

# CAMERON COUNTY, TEXAS ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the fiscal year ended  
September 30, 2024

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Lorena Hernandez, CPA  
County Auditor

# **CAMERON COUNTY, TEXAS**

## **ANNUAL COMPREHENSIVE FINANCIAL REPORT**



**FOR THE FISCAL YEAR ENDED**

**SEPTEMBER 30, 2024**

**LORENA HERNANDEZ, CPA**

**COUNTY AUDITOR**

**CAMERON COUNTY, TEXAS**  
Annual Comprehensive Financial Report  
For the Fiscal Year Ended September 30, 2024

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## **INTRODUCTORY SECTION**

**COUNTY AUDITOR  
CAMERON COUNTY, TEXAS  
P.O. Box 3846  
Brownsville, Texas 78523  
(956) 544-0822**

Lorena Hernandez, CPA  
**COUNTY AUDITOR**

April 4, 2025

Honorable District Judges of Cameron County,  
Honorable Members of the Cameron County Commissioners' Court, and  
Citizens of Cameron County, Texas:

The Cameron County Auditor's Office is pleased to present the Annual Comprehensive Financial Report ("ACFR") of Cameron County, Texas (the "County") for the fiscal year ended September 30, 2024. This report is submitted in accordance with Section 114.025 of the Texas Local Government Code and has been prepared by the County Auditor's Office.

Responsibility for the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rests with the County. The County is responsible to ensure that internal controls are in place that provide a reasonable but not absolute assurance that assets are safeguarded, transactions are authorized and properly recorded, and that material errors are either prevented or would be detected in a timely manner. We believe the data presented is accurate in all material aspects and presents fairly the financial position and results of operations of the County in accordance with generally accepted accounting principles ("GAAP"). All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

The County is required to present a Management's Discussion and Analysis (MD&A) that provides a narrative introduction, overview, and analysis to accompany the basic financial statements. This letter of transmittal is designed to complement the MD&A and should be read in conjunction. The MD&A can be found following the Independent Auditors' Report.

The accounting and reporting policies of the County reflected in the accompanying financial statements conform to accounting principles generally accepted in the United States of America (GAAP), which are applicable to state and local governments as promulgated by the Governmental Accounting Standards Board (GASB) in *Governmental Accounting and Financial Reporting Standards*. The financial report has been prepared in accordance with GASB Statement No. 34, *"Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments."*

**THE REPORTING ENTITY SERVICES**

The combined financial statements of Cameron County, recognized as a financial reporting entity, report all activities, organizations, and functions of Cameron County as the primary government, along with its legally separate component units for which (1) the County is financially accountable for, and/or (2) exclusion of the component units' activities would cause the County's financial statements to be misleading or incomplete. The County's component units have been reported as blended with the County as the primary government, or a discrete (separate) component unit, as appropriate. Criteria used by the County for including activities in preparing these financial statements are in conformity with Governmental Accounting Standards Board Statement No. 14 - *The Financial Reporting Entity*, as amended by GASB Statement No. 61- *The Financial Reporting Entity: Omnibus*. Based on the foregoing criteria, the operations of the following component units have been included in this year's report:

- Cameron County Regional Mobility Authority (C.C.R.M.A.)
- Cameron County Health Care Funding District (C.C.H.F.D.)
- Cameron County Spaceport Development Corporation (C.C.S.D.C.)

The County, primary government, and its component units solely, or in cooperation with other local governmental entities, provide a full range of services that include construction and maintenance of roads and bridges, health and housing services, assistance to indigents, law enforcement and public safety, juvenile and adult justice programs, economic development, recreation and cultural development, and general administration.

## **ECONOMIC OVERVIEW AND OUTLOOK**

Cameron County was created in 1848, and is the southernmost county in the Rio Grande Plains region of South Texas. The County is approximately 1,200 square miles of land and 300 square miles of water, including rivers, estuaries, lagoons, bays and ocean water. Mexico is at its southern border, and it is bordered to the east by the Gulf of Mexico. As of July 1, 2024, Cameron County's estimated population is 431,874 inhabitants<sup>1</sup>, making it the thirteenth largest county in the State of Texas. The City of Brownsville, the county seat, is the largest city in Cameron County with a population of 190,158 as of July 1, 2023. The County has an average temperature of 74°F with humidity averaging at 82%. The climate is subtropical, and the weather is greatly influenced by the Gulf of Mexico. Average rainfall is 26 inches. Furthermore, the County's governmental structure consists of forty elected officials, as well as a number of appointed officials and department directors.

The County has historically served as a key gateway for U.S./Mexico business. Commerce, job creation, and construction growth in the County are greatly influenced by trade with Mexico. The County is one of the few places in the country that offers highway connections to deepwater ports, airports, cargo service and railways all with direct connection to international crossings. The County owns and operates three (3) international bridges which serve as a major gateway for vehicular, pedestrian, and commercial traffic.

Property values continue to grow modestly in comparison to the national market; and construction of homes and businesses continues to grow along the major corridors of the County. Taxable values for the 2023 tax year increased by 26.44% in comparison to the prior year. New construction in the County has provided \$449,440,300 in new property values, \$1,665,735 which are exempt. Residential construction represents 82.15% of new properties and commercial construction represents 14.60% of all new construction. New construction would generate \$1,761,302 at a 100% collection rate. The housing market in South Texas remains strong as the southernmost part of the state continues to attract residents seeking job opportunities and lower cost of living.

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<sup>1</sup> <https://www.census.gov/quickfacts/fact/dashboard>



The Cameron County, Texas economic information is reported nationally as the Brownsville-San Benito-Harlingen Metropolitan Statistical Area (MSA). The following table presents the County's key demographic/economic indicators:

	<u>FY 2024</u>	<u>FY 2023</u>	<u>Percent Change</u>
Population <sup>2</sup> ( <i>Jul 2024 vs. Jul 2023</i> )	431,874	426,710	1.21%
Civilian Labor Force <sup>3</sup> ( <i>Dec 2024 vs March 2023</i> )	188,565	181,053	4.15%
Total Employment <sup>3</sup> ( <i>Dec 2024 vs March 2023</i> )	179,032	172,376	3.86%
Total Unemployment <sup>3</sup> ( <i>Dec 2024 vs March 2023</i> )	9,533	8,677	9.87%
Percent Unemployment <sup>3</sup> ( <i>Dec 2024 vs March 2023</i> )	5.1%	4.8%	6.25%
Non-Farm Employment <sup>3</sup> ( <i>Dec 2024 vs March 2023</i> )	168,000	162,900	3.13%
Manufacturing Employment <sup>3</sup> ( <i>Dec 2024 vs March 2023</i> )	7,700	7,400	4.05%
Taxable Property Valuation <sup>4</sup> in millions	\$29.69M	\$23.48M	26.44%
Port of Brownsville Cargo tonnage ( <i>metric tons</i> ) <sup>5</sup>			
Waterborne	10.64M	11.14M	-4.49%
Cameron County International Toll Bridge System Crossings			
Autos & Other	3,374,529	3,570,331	-5.48%
Commercial Trucks	292,601	276,007	6.01%
Bike, Bus & Other	175,113	187,054	-6.38%
Pedestrians	<u>1,841,904</u>	<u>1,711,035</u>	<u>7.65%</u>
Total	5,684,147	5,744,427	-1.04%
Airline Boardings ( <i>2024</i> ) <sup>6</sup>			
Harlingen	536,510	508,867	5.43%
Brownsville	<u>176,056</u>	<u>127,239</u>	<u>38.37%</u>
Total	712,566	636,106	21.59%
Per Capita Income ( <i>2023 dollars</i> ) <sup>7</sup>			
	<u>Cameron County</u>	<u>Texas</u>	<u>U.S.</u>
	\$23,142	\$39,446	\$43,289

In addition to manufacturing and its related transportation trade, tourism is a strong component of the local economy. Eco-tourism has become a major economic force in this region. Bird watching is a very popular activity for many visitors to the County. The Rio Grande Valley (RGV) is recognized as one of the top birding destinations in the United States. The South Padre Island Birding & Nature Center, a non-profit organization, is a unique tourist attraction for those seeking an educational resource to learn about the birds, fauna, flora and the natural environment of South Padre Island and the Laguna Madre Coastal area.

The Laguna Madre is one of the six hypersaline coastal lagoons in the world. This barrier island system is a vast network of coastal wetlands, native grasslands, marshes, shallow bays, wind tidal flats and are home to migratory and wintering shorebirds. This area is home to the federally endangered Kemp's Ridley sea turtles, jaguarundi and ocelots.

Laguna Atascosa National Wildlife Refuge, located in Cameron and Willacy Counties, is also a premiere birdwatching destination. It encompasses over 120,000 acres of brush lands, coastal prairies, freshwater and brackish pothole wetlands, estuarine wetlands, lomas (clay ridges), wind tidal flats, and barrier island beaches and dunes. The Laguna Atascosa Refuge has over 400 recorded bird species, nine federally listed endangered or threatened species, including four species of sea turtles and the largest U.S. population of endangered ocelot cats.

South Padre Island (SPI), a stunning 30-mile stretch of white sand beach, is bordered by the Laguna Madre Bay to the west and the Gulf of Mexico to the east. Renowned for its natural beauty, it ranks among the nation's top beaches, with Isla Blanca Park recognized as top 10 best beaches in Texas in 2024 by USA Today Readers' Choice Awards. Boca Chica Beach also ranked for its serene ambiance. SPI visitors can enjoy a variety of activities, including windsurfing, skydiving, kiteboarding, deep-sea and bay fishing, dolphin watching, horseback riding, and golfing. With a wealth of amenities, it stands as one of Texas' premier vacation spots. Additionally, SPI experiences

<sup>2</sup> U.S. Census

<sup>3</sup> Texas Labor Market Information

<sup>4</sup> Cameron County Appraisal District

<sup>5</sup> Brownsville Navigation District

<sup>6</sup> Federal Aviation Administration

<sup>7</sup> U.S. Census

an economic boost each year during Spring Break, attracting thousands of visitors, many of whom return to make it their permanent home.

The Friends of the RGV Reef, a dedicated non-profit organization, is committed to building and maintaining a thriving marine ecosystem northeast of the South Padre Island Jetties. Spanning 1,650 acres, this artificial reef nursery is the largest of its kind along the Texas Coast. Over the years, it has played a vital role in capturing and storing carbon, helping to combat climate change. The Gulf waters off South Padre Island have been transformed through the addition of decommissioned ships, concrete culverts, reefing pyramids, and tens of thousands of cinder blocks. The primary goal of the project is to create sustainable habitats for marine life and enhance local fishing opportunities. This ongoing effort is sustained through generous donations, grants, and contributions from local businesses, which provide equipment, labor, and materials for the reef.

Space Exploration Technologies (SpaceX), a private space exploration company, is located east of Brownsville, near Boca Chica Beach, north of the Mexican border, and south of Port Isabel and South Padre Island. SpaceX's Starbase, a rocket launch facility in Cameron County, is one of the world's first commercial spaceports designed for orbital missions. This facility is optimized for Starship, which can transport satellites, payloads, crew, and cargo to a variety of orbits and Earth, Lunar, or Martian landing sites. Every launch is expected to draw visitors to this region. Economic activity generated by SpaceX supports thousands of jobs in Cameron County and the larger Rio Grande Valley.

UTRGV is home to STARGATE, the first of its kind space exploration research center. STARGATE is a collaboration of SpaceX and the Center for Advanced Radio Astronomy at UTRGV. The STARGATE spaceport lab facility located adjacent to SpaceX, is currently leased to SpaceX for development of the Starship orbital launch system. Faculty and students of UTRGV have the opportunity to be exposed to real space launches and research offering endless possibilities. The Center for Advanced Radio Astronomy (CARA) has already established UTRGV as an important research center in astrophysics, but STARGATE will give worldwide recognition to the new UT University as a leading research institution.

