *Nonspendable fund balance* of \$1,221,158 is reserved for inventory and prepaid expenditures. Committed fund balance of \$1,471,955 is reserved for pending litigation, indigent defense, and equipment 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) \$53,495,036 for capital projects, 2) \$28,376,414 for special revenue/grant programs, and 3) \$2,296,766 reserve for debt service.

The General Fund is the chief operating fund of the County. The FY 2022 unassigned fund balance of the General Fund was \$22,062,719. 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 23% of \$96,631,258 general fund expenditures, while \$24,610,098 total general fund balance represents 25% of total general fund expenditures. Budgetary targets for reserves are 24.7% (\$23,867,921) of general fund expenditures, which compares favorably to GFOA recommended reserves for large counties. In fiscal year 2022, Cameron County General Fund's fund balance increased by \$1,481,730.

Special Road and Bridge fund balance of \$12,895,476 reflects an increase of \$1,526,883. Special Road and Bridge tax revenues exceeded the prior year by 4% or \$405,584.

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 2022	FY 2021	Increase (Decrease)	Percent of Change
Taxes	\$ 90,449,394	\$ 87,809,899	\$ 2,639,495	3.0%
Licenses and permits	4,915,937	4,955,934	(39,997)	-0.8%
Intergovernmental	59,394,498	33,021,757	26,372,741	79.9%
Charges for services	20,007,760	23,371,918	(3,364,158)	-14.4%
Fines and forfeitures	5,969,853	7,713,319	(1,743,466)	-22.6%
Other	381,854	484,592	(102,738)	-21.2%
Total	\$ 181,119,296	\$ 157,357,419	\$ 23,761,877	15.1%

- Taxes – the increase of \$2,639,495 was primarily due to an increase in assessed property valuation and tax collections.
- Intergovernmental – the increase of \$26,372,741 was primarily from utilizing funding from the American Rescue Plan Act and Emergency Rental Assistance grant programs.

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

Governmental Funds – Expenditures by Function					
	FY 2022	FY 2021	Increase (Decrease)	Percent of Change	
General government	\$ 45,617,893	\$ 38,615,185	\$ 7,002,708	18.1%	
Law enforcement and public safety	81,411,559	75,155,666	6,255,342	8.3%	
Highways and streets	18,139,150	12,589,110	5,550,040	44.1%	
Health	12,557,710	11,994,157	563,553	4.7%	
Welfare	4,864,760	5,796,202	(931,442)	-16.1%	
Capital outlay	23,170,648	16,408,120	6,762,528	41.2%	
Debt service:					
Principal retirement	11,082,812	11,289,758	(206,946)	-1.8%	
Interest and fiscal charges	5,742,970	5,028,282	714,688	14.2%	
Total	\$ 202,587,502	\$ 176,876,480	\$ 25,711,022	14.5%	

Overall, total governmental funds expenditures of \$202,587,502 increased 14.5% as the County continued to return to normal operations after the FY 2020 COVID-19 safety measures.

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 2004. 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.

Cameron County Health Care Funding District (CCHCFD)

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 2022, medical providers were assessed a 6% tax mandatory payment based on 2020 net patient revenue. Funds to be forwarded to state for the FY 2022 were \$42,058,191, 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 installments 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:

<u>Operating Revenues by</u>			Increase	Percent of
<u>Enterprise:</u>	FY 2022	FY 2021	(Decrease)	Change
Bridge System	\$ 19,502,853	\$ 15,862,518	\$ 3,640,335	22.9%
Park System	12,862,979	12,249,867	613,112	5.0%
Airport System	68,345	80,804	(12,459)	-15.4%
Jail Commissary	1,060,066	635,553	424,513	66.8%
Total	\$ 33,494,243	\$ 28,828,742	\$ 4,665,501	16.2%

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

<u>Operating Expenses by</u>			Increase	Percent of
<u>Enterprise:</u>	FY 2022	FY 2021	(Decrease)	Change
Bridge System	\$ 5,584,918	\$ 5,971,441	\$ (386,523)	-6.5%
Park System	8,706,820	8,062,754	644,066	8.0%
Non-major enterprise	1,588,100	979,890	608,210	62.1%
Total	\$ 15,879,838	\$ 15,014,085	\$ 865,753	5.8%

The Bridge System is the biggest generator of revenues. Toll revenues of \$18,905,562 increased by \$3,309,331 from FY 2021 and ended with 4,805,579 vehicles and pedestrians crossings into Mexico through the County's International Bridges. Total FY 2022 crossings reflect an increase in comparison to 3,661,392 crossings in FY 2021.

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TOLL RATES

The following schedule illustrates the toll rates for the fiscal year ended September 30, 2022 and in effect as of October 1, 2022:

Classification	As of October 1, 2022		FY 2022 (Oct 2021 - Sep 2022)	
	AVI	Non-AVI Rate	AVI	Non-AVI Rate
Pedestrian/Bike	\$1.00		\$1.00	
Motorcycle	3.75		3.75	
Auto	3.75		3.75	
Bus	10.00		10.00	
Commercial Vehicles:				
Two Axle	9.50	11.00	9.50	11.00
Three Axle	13.50	15.00	13.50	15.00
Four Axle	15.50	17.25	15.50	17.25
Five Axle	19.25	22.00	19.25	22.00
Six Axle	23.25	25.00	23.25	25.00

GENERAL FUND BUDGETARY HIGHLIGHTS

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 2023 budget was adopted with the total expenditures and reserves amounting to \$189,987,835, an increase of 5% over the FY 2022 budget. Commissioners' Court approved a tax rate of \$0.436893 per \$100 assessed taxable valuation for the October 2022 tax year, same as the prior tax year. At this rate, current property tax revenues were budgeted to increase by 6.78%, generating an additional \$6,317,712 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 2022 General Fund expenditures were \$4.7M 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 2022 General Fund revenues were less than projected general fund revenues by \$3.1M.

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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.

At September 30, 2022, the County has limited tax general obligation bonds outstanding in the amount of \$168,435,000.

The following represents the activity of the long-term debt for FY 2022:

	September 30, 2021 Balance	Additions	Reductions	September 30, 2022 Balance
Governmental Activities:				
Bonds and Tax Notes, net of unamortized premium	\$ 139,930,677	\$ 26,398,446	\$ (10,555,180)	\$ 155,773,942
Lease liabilities	1,153,890	301,079	(351,109)	1,103,860
Notes payable	3,369,713	-	(1,234,790)	2,134,923
Compensated absences	2,530,673	3,674,492	(3,715,270)	2,489,895
Total	\$ 146,984,953	\$ 30,374,017	\$ (15,856,349)	\$ 161,502,621
Business-Type Activities:				
Bonds and Tax Notes, net of unamortized premium	\$ 33,646,728	\$ 6,846,265	\$ (2,873,522)	\$ 37,619,471
Lease liabilities	28,892	-	(9,471)	19,421
Notes payable	244,885	235,700	(244,885)	235,700
Compensated absences	114,063	653,971	(579,717)	188,317
Total	\$ 34,034,568	\$ 7,735,936	\$ (3,707,595)	\$ 38,062,909

Additional information on the long-term debt can be found in the related notes to the financial statements of this report.

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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, 2022 net capital assets of the governmental activities totaled \$222,507,128. Annual depreciation for buildings, improvements and M&E of the governmental activities totaled \$16,217,725 and recognized in the government-wide financial statements.

Cameron County's Capital Assets			
	September 30, 2022	September 30, 2021	
	Balance	Balance	
Governmental Activities:			
Depreciable Capital Assets			
Buildings	\$ 166,771,980	\$ 150,362,904	
Improvements other than buildings	6,329,210	6,329,210	
Infrastructure	315,521,505	313,743,191	
Other structures	12,229,237	12,015,317	
Equipment	63,996,343	56,054,618	
Accumulated depreciation	(366,849,433)	(351,978,092)	
Net depreciable capital assets	197,998,842	186,527,148	
Land	13,528,388	10,956,632	
Construction in progress	10,979,898	18,546,448	
Total Capital Assets, net	<u>\$ 222,507,128</u>	<u>\$ 216,030,228</u>	
Business-Type Activities:			
Depreciable Capital Assets			
Buildings	\$ 16,183,458	\$ 16,183,458	
Improvements other than buildings	64,179,965	63,155,543	
Other structures	27,336,940	25,360,036	
Equipment	11,706,135	11,075,737	
Accumulated depreciation	(70,882,952)	(67,053,597)	
Net depreciable capital assets	48,523,546	48,721,177	
Land	11,402,854	11,402,854	
Construction in progress	5,282,081	2,676,052	
Total Capital Assets, net	<u>\$ 65,208,481</u>	<u>\$ 62,800,083</u>	

Additional information on the capital assets can be found in the related notes to the financial statements of this report.

ECONOMIC FACTORS AND PROPERTY TAX RATES

For 2022-2023, 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 6.78% generating an additional \$6,317,712 at the 100% property tax collection rate.

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, 2022**

	PRIMARY GOVERNMENT			COMPONENT UNITS		
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	CCRMA	CCHCFD	NON- MAJOR
ASSETS						
Current Assets:						
Cash and cash equivalents	\$ 188,001,072	\$ 36,562,416	\$ 224,563,488	\$ 2,202,420	\$ 2,619,806	\$ 16,142
Restricted Cash:						
Bond debt reserve	-	444,600	444,600	8,137,044	-	-
Bond debt service	-	2,630,139	2,630,139	2,305,000	-	-
Operating reserve	-	500,000	500,000	-	-	-
Construction fund	-	6,760,773	6,760,773	11,224,387	-	-
Repairs and replacements reserve	-	2,000,000	2,000,000	-	-	-
Donations	-	19,916	19,916	-	-	-
Receivables:						
Accounts	1,730,585	312,965	2,043,550	2,324,724	7,507,178	-
Leases	-	632,742	632,742	-	-	-
Taxes- net of allowances	7,187,550	-	7,187,550	-	-	-
Due from other governments	7,078,673	561,771	7,640,444	-	178,369	-
Due from other agencies	17,455	-	17,455	7,650,035	-	-
Internal balances	14,032,274	(14,032,274)	-	-	-	-
Prepays	1,105,547	284,000	1,389,547	113,236	-	-
Inventory	262,526	597	263,123	-	-	-
Other assets	942	-	942	-	-	-
Total Current Assets	219,416,624	36,677,645	256,094,269	33,956,846	10,305,353	16,142
Non-Current Assets:						
Lease receivables, non-current	-	5,250,550	5,250,550	-	-	-
Right-to-use lease assets, net of amortization	1,045,230	16,148	1,061,378	-	-	-
Net pension asset	24,998,102	2,472,340	27,470,442	333,644	-	-
Depreciable Capital Assets:						
Buildings	166,771,980	16,183,458	182,955,438	743,204	-	-
Improvements other than buildings	6,329,210	64,179,965	70,509,175	26,793	-	-
Equipment	63,996,343	11,706,135	75,702,478	9,892,401	-	-
Infrastructure	315,521,505	-	315,521,505	107,932,277	-	-
Other structures	12,229,237	27,336,940	39,566,177	-	-	-
Accumulated depreciation	(366,849,433)	(70,882,952)	(437,732,385)	(25,085,730)	-	-
Net Depreciable Capital Assets	197,998,842	48,523,546	246,522,388	93,508,945	-	-
Construction in progress	13,528,388	5,282,081	18,810,469	24,753,414	-	-
Land	10,979,898	11,402,854	22,382,752	154,268	-	-
Total Capital Assets, net	222,507,128	65,208,481	287,715,609	118,416,627	-	-
Total Non-Current Assets	248,550,460	72,947,519	321,497,979	118,750,271	-	-
TOTAL ASSETS	467,967,084	109,625,164	577,592,248	152,707,117	10,305,353	16,142
DEFERRED OUTFLOWS OF RESOURCES						
Deferred charges on refundings	248,650	470,275	718,925	43,022	-	-
Deferred outflows of resources - Pension	20,311,415	2,008,822	22,320,237	209,354	-	-
Deferred outflows of resources - OPEB	4,034,549	755,688	4,790,237	-	-	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	24,594,614	3,234,785	27,829,399	252,376	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 492,561,698	\$ 112,859,949	\$ 605,421,647	\$ 152,959,493	\$ 10,305,353	\$ 16,142

(continued)

See accompanying notes to the financial statements.

**CAMERON COUNTY TX
GOVERNMENT WIDE
STATEMENT OF NET POSITION
SEPTEMBER 30, 2022**

	PRIMARY GOVERNMENT			COMPONENT UNITS		
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	CCRMA	CCHCFD	NON- MAJOR
LIABILITIES						
Current Liabilities:						
Accounts payable	\$ 9,897,358	\$ 1,588,209	\$ 11,485,567	\$ 3,296,079	\$ -	\$ -
Wages and fringe payable	1,646,329	135,719	1,782,048	-	-	-
Due to other governments	12,602,864	769,146	13,372,010	-	20,000	-
Due to other agencies	858,561	-	858,561	16,134,188	-	-
Deferred revenue	63,328,444	1,323,082	64,651,526	5,691,109	-	-
Reserve	10,990,488	77,477	11,067,965	-	-	-
Deposits	405,652	-	405,652	-	-	-
Non-current liabilities due within one year:						
Compensated absences payable	1,360,450	143,121	1,503,571	-	-	-
Accrued interest payable	713,173	200,677	913,850	313,060	-	-
Lease liabilities	324,679	7,108	331,787	-	-	-
Notes payable	430,935	56,321	487,256	-	-	-
Tax notes	1,109,952	95,049	1,205,001	-	-	-
Bonds	7,699,212	2,595,788	10,295,000	2,305,000	-	-
Total Current Liabilities	111,368,097	6,991,697	118,359,794	27,739,436	20,000	-
Non-current liabilities due in more than one year:						
Compensated absences payable	1,129,445	45,196	1,174,641	-	-	-
Leasehold deposits	-	18,750	18,750	-	-	-
Lease liabilities	779,181	12,313	791,494	-	-	-
Notes payable	1,703,988	179,379	1,883,367	-	-	-
Tax notes	8,510,017	963,684	9,473,701	-	-	-
Bonds	138,454,761	33,964,950	172,419,711	72,834,163	-	-
Net OPEB liability	28,369,029	2,947,931	31,316,960	-	-	-
Total Non-Current Liabilities	178,946,421	38,132,203	217,078,624	72,834,163	-	-
TOTAL LIABILITIES	290,314,518	45,123,900	335,438,418	100,573,599	20,000	-
DEFERRED INFLOWS OF RESOURCES						
Deferred inflows of resources - Leases	-	5,283,525	5,283,525	-	-	-
Deferred inflows of resources - Pension	46,611,759	4,609,955	51,221,714	331,518	-	-
Deferred inflows of resources - OPEB	7,586,140	1,588,697	9,174,837	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	54,197,899	11,482,177	65,680,076	331,518	-	-
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	344,512,417	56,606,077	401,118,494	100,905,117	20,000	-
NET POSITION						
Net investment in capital assets	119,638,717	31,471,644	151,110,361	30,171,201	-	-
Restricted for:						
Highways and streets	12,901,021	-	12,901,021	6,297,645	-	-
Debt service	2,297,516	2,630,139	4,927,655	10,442,044	-	-
Debt reserve	-	444,600	444,600	-	-	-
Beach maintenance	-	3,423,524	3,423,524	-	-	-
Health	-	-	-	-	10,285,353	-
Restricted grants/donations	15,609,863	19,916	15,629,779	-	-	-
Economic development and assistance	-	-	-	-	-	16,142
Unrestricted	(2,397,836)	18,264,049	15,866,213	5,143,486	-	-
TOTAL NET POSITION	148,049,281	56,253,872	204,303,153	52,054,376	10,285,353	16,142
TOTAL LIABILITIES, DEFERRED INFLOWS AND NET POSITION	\$ 492,561,698	\$ 112,859,949	\$ 605,421,647	\$ 152,959,493	\$ 10,305,353	\$ 16,142

See accompanying notes to the financial statements.