Cameron County Venue Tax Revenue Bonds, Series 2017 financed the construction of the Sea and Air Amphitheater on South Padre Island. The amphitheater accommodates up to 4,000 visitors, for events such as gatherings to witness rocket launches from across the ship channel at the Boca Chica SpaceX site, musical or national entertainment concerts, dance or theater, school events, conferences, festivals and other outdoor events. The second venue project approved as Proposition 2 was the construction of the South Texas Ecotourism Nature Center (STEC). The center is built on a 10 acre site provided by the town of Laguna Vista, and is located south of the Laguna Madre Bay and the Bahia Grande wetlands. STEC mission is to give visitors the opportunity to experience the beauty of nature in one location interpreting the four major types of habitats found in the Rio Grande Valley which are the coastal prairie, lomas, savanna and thorny brush forest.

Cameron County offers passenger and commercial flights at two international airports located in Harlingen, Texas and Brownsville, Texas. The Brownsville facility includes a 91,000 square foot airport terminal. Expansion projects also included installation of a new airport rotating beacon and the construction of a new 20,000 sq. ft. Air Cargo facility.

The three (3) separate MPOs, "the Brownsville MPO, Harlingen-San Benito MPO and Hidalgo County MPO" merged in a collaborative effort to better represent the Rio Grande Valley in a more effective cohesive methodology to obtain funding for the South Texas region. Through this merger the Rio Grande Valley Metropolitan Planning Organization (RGV MPO) now represents one (1) population larger than 1M inhabitants as opposed to the three (3) previous MPOs. Historically, the largest MPOs in central Texas have received the largest amount of funding due to their population. Through this merger, the "Valley MPO" is the fifth largest such agency in Texas and opens up avenues of new funding for transportation projects. The merger of the "Valley MPO" has been a huge catalyst to allow this region to maximize Unified Transportation Program (UTP 21) funding. Projects will assist with the flow of traffic, promote public safety, reduce commute time and serve to maintain the continuity of the Texas state highway system.

Texas Department of Transportation (TxDOT) awarded the Pharr TxDOT District with \$2.1B for highway funding for the next decade. This infusion of funding will transform mobility in the Rio Grande Valley. These funds are coming in through the Unified Transportation Program (UTP) which addresses TxDOT's 10 year plan for state highway funding. The Pharr TxDOT District works alongside the RGV MPO, HCRMA and CCRMA. Projects include the \$113M for the East Loop Corridor Project that will connect the Veterans Bridge to Port of Brownsville

via an overweight-grade roadway. The plan also includes \$22.2M funding for the expansion of FM 1732 to a four-lane road from I69E to Military Highway (US Hwy 281). Included is \$7.2M to extend FM 509 to the Outer Parkway in Harlingen.

The US Federal Energy Regulatory Commission (FERC) granted Next Decade Corporation final environmental and construction approval for the Rio Grande LNG Project, a liquefied natural gas export terminal over 900 acres to be located at the Port of Brownsville. This project is estimated to bring in roughly 5,000 jobs and provide a gross domestic increase of over \$6 billion. A project of this size is also expected to expand the tax base and the property valuations in Cameron County.

The Texas Economic Development Council (TEDC) honored Cameron County with a Community Economic Development Award (CEDA) for NextDecade Corporation's Rio Grande LNG project at the Port of Brownsville. The CEDA program recognizes the outstanding contributions of TEDC member organizations to the economic vitality of their communities and the state of Texas. Cameron County was awarded in the "Community Commitment and Leverage" category, a distinction that highlights the significant long-term benefits the project will bring, including job creation, workforce development, skills training, supply chain enhancement, and infrastructure improvements.

### **MAJOR INITIATIVES & SIGNIFICANT EVENTS**

Cameron County received Emergency Rental Assistance (ERA) Grant funds from the U.S. Department of the Treasury for a total of \$11,157,185 for ERA Phase I and an additional \$10,092,776 for ERA Phase II. Funding for this category was included in the Coronavirus Response and Relief Supplemental Appropriations Act of 2021, which was passed and approved by Congress in December 2020. This is part of the federal government's efforts to provide much needed assistance to the public and to strengthen the economy throughout the United States. Cameron County qualified for and received direct funding due to its population exceeding 400,000 inhabitants. These funds provided financial assistance for rental assistance, utilities and home energy costs and other expenses related to housing for Cameron County households. County worked with all entities countywide to increase participation. ERA Phase I funding expired September 30, 2022 and ERA Phase II expires on September 30, 2025.

Cameron County received \$82,194,452 in federal grant funds from the Coronavirus State and Local Recovery Funds (SLFRF), as part of the American Rescue Plan 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. This program will expire on December 31, 2026.

In June 2024, former President Joe R. Biden announced the issuance of a Presidential Permit for the construction, maintenance, and operation of a new vehicular and pedestrian-only crossing at the U.S.-Mexico border in Brownsville, Texas. The new Flor de Mayo International Bridge will feature four lanes, spanning the Rio Grande to connect the United States and Mexico at FM 3248 (Alton Gloor) in Brownsville and Avenida Flor de Mayo in Matamoros, Tamaulipas. This \$30 million project will complement retail developments on the Brownsville side while directly linking to a major industrial park in Matamoros. Cameron County and the CCRMA have worked together to commence the Flor de Mayo International Bridge project, aiming to enhance safe and efficient travel and commerce between the U.S. and Mexico.

The Cameron County Commissioners' Court adopted a FY 2024-2025 Budget with an enhanced compensation package totaling \$5.9 million for both current employees and retirees. This package included a 5% salary increase for active full-time employees, an increase in the County's retirement contribution from 200% to 250%, a 3% cost-of-living adjustment for all retirees, and the introduction of a new "tiered health insurance plan," which offers lower monthly premiums and expanded benefits for all employees. Additionally, property owners in Cameron County will benefit from a half-cent reduction in the tax rate, lowering it from 0.431893 to 0.426893. A second consecutive year the county decreased its property tax rate by a half cent.

In January 2024, the grand opening of South Parallel Corridor Phase II was announced by Cameron County as the construction of the new, two-lane rural roadway from FM 509 (Paso Real) to FM 2520 (Sam Houston Road) with an approximate length of 3.06 miles was officially completed and opened for motorists. Road construction and improvements began in March 2022, and were completed in December 2023, making it another successful project completed by TxDOT and the Cameron County Department of Transportation. With an overall construction cost of \$9,511,089, this transportation project has improved the commuting in and around the San Benito area for motorists and has provided more opportunities for economic development.

## COUNTY CAPITAL PROJECTS

The County has a number of capital projects either in the planning, land acquisition, or construction phase as follows:

In December 2023, Cameron County announced that the Texas Transportation Commission approved a Minute Order designating the South Padre Island 2<sup>nd</sup> Causeway project as a Texas Department of Transportation (TxDOT) On-System project. This approval meant the project would become part of the State Highway System and would be maintained by TxDOT. This milestone marked a critical step forward in the project's development, supporting enhanced traffic flow, improved evacuation processes, increased public safety, and seamless integration with the Texas State Highway System. As this On-System project progresses, it continues to enhance safety and foster economic growth for the State of Texas. Additionally, Cameron County has collaborated with the Cameron County Regional Mobility Authority and the Port of Brownsville to develop a plan that provides both short- and long-term recommendations for State Highway 48. As an on-system state road, this partnership enables the county to seek project funding from TxDOT.

In September 2023, Cameron County started construction improvements for the Santa Rosa Park Improvements Phase II. These construction improvements included baseball/athletic field renovations, landscaping & irrigation, bleachers/benches, fencing, and a new playground. Santa Rosa Park Improvements Phase II were completed in August 2024. Further developing of a Santa Rosa Park Supplemental baseball field and parking lot are currently ongoing. This supplemental development is being funded through ARPA funds.

In February 2024, Cameron County started construction improvements to El Centro Cultural located at the Esperanza Park. Construction improvements consists of a splash pad, ADA changing rooms/restrooms, ADA trail improvements, access walkways to all amenities, ADA fitness equipment, interpretive signage, bench areas with wheelchair sites, accessible picnic stations, fencing for autistic visitors, native landscaping and additional ADA Low Impact Development parking area. Construction is being funded through a Texas Parks & Wildlife Outdoor Recreation Grant in the amount of a \$643,097, and a Texas Parks & Wildlife State Rider in the amount of \$1,000,000. Construction is expected to be completed by summer of 2025.

In June 2024, Cameron County announced the Texas General Land Office awarded approximately \$4,908,200 through the Coastal Erosion Protection Response Act (CEPRA) program for Phase 5 of the Adolph Thomae Park Shoreline Restoration Project. With several phases already completed to enhance the shoreline, this funding is vital for Phase 5, which will involve the construction of a stone rip rap breakwater and vegetated slope stabilization along 2,700 feet of shoreline. This restoration effort will help protect communities, wildlife, and natural habitats, ensuring their continued safety and vitality.

In August 2024, Cameron County started the development of the Olmito Nature Park Phase I in the community of Olmito, Texas. The Olmito Nature Park will be situated on a 39-acre tract of land with approximately 3,200 feet of waterfront landscape across the Lake Olmito Resaca. The property was donated to Cameron County by Mr. Frank Michael McKinney and Mrs. Jane E. McKinney. Phase I of this project includes nature trails, fishing piers, a birdwatch overlook pier, wildlife friendly solar lighting and viewing areas, educational pavilion, nature-escape playgrounds, picnic shelters, native landscaping, butterfly gardens and other amenities. The Olmito Park will include further developing of a kayak launching facility and recreational vehicles sites (RV's) to allow visitors to stay in the park and enhance their experience. The park will provide concession areas for kayak, paddleboats, and canoe rentals. Revenues generated from the RV sites and concessions areas will apply to offset the maintenance and operation of the park. The construction of the parking areas will be low impact development (LID) constructed with permeable material that will allow water run off to infiltrate through the system. Total project costs are approximately \$5,402,500. Project funding are as follows: 2011 Bond Proceeds of \$500,000, 2022 Bond Proceeds of \$1,000,000, TPWD Non-Urban Outdoor Local Park Grant of \$750,000, TPWD State Boating Access Program-Planning Grant of \$52,500, TPWD Recreational Trail Grant Program of \$200,000, Valley Baptist Legacy Foundation Grant of \$500,000, and ARPA Funds of \$2,400,000. Construction Phase I for this project is expected to be completed by summer of 2025.

The Texas Parks and Wildlife Commission approved funding of \$750,000 for improvements to Bejarano McFarland Memorial Park. The Bejarano-McFarland Memorial Park is located in the community of the Laguna Heights fronting the Laguna Madre Bay area. The proposed park improvements include universal design splash pad, playground equipment, new picnic pavilion, covered basketball court, upgrades to existing nature trails and upgrades to the existing birdwatch overlook, water access for wade fishing and kayaking, butterfly gardens, fencing, amber lighting installation along trails as well as other supporting amenities. Cameron County extended

the boundaries of the Bejarano McFarland Memorial park by purchasing the adjacent property located on the east of the Bejarano-McFarland Memorial Park for the development and expansion of the parking area. The property was purchased with ARPA funds, and construction for this project commenced in January 2025.

Cameron County purchased approximately 12 acres for the development of the Santa Maria Community Park. The Texas Parks & Wildlife Commission approved funding of a State Writer in the amount of \$1,000,000.00 for the development of the Santa Maria Community Park. The Santa Maria Community Park project will consist of the construction and development of a splash pad, covered basketball court, a lighted soccer field, trails, playground equipment, picnic shelters, landscaping, an indoor recreational/educational facility, parking, concession building and restrooms and other supporting amenities. The Santa Maria Community Park Phase I project construction commenced in January 2025.

In September 2024, Cameron County started construction improvements to Beach Access No. 3 consisting of an ADA dune walkover, installation of waterlines, permeable paving system, and dune mitigation. These improvements are expected to be completed by summer of 2025. This project is being funded by a Texas General Land CMP Project of Special Merit Grant in the amount of \$650,000, and Cameron County funds for a total of \$127,501.