**CAMERON COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	Program Revenues				Net (Expenses) Revenues and Changes in Net Position					
	Charges for	Operating	Capital		Primary Government			Component Units		
Expenses	Services	Grants and Contributions	Grants and Contributions		Governmental Activities	Business-type Activities	Total	CCRMA	CCHCFD	NON-MAJOR
FUNCTION/PROGRAMS										
Primary Government:										
Governmental activities:										
General government	\$ 58,364,073	\$ 32,424,978	\$ 22,996,946	\$ -	\$ (2,942,149)	\$ -	\$ (2,942,149)	\$ -	\$ -	\$ -
Law enforcement and public safety	84,714,475	9,684,846	14,297,352	-	(60,732,277)	-	(60,732,277)	-	-	-
Highways and streets	28,321,275	4,926,112	-	697,270	(22,697,893)	-	(22,697,893)	-	-	-
Health	12,712,262	467,333	8,187,340	-	(4,057,589)	-	(4,057,589)	-	-	-
Welfare	4,931,645	-	12,669,924	545,654	8,283,933	-	8,283,933	-	-	-
Interest and issuance costs	5,835,643	-	-	-	(5,835,643)	-	(5,835,643)	-	-	-
Total governmental activities	194,879,373	47,503,269	58,151,562	1,242,924	(87,981,618)	-	(87,981,618)	-	-	-
Business-Type activities:										
Bridge system	10,016,507	19,276,729	-	-	-	9,260,222	9,260,222	-	-	-
Parks system	9,715,949	12,837,742	-	1,421,512	-	4,543,305	4,543,305	-	-	-
Airport system	374,224	48,453	-	-	-	(325,771)	(325,771)	-	-	-
Jail commissary	1,220,328	1,060,066	-	-	-	(160,262)	(160,262)	-	-	-
Total business-type activities	21,327,008	33,222,990	-	1,421,512	-	13,317,494	13,317,494	-	-	-
Total Primary Government	216,206,381	80,726,259	58,151,562	2,664,436	(87,981,618)	13,317,494	(74,664,124)	-	-	-
Component Units:										
Cameron County Regional Mobility Authority	17,692,192	11,519,468	-	9,589,733				3,417,009	-	-
Cameron County Health Care Funding District	52,730,527	49,578,320	-	-				-	(3,152,207)	-
Total Component Units	\$ 70,422,719	\$ 61,097,788	\$ -	\$ 9,589,733				\$ 3,417,009	\$ (3,152,207)	\$ -

GENERAL REVENUES:

Property taxes, levied for general purposes	\$ 77,332,618	\$ -	\$ 77,332,618	\$ -	\$ -	\$ -
Property taxes, levied for debt service	13,027,031	-	13,027,031	-	-	-
Unrestricted investment earnings	1,490,198	448,942	1,939,140	155,055	18,195	73
Other	466,831	444,597	911,428	-	-	-
Gain on sale of capital assets	865,033	40,300	905,333	-	-	-
Transfers in (out)	9,344,129	(9,344,129)	-	-	-	-
Total general revenues and transfers	102,525,840	(8,410,290)	94,115,550	155,055	18,195	73
Change in net position	14,544,222	4,907,204	19,451,426	3,572,064	(3,134,012)	73
Net position - beginning	133,551,402	50,783,563	184,334,965	48,482,312	13,419,365	16,069
Prior period adjustment	(46,343)	563,105	516,762	-	-	-
Net position - ending	\$ 148,049,281	\$ 56,253,872	\$ 204,303,153	\$ 52,054,376	\$ 10,285,353	\$ 16,142

See accompanying notes to the financial statements.

**CAMERON COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

	GENERAL FUND	SPECIAL ROAD & BRIDGE FUND	2022 CERTIFICATES OF OBLIGATION	AMERICAN RESCUE PLAN ACT	NON-MAJOR FUNDS	TOTAL
ASSETS						
Cash and cash equivalents	\$ 11,009,169	\$ 14,553,503	\$ 19,480,776	\$ 57,120,596	\$ 82,026,581	\$ 184,190,625
Receivables:						
Accounts	634,016	352,858	-	-	701,576	1,688,450
Taxes - net of allowances	5,585,446	742,133	-	-	859,971	7,187,550
Due from other governments	1,061	117,500	-	-	6,960,112	7,078,673
Due from other agencies	-	-	-	-	17,455	17,455
Due from other funds	40,155,822	261,667	15	78	8,513,321	48,930,903
Prepays	835,592	55,598	-	-	67,442	958,632
Inventory	239,832	22,694	-	-	-	262,526
Other assets	375	567	-	-	-	942
TOTAL ASSETS	58,461,313	16,106,520	19,480,791	57,120,674	99,146,458	250,315,756
LIABILITIES						
Accounts payable	3,064,125	511,363	548,110	734,521	3,581,021	8,439,140
Wages and fringe payable	1,363,152	150,188	-	8,509	119,603	1,641,452
Compensated absences payable	2,381,528	92,396	-	-	15,971	2,489,895
Due to other governments	8,236,821	-	-	-	2,150,804	10,387,625
Due to other agencies	858,561	-	-	-	-	858,561
Due to other funds	1,195,943	648,528	-	2,971,498	31,353,258	36,169,227
Deferred revenue	1,199,645	-	-	52,985,898	9,118,069	63,303,612
Reserve	10,182,650	807,838	-	-	-	10,990,488
Deposits	814	394,338	-	-	10,500	405,652
TOTAL LIABILITIES	28,483,239	2,604,651	548,110	56,700,426	46,349,226	134,685,652
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	5,367,976	606,393	-	-	739,710	6,714,079
TOTAL DEFERRED INFLOWS OF RESOURCES	5,367,976	606,393	-	-	739,710	6,714,079
FUND BALANCES						
Nonspendable:						
Inventory	239,832	22,694	-	-	-	262,526
Prepays	835,592	55,598	-	-	67,442	958,632
Restricted:						
Special revenue/grant programs	-	12,817,184	-	420,248	15,138,982	28,376,414
Capital projects	-	-	18,932,681	-	34,562,355	53,495,036
Debt service	-	-	-	-	2,296,766	2,296,766
Committed:						
Pending litigation	500,000	-	-	-	-	500,000
Indigent defense	500,000	-	-	-	-	500,000
Equipment	471,955	-	-	-	-	471,955
Unassigned	22,062,719	-	-	-	(8,023)	22,054,696
TOTAL FUND BALANCES	24,610,098	12,895,476	18,932,681	420,248	52,057,522	108,916,025
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 58,461,313	\$ 16,106,520	\$ 19,480,791	\$ 57,120,674	\$ 99,146,458	\$ 250,315,756

See accompanying notes to the financial statements.

CAMERON COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2022

Amounts reported for governmental activities in the Statement of Net Position are different because:

Fund Balances - Total Governmental Funds	\$ 108,916,025
Net Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	222,507,128
Net Right-to-use lease asset used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	1,045,230
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.	6,714,079
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.	1,533,360
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the governmental funds.	
Long-term debt	(159,443,679)
Net OPEB liability	(28,369,029)
	<u>(187,812,708)</u>
Net pension asset used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	24,998,102
Deferred inflows of resources from pension are not due and payable in the current period and are not reported in the governmental funds.	(46,611,759)
Deferred inflows of resources from OPEB are not due and payable in the current period and are not reported in the governmental funds.	(7,586,140)
Deferred outflows of resources from pension are not available to pay in the current period and are not reported in the governmental funds.	20,311,415
Deferred outflows of resources from OPEB are not available to pay in the current period and are not reported in the governmental funds.	<u>4,034,549</u>
Net position of governmental activities	<u><u>\$ 148,049,281</u></u>

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, 2022

	GENERAL FUND	SPECIAL ROAD & BRIDGE FUND	2022 CERTIFICATES OF OBLIGATION	AMERICAN RESCUE PLAN ACT	NON- MAJOR FUNDS	TOTAL
REVENUES						
Taxes	\$ 67,499,442	\$ 9,853,996	\$ -	\$ -	\$ 13,095,956	\$ 90,449,394
Licenses and permits	624,970	4,290,967	-	-	-	4,915,937
Intergovernmental	335,918	650,358	-	22,758,864	35,649,358	59,394,498
Charges for services	16,062,842	635,145	-	-	3,309,773	20,007,760
Fines and forfeitures	5,919,830	-	-	-	50,023	5,969,853
Other	311,232	-	-	-	70,622	381,854
TOTAL REVENUES	90,754,234	15,430,466	-	22,758,864	52,175,732	181,119,296
EXPENDITURES						
Current:						
General government	25,586,244	-	52,636	5,107,778	14,871,235	45,617,893
Law enforcement and public safety	63,749,435	-	-	1,676,517	15,985,607	81,411,559
Highways and streets	-	11,898,814	53,831	6,001,573	184,932	18,139,150
Health	3,028,267	-	-	687,713	8,841,730	12,557,710
Welfare	3,348,678	-	-	-	1,516,082	4,864,760
Capital outlay	576,309	1,362,993	1,126,610	4,689,203	15,415,533	23,170,648
Debt service:						
Principal retirement	298,477	716,196	-	-	10,068,139	11,082,812
Interest and fiscal charges	43,848	144,678	289,722	-	5,264,722	5,742,970
TOTAL EXPENDITURES	96,631,258	14,122,681	1,522,799	18,162,784	72,147,980	202,587,502
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(5,877,024)	1,307,785	(1,522,799)	4,596,080	(19,972,248)	(21,468,206)
OTHER FINANCING SOURCES (USES)						
Gain on sale of capital assets	326,332	105,300	-	-	519,425	951,057
Bond issuance	-	-	18,725,000	-	-	18,725,000
Premium on bonds issued	-	-	1,584,278	-	-	1,584,278
Tax note proceeds	-	2,575,533	-	-	2,908,202	5,483,735
Premium on tax note issued	-	284,353	-	-	321,080	605,433
Leases	80,573	-	-	-	220,506	301,079
Interest income	331,388	91,865	146,202	416,895	486,938	1,473,288
Transfers in	10,039,062	243,283	-	-	8,405,260	18,687,605
Transfers (out)	(3,418,601)	(3,081,236)	-	(4,596,080)	(2,021,785)	(13,117,702)
TOTAL OTHER FINANCING SOURCES (USES)	7,358,754	219,098	20,455,480	(4,179,185)	10,839,626	34,693,773
NET CHANGE IN FUND BALANCES	1,481,730	1,526,883	18,932,681	416,895	(9,132,622)	13,225,567
Fund Balances - October 1, 2021	23,128,368	11,368,593	-	3,353	61,190,144	95,690,458
Fund Balances - September 30, 2022	\$ 24,610,098	\$ 12,895,476	\$ 18,932,681	\$ 420,248	\$ 52,057,522	\$ 108,916,025

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, 2022

Amounts reported for governmental activities in the Statement of Activities are different because:

Net Change in Fund Balances - Total Governmental Funds		\$ 13,225,567
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		6,651,844
Right to use lease assets capital outlay expenditures which were capitalized.	301,079	
Amortization expense for intangible assets.	<u>(363,396)</u>	(62,317)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.		(89,746)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to increase net position.		(174,949)
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net 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.		(14,706,535)
OPEB Expense	1,065,029	
Pension Expense(Income)	<u>(10,760,263)</u>	9,695,234
Internal service fund is used by management to charge the costs of health benefits to individual funds. The net revenue (loss) of certain activities of the internal service fund is reported with governmental activities.		5,124
Net change in net position - governmental activities		<u><u>\$ 14,544,222</u></u>

See accompanying notes to the financial statements.

CAMERON COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2022

	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	\$ 24,241,630	\$ 11,372,875	\$ 947,911	\$ 36,562,416	\$ 3,810,447
Restricted Cash:					
Bond debt reserve	444,600	-	-	444,600	-
Bond debt service	-	2,630,139	-	2,630,139	-
Operating reserve	500,000	-	-	500,000	-
Construction fund	3,001,274	3,759,499	-	6,760,773	-
Repairs & replacements reserve	-	2,000,000	-	2,000,000	-
Donations	-	19,916	-	19,916	-
Total Restricted Cash	3,945,874	8,409,554	-	12,355,428	-
Accounts receivable	172,643	9,871	130,451	312,965	42,135
Leases receivable	213,872	418,870	-	632,742	-
Due from other governments	-	561,771	-	561,771	-
Due from other funds	182,024	290,959	222,251	695,234	1,518,706
Prepays	109,345	143,727	30,928	284,000	113,346
Inventory	-	597	-	597	-
Total Current Assets	28,865,388	21,208,224	1,331,541	51,405,153	5,484,634
Non-Current Assets:					
Lease receivable, non-current	1,544,717	3,705,833	-	5,250,550	-
Right-to-use lease assets, net of amortization	-	16,148	-	16,148	-
Net pension asset	1,373,522	1,098,818	-	2,472,340	-
Depreciable Capital Assets:					
Buildings	3,986,961	10,869,402	1,327,095	16,183,458	-
Improvements other than buildings	38,944,752	13,479,781	11,755,432	64,179,965	-
Equipment	3,567,374	1,430,059	1,455,199	6,452,632	-
Furniture and fixtures	50,990	1,020,173	-	1,071,163	-
Autos and machinery	656,882	3,525,458	-	4,182,340	-
Other structures	-	27,336,940	-	27,336,940	-
Accumulated depreciation	(33,063,673)	(26,248,296)	(11,570,983)	(70,882,952)	-
Net Depreciable Capital Assets	14,143,286	31,413,517	2,966,743	48,523,546	-
Construction in progress	2,650,956	2,631,125	-	5,282,081	-
Land	9,312,722	1,782,132	308,000	11,402,854	-
Total Capital Assets, net	26,106,964	35,826,774	3,274,743	65,208,481	-
Total Non-Current Assets	29,025,203	40,647,573	3,274,743	72,947,519	-
TOTAL ASSETS	57,890,591	61,855,797	4,606,284	124,352,672	5,484,634
DEFERRED OUTFLOWS OF RESOURCES					
Deferred charges on refunding	300,621	169,654	-	470,275	-
Deferred outflows of resources - Pension	1,116,012	892,810	-	2,008,822	-
Deferred outflows of resources - OPEB	461,002	294,686	-	755,688	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	1,877,635	1,357,150	-	3,234,785	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 59,768,226	\$ 63,212,947	\$ 4,606,284	\$ 127,587,457	\$ 5,484,634

(continued)

See accompanying notes to the financial statements.

CAMERON COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2022

	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	\$ 961,710	\$ 526,598	\$ 99,901	\$ 1,588,209	\$ 1,458,218
Wages and fringe payable	58,532	74,125	3,062	135,719	4,877
Due to other governments	765,353	3,793	-	769,146	2,215,239
Due to other funds	13,639,506	1,021,934	66,068	14,727,508	248,108
Deferred revenue	335,895	987,187	-	1,323,082	24,832
Reserve	75,688	1,789	-	77,477	-
Non-current liabilities due within one year:					
Compensated absences payable	80,610	60,359	2,152	143,121	-
Accrued interest payable	71,131	123,094	6,452	200,677	-
Lease liabilities	-	7,108	-	7,108	-
Note payable	-	-	56,321	56,321	-
Tax notes	26,469	68,580	-	95,049	-
Bonds	1,026,494	1,569,294	-	2,595,788	-
Total Current Liabilities	17,041,388	4,443,861	233,956	21,719,205	3,951,274
Non-current liabilities due in more than one year:					
Compensated absences payable	25,455	19,061	680	45,196	-
Lease liabilities	-	12,313	-	12,313	-
Leasehold deposits	18,750	-	-	18,750	-
Note payable	-	-	179,379	179,379	-
Tax notes	144,086	819,598	-	963,684	-
Bonds	11,418,307	20,089,926	-	31,508,233	-
Unamortized premium	17,072	2,439,645	-	2,456,717	-
Net OPEB liability	1,598,291	1,349,640	-	2,947,931	-
Total Non-Current Liabilities	13,221,961	24,730,183	180,059	38,132,203	-
TOTAL LIABILITIES	30,263,349	29,174,044	414,015	59,851,408	3,951,274
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows of resources - Leases	1,710,091	3,573,434	-	5,283,525	-
Deferred inflows of resources - Pensions	2,561,086	2,048,869	-	4,609,955	-
Deferred inflows of resources - OPEB	967,205	621,492	-	1,588,697	-
TOTAL DEFERRED INFLOWS OF RESOURCES	5,238,382	6,243,795	-	11,482,177	-
NET POSITION					
Net investment in capital assets	16,776,431	11,656,170	3,039,043	31,471,644	-
Restricted for:					
Bond debt service	-	2,630,139	-	2,630,139	-
Bond debt reserve	444,600	-	-	444,600	-
Beach maintenance	-	3,423,524	-	3,423,524	-
Donations	-	19,916	-	19,916	-
Unrestricted	7,045,464	10,065,359	1,153,226	18,264,049	1,533,360
TOTAL NET POSITION	24,266,495	27,795,108	4,192,269	56,253,872	1,533,360
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 59,768,226	\$ 63,212,947	\$ 4,606,284	\$ 127,587,457	\$ 5,484,634

See accompanying notes to the financial statements.

CAMERON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	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	\$ 18,905,562	\$ 5,000,548	\$ 1,060,066	\$ 24,966,176	\$ 16,609,719
Commissions	-	1,231,955	3,668	1,235,623	-
Rental income	371,167	5,976,518	48,453	6,396,138	-
Trash bag program	-	178,118	-	178,118	-
Other	226,124	475,840	16,224	718,188	25,589
TOTAL OPERATING REVENUES	19,502,853	12,862,979	1,128,411	33,494,243	16,635,308
OPERATING EXPENSES					
Salaries and wages	2,309,134	3,108,242	114,206	5,531,582	239,421
Uniforms	21,349	31,160	-	52,509	-
Fringe benefits & payroll taxes	1,077,692	1,214,567	45,956	2,338,215	-
Pension expense(income)	(591,223)	(472,979)	-	(1,064,202)	-
OPEB expense	203,562	132,754	-	336,316	-
Supplies	97,295	426,796	342,492	866,583	1,422
Repairs and maintenance	89,809	274,839	22,502	387,150	-
Professional services	113,552	-	-	113,552	47,250
Insurance	124,847	130,147	17,504	272,498	76
Travel and training	-	17,688	4,560	22,248	-
Advertising	6,774	6,070	-	12,844	-
Medical claims	-	-	33,473	33,473	18,166,331
Utilities	172,117	1,385,216	20,031	1,577,364	-
Depreciation and amortization	1,394,329	2,114,553	329,697	3,838,579	-
Other	70,707	69,890	60,072	200,669	9,602
Equipment and land rental	-	21,343	-	21,343	-
Auditing	19,941	7,166	-	27,107	-
Administration fees	-	-	2,368	2,368	-
Contractual services	475,033	239,368	595,239	1,309,640	1,957,219
TOTAL OPERATING EXPENSES	5,584,918	8,706,820	1,588,100	15,879,838	20,421,321
OPERATING INCOME (LOSS)	13,917,935	4,156,159	(459,689)	17,614,405	(3,786,013)
NON-OPERATING REVENUES (EXPENSES)					
Gain on sale of capital assets	-	40,300	-	40,300	-
Interest income	200,131	243,973	4,839	448,943	16,910
Amortization of bond discount	(35,717)	-	-	(35,717)	-
Amortization of bond premium	3,153	170,190	-	173,343	-
Interest and fiscal charges	(422,207)	(1,009,129)	(6,452)	(1,437,788)	-
Aid from (to) other governments	(3,973,665)	-	-	(3,973,665)	-
TOTAL NON-OPERATING REVENUES (EXPENSES)	(4,228,305)	(554,666)	(1,613)	(4,784,584)	16,910
Income (Loss) before capital contributions and transfers	9,689,630	3,601,493	(461,302)	12,829,821	(3,769,103)
Capital grants and contributions	-	1,421,512	-	1,421,512	-
Transfers in	116,633	2,222,853	142,774	2,482,260	3,774,227
Transfers (out)	(9,645,182)	(2,181,207)	-	(11,826,389)	-
CHANGE IN NET POSITION	161,081	5,064,651	(318,528)	4,907,204	5,124
Net position - beginning	24,075,486	22,197,280	4,510,797	50,783,563	1,528,236
Prior period adjustment	29,928	533,177	-	563,105	-
Net position - ending	\$ 24,266,495	\$ 27,795,108	\$ 4,192,269	\$ 56,253,872	\$ 1,533,360

See accompanying notes to the financial statements.

CAMERON COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	<u>Business-type Activities - Enterprise Funds</u>				<u>Governmental Activities</u>
	<u>Bridge System</u>	<u>Park System</u>	<u>Non-Major Enterprise Funds</u>	<u>Total Proprietary Funds</u>	<u>Internal Service Funds</u>
CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash received from customers	\$ 18,913,950	\$ 12,763,681	\$ 1,163,841	\$ 32,841,472	\$ 16,593,295
Cash received from other operating activities	620,117	26,196	16,224	662,537	-
Cash payments for goods and services	(543,855)	(2,528,411)	(1,116,475)	(4,188,741)	(19,390,636)
Cash payments to employees	(3,331,948)	(4,222,770)	(156,207)	(7,710,925)	(238,418)
Cash provided (used) by operating activities	<u>15,658,264</u>	<u>6,038,696</u>	<u>(92,617)</u>	<u>21,604,343</u>	<u>(3,035,759)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:					
Transfers in	116,633	2,222,853	142,774	2,482,260	3,774,227
Transfers (out)	(9,645,182)	(2,181,207)	-	(11,826,389)	-
Interfund loan repayments	8,444,474	69,202	(156,205)	8,357,471	(412,225)
Cash provided (used) for non-capital financing activities	<u>(1,084,075)</u>	<u>110,848</u>	<u>(13,431)</u>	<u>(986,658)</u>	<u>3,362,002</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Payments for capital acquisitions	(2,576,125)	(3,384,775)	(292,998)	(6,253,898)	-
Gain on sale of capital assets	-	40,300	-	40,300	-
Capital grants and contributions	-	1,416,224	-	1,416,224	-
Intergovernmental agreements	(3,572,706)	-	-	(3,572,706)	-
Debt premium and discount	10,068	77,842	-	87,910	-
Interest and fiscal agent fees	(351,076)	(1,009,362)	-	(1,360,438)	-
Principal payments	(1,234,753)	(1,824,685)	-	(3,059,438)	-
Debt issuance	6,141,220	705,044	235,700	7,081,964	-
Cash provided by (used) for capital and related financing activities	<u>(1,583,372)</u>	<u>(3,979,412)</u>	<u>(57,298)</u>	<u>(5,620,082)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES:					
Receipts of interest	200,131	243,973	4,839	448,943	16,910
Cash provided by investing activities	<u>200,131</u>	<u>243,973</u>	<u>4,839</u>	<u>448,943</u>	<u>16,910</u>
Increase (decrease) in cash and cash equivalents	13,190,948	2,414,105	(158,507)	15,446,546	343,153
Cash and cash equivalents - beginning of year	<u>14,996,556</u>	<u>17,368,324</u>	<u>1,106,418</u>	<u>33,471,298</u>	<u>3,467,294</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>28,187,504</u>	<u>19,782,429</u>	<u>947,911</u>	<u>48,917,844</u>	<u>3,810,447</u>
Displayed as:					
Cash and cash equivalents	24,241,630	11,372,875	947,911	36,562,416	3,810,447
Restricted cash	3,945,874	8,409,554	-	12,355,428	-
	<u>\$ 28,187,504</u>	<u>\$ 19,782,429</u>	<u>\$ 947,911</u>	<u>\$ 48,917,844</u>	<u>\$ 3,810,447</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:					
Operating Income (Loss)	\$ 13,917,935	\$ 4,156,159	\$ (459,689)	\$ 17,614,405	\$ (3,786,013)
Adjustments to Reconcile Operating Income (Loss) to Cash Provided by (Used for) Operating Activities:					
Depreciation	1,394,329	2,114,553	329,697	3,838,579	-
Post-employment benefits	203,562	132,754	-	336,316	-
Pension expense	(591,223)	(472,979)	-	(1,064,202)	-
Decrease (increase) in accounts receivable	22,827	6,784	51,652	81,263	(17,282)
Decrease (increase) in prepaids and other assets	11,898	(39,061)	(22,950)	(50,113)	(28,922)
Decrease (increase) in inventory	-	(305)	-	(305)	-
Increase (decrease) in accounts payable	635,669	116,844	4,718	757,231	112,182
Increase (decrease) in wages and fringe payable	8,677	72,879	3,062	84,618	1,003
Increase (decrease) in compensated absences payable	46,201	27,160	893	74,254	-
Increase (decrease) in reserve payable	-	(2,710)	-	(2,710)	-
Increase (decrease) in customer deposits	8,389	(77,175)	-	(68,786)	(24,731)
Increase (decrease) in due to other governments	-	3,793	-	3,793	708,004
CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 15,658,264</u>	<u>\$ 6,038,696</u>	<u>\$ (92,617)</u>	<u>\$ 21,604,343</u>	<u>\$ (3,035,759)</u>

See accompanying notes to the financial statements.

CAMERON COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
SEPTEMBER 30, 2022

	PRIVATE PURPOSE TRUST FUNDS	CUSTODIAL FUNDS
ASSETS		
Cash	\$ 14,155,684	\$ 8,452,709
Investments	10,057,211	-
TOTAL ASSETS	<u>24,212,895</u>	<u>8,452,709</u>
LIABILITIES		
Due to other governments	-	2,705,056
TOTAL LIABILITIES	<u>-</u>	<u>2,705,056</u>
FIDUCIARY NET POSITION - Restated		
Restricted for individuals, organizations, other governments	<u>\$ 24,212,895</u>	<u>\$ 5,747,653</u>

See accompanying notes to the financial statements.

CAMERON COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	PRIVATE PURPOSE TRUST FUNDS	CUSTODIAL FUNDS
ADDITIONS		
Contributions:		
Registry	\$ 8,806,327	\$ -
Fees and deposits	-	173,583,395
TOTAL CONTRIBUTIONS	<u>8,806,327</u>	<u>173,583,395</u>
Investment earnings:		
Investment income	<u>167,212</u>	<u>40,125</u>
TOTAL INVESTMENT EARNINGS	<u>167,212</u>	<u>40,125</u>
TOTAL ADDITIONS	<u>8,973,539</u>	<u>173,623,520</u>
DEDUCTIONS		
Judgments	5,842,629	-
Administrative expenses	58,600	-
Disbursements and refunds	<u>-</u>	<u>178,712,734</u>
TOTAL DEDUCTIONS	<u>5,901,229</u>	<u>178,712,734</u>
CHANGE IN NET POSITION	3,072,310	(5,089,214)
Net position, September 30, 2021, as restated	<u>21,140,585</u>	<u>10,836,867</u>
Net position, September 30 ,2022	<u><u>\$ 24,212,895</u></u>	<u><u>\$ 5,747,653</u></u>

See accompanying notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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 County is 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. 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 Cameron County's 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

**CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

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 the County 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 in 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 for each discretely presented component unit disclosed above. The fiscal year end for each of the discretely presented component units is September 30, 2022.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (continued)

	Cameron County Regional Mobility Authority	Cameron County Health Care Funding District	Non-Major Component Unit Cameron County Spaceport Development Corporation	Total Component Units
CONDENSED STATEMENT OF NET POSITION:				
ASSETS				
Current assets	\$ 33,956,846	\$ 10,305,353	\$ 16,142	\$ 44,278,341
Noncurrent assets	118,750,271	-	-	118,750,271
Total assets	<u>152,707,117</u>	<u>10,305,353</u>	<u>16,142</u>	<u>163,028,612</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges on refundings	43,022	-	-	43,022
Deferred outflows of resources - Pension	209,354	-	-	209,354
Total deferred outflows of resources	<u>252,376</u>	<u>-</u>	<u>-</u>	<u>252,376</u>
Total assets and deferred outflows of resources	<u>152,959,493</u>	<u>10,305,353</u>	<u>16,142</u>	<u>163,280,988</u>
LIABILITIES				
Current liabilities	27,739,436	20,000	-	27,759,436
Noncurrent liabilities	72,834,163	-	-	72,834,163
Total liabilities	<u>100,573,599</u>	<u>20,000</u>	<u>-</u>	<u>100,593,599</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources - Pension	331,518	-	-	331,518
Total deferred inflows of resources	<u>331,518</u>	<u>-</u>	<u>-</u>	<u>331,518</u>
Total liabilities and deferred inflows of resources	<u>100,905,117</u>	<u>20,000</u>	<u>-</u>	<u>100,925,117</u>
NET POSITION				
Net investment in capital assets	30,171,201	-	-	30,171,201
Restricted	16,739,689	10,285,353	16,142	27,041,184
Unrestricted	5,143,486	-	-	5,143,486
Total net position	<u>52,054,376</u>	<u>10,285,353</u>	<u>16,142</u>	<u>62,355,871</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 152,959,493</u>	<u>\$ 10,305,353</u>	<u>\$ 16,142</u>	<u>\$ 163,280,988</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (continued)

	Cameron County Regional Mobility Authority	Cameron County Health Care Funding District	Non-Major Component Unit Cameron County Spaceport Development Corporation	Total Component Units
CONDENSED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION:				
REVENUES				
User fees and other	\$ 8,072,421	\$ 49,578,320	\$ -	\$ 57,650,741
Transportation reinvestment zone	3,078,965	-	-	3,078,965
Intergovernmental	368,082	-	-	368,082
Interest income	155,055	18,195	73	173,323
Total revenues	<u>11,674,523</u>	<u>49,596,515</u>	<u>73</u>	<u>61,271,111</u>
EXPENSES				
Charges for services	17,692,192	52,730,527	-	70,422,719
Total expenses	17,692,192	52,730,527	-	70,422,719
Excess (deficit) of revenues over expenses	<u>(6,017,669)</u>	<u>(3,134,012)</u>	<u>73</u>	<u>(9,151,608)</u>
Capital grants and contributions	9,589,733	-	-	9,589,733
Change in net position	3,572,064	(3,134,012)	73	438,125
Net position - beginning	48,482,312	13,419,365	16,069	61,917,746
Net position - ending	<u>\$ 52,054,376</u>	<u>\$ 10,285,353</u>	<u>\$ 16,142</u>	<u>\$ 62,355,871</u>

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 from services, fines and forfeitures and intergovernmental revenues. The primary government is reported separately from the component units within the government-wide statements. The statement of activities reflects the degree to which the direct expenses of a given function or segment 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 or services 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, 2022 Certificates of Obligation Fund, and the American Rescue Plan Act 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 governmental funds' 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.