On November 5, 2024, Cameron County, in partnership with the United States Army Corps of Engineers, the Texas General Land Office, and the City of South Padre Island, announced The Andy Bowie Park Beach Renourishment Project which assists with the restoration, renourishment, and beatification of South Padre Island's pristine beaches. This exciting project placed approximately 235,500 cubic yards of beach quality sand inside city limits, in which Cameron County received approximately 78,500 cubic yards of sand, and placed near Cameron County Beach Access No.3. The project was completed within two weeks from the commenced time, and has provided long-term benefits to the coastal beaches, protection for the dune systems, and support for local wildlife and endangered species.

#### **CCRMA – COMPONENT UNIT OF CAMERON COUNTY**

In 2004, the County created a Regional Mobility Authority to improve the county's access to state highway construction funds. A Regional Mobility Authority (RMA) is a political subdivision formed by one or more counties to finance, acquire, design, construct, operate, maintain, expand or extend transportation projects. Projects may be tolled or non-tolled. The Authority allows the county to create toll roads, or develop other funding mechanisms to accelerate the development and construction of major transportation projects that could potentially take years for the Texas Department of Transportation to finance and build. The Authority has the ability to generate revenue for additional transportation projects, provide local government more control in transportation planning, help build transportation projects sooner, reduce congestion relief faster and improve mobility and increase safety for motorists.

I-69E is a collaborative multi-county project to expand the primary lane and the commercial fast lane will increase the capacity for vehicles entering the United States. This project will also increase safety by reducing congestions and creating a better traffic flow. It will reduce wait times and improve air quality across the region with national and international significance.

East Loop project is a joint effort among Cameron County, City of Brownsville, TxDOT and the Port of Brownsville. East Loop Corridor provides a direct corridor to the Port of Brownsville from the Veterans International Bridge and reduce congestion on I69E/SH 48 as well as reduce the time of travel on all roadways within the Corridor. This project was included in the 2022 Unified Transportation Program ("UTP").

FM509 project will extend the existing FM509 between FM508 and FM1599, and connect with the Outer Parway route. CCRMA is authorized to complete the final environmental documents and schematics. The project is funded for construction in the 2022 UTP.

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## **FINANCIAL INFORMATION**

### **Accounting System, Internal Controls, and Budgetary Control**

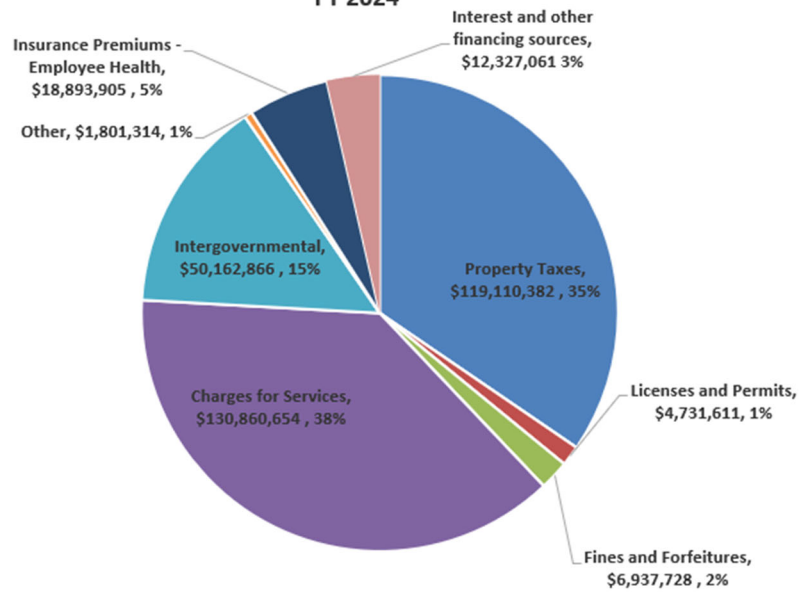
Management of the County is responsible for establishing and maintaining internal controls designed to ensure the assets of the County are protected from loss, theft, or misuse, and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America. Internal controls are designed to provide reasonable, but not absolute assurance, that these objectives are met. The concept of reasonable assurance recognizes that the costs of a control should not exceed the benefits likely to be derived, and the valuation of costs and benefits requires estimates and judgments by management.

Budgetary control is exercised over the operating departments of the County. After adoption of the budget by the Commissioners' Court, the County Auditor and Budget Officer are responsible for ensuring expenditures are made in compliance with the budgeted appropriations. The level of budgetary control is at the department line item level within the Organization and across the individual funds. Commissioners' Court may transfer available funds between various line items and between various organizational classifications; however, neither transfer may increase the total appropriation of a fund. Commissioners' Court may adopt supplemental budgets for the limited purposes of spending grant or aid money or for capital projects through the issuance of bonds. Purchase orders and contracts are not valid until the County Auditor certifies the availability of funds for payment of the obligation. Encumbrance accounting is utilized where purchase orders, contracts, or other commitments are recorded in order to reserve a portion of the appropriation for these commitments. Outstanding encumbrances at fiscal year-end are not recorded as expenditures or liabilities of the fund.

The combined revenues of Cameron County and its discretely presented component units totaled \$344,825,521. Revenues are generated from the levy of property taxes, investment earnings, intergovernmental transfers, grants, charges for services rendered, internal service charges, and from business-type activities. The County and its discretely presented component units expended \$308,561,975 in providing for operations. Governmental funds' debt service retirement and interest payments totaled \$16,175,906 and capital outlay expenditures were \$24,250,276. Transfers between the governmental activities and business-type activities totaled \$10,868,142. The combined County's governmental activities and business-type funds' net position totaled \$258,668,314, a 13% increase over the previous year-end.

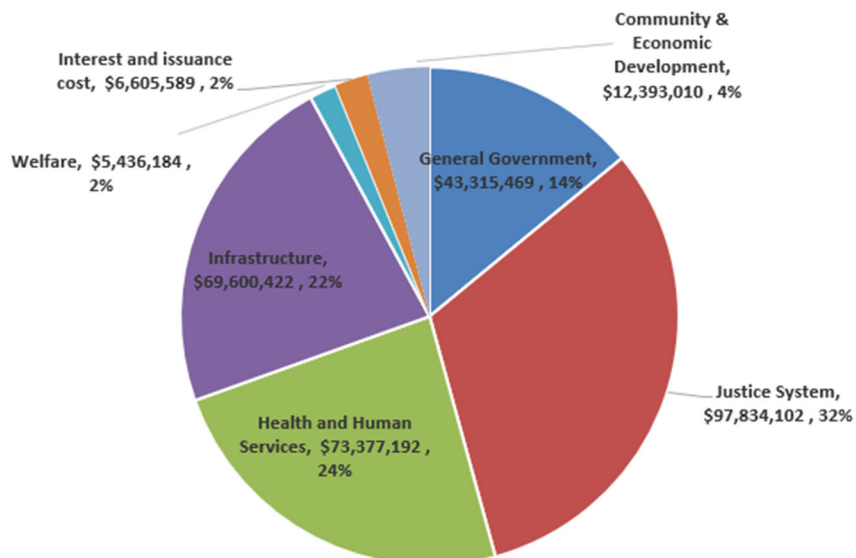
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**Cameron County and Discretely Component Units  
Revenues  
FY 2024**



County revenues are fairly balanced with no one source providing over half of the government's funding. The County is also recipient of a number of special revenue grant programs such as Women, Infants & Children, health block grants, community development grants, wastewater and paving projects, as well as many law enforcement programs that address the special concerns that our proximity to the United States border presents. Also because of the County's proximity to Mexico and to the Gulf of Mexico, it receives a large share of charges for service relating to the south-bound crossings through the County's International Toll Bridges and tourists visiting the County's parks located on South Padre Island.

**Cameron County and Discretely Component Units  
Expenses  
FY 2024**



The County's Park System and the International Toll Bridge System are operated as business activities. The Park System is reported in the Community & Economic category and the Bridge System is included in the Infrastructure & Environment category.

## OPERATING FUND BALANCE / WORKING CAPITAL TARGET

The County's policy is to have sufficient funds available for 90 days of normal operations. Under the continued diligence of Commissioner's Court, FY 2024 General Fund working capital is 166 days. The table below reflects the fund balances for the County's primary activities:

Fund:	Reserve Days of Operation <sup>(1)</sup>					
	FYE 24	FYE 23	FYE 22	FYE 24	FYE 23	FYE 22
General Fund	\$ 50,805,739	\$ 37,864,473	\$24,610,098	166	139	93
Road & Bridge Fund	\$ 22,186,540	\$ 15,681,324	\$12,895,476	455	352	333
Int'l Toll Bridge System	\$ 6,091,072	\$ 6,106,942	\$ 7,045,464	359	378	460
County Park System	\$ 11,658,766	\$ 12,594,525	\$10,065,359	376	428	422

Notes:

1. Unrestricted net position used in calculation for Bridge & Parks Systems' reserve days of operation.

## INVESTMENT POLICY

The County's investment policy goal is to provide for an effective cash management program to include accurate cash projections, expeditious collection of revenue, control of disbursements, cost-effective banking relations and a short-term borrowing program, when needed. The "prudent person" concept is utilized in managing the portfolio for the County. The objectives of the County's investment programs are as follows:

- Safety: Protection of the principal is a foremost objective.
- Liquidity: Investment decisions are based upon meeting the cash requirements of the County.
- Low Risk: Investment decisions should not place unreasonable investment risk on the County in order to enhance investment income.
- Diversification: Through the control of maturities and types of investment, the portfolio is diversified thus lessening the overall risk of the portfolio.

At September 30, 2024, the County's cash, cash equivalents and restricted cash totaled \$264,476,966. Demand deposits were insured by the County's depository institution at \$250,000 through FDIC and collateralized for amounts above the FDIC limits by pledged securities in the County's name. Collateral amounts include coverage for demand deposits held in the County's depository for the Cameron County Health Care Funding District of \$3,595,691 and Cameron County Spaceport Development Corporation of \$28,336 reported as 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.

## 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. The Human Resources Department provides assistance to the Commissioners' Court in assessing the County's exposure to risk and helping them obtain coverage against that risk.

The County minimizes its risk related to worker's compensation claims by providing for these costs through a self-insured fund that is administered by Texas Association of Counties (TAC). The annual premium for workers' compensation is determined by position class codes, times an experience modification factor. The County also insures the international toll bridge structures and revenues to cover the risk of interruption of service. Cameron County has a Limited Risk Management Program for health and life benefits provided to County employees. Premiums are paid into an internal service fund (Health and Life Benefits Fund) by all other funds and are available to pay claims, administrative costs, and claims' reserves. Administrative costs include the cost of individual stop loss insurance and aggregate stop loss insurance. The County contracts with a Third Party Administrator (TPA) to administer the payment claims and implement a claims management program.



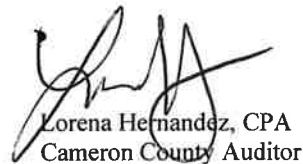
## **INDEPENDENT AUDIT**

In accordance with state statutes, an annual audit for the fiscal year ended September 30, 2024 was conducted on the financial records of the County and Cameron County Regional Mobility Authority (CCRMA). The county meets the \$750,000 federal expenditure threshold and as such is required to complete a Single Audit. The audits of the County and CCRMA were conducted by Burton McCumber & Longoria, LLP. Audit opinions rendered for Cameron County by Burton McCumber & Longoria, LLP are included in the appropriate reports.

## **AWARDS AND ACKNOWLEDGEMENTS**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a "Certificate of Achievement for Excellence in Financial Reporting" to Cameron County for its annual comprehensive financial report for the fiscal year ended September 30, 2023. The Certificate of Achievement is a prestigious national award-recognizing conformance with the highest standards for preparation of state and local government finance reports. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report, whose contents conform to program standards. This report must satisfy both generally accepted accounting principles (GAAP) and applicable legal requirements.

The timeliness of this report could not have been achieved without the dedicated efforts of the County Auditor's staff, and the professional services provided by our independent auditors, Burton, McCumber and Longoria, LLP. We also wish to express our thanks to the Commissioners' Court and the District Judges for their interest and support in planning and conducting the financial affairs of the County in a responsible and professional manner.