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 or services 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. The County implemented GASB Statement No. 87, Leases (GASB 87) for the fiscal year ended September 30, 2022. In accordance with the requirements of this statement, restated Government-wide net position is as follows:

Net position, September 30, 2021, as previously reported	\$ 184,334,965
Implementation of new accounting standard	<u>516,762</u>
Net position, September 30, 2021, as restated	<u><u>\$ 184,851,727</u></u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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 and due on October 1, 2021, and which became past due on January 31, 2022, 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, 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 the 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 2022 Certificates of Obligation Capital Project Fund is used to account for bond proceeds from the April 2022 \$18,725,000 debt issuance that will be used to account for the planning, acquisition, construction, equipping, repair and or renovation of property throughout Cameron County.

The American Rescue Plan Act Fund is used to account for revenues and expenditures pertaining to the \$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 from the COVID-19 public health emergency.

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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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. County maintains a fiduciary financial responsibility, and are used for resources that do not belong to the County. The 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 and are custodial in nature. Custodial funds do not involve a formal trust agreement. These funds serve custodial purposes for the District and County Clerks Accounts, Tax Office and Law Enforcement Judicial Offices. Fiduciary funds in custody for county government purposes are accrued for recognition in financial reports. The County had a custodial fund that was determined to no longer qualify as a fiduciary fund (Sheriff Fee Account) for fiscal year ended September 30, 2022. Restated custodial fund net position is as follows:

Net Position, September 30 ,2021, as previously reported	\$ 10,846,687
Change in accounting principles	(9,820)
Net Position, September 30 ,2021, as restated	<u>\$ 10,836,867</u>

Internal Service fund financial statements include the administration of workers' compensation insurance and the health and life benefits programs provided to active and retired employees and their dependents. Premiums are paid into these funds 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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

2. Receivables

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 uncollectable

Due 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.

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 and prepaids 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 and prepaid items are used. In the Special Revenue Funds, inventory and prepaid items expected to be used within a short period of time, are recorded as expenditures at the time of purchase; other inventory items are expensed when used. Reported inventories are offset by a reservation of fund balance which indicates they do not represent "available spendable resources."

4. Leases

Leases are defined as contractual agreements that conveys control of the right-to-use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. The lease term is defined as the period during which a lessee has a noncancelable right-to-use an underlying asset, plus any applicable periods covered by any renewal options that are reasonably certain to be exercised, or options to terminate that are not reasonably certain to be exercised. Contracts that transfer ownership of the underlying asset are recognized as financed purchases in the financial statements. Leases that have a maximum term of less than 12 months are considered short-term leases. Short-term lease payments are recognized in the period of payment.

As a lessor, the County recognizes a lease receivable and a corresponding deferred inflow of resources is measured at the present value of lease payments expected to be received during the lease term discounted at either the explicit interest rate or County's estimated rate of return on investment. Under the lease agreements, the County may receive variable lease payments that are dependent upon the lessee's revenue. The variable payments are recorded as in inflow of resources in the period the payment is received. A deferred inflow of resources is recorded for the lease. The deferred inflow of resources is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable. The deferred inflow of resources is amortized on a straight-line basis over the term of the lease.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

4. Leases (continued)

As a lessee, the County recognizes a lease liability and a right-to-use lease asset. At the commencement of a lease, the lease liability is recorded at the net present value of the future fixed lease payments, discounted at either the explicit interest rate in the agreement or the County's risk free rate at lease inception. The right-to-use lease assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The right-to-use lease assets are amortized on a straight-line basis over the life of the related lease.

5. 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:

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

6. Deferred Outflows/Inflows of Resources

Deferred outflows of resources represent a consumption of net assets that applies to future periods. *Deferred inflows of resources* represent an acquisition of net assets that applies to future periods and will not be recognized as an inflow of resources (revenue) until that time.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

6. Deferred Outflows/Inflows of Resources (continued)

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, 2022, deferred outflow of resources due to refunding debt was recognized under government-wide statements of \$ 718,925 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 \$ 2,484,037 for the fiscal year ended September 30, 2022 (refer to Note 17A and Note 17B).

The County reports deferred outflows/inflows of resources related to its pension. For the fiscal year ended September 30, 2022 pension expense/(income) totaled \$(2,693,833) (refer to Note 16A) 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.

7. 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 as compensated absences;

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

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

Primary Government – The County's permanent, full-time employees accrue 3.08 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 6.16 hours per pay period in excess of 15 years of continuous employment. The maximum accrual is two, three or four weeks of vacation for the respective accrual categories specified. Upon termination from County employment, an employee shall be entitled to payment for total accrued but unused hours of vacation.

The County's permanent, full-time employees accrue sick leave at the rate of 3.08 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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

7. Compensated Absences (continued)

County employees whose regular day off falls on a holiday or who are required to work on a holiday will be provided an alternate day off. Unused holiday leave accumulated after October 1, 2022 must be taken by end of each fiscal year (September 30) and shall not carryforward. Unused holiday leave accumulated prior to October 1, 2022 must be used prior to the deadline of October 1, 2027. Unused holiday leave accumulated prior to October 1, 2022 and not used by the deadline will be cancelled after October 1, 2027. Unused holiday leave is cancelled upon separation from employment without compensation to employee.

8. 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.

9. 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.

10. 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.

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**CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

10. Fund Balance and Flow Assumptions (continued)

GASB Statement 54 – *Fund Balance Reporting and Governmental Fund Type Definitions* was implemented by Cameron County as of fiscal year end September 30, 2011. This statement sets a hierarchy that intends to determine to what extent a government is bound to observe spending constraints governing how it spends fund balance. The fund balances of governmental funds are defined as follows:

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. General fund has inventory and prepaid items are classified as nonspendable.

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. Positive unassigned fund balance amounts are reported only in the general fund. In other governmental funds it is not appropriate to report a positive unassigned fund balance amount. However, in governmental funds other than the general fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

10. Fund Balance and Flow Assumptions (continued)

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.

	GENERAL FUND	SPECIAL ROAD & BRIDGE FUND	2022 CERTIFICATES OF OBLIGATION	AMERICAN RESCUE PLAN ACT	NON-MAJOR FUNDS	TOTAL GOVERNMENTAL FUNDS
<i>Nonspendable:</i>						
Inventory	\$ 239,832	\$ 22,694	\$ -	\$ -	\$ -	\$ 262,526
Prepays	835,592	55,598	-	-	67,442	958,632
<i>Restricted:</i>						
Special revenue/grant programs	-	12,817,184	-	420,248	15,138,982	28,376,414
Capital projects	-	-	18,932,681	-	34,562,355	53,495,036
Debt service	-	-	-	-	2,296,766	2,296,766
<i>Committed:</i>						
Pending litigation	500,000	-	-	-	-	500,000
Indigent defense	500,000	-	-	-	-	500,000
Equipment	471,955	-	-	-	-	471,955
<i>Unassigned</i>	22,062,719	-	-	-	(8,023)	22,054,696
Total Fund Balances	<u>\$ 24,610,098</u>	<u>\$ 12,895,476</u>	<u>\$ 18,932,681</u>	<u>\$ 420,248</u>	<u>\$ 52,057,522</u>	<u>\$ 108,916,025</u>

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 May 16, 2023, which is the date the financial statements were available to be issued.

F. Recently Issued and Implemented 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.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Recently Issued and Implemented Accounting Pronouncements (continued)

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, 89, 90, 95 and 98 in prior years.

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 implemented GASB 87 for the fiscal year ended September 30, 2022.

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 implemented GASB 91 for the fiscal year ended September 30, 2022.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Recently Issued and Implemented Accounting Pronouncements (continued)

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 implemented GASB 92 for the fiscal year ended September 30, 2022.

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 implemented GASB 93 for the fiscal year ended September 30, 2022.

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.

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.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Recently Issued and Implemented Accounting Pronouncements (continued)

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 implemented GASB 97 for the fiscal year ended September 30, 2022.

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 reconciliation of 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 these difference are as follows:

Bonds payable	\$ (134,330,977)
Tax notes payable	(8,731,267)
Accrued interest payable	(713,173)
Notes payable	(2,134,923)
Lease liabilities	(1,103,860)
Deferred charges on refundings	248,650
Unamortized premium - bonds	(11,822,996)
Unamortized premium - tax notes	(888,702)
Deferred charge related to insurance cost	<u>33,569</u>
Net adjustment to reduce fund balance - total Government Funds to arrive at net position - Governmental activities	<u><u>\$ (159,443,679)</u></u>

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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

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 reconciliation of the statement of revenues, expenditures and changes in fund balances of Governmental Funds 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 and right-to-use lease assets; however, in the statement of activities, the cost of capital assets is allocated over their estimate useful lives and reported as depreciation and amortization expense.” The details of these differences are as follows:

Capital outlay	\$ 23,170,648
Depreciation expense	(16,217,725)
Amortization expense	<u>(363,396)</u>
Net adjustment to increase net changes in fund balance - total Governmental funds to arrive at net position of Governmental activities	<u><u>\$ 6,589,527</u></u>

C. Bond & long term debt

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net 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 these differences are as follows :

Issuance of 2022 CO(s)	\$ 18,725,000
Issuance of 2022 Tax Notes	5,483,735
Lease liabilities issued	301,079
Principal retirement	(11,082,812)
Premium on bonds issued	1,584,278
Premium on tax note issued	605,433
Amortization of bond insurance, deferred refunding and premium	(1,002,850)
Accrued interest	<u>92,672</u>
Net adjustment to decrease net changes in fund balances-total Governmental funds to arrive at changes in net position of Governmental activities	<u><u>\$(14,706,535)</u></u>

D. Pension & OPEB

Another element of the reconciliation states that “Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.” The detail of these differences are as follows:

Pension expense/(income)	\$(10,760,263)
OPEB expense	<u>1,065,029</u>
Net adjustment to increase net change in fund balances-total Governmental funds to arrive at changes in net position of Governmental activities	<u><u>\$ 9,695,234</u></u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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, 2022, the County's interest-bearing demand deposits totaled \$236,918,916 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 District of \$2,619,806 and Cameron County Spaceport Development Corporation of \$16,142, 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.

GASB 72, *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.

GASB 79, *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 1996, 74th Legislature, Chapter 402, Section 1). 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.

Custodial Credit Risk – In accordance with the County's investment policy, the County shall require monthly reports with fair values of pledged securities from all financial institutions with which the County has collateralized deposits. The Investment Officer will monitor adequacy of collateralization levels to verify fair values and total collateral positions.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

3. DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments (continued)

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 fair value of not less than the principal amount of the certificates.

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

Cameron County has investments with Lone Star Investment Pool, managed by First Public, LLC, the State of Texas investment pool available to governmental entities. Lone Star is neither a registered investment pool with the SEC nor backed by pledged collateral, but the underlying investments are mutual funds, U.S. Treasury Bonds, T-bills, government agency securities and repurchase agreements allowed under the Public Funds Investment Act as described by V.T.C.A., Title 10, Government Code, Section 2256. Investments are stated at fair value which approximates fair 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 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.

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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

3. DEPOSITS AND INVESTMENTS (CONTINUED)

C. Cash and Investments of Discretely Presented Component Units (continued)

As of September 30, 2022, the carrying amount of CCRMA's cash, cash equivalents, and restricted cash was \$23,868,851 of this total, \$21,666,431 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 \$2,202,420 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, 2022.

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 Statutes (Texas Government Code, Title 10, Chapter 2256 V.T.C.A. Govt. Sec. 2256 as amended by Act 1996, 74th Legislature, Chapter 402 Section 1, effective September 01, 1996). This law requires the government entity to maintain safety of principal, maintenance of adequate liquidity, desired diversification to maximize rate of return with the previous considerations and have portfolio maturities structured to achieve the highest rate of return of interest consistent with liquidity requirements of cash needs.

4. RECEIVABLES

Receivables consisted of the following at September 30, 2022:

	Governmental Activities	Business-Type Activities	Total Primary Government
Accounts receivable	\$ 1,730,585	\$ 312,965	\$ 2,043,550
Taxes receivable	7,410,185	-	7,410,185
Leases receivable	-	5,883,292	5,883,292
Total gross receivables	9,140,770	6,196,257	15,337,027
Less: Allowance for uncollectible accounts	(222,635)	-	(222,635)
Total net receivables	<u>\$ 8,918,135</u>	<u>\$ 6,196,257</u>	<u>\$ 15,114,392</u>

At September 30, 2022, property tax receivables were reported in the Government-wide statement of net position, net of \$222,635 allowance for uncollectible taxes.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

4. RECEIVABLES (CONTINUED)

A. Lease Receivable

Cameron County has entered into agreements to lease certain assets as a lessor. The lease agreements qualify as other than short-term leases under GASB 87 and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception.

Land agreement effective August 1, 2015 requires 240 monthly payments of \$1,500. There are no variable payment components of the lease. The lease receivable is measured at the present value of the future minimum rent payments expected to be received during the lease term at a discount rate of 2.7%, which is the estimated rate of return on investments. For fiscal year ended September 30, 2022, the County recognized \$13,897 of lease revenue and \$5,451 of interest revenue under the lease.

Land agreement effective January 1, 2013 requires 238 monthly payments. For the period of 1/1/2013 - 12/31/2017, monthly payments were fixed at \$18,750. For the period of 1/1/2018 - 12/31/2022, monthly payments were fixed at \$19,688. For the period of 1/1/2023 - 12/31/2027, monthly payments are fixed at \$20,672. For the period of 1/1/2028 - 10/31/2032, monthly payments are fixed at \$21,705. The lease receivable is measured at the present value of the future minimum rent payments expected to be received during the lease term at a discount rate of 2.7%, which is the estimated rate of return on investments. For fiscal year ended September 30, 2022, the County recognized \$186,348 of lease revenue and \$62,847 of interest revenue under the lease.

Land agreement effective December 5, 2014 requires 132 monthly payments of \$10,000. There are no variable payment components of the lease. The lease receivable is measured at the present value of the future minimum rent payments expected to be received during the lease term at a discount rate of 2.7%, which is the estimated rate of return on investments. For fiscal year ended September 30, 2022, the County recognized \$103,720 of lease revenue and \$11,418 of interest revenue under the lease.

Waterpark land agreement effective August 8, 2013 requires 240 monthly payments of \$8,333.30. There are no variable payment components of the lease. The lease receivable is measured at the present value of the future minimum rent payments expected to be received during the lease term at a discount rate of 2.7%, which is the estimated rate of return on investments. For fiscal year ended September 30, 2022, the County recognized \$77,203 of lease revenue and \$26,416 of interest revenue under the lease.

Waterpark parking space agreement effective August 8, 2013 requires 240 monthly payments of \$3,500. There are no variable payment components of the lease. The lease receivable is measured at the present value of the future minimum rent payments expected to be received during the lease term at a discount rate of 2.7%, which is the estimated rate of return on investments. For fiscal year ended September 30, 2022, the County recognized \$32,425 of lease revenue and \$11,095 of interest revenue under the lease.

Land agreement effective July 1, 2020 requires 120 monthly payments of \$20,000. There are no variable payment components of the lease. The lease receivable is measured at the present value of the future minimum rent payments expected to be received during the lease term at a discount rate of 2.7%, which is the estimated rate of return on investments. For fiscal year ended September 30, 2022, the County recognized \$210,124 of lease revenue and \$48,086 of interest revenue under the lease.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

4. RECEIVABLES (CONTINUED)

A. Lease Receivable (continued)

Land agreement effective June 19, 2022 requires 60 monthly payments of \$1,560. There are no variable payment components of the lease. The lease receivable is measured at the present value of the future minimum rent payments expected to be received during the lease term at a discount rate of 2.7%, which is the estimated rate of return on investments. For fiscal year ended September 30, 2022, the County recognized \$5,831 of lease revenue and \$769 of interest revenue under the lease.

The net present value of the future minimum lease payments to be received as of September 30, 2022 are as follows:

<u>Fiscal Year Ending September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 632,742	\$ 151,087	\$ 783,829
2024	653,060	133,723	786,783
2025	670,912	115,870	786,782
2026	588,234	98,548	686,782
2027	577,576	82,967	660,543
Thereafter	2,760,768	189,495	2,950,263
TOTAL	<u>\$ 5,883,292</u>	<u>\$ 771,690</u>	<u>\$ 6,654,982</u>

5. PROPERTY TAXES

For the fiscal year ended September 30, 2022, the County adopted the 2021 tax rate of \$0.436893, per \$100 of taxable value, as follows:

	<u>Maintenance and Operation</u>
General Fund	\$ 0.342455
Special Road & Bridge Funds	0.046465
Total	<u>\$ 0.388920</u>
	<u>Interest and Sinking</u>
Limited Tax Bonds	\$ 0.045659
Capital Equipment Financing	0.002314
Total	<u>\$ 0.047973</u>
TOTAL TAX RATE	<u>\$ 0.436893</u>

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.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

5. PROPERTY TAXES (CONTINUED)

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, City of Harlingen and Harlingen Consolidated Independent School District. During FY22 Cameron County Tax Assessor's Office began collections for the Cameron County Drainage District No. 6, which was the district's initial taxing year.

Collections of the property taxes, and subsequent remittances to the proper entities, are accounted for in the Tax Assessor Collector's Ad Valorem Tax Fund. Tax collections deposited for the County are distributed periodically to the General Fund, Debt Service Fund and Special Road and Bridge Fund. This distribution is based upon the tax rate established for each fund by order of the Commissioners' Court for the tax year for which collections are made.

Property taxes for the County are levied each October 1st, on the assessed value of the preceding January 1st, for all taxable real and personal property. Taxes are due and payable when levied. On January 1st, at the time of assessment, an enforceable lien is attached to the property for property taxes. All tax payments not received by February 1st, after the taxes are levied, are considered delinquent. All tax payments not received by July 1st, become subject to attorney collection fees, unless a payment arrangement has been made with the Tax Assessor-Collector. Property, for which taxes are delinquent, is subject to foreclosure proceedings. As required by the State Property Tax Code, appraisal values are determined by the Cameron County Appraisal District at 100% of the appraised market value.

The Delinquent Taxes Receivable Account represents uncollected tax levies for the past twenty (20) years. The allowance for estimated uncollectible is 3.01% of the total delinquent taxes receivable at September 30, 2022. 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 the 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 concerns 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 request 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 tax abatement agreements with wind farm energy project companies. 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 are LNG and Annova which are liquefied natural gas (LNG) export facilities that are under development at the Port of Brownsville. On March 2021, Annova LNG announced that it will not proceed its plans to develop an LNG facility at the Port of Brownsville. The LNG abatement required the creation of 175 jobs with 35% hiring from within a 100 mile area. The LNG agreement provides for 100% abatement for ten (10) years and includes provisions for payment in lieu of taxes and participation in community benefits agreements. Cameron County also participates in a space exploration technology abatement.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

6. RIGHT-TO-USE LEASE ASSET

The County has recorded right-to-use lease assets for leased equipment and buildings. The right-to-use lease assets are amortized on a straight-line basis over the terms of the related leases.

Right-to-use lease asset activity for the fiscal year ended September 30, 2022 are as follows:

Governmental Activities:

	Beginning Balance 9/30/2021	Increases	Decreases	Ending Balance 9/30/2022
Right-to-use lease assets:				
Leased buildings	\$ -	\$ 220,506	\$ -	\$ 220,506
Leased equipment	-	1,188,120	-	1,188,120
Total right-to-use lease assets	-	1,408,626	-	1,408,626
Leased buildings	-	(55,126)	-	(55,126)
Leased equipment	-	(308,270)	-	(308,270)
Total accumulated amortization	-	(363,396)	-	(363,396)
Right-to-use lease assets, net	<u>\$ -</u>	<u>\$ 1,045,230</u>	<u>\$ -</u>	<u>\$ 1,045,230</u>

Business-Type Activities:

	Beginning Balance 9/30/2021	Increases	Decreases	Ending Balance 9/30/2022
Right-to-use lease assets:				
Leased easement	\$ -	\$ 3,921	\$ -	\$ 3,921
Leased equipment	-	21,450	-	21,450
Total right-to-use lease assets	-	25,371	-	25,371
Leased easement	-	(214)	-	(214)
Leased equipment	-	(9,009)	-	(9,009)
Total accumulated amortization	-	(9,223)	-	(9,223)
Right-to-use lease assets, net	<u>\$ -</u>	<u>\$ 16,148</u>	<u>\$ -</u>	<u>\$ 16,148</u>

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

7. CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2022 are as follows:

Governmental Activities:	Beginning Balance 9/30/2021	Increases	Decreases	Ending Balance 9/30/2022
Non-Depreciable capital assets:				
Land	\$ 10,956,632	\$ 101,350	\$ (78,084)	\$ 10,979,898
Construction in progress	18,546,448	13,115,525	(18,133,585)	13,528,388
Total non-depreciable capital assets	<u>29,503,080</u>	<u>13,216,875</u>	<u>(18,211,669)</u>	<u>24,508,286</u>
Depreciable capital assets::				
Buildings	150,362,904	16,409,076	-	166,771,980
Improvements other than buildings	6,329,210	-	-	6,329,210
Other structures	12,015,317	213,920	-	12,229,237
Equipment	56,054,618	9,296,049	(1,354,324)	63,996,343
Infrastructure	313,743,191	1,778,314	-	315,521,505
Total depreciable capital assets	<u>538,505,240</u>	<u>27,697,359</u>	<u>(1,354,324)</u>	<u>564,848,275</u>
Less Accumulated Depreciation:				
Buildings	(55,881,186)	(3,881,464)	-	(59,762,650)
Improvements other than buildings	(5,952,242)	(59,725)	-	(6,011,967)
Equipment	(48,744,055)	(4,283,133)	1,346,384	(51,680,804)
Infrastructure	(241,400,609)	(7,993,403)	-	(249,394,012)
Total accumulated depreciation	<u>(351,978,092)</u>	<u>(16,217,725)</u>	<u>1,346,384</u>	<u>(366,849,433)</u>
Net depreciable capital assets	<u>186,527,148</u>	<u>11,479,634</u>	<u>(7,940)</u>	<u>197,998,842</u>
Total Governmental activities-capital assets, net	<u>\$ 216,030,228</u>	<u>\$ 24,696,509</u>	<u>\$ (18,219,609)</u>	<u>\$ 222,507,128</u>

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

7. CAPITAL ASSETS (CONTINUED)

Business-Type activities:	Beginning Balance 9/30/2021	Increases	Decreases	Ending Balance 9/30/2022
Non-Depreciable capital assets:				
Land	\$ 11,402,854	\$ -	\$ -	\$ 11,402,854
Construction in progress	2,676,052	2,606,029	-	5,282,081
Total non-depreciable capital assets	<u>14,078,906</u>	<u>2,606,029</u>	<u>-</u>	<u>16,684,935</u>
Depreciable capital assets:				
Buildings	16,183,458	-	-	16,183,458
Improvements other than buildings	63,155,543	1,024,422	-	64,179,965
Other structures	25,360,036	1,976,904	-	27,336,940
Equipment	11,075,737	630,398	-	11,706,134
Total depreciable capital assets	<u>115,774,774</u>	<u>3,631,724</u>	<u>-</u>	<u>119,406,498</u>
Less Accumulated Depreciation				
Buildings	(12,643,054)	(362,790)	-	(13,005,844)
Improvements other than building	(38,898,099)	(1,844,276)	-	(40,742,375)
Equipment	(9,128,151)	(530,629)	-	(9,658,780)
Other structures	(6,384,293)	(1,091,660)	-	(7,475,953)
Total accumulated depreciation	<u>(67,053,597)</u>	<u>(3,829,355)</u>	<u>-</u>	<u>(70,882,952)</u>
Net depreciable capital assets	<u>48,721,177</u>	<u>(197,631)</u>	<u>-</u>	<u>48,523,546</u>
Total Business-Type activities capital assets, net	<u>\$ 62,800,083</u>	<u>\$ 2,408,398</u>	<u>\$ -</u>	<u>\$ 65,208,481</u>

For the fiscal year ended September 30, 2022, depreciation expense was charged to the functions of primary government as follows:

Governmental activities:	
General government	\$ 1,749,496
Law enforcement and public safety	3,289,254
Highways and streets	10,066,904
Culture and recreation	901,207
Health	143,979
Welfare	66,885
Total depreciation expense - governmental activities	<u>\$ 16,217,725</u>
Business-Type activities:	
Bridge system	\$ 1,394,329
Parks system	2,105,330
Airport & Jail commissary	329,696
Total depreciation expense - business-type activities	<u>\$ 3,829,355</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

8. INTERFUND TRANSFERS, RECEIVABLES AND PAYABLES

A. Interfund Balances

Interfund balances for the primary government consist of the following as of September 30, 2022:

Receivable Fund	Payable Fund	Amount
General Fund	Special Road and Bridge Fund	\$ 314,870
	American Rescue Plan Act Fund	1,112,217
	Non-major Governmental Funds	25,971,143
	Internal Service Funds	247,260
	Enterprise Funds	12,510,332
Special Road and Bridge Fund	General Fund	97,319
	American Rescue Plan Act Fund	56,826
	Non-major Governmental Funds	6,297
	Enterprise Funds	101,225
2022 COs	General Fund	15
American Rescue Plan Act Fund	Non-major Governmental Funds	78
Non-major Governmental Funds	General Fund	881,082
	Special Road & Bridge Fund	40,350
	American Rescue Plan Act Fund	790,021
	Internal Service Funds	232
	Non-major Governmental Funds	4,983,906
	Enterprise Funds	1,817,730
	Total Governmental Funds - Due from other funds	48,930,903
Internal Service Fund	General Fund	8,793
	Special Road and Bridge Fund	271,936
	Non-major Government Funds	956,374
	Enterprise Funds	281,603
	Total Internal Service Funds - Due from other funds	1,518,706
Enterprise Funds	Due from other funds	695,234
	Total Due from other funds	51,144,843
Internal Service Funds	Due to other funds	(248,108)
Enterprise Funds	Due to other funds	(14,727,508)
	Total Governmental Activities - Due to other funds	\$ 36,169,227

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

8. INTERFUND TRANSFERS, RECEIVABLES AND PAYABLES (CONTINUED)

B. Interfund Transfers

Interfund transfers for the fiscal year ended September 30, 2022, are as follows:

	General Funds	Special Road & Bridge Fund	Other Govt. Funds	Internal Service Funds	Enterprise Funds	Total
Transfers Out:						
General Fund	\$ -	\$ -	\$ 1,015,463	\$ 2,261,533	\$ 141,606	\$ 3,418,602
Special Road & Bridge Fund	-	-	2,809,300	271,936	-	3,081,236
American Rescue Plan Act	1,409,352	146,636	641,043	959,155	1,439,894	4,596,080
Non-major Governmental Funds	229,002	-	1,488,902	-	303,881	2,021,785
Enterprise Funds	8,400,708	96,647	2,450,552	281,603	596,879	11,826,389
Total	\$ 10,039,062	\$ 243,283	\$ 8,405,260	\$ 3,774,227	\$ 2,482,260	\$ 24,944,092

- a. The purpose of interfund balances is to provide working capital on a temporary basis to non-major governmental funds while waiting to be reimbursed from the funding source of individual projects.
- b. Interfund balances are all expected to be repaid within one year from the date of the financial statements.

9. COMPENSATED ABSENCES

Compensated absences are made up of time earned by employees for vacation, unused holiday and compensatory time. 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 fiscal year. County policy only allows compensatory time to be accrued up to 240 hours. At the end of a pay period, a non-exempt employee shall be paid cash for all hours worked beyond the 240 compensatory hours as allowed by law. The following shows the change in compensated absences and the balance due, as of September 30, 2022.

	Governmental Activities	Business-Type Activities	Total Primary Government
Beginning balance at October 1, 2021	\$ 2,530,673	\$ 114,063	\$ 2,644,736
Increases	3,674,492	653,971	4,328,463
Decreases	(3,715,270)	(579,717)	(4,294,987)
Ending balance at September 30, 2022	<u>2,489,895</u>	<u>188,317</u>	<u>2,678,212</u>
Due within one year	<u>\$ 1,360,450</u>	<u>\$ 143,121</u>	<u>\$ 1,503,571</u>

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.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

10. ENCUMBRANCES

The County uses encumbrances to control expenditure commitments throughout the fiscal year. Encumbrances represent commitments related to contracts not yet performed or purchase orders not yet filled. Encumbrances that are not subject to contract performance are disencumbered at fiscal year-end.