Lorena Hernandez, CPA  
Cameron County Auditor



Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**Cameron County  
Texas**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

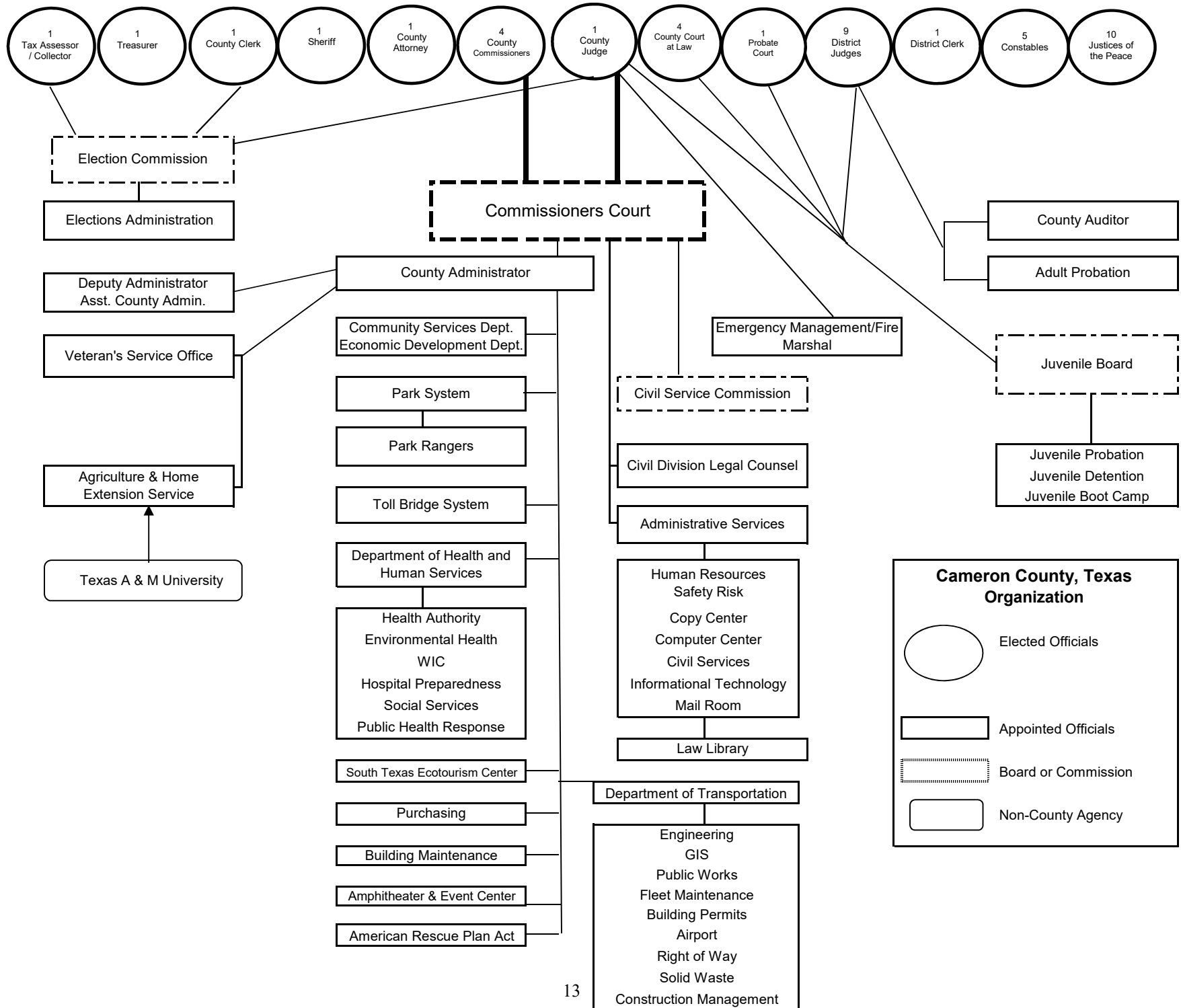
September 30, 2023

*Christopher P. Morill*

Executive Director/CEO

# CAMERON COUNTY, TEXAS

## Organizational Chart



**CAMERON COUNTY, TEXAS  
ELECTED OFFICIALS**

Eddie Treviño, Jr.	County Judge
Sophia C. Benavides	Commissioner, Precinct 1
Joey Lopez	Commissioner, Precinct 2
David A. Garza	Commissioner, Precinct 3
Gustavo C. Ruiz	Commissioner, Precinct 4
Janet L. Leal	Judge, 103rd Judicial District
Benjamin Euresti, Jr.	Judge, 107th Judicial District
Gabriela Garcia	Judge, 138th Judicial District
Adolfo E. Cordova, Jr.	Judge, 197th Judicial District
Juan A. Magallanes	Judge, 357th Judicial District
Ricardo M. Adobbati	Judge, 404th Judicial District
David Sanchez	Judge, 444th Judicial District
Gloria Rincones	Judge, 445th Judicial District
Adela Kowalski-Garza	Judge, 484th Judicial District
Arturo A. McDonald, Jr.	Judge, County Court at Law No. 1
Laura L. Betancourt	Judge, County Court at Law No. 2
David Gonzales, III	Judge, County Court at Law No. 3
Estela Chavez-Vasquez	Judge, County Court at Law No. 5
Sheila Garcia Bence	Judge, Probate Court No. 1
Benito "Bo" Ochoa, IV	Justice of the Peace, Precinct 1
Linda Salazar	Justice of the Peace, Precinct 2-1
Cyndi M. Hinojosa	Justice of the Peace, Precinct 2-2
Mary Esther Sorola	Justice of the Peace, Precinct 2-3
Jesus T. "Chuy" Garcia, Jr.	Justice of the Peace, Precinct 3-1
David Garza	Justice of the Peace, Precinct 3-2
Juan Mendoza, Jr.	Justice of the Peace, Precinct 4
Charles "Chuck" Vieh	Justice of the Peace, Precinct 5-1
Eloy Cano, Jr.	Justice of the Peace, Precinct 5-2
Alejandro "Alex" Torres	Justice of the Peace, Precinct 5-3
Norman W. Esquivel, Jr.	Constable, Precinct 1
Abelardo Gomez, Jr.	Constable, Precinct 2
Adrian Gonzalez	Constable, Precinct 3
Merced Burnias	Constable, Precinct 4
Eddie Solis	Constable, Precinct 5
Luis V. Saenz	District Attorney
Sylvia Garza-Perez	County Clerk
Eddie Garcia	Tax Assessor-Collector
David Betancourt	County Treasurer
Laura Perez-Reyes	District Clerk
Manuel Trevino	County Sheriff

## **FINANCIAL SECTION**

## 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, 2024, 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, 2024, 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.

#### ***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 113 through 122 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 Grant Management Standards (TXGMS) 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 and state 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 April 4, 2025, 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  
April 4, 2025



# CAMERON COUNTY, TEXAS

## MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

### FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

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, 2024. 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 2024 and FY 2023 by \$194,198,714 and \$167,122,963, respectively. Of this amount, \$44,560,463 is restricted for specific purposes; the largest restriction is 49%, or \$22,033,416, for restricted highways and streets. As required by GASB 34, net position also reflects \$120,216,704 that is net investment in capital assets. With the presentation of the investment in capital assets, unrestricted net position is \$29,421,547.

In contrast to the government-wide statements, the fund statements of the governmental funds report a combined fund balance at year-end of \$152,994,113 of which \$48,064,888 or 31% 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 \$48,073,933 equals 43% of total \$111,598,725 general fund expenditures. In FY 2024, the General Fund's net change in fund balance totaled \$11,327,446. The County's self-funded Health Insurance Fund did not require an operating transfer in FY 2024. This was a decrease from FY 2023 when a transfer of \$1,467,790 was needed to meet medical obligations.

## 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 49 individual governmental funds (excluding fiduciary funds), 35 special revenue funds, 12 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, I&S Limited Tax Revenue Bonds, 2024 Certificates of Obligation, and American Rescue Plan Act funds which are classified as major funds for the fiscal year ended September 30, 2024. 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.

## **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 2024, medical providers were assessed \$55,370,542, a 6% tax mandatory payment based on 2021 net patient revenue.

### ***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 2022, the second installment of \$10.37 million was received. In FY 2023, a \$5 million installment was received. These 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.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

Of the County's governmental activities total assets and deferred outflow of resources of \$482,216,388, the largest components are: 1) restricted cash and cash equivalents of \$222,018,160 or 46%; 2) tax receivables (net of allowance) of \$8,962,969 or 2% and 3) capital assets, net of accumulated depreciation and amortization, of \$232,973,946 or 48%. Deferred outflows of resources are comprised of \$58,687 deferred charges on refunding in addition to \$12,982,078 for pensions and \$4,205,361 for OPEB. Capital assets are non-liquid assets and cannot be utilized to satisfy County obligations. Out of the \$277,870,765 total liabilities, \$84,036,544 are current liabilities; however, the current liabilities for compensated absences of \$1,361,618 are not anticipated to result in the drawdown of emergency reserves. Deferred inflows of resources of \$2,539,706 are recognized due to pension reporting requirements, as is \$7,607,203 for OPEB.

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

	FY 2024	FY 2023	Increase (Decrease)
Current and other assets	\$ 231,996,316	\$ 202,874,870	\$ 29,121,446
Capital assets, net	232,973,946	227,842,906	5,131,040
Total assets	464,970,262	430,717,776	34,252,486
Deferred outflows of resources	17,246,126	26,826,852	(9,580,726)
Total assets and deferred outflows of resources	482,216,388	457,544,628	24,671,760
Current liabilities	84,036,544	97,281,189	(13,244,645)
Non-current liabilities	193,834,221	181,441,225	12,392,996
Total liabilities	277,870,765	278,722,414	(851,649)
Deferred inflows of resources	10,146,909	11,699,251	(1,552,342)
Total liabilities and deferred inflows of resources	288,017,674	290,421,665	(2,403,991)
Net position:			
Net investment in capital assets	120,216,704	122,632,383	(2,415,679)
Restricted	44,560,463	37,327,915	7,232,548
Unrestricted	29,421,547	7,162,665	22,258,882
Total net position	\$ 194,198,714	\$ 167,122,963	\$ 27,075,751

About 23% or \$44,560,463 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, \$120,216,704 or 62%, of the County's net position reflects its capital assets (e.g., land, buildings, right-to-use asset, machinery and equipment) net of related debt.

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Governmental activities increased the County's net position by \$26,984,145. The key components of differences between fund statement increases (decreases) and the statement of activities increases (decreases) are:

- A \$(23,457,925) net difference due to long-term debt repayments consuming current financial resources while debt issuances providing current financial resources.
- A \$1,444,451 difference in net position from the internal service fund that is reported with the governmental activities in the government-wide statements.
- A \$4,807,471 increase in net position due to capital outlay exceeding depreciation and amortization.
- A \$5,289,463 increase in net position due to annual OPEB expense of \$1,311,166 and recognition of pension (income) of \$(6,600,629), which do not require use of current financial resources.
- A \$118,828 net effect of various miscellaneous transactions involving capital assets, which increased governmental activities net position.
- A \$886,961 difference in tax revenues on the statement of activities that do not provide current financial resources.