Encumbrances related to contract performance as of September 30, 2022 are as follows:

Major Governmental Funds:	
General	\$ 2,786,515
Special Road and Bridge	856,081
2022 Certificates of Obligation	1,854,780
American Rescue Plan Act	3,186,415
Non-major Governmental Funds	20,992,189
Internal Service Funds	6,192
Enterprise Funds	1,934,191
Total	<u>\$ 31,616,363</u>

11. NOTES PAYABLES

A. Notes Payables - Bank of America

Cameron County entered into several Bank of America notes payables for the purchase of computers, software, surveillance systems, security scanners, vehicles, and heavy equipment all which are classified as equipment. Principal outstanding totaled \$3,946 at September 30, 2022. Maturities, including interest are as follows:

Changes in Notes Payable - Bank of America	Governmental Activities	Business-Type Activities	Total Primary Government
Notes payable at October 1, 2021	\$ 1,141,572	\$ 244,885	\$ 1,386,457
Debt retired	(975,328)	(244,885)	(1,220,213)
Notes payable at September 30, 2022	166,244	-	166,244
FY 2023 Interest Due	<u>\$ 3,946</u>	<u>\$ -</u>	<u>\$ 3,946</u>

General Fund

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 note payable 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 note 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 note payable 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 note 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 note payable 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 note totaled \$17,819. The agreement was paid in full as of September 30, 2022.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

11. NOTES PAYABLES (CONTINUED)

A. Notes Payables - Bank of America (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 note payable 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 note totaled \$13,295. The agreement was paid in full as of September 30, 2022.

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 note payable 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 note totaled \$12,539. The agreement was paid in full as of September 30, 2022.

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 note payable 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 note totaled \$13,959. The agreement was paid in full as of September 30, 2022.

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 note payable 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 note totaled \$5,005. The agreement was paid in full as of September 30, 2022.

Special Road & Bridge Fund

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 note payable 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 note totaled \$22,488. The agreement was paid in full as of September 30, 2022.

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 note payable 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 note totaled \$15,581. The agreement was paid in full as of September 30, 2022.

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 note payable 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 note totaled \$13,959. The agreement was paid in full as of September 30, 2022.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

11. NOTES PAYABLES (CONTINUED)

A. Notes Payables - Bank of America (continued)

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 note payable 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 note totaled \$17,834. The agreement was paid in full as of September 30, 2022.

Enterprise Fund

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 note payable 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 note totaled \$13,777. The agreement was paid in full as of September 30, 2022.

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 note payable 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 note totaled \$9,389. The agreement was paid in full as of September 30, 2022.

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 note payable 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 note totaled \$14,437. The agreement was paid in full as of September 30, 2022.

B. Notes Payable - Motorola Solution Credit Company LLC - Jail Commissary Enterprise Fund

On December 31, 2021, Cameron County entered into an agreement with Motorola Solutions Credit Company LLC through WatchGuard Video to provide financing for the purchase of 1) One-hundred and fifty V300 body worn cameras with magnetic chest mounts, 2) Ten pre-configured V300 transfer station II with power supply and cables, 3) One-hundred and fifty V300 base assemble USB desktop docks, 4) One-hundred and fifty in car video system annual device license & support fee, 5) One investigative data platform, 6) One vigilant LPR basic service package, 7) One full support services for WG advanced LPR, and 8) Four mobile LPR 2 camera reaper HD Systems. The amount financed totaled \$235,700 to be paid in yearly payments of \$64,063 from December 1, 2023 through December 1, 2026 at a nominal annual rate of 3.530%. The total outstanding principal and interest payable as of September 30, 2022 are as follows:

<u>Fiscal Year Ending</u> <u>September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$56,321	\$7,742	\$64,063
2024	57,731	6,332	64,063
2025	59,769	4,294	64,063
2026	61,879	2,184	64,063
Subtotal	235,700	20,552	256,252
Less current maturities	(56,321)	(7,742)	(64,063)
Long-term	\$179,379	\$12,810	\$192,189

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

11. NOTES PAYABLES (CONTINUED)

C. Notes Payable - State Energy Conservation Office (SECO)

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 from November 2021 through August 2029 at rate of 2% per annum. The total outstanding principal and interest payable as of September 30, 2022 are as follows:

Fiscal Year Ending September 30,	Principal	Interest	Total
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	286,679	15,409	302,088
2028-2030	590,804	13,370	604,174
Subtotal	1,968,679	145,932	2,114,611
Less current maturities	(264,691)	(37,397)	(302,088)
Long-term	<u>\$ 1,703,988</u>	<u>\$ 108,535</u>	<u>\$ 1,812,523</u>

12. LEASE LIABILITIES

A. Governmental Activities

Cameron County has entered into agreements to lease certain assets. The lease agreements qualify as other than short-term leases under GASB 87 and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception.

The copiers/postage equipment agreement executed January 1, 2018, requires 60 monthly payments of \$6,986. There are no variable payment components. The lease liability is measured at a discount rate of 4.06%, which is the risk free rate. As a result of these leases, the County has recorded a right-to-use lease asset with a net book value of \$18,938 at September 30, 2022. The right-to-use lease asset is discussed in more detail in Note 6. Right-to-use Lease Asset.

The copiers/postage equipment agreement executed January 1, 2019, requires 60 monthly payments of \$2,742. There are no variable payment components. The lease liability is measured at a discount rate of 4.06%, which is the risk free rate. As a result of these leases, the County has recorded a right-to-use lease asset with a net book value of \$37,167 at September 30, 2022. The right-to-use lease asset is discussed in more detail in Note 6. Right-to-use Lease Asset.

The copiers/postage equipment agreement executed January 1, 2020, requires 60 monthly payments of \$3,658. There are no variable payment components. The lease liability is measured at a discount rate of 4.06%, which is the risk free rate. As a result of these leases, the County has recorded a right-to-use lease asset with a net book value of \$89,249 at September 30, 2022. The right-to-use lease asset is discussed in more detail in Note 6. Right-to-use Lease Asset.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

12. LEASE LIABILITIES (CONTINUED)

A. Governmental Activities (continued)

The copiers/postage equipment agreement executed January 1, 2021, requires 60 monthly payments of \$9,804. There are no variable payment components. The lease liability is measured at a discount rate of 4.06%, which is the risk free rate. As a result of these leases, the County has recorded a right-to-use lease asset with a net book value of \$345,510 at September 30, 2022. The right-to-use lease asset is discussed in more detail in Note 6. Right-to-use Lease Asset.

The copiers/postage equipment agreement executed January 1, 2022 requires 60 monthly payments of \$1,486. There are no variable payment components. The lease liability is measured at a discount rate of 4.06%, which is the risk free rate. As a result of these leases, the County has recorded a right-to-use lease asset with a net book value of \$68,487 at September 30, 2022. The right-to-use lease asset is discussed in more detail in Note 6. Right-to-use Lease Asset.

The leased office equipment agreement executed on December 9, 2019 requires 120 monthly payments. Annual rate of monthly payments varies from \$4,000 for the period of 12/9/2019 - 12/8/2020 with an annual increase of 3% beginning on the 2nd year and every year thereafter. The lease liability is measured at a discount rate of 4.06%, which is the risk free rate. As a result of the lease, the County has recorded a right-to-use lease asset with a net book value of \$320,498 at September 30, 2022. The right-to-use lease asset is discussed in more detail in Note 6. Right-to-use Lease Asset.

The building space agreement executed January 1, 2022 requires 36 monthly payments. For the period of 1/1/2022 - 12/31/2022, monthly payments are fixed at \$6,431. For the period of 1/1/2023 - 12/31/2023, monthly payments are fixed at \$6,496. For the period of 1/1/2024 - 12/31/2024, monthly payments are fixed at \$6,561. The lease liability is measured at a discount rate of 4.06%, which is the risk free rate. As a result of the lease, the County has recorded a right-to-use lease asset with a net book value of \$165,380 at September 30, 2022. The right-to-use lease asset is discussed in more detail in Note 6. Right-to-use Lease Asset.

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2022, were as follows:

<u>Fiscal year ending September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 324,679	\$ 38,507	\$ 363,186
2024	293,805	26,090	319,895
2025	206,072	15,436	221,508
2026	95,142	9,139	104,281
2027	56,842	6,364	63,206
Thereafter	127,320	5,953	133,273
Subtotal	1,103,860	101,489	1,205,349
Less current maturities	(324,679)	(38,507)	(363,186)
Long-term	<u>\$ 779,181</u>	<u>\$ 62,982</u>	<u>\$ 842,163</u>

B. Business-Type Activities

Cameron County has entered into agreements to lease certain assets. The lease agreements qualify as other than short-term leases under GASB 87 and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

12. LEASE LIABILITIES (CONTINUED)

B. Business-Type Activities (continued)

The copiers/postage equipment agreement executed January 1, 2018 requires 60 monthly payments of \$302. There are no variable payment components of the lease. The lease liability is measured at a discount rate of 4.06%, which is the risk free rate. As a result of the lease, the County has recorded a right-to-use lease asset with a net book value of \$818 at September 30, 2022. The right-to-use lease asset is discussed in more detail in Note 6. Right-to-use Lease Asset.

The lease copiers/postage equipment agreement executed January 1, 2019 requires 60 monthly payments of \$118. There are no variable payment components of the lease. The lease liability is measured at a discount rate of 4.06%, which is the risk free rate. As a result of the lease, the County has recorded a right-to-use lease asset with a net book value of \$1,600 at September 30, 2022. The right-to-use lease asset is discussed in more detail in Note 6. Right-to-use Lease Asset.

The copiers/postage equipment agreement executed January 1, 2020 requires 60 monthly payments of \$411. There are no variable payment components of the lease. The lease liability is measured at a discount rate of 4.06%, which is the risk free rate. As a result of the lease, the County has recorded right-to-use lease asset with a net book value of \$10,023 at September 30, 2022. The right-to-use lease asset is discussed in more detail in Note 6. Right-to-use Lease Asset.

The easement lease agreement executed February 1, 1990 requires 600 monthly payments of \$42. There are no variable payment components of the lease. The lease liability is measured at a discount rate of 4.06%, which is the risk free rate. As a result of the lease, the County has recorded a right-to-use lease asset with a net book value of \$3,707 at September 30, 2022. The right-to-use lease asset is discussed in more detail in Note 6. Right-to-use Lease Asset.

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2022, were as follows:

Fiscal year ending September 30,	Principal	Interest	Total
2023	\$ 7,108	\$ 643	\$ 7,751
2024	5,389	395	5,784
2025	1,498	235	1,733
2026	285	215	500
2027	296	203	499
Thereafter	4,845	1,322	6,167
Subtotal	19,421	3,013	22,434
Less current maturities	(7,108)	(6,43)	(7,251)
Long-term	<u>\$12,313</u>	<u>\$2,370</u>	<u>\$14,683</u>

13. LONG-TERM DEBT

The following represents the activity of the long-term debt for FY 2022:

	September 30, 2021	Additions	Reductions	September 30, 2022
Governmental Activities:				
Bonds and tax notes, net of unamortized premium	\$ 139,930,677	\$ 26,398,446	\$ (10,555,180)	\$155,773,942
Lease liabilities	1,153,890	301,079	(351,109)	1,103,860
Notes payable	3,369,713	-	(1,234,790)	2,134,923
Compensated absences payable	2,530,673	3,674,492	(3,715,270)	2,489,895
Total	<u>\$ 146,984,953</u>	<u>\$ 30,374,017</u>	<u>\$ (15,856,349)</u>	<u>\$161,502,621</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

13. LONG-TERM DEBT (CONTINUED)

	<u>September 30, 2021</u>	<u>Additions</u>	<u>Reductions</u>	<u>September 30, 2022</u>
Business-Type Activities:				
Bonds and Tax Notes, net of unamortized premium	\$ 33,646,728	\$ 6,846,265	\$ (2,873,522)	\$ 37,619,472
Lease liabilities	28,892	-	(9,471)	19,421
Notes payable	244,885	235,700	(244,885)	235,700
Compensated absences payable	114,063	653,971	(579,717)	188,317
Total	<u>\$ 34,034,568</u>	<u>\$ 7,735,936</u>	<u>\$ (3,707,595)</u>	<u>\$ 38,062,909</u>

A. Tax Notes

Cameron County issued \$6,280,000 Cameron County, Texas Tax Notes, Series 2022 dated May 5, 2022 for the purpose of purchasing equipment and paying costs of issuance. Payments are due semiannually on February 15th and August 15th, maturing on February 15, 2025 with interest rates of 5.00%. Proceeds received were \$6,939,585 with a premium of \$693,342 and issuance costs of \$33,757. Cameron County International Toll Bridge System received proceeds of \$99,500 from this issuance and Cameron County Park System received proceeds of \$769,037 from this issuance.

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 a premium 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, 2022 are as follows:

<u>Fiscal Year Ending September 30,</u>	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total Primary Government</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 1,109,952	\$ 408,815	\$ 95,049	\$ 50,560	\$ 1,205,001	\$ 459,375
2024	1,278,982	349,091	116,018	45,284	1,395,000	394,375
2025	1,583,359	277,533	156,640	38,467	1,739,999	316,000
2026	1,104,606	210,334	160,394	30,541	1,265,000	240,875
2027	1,156,998	153,793	168,002	22,332	1,325,000	176,125
2028 - 2029	2,497,370	126,397	362,630	18,353	2,860,000	144,750
	8,731,267	1,525,963	1,058,733	205,537	9,790,000	1,731,500
Unamortized Premium	888,702	-	-	-	888,702	-
Net Total	<u>\$ 9,619,969</u>	<u>\$ 1,525,963</u>	<u>\$ 1,058,733</u>	<u>\$ 205,537</u>	<u>\$ 10,678,702</u>	<u>\$ 1,731,500</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

13. LONG-TERM DEBT (CONTINUED)

A. Tax Notes (continued)

Business-Type Activities:

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

Fiscal Year Ending September 30,	Principal	Interest	Total
2023	\$ 26,469	\$ 7,866	\$ 34,335
2024	29,713	6,462	36,175
2025	35,209	4,838	40,047
2026	18,375	3,499	21,874
2027	19,246	2,558	21,804
2028-2029	41,543	2,103	43,646
Total	<u>\$ 170,555</u>	<u>\$ 27,326</u>	<u>\$ 197,881</u>

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

Fiscal Year Ending September 30,	Principal	Interest	Total
2023	\$ 68,580	\$ 42,694	\$ 111,274
2024	86,306	38,822	125,128
2025	121,432	33,629	155,061
2026	142,019	27,043	169,062
2027	148,755	19,773	168,528
2028-2029	321,086	16,251	337,337
Total	<u>\$ 888,178</u>	<u>\$ 178,212</u>	<u>\$ 1,066,390</u>

B. General and Certificates of Obligation Bonds

Bonded debt of the County consists of various issues of General Obligation Bonds, Certificates of Obligation and Revenue Bonds. General Obligation Bonds and Certificates of Obligation are direct obligations of the County with the County's full faith and credit pledged towards the payment of these obligations. General Obligation Bonds and Limited Refunding 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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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

13. 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, 2022 are as follows:

Fiscal Year Ending September 30,	Governmental Activities Bonds		Business-Type Activities Bonds		Total Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 7,699,212	\$ 5,250,057	\$ 2,595,788	\$ 1,378,195	\$ 10,295,000	\$ 6,628,252
2024	7,684,734	4,959,364	2,745,266	1,225,838	10,430,000	6,185,202
2025	8,004,340	4,642,458	2,865,660	1,108,938	10,870,000	5,751,396
2026	7,893,437	4,313,587	2,931,563	987,734	10,825,000	5,301,321
2027	8,233,097	3,979,180	3,056,903	870,213	11,290,000	4,849,393
2028-2032	38,356,158	14,906,332	10,198,842	3,037,030	48,555,000	17,943,362
2033-2037	34,725,000	7,219,594	7,705,000	1,047,850	42,430,000	8,267,444
2038-2042	19,080,000	2,105,075	2,005,000	188,500	21,085,000	2,293,575
2043-2047	2,655,000	411,250	-	-	2,655,000	411,250
	134,330,978	47,786,897	34,104,022	9,844,298	168,435,000	57,631,195
Unamortized Premium	11,822,995	-	2,456,716	-	14,279,711	-
Net Total	<u>\$ 146,153,973</u>	<u>\$ 47,786,897</u>	<u>\$36,560,738</u>	<u>\$ 9,844,298</u>	<u>\$ 182,714,711</u>	<u>\$ 57,631,195</u>

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

13. LONG-TERM DEBT (CONTINUED)

B. General and Certificates of Obligation Bonds (continued)

Debt payable were comprised of the following individual issues at September 30, 2022:

	Outstanding Balance September 30, 2022	Less Current Maturities (to be paid in FY 2023)	Long-Term Maturities September 30, 2022
<u>\$9,610,000 Limited Tax Refunding Bonds, Series 2012</u> 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 issuance costs.	\$ 2,740,000	\$ 1,080,000	\$ 1,660,000
<u>\$16,500,000 Certificates of Obligation, Series 2014</u> 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.	11,335,000	760,000	10,575,000
<u>\$18,100,000 Limited Tax Refunding, Series 2015</u> 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.	11,120,000	1,785,000	9,335,000
<u>\$16,260,000 Certificates of Obligation, Series 2016A</u> 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.	13,020,000	695,000	12,325,000
<u>\$21,160,000 Certificates of Obligation, Series 2016B</u> 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.	17,100,000	905,000	16,195,000
<u>\$11,415,000 Certificates of Obligation, Series 2017</u> 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.	10,495,000	480,000	10,015,000
<u>\$5,510,000 Limited Tax Refunding Bonds, Series 2017</u> 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.	4,275,000	645,000	3,630,000
<u>\$10,000,000 Venue Tax Revenue Bonds, Series 2017</u> 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.	8,915,000	215,000	8,700,000

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

13. LONG-TERM DEBT (CONTINUED)

B. General and Certificates of Obligation Bonds (continued)

	Outstanding Balance September 30, 2022	Less Current Maturities (to be paid in FY 2023)	Long-Term Maturities September 30, 2022
<u>\$40,085,000 Certificates of Obligation, Series 2019</u> 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.	36,835,000	1,455,000	35,380,000
<u>\$17,865,000 Limited Tax Refunding Bonds, Series 2019</u> due in annual principal installments of \$235,000 to \$3,075,000 through February 2031, plus interest at rates ranging from 1.831% to 2.893%, for debt service savings and to pay issuance costs.	14,105,000	1,425,000	12,680,000
<u>\$16,150,000 Certificates of Obligation, Series 2021</u> due in annual principal installments of \$440,000 to \$975,000 through February 2031, plus interest at rates ranging from 3.00% to 5.00%, for debt service savings and to pay issuance costs.	13,720,000	470,000	13,250,000
<u>\$18,725,000 Certificates of Obligation, Series 2022</u> due in annual principal installments of \$220,000 to \$1,445,000 through September 2042, plus interest at rates ranging from 4.00% to 5.00%, for debt service savings and to pay issuance costs.	18,725,000	220,000	18,505,000
<u>\$6,050,000 ITB Revenue Bonds, Series 2022</u> due in annual principal installments of \$160,000 to \$435,000 through February 2042, plus interest at rate of 4.00% for debt service savings and to pay issuance costs.	6,050,000	160,000	5,890,000
Total Debt	168,435,000	10,295,000	158,140,000
Unamortized Premium	14,279,711	-	-
Total	\$ 182,714,711	\$ 10,295,000	\$ 158,140,000

Cameron County issued \$6,050,000 International Toll Bridge System Revenue Bonds, Taxable Series 2022 dated June 9, 2022 to pay for the purpose of making improvements to the Veterans International Toll Bridge, funding a reserve fund, and payment of the costs of issuance. The Bonds are secured by and payable from a pledge of and lien on the Net Revenues of the County's Toll Bridge System. The annual interest rate is 4.0%. Interest accrues semiannually and the bonds mature in fiscal year 2042.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

13. LONG-TERM DEBT (CONTINUED)

B. General and Certificates of Obligation Bonds (continued)

Cameron County issued \$18,725,000 Certificates of Obligation, Series 2022 dated May 5, 2022 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, equipping, construction, and renovation of public property, and designated infrastructure and for other public purposes specifically being improvements to County parks and recreational facilities; County roads (including utility relocation, related drainage improvements and rights-of-way acquisition); County buildings and facilities (including parking lot renovations) including the County Veterans Services Building, County Jails and Juvenile and Adult Detention and Probation Facilities; County Judicial buildings; County administrative services annexes; the County Animal Control Facility; the County Building Maintenance Facility; County Sheriff's Office Facilities; the County Emergency Management Building; and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, financial advisory, legal, architectural, and engineering), and paying the costs of issuance related to the Certificates. This issuance had a premium of \$1,584,277.75 and an underwriter's discount of \$105,813.195. The annual interest rates range from 4.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2042.

Cameron County issued \$16,150,000 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 costs of issuance costs of Certificates. This issuance had a premium of \$2,241,529 and an underwriter's discount of \$79,4655. The annual interest rates range from 3.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2041.

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 \$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 \$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, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

13. LONG-TERM DEBT (CONTINUED)

B. General and Certificates of Obligation Bonds (continued)

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 \$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 \$16,260,000 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.

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.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

13. LONG-TERM DEBT (CONTINUED)

B. General and Certificates of Obligation Bonds (continued)

Enterprise Fund Debt Obligation:

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

Fiscal Year Ending September 30,	Principal	Interest	Total
2023	\$ 1,026,494	\$ 470,914	\$ 1,497,408
2024	1,111,250	386,153	1,497,403
2025	1,159,578	339,941	1,499,519
2026	1,179,584	292,020	1,471,604
2027	1,225,534	249,477	1,475,011
2028-2032	3,102,361	870,309	3,972,670
2033-2037	1,635,000	519,500	2,154,500
2038-2042	2,005,000	188,500	2,193,500
Total	<u>\$ 12,444,801</u>	<u>\$ 3,316,814</u>	<u>\$ 15,761,615</u>

Certificates of Obligation 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:

Fiscal Year Ending September 30,	Principal	Interest	Amount
2023	\$ 1,569,294	\$ 907,281	\$ 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	1,831,369	620,736	2,452,105
2028-2032	7,096,481	2,166,721	9,263,202
2033-2037	6,070,000	528,350	6,598,350
Total	<u>\$ 21,659,220</u>	<u>\$ 6,527,484</u>	<u>\$ 28,186,704</u>

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

13. LONG-TERM DEBT (CONTINUED)

C. Advanced Refunding and Defeased 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 consisted of Series 2011 \$23,570,000 Certificates of Obligation and Series 2011 \$5,560,000 Refunding. The balance 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. The net proceeds from the issuance of the Limited Tax Refunding Bonds, Series 2019 were 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. 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 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 were verified and deposited pursuant to Escrow Agreement. Accuracy and sufficiency of such amounts as deposited were 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 were confirmed by the financial advisor and such amounts held in an escrow fund under an Escrow Agreement dated September 1, 2012 between the Issuer and the Escrow Agent. 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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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.

A. Workers Compensation Insurance

The County is self-insured for Workers Compensation Insurance administered by TAC. TAC 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.

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:

Automobile Liability Coverage

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

The annual premium is \$197,648 for automobile liability and \$72,287 for automobile physical damage for the period July 1, 2022 through July 1, 2023. No settlements exceeded insurance coverage during the past three years.

Comprehensive General Liability Coverage

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

The deductible is \$5,000 per occurrence. The annual premium is \$55,289 for the period July 1, 2022 through July 1, 2023. No settlements exceeded insurance coverage during the past three years.

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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

14. RISK MANAGEMENT (CONTINUED)

C. 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 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).

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 2022 a transfer of \$3,774,227 was needed from General Fund, Road & Bridge and Enterprise Funds to meet medical obligations. This was an increase from FY 2021 when a transfer of \$3,328,971 was needed to meet medical obligations.

During fiscal year 2022, a total of \$17,959,859 was paid in benefits and \$1,608,244 was paid in administrative costs. Estimated claims payable, based upon claims filed and estimated unfiled claims at year end, totaled \$1,071,223 as of September 30, 2022. Changes in the balances of claims liabilities during the past three years follow:

	2022-2021	2021-2020	2020-2019
	Fiscal Year	Fiscal Year	Fiscal Year
Unpaid claims, beginning of fiscal year	\$ 1,016,576	\$ 1,217,666	\$ 903,284
Incurring claims (including incurred but not reported)	18,014,506	15,296,049	15,790,516
Payment of claims	(17,959,859)	(15,497,139)	(15,476,134)
Unpaid claims, end of fiscal year	<u>\$ 1,071,223</u>	<u>\$ 1,016,576</u>	<u>\$ 1,217,666</u>

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

14. RISK MANAGEMENT (CONTINUED)

D. 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 coverage's 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.

E. Enterprise Activity Coverage

The Bridge and Park Systems maintain 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 Bridge and Park Systems also maintain insurance coverage for property damage and for use and occupancy coverage protecting from loss of revenues.

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. 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.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

15. COMMITMENTS AND CONTINGENCIES (CONTINUED)

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, 2022 produced a surplus of \$1,222,904, as defined by the interlocal agreement between the entities and the County. The County's share of the interlocal agreement proceeds is \$611,452. Each participating entity is entitled to a combined total of \$611,452 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, 2022 produced a \$6,724,426 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 \$3,362,213.

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

Fiscal Year Ended September 30,	Cameron County	City of Brownsville	Total Surplus (Deficiency)
2022	\$ 3,362,213	\$ 3,362,213	\$ 6,724,426
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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

15. COMMITMENTS AND CONTINGENCIES (CONTINUED)

B. Interlocal Agreements (continued)

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. During fiscal year 2022, the CCRMA issued a payment of \$50,000 to be applied to the outstanding loan balance. The receivable balance remaining as of FY 2022 is \$117,500. 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, 2022, \$26 million remain outstanding.

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 2014 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 30, 2022, \$4.0 million remain outstanding.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

15. COMMITMENTS AND CONTINGENCIES (CONTINUED)

B. Interlocal Agreements (continued)

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, 2022, \$4.1 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, 2022, \$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, 2022, \$4.5 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 debt service savings and to pay costs of issuance of the Bonds. As of September 30, 2022, \$26.1 million remain outstanding.

On August 31, 2021, the CCRMA issued Vehicle Registration Revenue Bonds, Series 2021 in the amount of \$3.925 million. The CCRMA is obligated to repay the principal and interest amounts on the bonds as detailed in the official statement of the bonds. The Bond Series 2021 has maturities of February 2022 to 2041 and carry interest rates of 3% payable February 15 and August 15 of each year. Bond proceeds will be used for the purpose of paying project costs, funding the debt service and paying cost of issuance of the bonds. As of September 30, 2022, \$3.9 million remain outstanding.

**CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

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 TIRZ #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, 2022 funds of \$7,281,228 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 800 counties and districts pension plans. TCDRS issues an aggregate annual comprehensive financial report on a calendar year basis. The ACFR 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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

16. RETIREMENT PLAN (CONTINUED)

A. Texas County and District Retirement System (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.

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 2021 and 10.49% for the months of the calendar year in 2022. As of December 31, 2021, 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. Investment markets have experienced an investment loss in 2022 due to the Coronavirus outbreak making it likely that our plan will experience a substantial investment loss which will cause an increase in the required contribution rates. Due to the valuation smoothing of investment gains and losses over five years, we can expect rates to increase over the next several years as the investment loss is recognized.

The contribution rate payable by the employee members for the calendar years 2021 and 2022 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, 2022, the actual employer contributions were \$9,130,638, 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 services
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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**CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

16. RETIREMENT PLAN (CONTINUED)

A. Texas County and District Retirement System (continued)

Net Pension Liability/(Asset)

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 a liability as Net Pension Liability (NPL) or an asset as Net Pension Asset (NPA) on the balance sheets, with changes 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, 2021, 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 December 31, 2021, are not reflected in this report.

Net Pension Liability /(Asset)	December 31, 2020	December 31, 2021
Total pension liability	\$ 384,336,925	\$ 405,861,494
Fiduciary net position	359,562,439	433,331,935
Net pension liability / (asset)	24,774,486	(27,470,440)
Fiduciary net position as a % of total pension liability	93.55 %	106.77 %
 Pensionable covered payroll ⁽¹⁾	 74,784,046	 78,316,405
Net pension liability/(asset) as a % of covered payroll	33.13 %	(35.08)%

⁽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, 2021 are as follows:

Discount Rate*	7.60 %
Long term rate of return, net of investment expense*	7.50 %

**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, 2021 were based on the results of an actuarial valuation analysis for the period January 1, 2017 – December 31, 2020, 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 an 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%.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

16. RETIREMENT PLAN (CONTINUED)

A. Texas County and District Retirement System (continued)

	<u>Beginning Date</u>	<u>Ending Date</u>
Valuation Date	December 31, 2020	December 31, 2021
Measurement Date	December 31, 2020	December 31, 2021
Employer's fiscal year	October 1, 2021	September 30, 2022

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 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 follows:

Valuation Timing	December 31, 2021
Actuarial Cost Method	Entry age normal
Amortization Method	Level percentage of payroll closed
Remaining Amortization Period	18.9 yrs. (based on contribution rate calculated as of 12/31/2021)
Asset Valuation Method	5-year smoothed fair value
Inflation	2.50%
Salary Increases	Varies by age and service, 4.7% average over career, including inflation
Investment Rate of Return	7.50% 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. The average age at service retirement for recent retiree is 61.
Mortality	135% of Pub-2010 General Retirees Table for males and 120% for females. Both projected with 100% of the MP-2021 Ultimate scale after 2010.
Change in Assumptions	2015: New inflation, mortality and other assumptions 2017: New mortality assumptions reflected 2019: New inflation, mortality and other assumptions were reflected
Change 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 2021: No changes in plan provisions reflected

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

16. RETIREMENT PLAN (CONTINUED)

A. Texas County and District Retirement System (continued)

Membership Data

	<u>December 31, 2020</u>	<u>December 31, 2021</u>
Number of inactive members entitled to but not yet receiving benefits	1,493	1,669
Number of active employees	1,813	1,762
Average monthly salary*	\$3,299	\$3,532
Average age	42.12	42.84
Average length of service in years*	10.04	10.18
Number of benefit recipients	754	796
Average monthly benefit	\$1,507	\$1,524

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

Mortality rates for depositing members were based on a 135% of Pub-2010 General Employees Amount-Weighted Mortality Table for males, and 135% for females. Both projected with 100% of the MP-2021 Ultimate scale after 2010. Service retirees, beneficiaries, non-depositing members and disabled retirees were based on 135% of Pub-2010 General Retirees Amount-Weighted Mortality Table for males and 120% for females. Both projected with 100% of the MP-2021 Ultimate scale after 2010.