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

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**Cameron County's Changes in Net Position - Governmental Activities**

	FY 2024	FY 2023	Increase (Decrease)
Revenues:			
Program revenues:			
Charges for services	\$ 56,225,788	\$ 51,601,292	\$ 4,624,496
Operating grants and contributions	33,071,571	46,037,323	(12,965,752)
Capital grants and contributions	2,357,763	852,670	1,505,093
General revenues:			
Property taxes	111,485,567	97,004,314	14,481,253
Other	788,934	958,893	(169,959)
Gain (loss) on disposition of capital assets	(4,360)	322,470	(326,830)
Unrestricted investments earnings	8,644,225	7,594,640	1,049,585
Total revenues	<u>212,569,488</u>	<u>204,371,602</u>	<u>8,197,886</u>
Expenses:			
General government	43,315,469	52,762,820	(9,447,351)
Law enforcement and public safety	96,208,401	88,012,844	8,195,557
Highways and streets	32,815,173	32,585,125	230,048
Health	12,072,669	11,292,442	780,227
Welfare	5,436,184	5,566,391	(130,207)
Interest and issuance	6,605,589	5,708,958	896,631
Total expenses	<u>196,453,485</u>	<u>195,928,580</u>	<u>524,905</u>
Increase (decrease) in net position			
before transfers	16,116,003	8,443,022	7,672,981
Transfers	10,868,142	10,630,660	237,482
Increase (decrease) in net position	<u>26,984,145</u>	<u>19,073,682</u>	<u>7,910,463</u>
Net position – beginning of the year,			
as previously presented	167,122,963	148,049,281	167,122,963
Restatements	<u>91,606</u>	<u>-</u>	<u>91,606</u>
Net position – beginning of the year,	167,214,569	148,049,281	19,165,288
as restated			
Net position – ending	<u>\$ 194,198,714</u>	<u>\$ 167,122,963</u>	<u>\$ 27,075,751</u>

The \$91,606 prior period adjustment resulted from the County's implementation of GASB Statement No. 96 - Subscriptions and an adjustment to capital assets for the fiscal year ended September 30, 2024.

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

- Program revenues of \$91,655,122 equaled 47% of government expenses of \$196,453,485.
- 49% of the expenses are for law enforcement and public safety (\$96,208,401) while this category provided about 30%, \$27,101,976 of total program revenues.
- Total expenses increased by \$524,905 over the prior year and total revenues increased by \$8,197,886 due to increases in interest earnings and property tax revenues.
- Operating and capital grant revenue and contributions of \$35,429,334 comprise approximately 39% of program revenues.

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

	FY 2024	FY 2023	Increase (Decrease)
Current assets	\$ 55,033,183	\$ 38,459,956	\$ 16,573,227
Non-current assets	4,569,371	4,597,490	(28,119)
Capital assets, net	69,574,872	66,148,335	3,426,537
Total assets	129,177,426	109,205,781	19,971,645
Deferred outflow of resources	2,015,697	2,980,326	(964,629)
Total assets and deferred outflows of resources	131,193,123	112,186,107	19,007,016
Current liabilities	13,498,533	8,571,896	4,926,637
Long-term liabilities	47,590,753	36,368,366	11,222,387
Total liabilities	61,089,286	44,940,262	16,149,024
Deferred inflow of resources	5,634,237	5,744,906	(110,669)
Total liabilities and deferred inflows of resources	66,723,523	50,685,168	16,038,355
Net position:			
Net investment in capital assets	36,195,974	33,680,280	2,515,694
Restricted	9,142,091	7,700,460	1,441,631
Unrestricted	19,131,535	20,120,199	(988,664)
Total net position	\$ 64,469,600	\$ 61,500,939	\$ 2,968,661

About 14% or \$9,142,091 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, \$36,195,974 or 56%, of net position reflects its capital assets (e.g., land, buildings, right-to-use assets, machinery and equipment) net of related debt.

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

	FY 2024	FY 2023	Increase (Decrease)
<u>Revenues:</u>			
Program revenues:			
Charges for services	\$ 36,131,485	\$ 36,749,430	\$ (617,945)
Capital grants and contributions	1,954,886	2,478,212	(523,326)
Gain (loss) on disposition of capital asset	(42,409)	-	(42,409)
General revenues:			
Unrestricted investments earnings	2,433,464	1,800,958	632,506
Other	190,532	184,331	6,201
Total revenues	<u>40,667,958</u>	<u>41,212,931</u>	<u>(544,973)</u>
<u>Expenses:</u>			
Bridge System	12,372,045	11,989,662	382,383
Parks System	12,393,010	11,749,388	643,622
Airport	440,399	310,971	129,428
Jail Commissary	1,625,701	1,285,183	340,518
Total expenses	<u>26,831,155</u>	<u>25,335,204</u>	<u>1,495,951</u>
Increase (decrease) in net position before transfers	13,836,803	15,877,727	(2,040,924)
Transfers	(10,868,142)	(10,630,660)	(237,482)
Increase (decrease) in net position	<u>2,968,661</u>	<u>5,247,067</u>	<u>(2,278,406)</u>
Net position – beginning	<u>61,500,939</u>	<u>56,253,872</u>	<u>5,247,067</u>
Net position – ending	<u>\$ 64,469,600</u>	<u>\$ 61,500,939</u>	<u>\$ 2,968,661</u>

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

- The Bridge System operating revenues of \$22,638,164 accounted for 63% of the \$36,131,485 business-type activities operating revenues.
- The Bridge System operating expenses of \$6,184,623 accounted for 32% of the \$19,527,783 business-type activities operating expenses.

### FINANCIAL ANALYSIS OF GOVERNMENTAL FUNDS

As noted earlier, the County uses *fund accounting* to ensure and demonstrate compliance with finance-related legal requirements. Fund accounting and budget controls has been the framework of the County's strong fiscal management and accountability.

**Governmental Funds** - The general government functions are reported in the General, Special Revenue, Debt Service and Capital Project Funds. The focus of the County's *governmental funds* is to provide information on near-term 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 \$152,994,113, an increase of \$37,894,896 in comparison with prior year. Approximately \$48,064,888 of the fund balance represents *unassigned fund balance*, which is available for spending at the County's discretion. *Nonspendable fund balance* of \$1,436,460 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) \$57,398,922 for capital projects, 2) \$43,536,635 for special revenue/grant programs, and 3) \$1,085,253 reserve for debt service.

The General Fund is the operating fund of the County. The FY 2024 unassigned fund balance of the General Fund was \$48,073,933. 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 43% of \$111,598,725 general fund expenditures, while \$50,805,739 total general fund balance represents 46% of total general fund expenditures. Budgetary targets for reserves are 24.7%, \$27,564,885, of general fund expenditures, which compares favorably to GFOA recommended reserves for large counties. In fiscal year 2024, Cameron County General Fund's fund balance increased by \$11,327,446. The increase was primarily due to the General Fund tax revenues exceeding the prior year by 14%.

Special Road and Bridge fund balance of \$22,186,540 reflects an increase of \$6,357,125 from the prior year. The increase was primarily due to the Special Road and Bridge tax revenues exceeding the prior year by 30%. I&S Limited Tax Revenue Bonds fund balance of \$938,451 reflects a decrease of \$(466,207). The decrease was primarily due to a 49% decrease in interest income compared to prior year. American Rescue Plan Act fund balance of \$2,401,264 reflects a decrease of \$(632,970). The decrease was primarily due to the purchase of new buildings with American Rescue Plan Act Fund non-restricted generated interest income.

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 2024	FY 2023	Increase (Decrease)	Percent of Change
Taxes	\$ 110,598,606	\$ 96,589,152	\$ 14,009,454	14.5%
Licenses and permits	4,731,611	4,910,384	(178,773)	-3.6%
Intergovernmental	35,429,334	46,889,996	(11,460,662)	-24.4%
Charges for services	25,662,544	22,193,161	3,469,383	15.6%
Fines and Forfeitures	6,937,728	6,562,377	375,351	5.7%
Other	9,226,198	8,377,888	848,310	10.1%
Total	\$ 192,586,021	\$ 185,522,958	\$ 7,063,063	3.8%

- Taxes – the increase of \$14,009,454 was primarily due to an increase in assessed property valuation and tax collections. Taxable values for the 2023 tax year increased by 26.44% in comparison to the prior year.
- Intergovernmental – the decrease of \$(11,460,662) was primarily from decreases in grant revenues from the American Rescue Plan Act Fund and the Emergency Rental Assistance Program II as there was a correlated reduction in grant expenditures for the current year.

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

<b>Governmental Funds - Expenditures by Function</b>				
	FY 2024	FY 2023	Increase (Decrease)	Percent of Change
General government	\$ 37,466,695	\$ 41,563,740	\$ (4,097,045)	-9.9%
Law enforcement and public safety	89,899,884	82,521,638	7,378,246	8.9%
Highways and streets	14,374,952	12,723,696	1,651,256	13.0%
Health	11,699,962	10,986,934	713,028	6.5%
Welfare	5,783,665	5,713,952	69,713	1.2%
Capital outlays	24,250,276	22,118,202	2,132,074	9.6%
Debt service:				
Principal retirement	9,721,824	9,591,560	130,264	1.4%
Interest and fiscal charges	6,454,082	5,753,120	700,962	12.2%
Total	<u>\$ 199,651,340</u>	<u>\$ 190,972,842</u>	<u>\$ 8,678,498</u>	<u>4.5%</u>

Overall, total governmental funds expenditures of \$199,651,340 increased 4.5% from the prior year. Expenditures primarily increased due to law enforcement and public safety costs of inmate meals, contractual services, and overtime increasing in the fiscal year 2024.

## FINANCIAL ANALYSIS OF ENTERPRISE FUNDS

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

<u>Operating Revenues by Enterprise:</u>	FY 2024	FY 2023	Increase (Decrease)	Percent of Change
Bridge System	\$ 22,638,164	\$ 22,706,991	\$ (68,827)	-0.3%
Park System	11,796,244	12,532,133	(735,889)	-5.9%
Non-Major Enterprise Funds	1,697,076	1,510,306	186,770	12.4%
Total	<u>\$ 36,131,484</u>	<u>\$ 36,749,430</u>	<u>\$ (617,946)</u>	<u>-1.7%</u>

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

<u>Operating Expense by Enterprise:</u>	FY 2024	FY 2023	Increase (Decrease)	Percent of Change
Bridge System	\$ 6,184,623	\$ 5,889,344	\$ 295,279	5.0%
Park System	11,321,351	10,748,904	572,447	5.3%
Non-Major Enterprise Funds	2,021,809	1,589,588	432,221	27.2%
Total	<u>\$ 19,527,783</u>	<u>\$ 18,227,836</u>	<u>\$ 1,299,947</u>	<u>7.1%</u>

Toll revenues of \$22,084,747 decreased by \$(368,141) from FY 2023, in part due to a minor decrease in vehicles and pedestrians crossings into Mexico through the County's International Bridges. Total FY 2024 crossing of 5,684,147 reflect a decrease in comparison to 5,744,427 crossings in FY 2023.

## TOLL RATES

The following schedule illustrates the toll rates for the fiscal year ended September 30, 2024 and in effect as of October 1, 2024:

Classification	As of October 1, 2024		FY 2024 (Oct 2023 - Sep 2024)	
	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 Budget Officer 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 for departments only with the approval of the County Budget Officer. 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 2024 budget was adopted with the total expenditures and reserves amounting to \$209,178,414, an increase of 10% over the FY 2023 budget.

## ECONOMIC FACTORS AND PROPERTY TAX RATES

Commissioners' Court approved a tax rate of \$0.431893 per \$100 assessed taxable valuation for the October 2023 tax year, a decrease from the prior year tax rate. Based upon the approved tax rate, property tax revenues were budgeted to increase by 21.45%, \$21,305,747 at a 100% collection rate.

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## DEBT ADMINISTRATION AND CAPITAL ASSETS

The County's bonds are rated "Aa3" by Moody's Investor Service and "AA" by Fitch, rating agencies.

At September 30, 2024, the County has limited tax general obligation bonds outstanding in the amount of \$185,475,000.

The following represents the activity of the long-term debt for FY 2024:

	September 30, 2023 Balance	Additions	Reductions	September 30, 2024 Balance
Governmental Activities:				
Bonds and tax notes, net of unamortized premium	\$ 145,623,260	\$ 43,453,563	\$ (20,303,854)	\$ 168,772,969
Subscription liabilities	-	404,866	(137,761)	267,105
Lease liabilities	949,676	136,778	(350,323)	736,131
Notes payable	1,703,988	-	(270,024)	1,433,964
Compensated absences	1,783,295	4,005,919	(3,683,449)	2,105,765
Total	<u>\$ 150,060,219</u>	<u>\$ 48,001,126</u>	<u>\$ (24,745,411)</u>	<u>\$ 173,315,934</u>
Business-Type Activities:				
Bonds and tax notes, net of unamortized premium	\$ 34,744,304	\$ 15,524,801	\$ (3,051,815)	\$ 47,217,290
Lease liabilities	12,313	-	(5,389)	6,924
Notes payable	179,379	223,050	(151,514)	250,915
Compensated absences	136,720	403,307	(370,958)	169,069
Total	<u>\$ 35,072,716</u>	<u>\$ 16,151,158</u>	<u>\$ (3,579,676)</u>	<u>\$ 47,644,198</u>

Additional information on the long-term debt can be found in the notes to the financial statements of this report (Note 13).

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**Capital assets** - The capital assets of the County are those assets (land, buildings, improvements, roads, bridges and machinery & equipment, right-to-use assets), which are used in the performance of the County's functions. At September 30, 2024 net capital assets of the governmental activities totaled \$232,973,946. Annual depreciation and amortization for buildings, improvements and right-to-use assets of the governmental activities totaled \$19,442,804 and recognized in the government-wide financial statements.

#### Cameron County's Capital Assets

	September 30, 2024 Balance	September 30, 2023 Balance
<b>Governmental Activities:</b>		
Depreciable Capital Assets		
Buildings	\$ 176,263,393	\$ 171,772,010
Improvements other than buildings	8,407,743	8,351,307
Infrastructure	322,460,013	319,632,087
Other structures	13,819,908	13,562,006
Equipment	76,434,214	71,454,807
Accumulated depreciation	(401,726,665)	(383,998,645)
Net depreciable capital assets	195,658,606	200,773,572
Land	10,812,612	10,812,612
Construction in Progress	25,182,999	15,372,795
Capital Assets, net excluding right-to-use assets	231,654,217	226,958,979
Right-to-use subscriptions, net	646,744	-
Right-to-use leases, net	672,985	883,927
Total Capital Assets, net	<u>\$ 232,973,946</u>	<u>\$ 227,842,906</u>
<b>Business-Type Activities:</b>		
Depreciable Capital Assets		
Buildings	\$ 16,851,848	\$ 16,851,848
Improvements other than buildings	74,239,964	67,365,502
Other structures	27,515,210	27,345,765
Equipment	14,155,991	12,934,743
Accumulated depreciation	(78,749,672)	(74,679,000)
Net depreciable capital assets	54,013,341	49,818,858
Land	11,760,724	11,760,724
Construction in Progress	3,796,414	4,559,372
Capital Assets, net excluding right-to-use assets	69,570,479	66,138,954
Right-to-use leases, net	4,393	9,381
Total Capital Assets, net	<u>\$ 69,574,872</u>	<u>\$ 66,148,335</u>

Additional information on the long-term debt can be found in the notes to the financial statements of this report (Note 7).

## 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, 2024**

	PRIMARY GOVERNMENT			COMPONENT UNITS		
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	CCRMA	CCHCFD	NON-MAJOR
<b>ASSETS</b>						
Current Assets:						
Cash and cash equivalents	\$ 220,286,701	\$ 28,551,708	\$ 248,838,409	\$ 4,309,690	\$ 3,595,691	\$ 28,336
Restricted Cash:						
Bond debt reserve	-	444,600	444,600	8,658,758	-	-
Bond debt service	1,731,459	4,842,838	6,574,297	2,755,000	-	-
Operating reserve	-	500,000	500,000	-	-	-
Construction fund	-	5,523,599	5,523,599	22,318,684	-	-
Repairs and replacements reserve	-	2,000,000	2,000,000	-	-	-
Donations/grants	-	596,061	596,061	-	-	-
Receivables:						
Accounts	3,476,169	469,663	3,945,832	1,366,820	-	-
Leases	-	690,893	690,893	-	-	-
Taxes- net of allowances	8,962,969	-	8,962,969	-	-	-
Due from other agencies	6,358,998	634,893	6,993,891	3,570,719	15	-
Internal balances	(10,288,723)	10,288,723	-	-	-	-
Prepays	1,105,718	438,988	1,544,706	130,157	-	-
Inventory	334,795	1,217	336,012	-	-	-
Other assets	28,230	50,000	78,230	-	-	-
Total Current Assets	231,996,316	55,033,183	287,029,499	43,109,828	3,595,706	28,336
Non-Current Assets:						
Lease receivables, non-current	-	4,569,371	4,569,371	-	-	-
Net pension asset	-	-	-	289,629	-	-
Depreciable Capital Assets:						
Buildings	176,263,393	16,851,848	193,115,241	743,204	-	-
Improvements other than buildings	8,407,743	74,239,964	82,647,707	223,131	-	-
Equipment	76,434,214	14,155,991	90,590,205	12,537,044	-	-
Infrastructure	322,460,013	-	322,460,013	108,604,104	-	-
Other structures	13,819,908	27,515,210	41,335,118	-	-	-
Accumulated depreciation	(401,726,665)	(78,749,672)	(480,476,337)	(32,143,549)	-	-
Net Depreciable Capital Assets	195,658,606	54,013,341	249,671,947	89,963,934	-	-
Construction in progress	25,182,999	3,796,414	28,979,413	20,568,813	-	-
Land	10,812,612	11,760,724	22,573,336	154,268	-	-
Subscription assets, net of amortization	646,744	-	646,744	-	-	-
Right-to-use lease assets, net of amortization	672,985	4,393	677,378	-	-	-
Total Capital Assets, net	232,973,946	69,574,872	302,548,818	110,687,015	-	-
Total Non-Current Assets	232,973,946	74,144,243	307,118,189	110,976,644	-	-
<b>TOTAL ASSETS</b>	<b>464,970,262</b>	<b>129,177,426</b>	<b>594,147,688</b>	<b>154,086,472</b>	<b>3,595,706</b>	<b>28,336</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Deferred charges on refundings	58,687	325,952	384,639	-	-	-
Deferred outflows of resources - Pension	12,982,078	1,283,942	14,266,020	235,270	-	-
Deferred outflows of resources - OPEB	4,205,361	405,803	4,611,164	-	-	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>17,246,126</b>	<b>2,015,697</b>	<b>19,261,823</b>	<b>235,270</b>	<b>-</b>	<b>-</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 482,216,388</b>	<b>\$ 131,193,123</b>	<b>\$ 613,409,511</b>	<b>\$ 154,321,742</b>	<b>\$ 3,595,706</b>	<b>\$ 28,336</b>

(continued)

See accompanying notes to the financial statements.

**CAMERON COUNTY, TEXAS**  
**GOVERNMENT WIDE**  
**STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2024**

	PRIMARY GOVERNMENT			COMPONENT UNITS		
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	CCRMA	CCHCFD	NON-MAJOR
<b>LIABILITIES</b>						
Current Liabilities:						
Accounts payable	\$ 7,825,579	\$ 1,553,835	\$ 9,379,414	\$ 2,868,915	\$ 730	\$ -
Wages and fringe payable	2,454,338	205,423	2,659,761	-	-	-
Due to other agencies	11,063,537	2,454,501	13,518,038	13,109,420	200,574	-
Unearned revenue	46,171,371	5,295,096	51,466,467	4,263,891	-	-
Deposits	517,160	-	517,160	-	-	-
Non-current liabilities due within one year:						
Compensated absences payable	1,361,618	120,532	1,482,150	-	-	-
Accrued interest payable	825,760	250,767	1,076,527	297,590	-	-
Subscription liabilities	115,628	-	115,628	-	-	-
Lease liabilities	271,045	1,498	272,543	-	-	-
Notes payable	275,465	116,229	391,694	-	-	-
Tax notes	1,583,359	156,641	1,740,000	-	-	-
Bonds	7,689,340	2,965,661	10,655,001	2,755,000	-	-
Net pension liability	2,819,301	274,752	3,094,053	-	-	-
OPEB liability	1,063,043	103,598	1,166,641	-	-	-
Total Current Liabilities	84,036,544	13,498,533	97,535,077	23,294,816	201,304	-
Non-current liabilities due in more than one year:						
Compensated absences payable	744,147	48,537	792,684	-	-	-
Leasehold deposits	-	18,750	18,750	-	-	-
Subscription liabilities	151,477	-	151,477	-	-	-
Lease liabilities	465,086	5,426	470,512	-	-	-
Notes payable	1,158,499	134,686	1,293,185	-	-	-
Tax notes	12,381,418	1,242,229	13,623,647	-	-	-
Bonds	147,118,852	42,852,759	189,971,611	67,260,066	-	-
Net pension liability	1,637,630	166,045	1,803,675	-	-	-
OPEB liability	30,177,112	3,122,321	33,299,433	-	-	-
Total Non-Current Liabilities	193,834,221	47,590,753	241,424,974	67,260,066	-	-
<b>TOTAL LIABILITIES</b>	<b>277,870,765</b>	<b>61,089,286</b>	<b>338,960,051</b>	<b>90,554,882</b>	<b>201,304</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred gain on refundings	-	-	-	44,393	-	-
Deferred inflows of resources - Leases	-	4,646,196	4,646,196	-	-	-
Deferred inflows of resources - Pension	2,539,706	251,179	2,790,885	143,657	-	-
Deferred inflows of resources - OPEB	7,607,203	736,862	8,344,065	-	-	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>10,146,909</b>	<b>5,634,237</b>	<b>15,781,146</b>	<b>188,050</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>288,017,674</b>	<b>66,723,523</b>	<b>354,741,197</b>	<b>90,742,932</b>	<b>201,304</b>	<b>-</b>
<b>NET POSITION</b>						
Net investment in capital assets	120,216,704	36,195,974	156,412,678	29,553,298	-	-
Restricted for:						
Highways and streets	22,033,416	-	22,033,416	16,416,353	-	-
Debt service	1,085,253	4,842,838	5,928,091	11,416,132	-	-
Debt reserve	-	444,600	444,600	-	-	-
Beach maintenance	-	3,258,592	3,258,592	-	-	-
Health	-	-	-	-	3,394,402	-
Net pension	-	-	-	289,629	-	-
Economic development and assistance	-	-	-	-	-	28,336
Restricted grants/donations	21,441,794	596,061	22,037,855	-	-	-
Unrestricted	29,421,547	19,131,535	48,553,082	5,903,398	-	-
<b>TOTAL NET POSITION</b>	<b>194,198,714</b>	<b>64,469,600</b>	<b>258,668,314</b>	<b>63,578,810</b>	<b>3,394,402</b>	<b>28,336</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND NET POSITION</b>	<b>\$ 482,216,388</b>	<b>\$ 131,193,123</b>	<b>\$ 613,409,511</b>	<b>\$ 154,321,742</b>	<b>\$ 3,595,706</b>	<b>\$ 28,336</b>

See accompanying notes to the financial statements.