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 2022 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 2021.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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 %	3.80 %
Global Equities	MSCI World (net) Index	2.50 %	4.10 %
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	5.00 %	3.80 %
Int'l Equities - Emerging Markets	MSCI EM Markets (net) Index	6.00 %	4.30 %
Investment-Grade Bonds	Bloomberg Barclays US Aggregate Bond Index	3.00 %	(0.85)%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00 %	1.77 %
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00 %	6.25 %
Distressed Debt	Cambridge Assoc Distressed Securities Index (4)	4.00 %	4.50 %
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00 %	3.10 %
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00 %	3.85 %
Private Real Estate Partnerships	Cambridge Associates Real Estate Index (4)	6.00 %	5.10 %
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (5)	25.00 %	6.80 %
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00 %	1.55 %
Cash Equivalents	90-Day U.S. Treasury	2.00 %	(1.05)%

- 1) Target asset allocation adopted at the March 2022 TCDRS Board meeting.
- 2) Geometric real rates of return equal the expected return minus the issued inflation rate of 2.6% per Cliffwater's 2022 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.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

16. RETIREMENT PLAN (CONTINUED)

A. Texas County and District Retirement System (continued)

Asset Allocation

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/(Asset)

	Net Pension Liability/(Asset)
Balance as of December 31, 2020	\$ 24,774,485
Changes for the year:	
Service Cost	10,431,480
Interest on total pension liability ⁽¹⁾	29,325,831
Effect of economic/demographic gains/losses	(980,181)
Effect of assumptions changes or inputs	883,941
Administrative expenses	234,437
Member contributions	(5,482,149)
Net investment income	(78,468,150)
Employer contributions	(8,215,495)
Other ⁽²⁾	25,359
Balance as of December 31, 2021	<u>\$ (27,470,442)</u>

⁽¹⁾ Reflects the change in liability due to time value of money. TCDRS does not charge fees or interest.

⁽²⁾ Relates to allocation of system-wide items.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

16. RETIREMENT PLAN (CONTINUED)

A. Texas County and District Retirement System (continued)

The following presents the net pension liability/(asset) of the county, calculated using the discount rate of 7.60%, as well as what County's net pension liability/(asset) 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.

	Current Discount		
	1% Decrease	Rate	1% Increase
	6.60%	7.60%	8.60%

Total pension liability	\$467,180,713	\$405,861,493	\$355,283,641
Fiduciary net position	<u>433,331,935</u>	<u>433,331,935</u>	<u>433,331,935</u>
Net pension liability / (asset)	<u>\$ 33,848,778</u>	<u>\$ (27,470,442)</u>	<u>\$ (78,048,294)</u>

**January 1, 2021 to
December 31, 2021**

Pension Expense / (Income)

Service cost	\$ 10,431,480
Interest on total pension liability ⁽¹⁾	29,325,831
Administrative expenses	234,431
Member contributions	(5,482,148)
Expected investment return net of investment expenses	(27,151,466)
Recognition of deferred inflows/outflows or resources	
Recognition of economic/demographic (gains)/losses	(1,279,146)
Recognition of assumption changes or inputs	5,248,209
Recognition of investment (gains) or losses	(14,046,383)
Other	25,359
Pension Expense / (Income)	<u>\$ (2,693,833)</u>

⁽¹⁾ Reflects to the change in the liability due to the time value of money.

For the measurement period ending December 31, 2021, the County recognized \$(2,693,833).

As of December 31, 2021, 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	\$ 1,993,995	\$ -
Changes of assumptions	-	15,269,497
Net difference between projected and actual earnings	49,227,719	-
Contributions made subsequent to measurement date ⁽²⁾	-	7,050,740
Total	<u>\$ 51,221,714</u>	<u>\$ 22,320,237</u>

⁽²⁾ Employee contributions through fiscal year end subsequent to measurement date.

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:

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

16. RETIREMENT PLAN (CONTINUED)

A. Texas County and District Retirement System (continued)

Year Ended December 31:	
2022	\$ (6,362,904)
2023	(12,090,612)
2024	(7,235,364)
2025	<u>(10,263,336)</u>
Total	<u><u>\$ (35,952,216)</u></u>

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 Benefits

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.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

17. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

A. The Plan: Health Insurance Benefits (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:

	<u>Retiree</u>	<u>Retiree & Spouse</u>	<u>Retiree & 1 Child</u>	<u>Retiree & Children</u>	<u>Family including spouse</u>
Medical/TX	\$ 275.86	\$ 633.58	\$ 551.08	\$ 585.45	\$ 722.95

Membership in the plan at October 1, 2021 the date of the latest actuarial valuation, consists of the following:

Active Members	1,531
Retirees and beneficiaries receiving benefits	52
Spouses of Retirees	<u>17</u>
Total	<u><u>1,600</u></u>

The valuation date of GASB75 for Cameron County is October 2021 the date as of which the actuarial valuation was performed. Measurement date is September 30, 2022, the date as of which the OPEB Liability is determined. The reporting period is fiscal year ending September 30, 2022. There have been no significant changes between the valuation date and the fiscal year end.

Valuation Date	March 1, 1900
Measurement Date	September 30, 2022
Actuarial Cost Method	Entry Age Normal

Results for FYE21 were based on results for FYE20. No assumption updates were made for FYE21 and FYE20

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.

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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

17. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

A. The Plan: Health Insurance Benefits (continued)

Discount Rate	September 30, 2021	2.26 %
	September 30, 2022	4.02 %

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: 2.50 % per annum

Price inflation from December 31, 2021 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 report 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 - Medical

	Increase/(Decrease) Total OPEB Liability
Balance as of September 30, 2021	\$ 29,656,068
Changes for the year:	
Service Cost	2,269,194
Interest on total OPEB liability	710,310
Effect of economic/demographic gains/losses	1,290,916
Effect of assumptions changes or inputs	(5,950,516)
Expected benefit payments	(996,820)
Balance as of September 30, 2022	<u>\$ 26,979,152</u>

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

17. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

A. The Plan: Health Insurance Benefits (continued)

Medical OPEB Liability	September 30, 2021	September 30, 2022
Cameron County OPEB Liability	\$ 26,787,415	\$ 24,578,199
Covered Payroll	54,595,784	54,892,379
Cameron County liability as a % of covered payroll	49.06 %	44.78 %
Cameron County liability as a % of Total Payroll	90.33 %	91.10 %

Sensitivity Analysis

The following presents the total OPEB liability of the county, calculated using the discount rate of 4.02% 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 (3.02%) or 1 percentage point higher (5.02%) than the current rate.

1% Decrease	Current Discount Rate	1% Increase
3.02%	4.02%	5.02%

Total OPEB Liability	\$ 29,384,906	\$ 26,979,152	\$ 24,753,997
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The following presents the total OPEB liability of the county, calculated using the current healthcare cost trend rate as well as what County's total OPEB liability would be if it were calculated using trend rates that are 1 percentage point lower or 1 percentage point higher than the current trend rates.

1% Decrease	Current Trend Rate	1% Increase
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Total OPEB Liability	\$ 23,662,542	\$ 26,979,152	\$ 30,936,843
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For fiscal year end September 30, 2022, the County's annual OPEB cost (expense) was \$2,084,684 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, 2020 to September 30, 2021	October 1, 2021 to September 30, 2022
Service Cost	\$ 2,247,840	\$ 2,269,194
Interest on total OPEB liability	633,181	710,310
Effect of plan changes	-	-
Recognition of deferred inflows/outflows of resources	(681,827)	(518,420)
Recognition of assumption changes or inputs	376,830	(376,400)
OPEB Expense	<u>\$ 2,576,024</u>	<u>\$ 2,084,684</u>

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

17. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

A. The Plan: Health Insurance Benefits (continued)

Deferred Inflows/Outflows of Resources

As of September 30, 2022, the deferred inflows and outflows of resources are as follows:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 3,340,953	\$ 1,127,509
Changes of assumptions	5,655,389	2,648,145
Total	<u>\$ 8,996,342</u>	<u>\$ 3,775,654</u>

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:

Fiscal Year Ending September 30:

2023	\$ (894,820)
2024	(894,820)
2025	(862,099)
2026	(731,212)
2027	(717,075)
Thereafter*	(1,120,662)
Total	<u>\$ (5,220,688)</u>

**Future deferred inflows/outflows of resources may impact this information.*

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

17. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

A. The Plan: Health Insurance Benefits (continued)

Other Key Actuarial Assumptions:

Valuation timing	The valuation is performed at December 31, 2021 with measurements at September 30, 2022 and September 30, 2022
Actuarial Cost Method	Entry Age Normal
Discount Rate	September 30, 2022: 4.02%
Inflation	2.5% per year (price inflation from the December 31, 2019)
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 \$17,445 - \$19,333 Retiree Male Age Range 45-64 cost range \$11,613 - \$20,912 Spouse Female Age Range 45-64 cost range \$12,209 - \$17,781 Spouse Male Age Range 45-64 cost range \$9,738 - \$18,567
Medical Inflation	2021 – 5.50%, 2022 - 5.20%, 2023 - 5.00%, 2024- 2025 - 4.80 2026 - 2071 Medical Inflation Rate decrease from 4.70% - 3.90%
Coverage Assumption	50% of active employees are assumed to elect coverage at retirement.
Marriage Assumption	Female spouses are assumed to be three years younger than male spouses. 50% of active participants, making it to retirement are assumed to be married and elect spouse coverage.
Decrement Timing	Decrements are assumed to occur at the middle of the year.
Mortality	Pub-2010 Mortality (headcount weighted) for Employees, Healthy Annuitants, and Contingent Annuitants projected forward (fully generational) with MP-2021.
Retirement Rates	Retirement Rates ranges for 15-24 years of service from 6.3% for younger retirees to 20.7% for older retirees (70-74).
Termination Rate	Entry age 30 -39 Male/Female 21.60% with less than 1 year service, to Male/Female 3.52% for 15 years of service. Termination rates from the December 31, 2021 actuarial report for TCDRS.
Disability	Range from 0.025% at age 35 to 0.000% 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, 2021 actuarial report for TCDRS.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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 TCERS 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.

	<u>December 31, 2020</u>	<u>December 31, 2021</u>
Total OPEB Liability	\$ 4,089,504	\$ 4,337,807

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⁾	2.12 %	2.06 %
Long-term expected rate of return, net of investment expenses	Does not apply	Does not apply
Municipal bond rate	2.12 %	2.06 %

⁽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, 2021 were based on the results of an actuarial experience study for the period January 1, 2017 – December 31, 2020, except where required to be different by GASB75.

	<u>Beginning Date</u>	<u>Ending Date</u>
Valuation date	December 31, 2020	December 31, 2021
Measurement date	December 31, 2020	December 31, 2021
Employer's fiscal year	October 1, 2021	September 30, 2022

All actuarial assumptions that determined the total OPEB liability as of December 31, 2021 were based on the results of an actuarial experience study for the period January 1, 2017 - December 31, 2020, except where required to be difference by GASB75.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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, 2020	\$ 4,089,504
Changes for the year:	
Service Cost	146,202
Interest on total OPEB liability ⁽¹⁾	88,889
Effect of economic/demographic gains/losses	18,265
Effect of assumptions changes or inputs	81,095
Expected benefit payments	(86,148)
Balance as of December 31, 2021	<u>\$ 4,337,807</u>

⁽¹⁾Reflects change in liability due to time value of money

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 2.06% is used in this actuarial based on 20 Year Bond GO Index published as of the measurement date of December 31, 2021. The following tables show the Total OPEB GTL Liability of the employer, calculated using the discount rate of 2.06%, 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 (1.06%) or 1 percentage point higher (3.06%) 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
1.06%	2.06%	3.06%

Total OPEB Liability

\$ 5,388,969 \$ 4,337,807 \$ 3,543,682

OPEB Expense/Income:

	January 1, 2021 to December 31, 2021
Service Cost	\$ 146,202
Interest on total OPEB liability ⁽¹⁾	88,889
Effect of plan changes	
Recognition of deferred inflows/outflows of resources	(2,481)
Recognition of assumption changes or inputs	166,743
OPEB Expense	<u>\$ 399,353</u>

⁽¹⁾Reflects change in liability due to time value of money

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

17. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

B. OPEB - Multiple Employer Defined Benefit Group Term Plan Group Term Life Fund (continued)

Deferred Inflows/Outflows of Resources

As of December 31, 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	\$ 36,942	\$ 29,617
Changes of assumptions	141,554	920,876
Contributions subsequent to measurement date	-	64,091
Total	<u>\$ 178,496</u>	<u>\$ 1,014,584</u>

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to OPEB benefits, excluding contributions made subsequent to the measurement date, will be recognized in OPEB expense as follows:

Calendar Year Ending December 31:	
2022	\$ 164,262
2023	164,262
2024	164,262
2025	197,343
2026	<u>81,868</u>
Total	<u>\$ 771,997</u>

Employer OPEB Contributions to the Plan - Remove when combined

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 2021.

<u>Coverage Type</u>	<u>Amount</u>
Active Member GTL Benefit	\$ 109,643
Retiree GTL Benefit	\$ 86,148

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**CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

17. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

B. OPEB - Multiple Employer Defined Benefit Group Term Plan Group Term Life Fund (continued)

Key Actuarial Assumptions

Valuation Timing	Actuarially determined contribution rates are 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 (Discount Rate)	2.06%
	20 Year Bond GO Index published by bondbuyer.com as of December 31, 2021
Cost of Living Adjustment	Does not apply
Disability	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: 135% of Pub-2010 General Employees Amount-Weighted Mortality Table for males, and 120% for females. Both projected with 100% of the MP-2021 scale after 2010.
	Service Retirees, beneficiaries and non-depositing members: 135% of Pub-2010 General Healthy Retirees Amount-Weighted Mortality Table for males and 120% for females. Both projected with 100% of the MP-021 Ultimate scale after 2010.
	Disabled Retirees: 160% of Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for males, and 125% for females. Both projected with 100% of the MP-2021 Ultimate scale after 2010.

The GTLF is a separate trust administered by the TCDRS board of trustees. TCDRS issues a publicly available annual comprehensive financial report (ACFR) that includes financial statements and required supplementary information for the GTLF. This report is available at www.tcdrs.org. TCDRS' ACFR 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.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

17. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

B. OPEB - Multiple Employer Defined Benefit Group Term Plan Group Term Life Fund (continued)

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 9/30/21 and 9/30/22 were \$197,296, and \$188,922 respectively, which equaled the contractually required contributions each year.

18. RELATED PARTY TRANSACTIONS

In the normal course of business, Cameron County contracted services with LDG Enterprises, LLC d/b/a GDJ Engineering, LLC for consulting and engineering services in the amount of \$684,301 for the year ended September 30, 2022, for which an immediate family member of a member of the Commissioners' Court has an interest in. Amounts due to the company totaled \$111,373 at September 30, 2022.

19. SUBSEQUENT EVENTS

On November 2022, the U.S. Department of the Treasury de-obligated \$1,225,590 of Cameron County's \$13,315,725 initial Emergency Rental Assistance II program as part of the Treasury's quarter 2 assessment excess funds determination. The Quarter 1 assessment excess funds determination on August 2022 totaled \$1,997,359, resulting in Cameron County's final allocation of ERA II of \$10,092,776. The ERA II's period of performance ends on September 30, 2025.