**CAMERON COUNTY, TEXAS  
GOVERNMENT WIDE  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**FUNCTION/PROGRAMS**

**Primary Government:**

Governmental activities:

	Program Revenues				Net (Expenses) Revenues and Changes in Net Position					
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Units		
					Governmental Activities	Business-type Activities	Total	CCRMA	CCHCFD	NON-MAJOR
General government	\$ 43,315,469	\$ 37,637,904	\$ 6,436,656	\$ -	\$ 759,091	\$ -	\$ 759,091	\$ -	\$ -	\$ -
Law enforcement and public safety	96,208,401	10,072,701	17,029,275	-	(69,106,425)	-	(69,106,425)	-	-	-
Highways and streets	32,815,173	8,072,456	-	1,474,906	(23,267,811)	-	(23,267,811)	-	-	-
Health	12,072,669	442,727	8,288,420	-	(3,341,522)	-	(3,341,522)	-	-	-
Welfare	5,436,184	-	1,317,220	882,857	(3,236,107)	-	(3,236,107)	-	-	-
Interest and issuance costs	6,605,589	-	-	-	(6,605,589)	-	(6,605,589)	-	-	-
Total governmental activities	<u>196,453,485</u>	<u>56,225,788</u>	<u>33,071,571</u>	<u>2,357,763</u>	<u>(104,798,363)</u>	<u>-</u>	<u>(104,798,363)</u>	<u>-</u>	<u>-</u>	<u>-</u>

Business-Type activities:

Bridge system	12,372,045	22,638,165	-	-	-	10,266,120	10,266,120	-	-	-
Parks system	12,393,010	11,796,244	-	1,854,886	-	1,258,120	1,258,120	-	-	-
Airport system	440,399	49,051	-	100,000	-	(291,348)	(291,348)	-	-	-
Jail commissary	1,625,701	1,648,025	-	-	-	22,324	22,324	-	-	-
Total business-type activities	<u>26,831,155</u>	<u>36,131,485</u>	<u>-</u>	<u>1,954,886</u>	<u>-</u>	<u>11,255,216</u>	<u>11,255,216</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Primary Government	<u>223,284,640</u>	<u>92,357,273</u>	<u>33,071,571</u>	<u>4,312,649</u>	<u>(104,798,363)</u>	<u>11,255,216</u>	<u>(93,543,147)</u>	<u>-</u>	<u>-</u>	<u>-</u>

**Component Units:**

Cameron County Regional Mobility Authority	23,972,812	17,153,473	-	12,778,646				5,959,307	-	-
Cameron County Health Care Funding District	61,304,523	59,537,967	-	-				-	(1,766,556)	-
Cameron County Spaceport Development Corp.	-	-	-	-				-	-	-
Total Component Units	<u>\$ 85,277,335</u>	<u>\$ 76,691,440</u>	<u>\$ -</u>	<u>\$ 12,778,646</u>				<u>\$ 5,959,307</u>	<u>\$ (1,766,556)</u>	<u>\$ -</u>

**GENERAL REVENUES:**

Property taxes, levied for general purposes	\$ 97,291,156	\$ -	\$ 97,291,156	\$ -	\$ -	\$ -
Property taxes, levied for debt service	14,194,411	-	14,194,411	-	-	-
Unrestricted investment earnings	8,644,225	2,433,464	11,077,689	1,107,080	188,499	562
Other	788,934	190,532	979,466	821,848	-	-
Gain(loss) on disposition of capital assets	(4,360)	(42,409)	(46,769)	-	-	-
Transfers in (out)	10,868,142	(10,868,142)	-	-	-	-
Total general revenues and transfers	<u>131,782,508</u>	<u>(8,286,555)</u>	<u>123,495,953</u>	<u>1,928,928</u>	<u>188,499</u>	<u>562</u>
Change in net position	26,984,145	2,968,661	29,952,806	7,888,235	(1,578,057)	562
Net position - beginning of year, as previously presented	167,122,963	61,500,939	228,623,902	55,690,575	4,972,459	27,774
Restatements	91,606	-	91,606	-	-	-
Net position - beginning of year, as restated	<u>167,214,569</u>	<u>61,500,939</u>	<u>228,715,508</u>	<u>55,690,575</u>	<u>4,972,459</u>	<u>27,774</u>
Net position - ending	<u>\$ 194,198,714</u>	<u>\$ 64,469,600</u>	<u>\$ 258,668,314</u>	<u>\$ 63,578,810</u>	<u>\$ 3,394,402</u>	<u>\$ 28,336</u>

**CAMERON COUNTY, TEXAS  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2024**

	GENERAL FUND	SPECIAL ROAD & BRIDGE FUND	I & S LIMITED TAX REV BONDS FUND	2024 CERTIFICATES OF OBLIGATION FUND	AMERICAN RESCUE PLAN ACT FUND	NON-MAJOR FUNDS	TOTAL
<b>ASSETS</b>							
Cash and cash equivalents	\$ 57,820,044	\$ 22,326,868	\$ 1,584,690	\$ 35,010,197	\$ 36,395,264	\$ 63,249,008	\$ 216,386,071
Receivables:							
Accounts	2,148,188	1,105,599	-	-	-	167,453	3,421,240
Taxes - net of allowances	7,036,648	971,738	943,063	-	-	11,520	8,962,969
Due from other agencies	83,070	117,500	-	82,358	70,319	6,005,751	6,358,998
Due from other funds	10,314,104	400,752	-	-	5,755	2,659,336	13,379,947
Prepays	947,750	69,307	-	-	-	84,608	1,101,665
Inventory	312,101	22,694	-	-	-	-	334,795
Other assets	375	855	-	-	-	-	1,230
<b>TOTAL ASSETS</b>	<b>78,662,280</b>	<b>25,015,313</b>	<b>2,527,753</b>	<b>35,092,555</b>	<b>36,471,338</b>	<b>72,177,676</b>	<b>249,946,915</b>
<b>LIABILITIES</b>							
Accounts payable	2,169,209	391,638	-	728,632	184,299	3,090,030	6,563,808
Wages and fringe payable	2,010,832	257,810	-	-	12,101	167,208	2,447,951
Due to other agencies	7,040,379	-	-	-	-	2,214,296	9,254,675
Due to other funds	806,449	23,675	640,900	11,500,000	23,000	11,028,315	24,022,339
Unearned Revenue	9,608,329	807,838	5,339	-	33,850,674	1,858,486	46,130,666
Deposits	12,422	495,113	-	-	-	9,625	517,160
<b>TOTAL LIABILITIES</b>	<b>21,647,620</b>	<b>1,976,074</b>	<b>646,239</b>	<b>12,228,632</b>	<b>34,070,074</b>	<b>18,367,960</b>	<b>88,936,599</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable revenue - property taxes	6,208,921	852,699	943,063	-	-	11,520	8,016,203
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>6,208,921</b>	<b>852,699</b>	<b>943,063</b>	<b>-</b>	<b>-</b>	<b>11,520</b>	<b>8,016,203</b>
<b>FUND BALANCES</b>							
Nonspendable:							
Inventory	312,101	22,694	-	-	-	-	334,795
Prepays	947,750	69,307	-	-	-	84,608	1,101,665
Restricted:							
Special revenue/grant programs	-	22,094,539	-	-	2,401,264	19,040,832	43,536,635
Capital projects	-	-	-	22,863,923	-	34,534,999	57,398,922
Debt service	-	-	938,451	-	-	146,802	1,085,253
Committed:							
Pending litigation	500,000	-	-	-	-	-	500,000
Indigent defense	500,000	-	-	-	-	-	500,000
Equipment	471,955	-	-	-	-	-	471,955
Unassigned	48,073,933	-	-	-	-	(9,045)	48,064,888
<b>TOTAL FUND BALANCES</b>	<b>50,805,739</b>	<b>22,186,540</b>	<b>938,451</b>	<b>22,863,923</b>	<b>2,401,264</b>	<b>53,798,196</b>	<b>152,994,113</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 78,662,280</b>	<b>\$ 25,015,313</b>	<b>\$ 2,527,753</b>	<b>\$ 35,092,555</b>	<b>\$ 36,471,338</b>	<b>\$ 72,177,676</b>	<b>\$ 249,946,915</b>

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, 2024**

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

<b>Fund Balances - Total Governmental Funds</b>		\$ 152,994,113
Net Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		232,973,946
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.		8,016,203
Internal service funds are used by management to charge costs of employee benefits. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.		2,944,360
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 (Note 2 A)	(174,073,352)	
OPEB liability	31,240,155	
Net pension liability	4,456,931	
		(209,770,438)
Deferred inflows of resources from pension are not due and payable in the current period and are not reported in the governmental funds.		(2,539,706)
Deferred inflows of resources from OPEB are not due and payable in the current period and are not reported in the governmental funds.		(7,607,203)
Deferred outflows of resources from pension are not available to pay in the current period and are not reported in the governmental funds.		12,982,078
Deferred outflows of resources from OPEB are not available to pay in the current period and are not reported in the governmental funds.		4,205,361
<b>Net position of governmental activities</b>		<u><u>\$ 194,198,714</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, 2024**

	<b>GENERAL FUND</b>	<b>SPECIAL ROAD &amp; BRIDGE FUND</b>	<b>I &amp; S LIMITED TAX REV BONDS FUND</b>	<b>2024 CERTIFICATES OF OBLIGATION FUND</b>	<b>AMERICAN RESCUE PLAN ACT FUND</b>	<b>NON- MAJOR FUNDS</b>	<b>TOTAL</b>
<b>REVENUES</b>							
Taxes	\$ 82,883,856	\$ 13,626,188	\$ 10,902,257	\$ -	\$ -	\$ 3,186,305	\$ 110,598,606
Licenses and permits	583,294	4,148,317	-	-	-	-	4,731,611
Intergovernmental	955,172	1,614,062	-	-	6,618,681	26,241,419	35,429,334
Charges for services	17,759,204	3,924,139	-	-	-	3,979,201	25,662,544
Fines and forfeitures	6,844,848	-	-	-	-	92,880	6,937,728
Other	3,378,031	614,194	134,798	300,433	2,246,213	2,552,529	9,226,198
<b>TOTAL REVENUES</b>	<b>112,404,405</b>	<b>23,926,900</b>	<b>11,037,055</b>	<b>300,433</b>	<b>8,864,894</b>	<b>36,052,334</b>	<b>192,586,021</b>
<b>EXPENDITURES</b>							
Current:							
General government	28,584,570	-	-	235,148	3,266,926	5,380,051	37,466,695
Law enforcement and public safety	73,767,907	-	-	-	417,928	15,714,049	89,899,884
Highways and streets	-	14,212,171	-	-	-	162,781	14,374,952
Health	3,506,376	-	-	-	-	8,193,586	11,699,962
Welfare	4,367,484	-	-	-	-	1,416,181	5,783,665
Capital outlay	921,427	2,957,506	-	1,987,390	4,608,989	13,774,964	24,250,276
Debt service:							
Principal retirement	412,030	377,238	8,856,503	-	-	76,053	9,721,824
Interest and fiscal charges	38,931	262,855	5,778,783	273,261	-	100,252	6,454,082
<b>TOTAL EXPENDITURES</b>	<b>111,598,725</b>	<b>17,809,770</b>	<b>14,635,286</b>	<b>2,495,799</b>	<b>8,293,843</b>	<b>44,817,917</b>	<b>199,651,340</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>805,680</b>	<b>6,117,130</b>	<b>(3,598,231)</b>	<b>(2,195,366)</b>	<b>571,051</b>	<b>(8,765,583)</b>	<b>(7,065,319)</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Bond issuance	-	-	-	21,958,400	-	2,336,000	24,294,400
Refunding bonds issued	-	-	9,120,000	-	-	-	9,120,000
Premium on bonds issued	-	-	857,009	1,828,606	-	194,533	2,880,148
Payment to refunded bond escrow agent	-	-	(9,790,000)	-	-	-	(9,790,000)
Tax note issuance	-	3,288,093	-	-	-	3,371,681	6,659,774
Premium on tax note issued	-	246,487	-	-	-	252,753	499,240
Subscriptions	291,731	-	-	-	-	-	291,731
Leases	136,778	-	-	-	-	-	136,778
Transfers in	10,811,068	171,715	2,945,015	2,500,000	-	3,766,622	20,194,420
Transfers (out)	(717,811)	(3,466,300)	-	-	(1,204,021)	(3,938,144)	(9,326,276)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>10,521,766</b>	<b>239,995</b>	<b>3,132,024</b>	<b>26,287,006</b>	<b>(1,204,021)</b>	<b>5,983,445</b>	<b>44,960,215</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>11,327,446</b>	<b>6,357,125</b>	<b>(466,207)</b>	<b>24,091,640</b>	<b>(632,970)</b>	<b>(2,782,138)</b>	<b>37,894,896</b>
Fund Balances - beginning of year, as previously presented	37,864,473	15,681,324	1,404,658	-	3,034,234	55,331,361	113,316,050
Adjustments	1,613,820	148,091	-	-	-	21,256	1,783,167
Change within reporting entity (non- major to major fund)	-	-	-	(1,227,717)	-	1,227,717	-
Fund Balances - beginning of year, as adjusted	39,478,293	15,829,415	1,404,658	(1,227,717)	3,034,234	56,580,334	115,099,217
<b>FUND BALANCES - ENDING</b>	<b>\$ 50,805,739</b>	<b>\$ 22,186,540</b>	<b>\$ 938,451</b>	<b>\$ 22,863,923</b>	<b>\$ 2,401,264</b>	<b>\$ 53,798,196</b>	<b>\$ 152,994,113</b>

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, 2024**

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

<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$ 37,894,896</b>
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 and amortization expense. This is the amount by which capital outlays exceeded depreciation and amortization in the current period. (Note 2 B)	4,807,471
Revenues in the statement of activities that provide current financial resources are not reported as revenues in the governmental funds.	886,961
The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to increase net position.	118,828
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. (Note 2 B)	(23,457,925)
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:	
OPEB Expense	1,311,166
Pension Expense(Income)	(6,600,629)
	5,289,463
Internal service fund is used by management to charge the costs of health benefits to individual funds. The net revenue (loss) of certain activities of the internal service fund is reported with governmental activities.	1,444,451
<b>Net change in net position - governmental activities</b>	<b>\$ 26,984,145</b>

See accompanying notes to the financial statements.

**CAMERON COUNTY, TEXAS**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**SEPTEMBER 30, 2024**

	Business-Type Activities - Enterprise Funds				Governmental Activities
	Bridge System	Park System	Non-major Enterprise Funds	Total Enterprise Funds	Internal Service Funds
<b>ASSETS</b>					
Current Assets:					
Cash and cash equivalents	\$ 10,920,440	\$ 16,645,953	\$ 985,315	\$ 28,551,708	\$ 5,632,089
Restricted Cash:					
Bond debt reserve	444,600	-	-	444,600	-
Bond debt service	1,741,369	3,101,469	-	4,842,838	-
Operating reserve	500,000	-	-	500,000	-
Construction fund	2,081,871	3,441,728	-	5,523,599	-
Repairs & replacements reserve	-	2,000,000	-	2,000,000	-
Donations/grants	-	596,061	-	596,061	-
Total Restricted Cash	4,767,840	9,139,258	-	13,907,098	-
Accounts receivable	163,828	45,989	259,846	469,663	54,929
Leases receivable	225,725	465,168	-	690,893	-
Due from other agencies	-	634,893	-	634,893	-
Due from other funds	6,034,409	6,275,615	187,396	12,497,420	353,669
Prepays	227,720	174,412	36,857	438,989	225
Other assets	-	-	50,000	50,000	27,000
Inventory	-	1,217	-	1,217	-
Total Current Assets	22,339,962	33,382,505	1,519,414	57,241,881	6,067,912
Non-Current Assets:					
Lease receivable, non-current	1,099,273	3,470,098	-	4,569,371	-
Depreciable Capital Assets:					
Buildings	3,986,961	11,537,792	1,327,095	16,851,848	-
Improvements other than buildings	45,648,144	16,779,318	11,812,502	74,239,964	-
Equipment	3,613,106	1,498,628	1,477,046	6,588,780	-
Furniture and fixtures	50,990	1,049,895	-	1,100,885	-
Vehicles and machinery	656,882	5,538,097	271,347	6,466,326	-
Other structures	-	27,515,210	-	27,515,210	-
Accumulated depreciation	(35,827,745)	(30,835,669)	(12,086,258)	(78,749,672)	-
Net Depreciable Capital Assets	18,128,338	33,083,271	2,801,732	54,013,341	-
Construction in progress	304,967	3,491,447	-	3,796,414	-
Land	9,312,722	2,140,002	308,000	11,760,724	-
Right-to-use lease assets, net of amortization	-	4,393	-	4,393	-
Total Capital Assets, net	27,746,027	38,719,113	3,109,732	69,574,872	-
Total Non-Current Assets	28,845,300	42,189,211	3,109,732	74,144,243	-
<b>TOTAL ASSETS</b>	<b>51,185,262</b>	<b>75,571,716</b>	<b>4,629,146</b>	<b>131,386,124</b>	<b>6,067,912</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred charges on refunding	229,187	96,765	-	325,952	-
Deferred outflows of resources - Pension	713,301	570,641	-	1,283,942	-
Deferred outflows of resources - OPEB	210,880	194,923	-	405,803	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>1,153,368</b>	<b>862,329</b>	<b>-</b>	<b>2,015,697</b>	<b>-</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 52,338,630</b>	<b>\$ 76,434,045</b>	<b>\$ 4,629,146</b>	<b>\$ 133,401,821</b>	<b>\$ 6,067,912</b>

(continued)

**CAMERON COUNTY, TEXAS**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**SEPTEMBER 30, 2024**

	Business-Type Activities - Enterprise Funds				Governmental Activities
	Bridge System	Park System	Non-major Enterprise Funds	Total Enterprise Funds	Internal Service Funds
<b>LIABILITIES</b>					
Current Liabilities:					
Accounts payable	\$ 77,236	\$ 1,358,446	\$ 118,153	\$ 1,553,835	\$ 1,261,772
Wages and fringe payable	82,611	118,741	4,071	205,423	6,388
Due to other agencies	1,502,653	951,848	-	2,454,501	1,808,862
Due to other funds	2,073,724	134,491	483	2,208,698	-
Unearned revenue	430,473	4,858,198	6,425	5,295,096	40,705
Non-current liabilities due within one year:					
Compensated absences payable	34,031	82,931	3,570	120,532	-
Accrued interest payable	108,521	138,668	3,578	250,767	-
Lease liabilities	-	1,498	-	1,498	-
Note payable	-	-	116,229	116,229	-
Tax notes	35,209	121,432	-	156,641	-
Bonds	1,259,579	1,706,082	-	2,965,661	-
Net pension liability	137,685	137,067	-	274,752	-
OPEB liability	51,916	51,682	-	103,598	-
Total Current Liabilities	5,793,638	9,661,084	252,509	15,707,231	3,117,727
Non-current liabilities due in more than one year:					
Compensated absences payable	13,704	33,396	1,437	48,537	5,825
Lease liabilities	-	5,426	-	5,426	-
Leasehold deposits	18,750	-	-	18,750	-
Note payable	-	-	134,686	134,686	-
Tax notes	194,351	1,047,878	-	1,242,229	-
Bonds	18,512,838	24,339,921	-	42,852,759	-
Net pension liability	107,202	58,843	-	166,045	-
OPEB liability	1,579,964	1,542,357	-	3,122,321	-
Total Non-Current Liabilities	20,426,809	27,027,821	136,123	47,590,753	5,825
<b>TOTAL LIABILITIES</b>	<b>26,220,447</b>	<b>36,688,905</b>	<b>388,632</b>	<b>63,297,984</b>	<b>3,123,552</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred inflows of resources - Leases	1,254,858	3,391,338	-	4,646,196	-
Deferred inflows of resources - Pensions	139,544	111,635	-	251,179	-
Deferred inflows of resources - OPEB	377,643	359,219	-	736,862	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>1,772,045</b>	<b>3,862,192</b>	<b>-</b>	<b>5,634,237</b>	<b>-</b>
<b>NET POSITION</b>					
Net investment in capital assets	16,069,097	17,268,060	2,858,817	36,195,974	-
Restricted for:					
Bond debt service	1,741,369	3,101,469	-	4,842,838	-
Bond debt reserve	444,600	-	-	444,600	-
Beach maintenance	-	3,258,592	-	3,258,592	-
Donations/grants	-	596,061	-	596,061	-
Unrestricted	6,091,072	11,658,766	1,381,697	19,131,535	2,944,360
<b>TOTAL NET POSITION</b>	<b>24,346,138</b>	<b>35,882,948</b>	<b>4,240,514</b>	<b>64,469,600</b>	<b>2,944,360</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	<b>\$ 52,338,630</b>	<b>\$ 76,434,045</b>	<b>\$ 4,629,146</b>	<b>\$ 133,401,821</b>	<b>\$ 6,067,912</b>

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, 2024**

	Business-Type Activities - Enterprise Funds				Governmental Activities
	Bridge System	Park System	Non-major Enterprise Funds	Total Enterprise Funds	Internal Service Funds
<b>OPERATING REVENUES</b>					
Charges for services	\$ 22,084,747	\$ 4,148,004	\$ 1,660,570	\$ 27,893,321	\$ 18,893,905
Commissions	-	1,262,532	5,431	1,267,963	-
Rental income	242,927	5,701,747	31,075	5,975,749	-
Trash bag program	-	134,815	-	134,815	-
Other	310,490	549,146	-	859,636	7,520
<b>TOTAL OPERATING REVENUES</b>	<b>22,638,164</b>	<b>11,796,244</b>	<b>1,697,076</b>	<b>36,131,484</b>	<b>18,901,425</b>
<b>OPERATING EXPENSES</b>					
Salaries and wages	2,446,702	3,907,245	138,614	6,492,561	201,024
Uniforms	23,377	42,567	-	65,944	-
Fringe benefits & payroll taxes	1,203,308	1,513,461	55,890	2,772,659	74,487
Pension expense (income)	(362,672)	(290,137)	-	(652,809)	-
OPEB expense (income)	(78,360)	230,499	-	152,139	-
Supplies	125,844	537,925	46,071	709,840	1,014
Repairs and maintenance	125,676	334,496	72,805	532,977	-
Professional services	92,000	-	-	92,000	34,250
Insurance	112,939	369,715	75,391	558,045	302
Travel and training	-	13,085	25,791	38,876	-
Advertising	56,639	6,762	-	63,401	-
Medical claims	-	-	-	-	15,663,933
Utilities	195,096	1,594,971	43,053	1,833,120	-
Safety	-	-	170,748	170,748	-
Depreciation and amortization	1,416,660	2,378,320	280,680	4,075,660	-
Other	80,187	289,489	31,488	401,164	4,537
Equipment rental	-	17,881	-	17,881	-
Auditing	19,941	7,166	-	27,107	-
Contractual services	727,286	367,906	1,081,278	2,176,470	1,554,384
<b>TOTAL OPERATING EXPENSES</b>	<b>6,184,623</b>	<b>11,321,351</b>	<b>2,021,809</b>	<b>19,527,783</b>	<b>17,533,931</b>
<b>OPERATING INCOME (LOSS)</b>	<b>16,453,541</b>	<b>474,893</b>	<b>(324,733)</b>	<b>16,603,701</b>	<b>1,367,494</b>
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Gain(loss) on disposition of capital assets	-	(42,409)	-	(42,409)	-
Interest income	1,133,453	1,269,661	30,350	2,433,464	76,957
Amortization of bond discount	(35,717)	(15,080)	-	(50,797)	-
Amortization of bond premium	7,462	183,070	-	190,532	-
Interest and fiscal charges	(774,628)	(1,056,579)	(44,291)	(1,875,498)	-
Aid from (to) other governments	(5,377,075)	-	-	(5,377,075)	-
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<b>(5,046,505)</b>	<b>338,663</b>	<b>(13,941)</b>	<b>(4,721,783)</b>	<b>76,957</b>
<b>Income (Loss) before capital contributions and transfers</b>	<b>11,407,036</b>	<b>813,556</b>	<b>(338,674)</b>	<b>11,881,918</b>	<b>1,444,451</b>
Capital grants and contributions	-	1,854,886	100,000	1,954,886	-
Transfers in	-	1,346,341	199,687	1,546,028	-
Transfers (out)	(11,216,304)	(1,197,867)	-	(12,414,171)	-
<b>CHANGE IN NET POSITION</b>	<b>190,732</b>	<b>2,816,916</b>	<b>(38,987)</b>	<b>2,968,661</b>	<b>1,444,451</b>
Net position - beginning	24,155,406	33,066,032	4,279,501	61,500,939	1,499,909
Net position - ending	\$ 24,346,138	\$ 35,882,948	\$ 4,240,514	\$ 64,469,600	\$ 2,944,360

See accompanying notes to the financial statements.



**CAMERON COUNTY, TEXAS**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<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 Enterprise Funds</u>	<u>Internal Service Funds</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>					
Cash received from customers	\$ 22,105,100	\$ 11,657,846	\$ 2,106,905	\$ 35,869,851	\$ 18,887,654
Cash received from other operating activities	553,281	119,700	-	672,981	-
Cash payments for goods and services	(1,698,987)	(2,467,043)	(1,576,178)	(5,742,208)	(18,367,854)
Cash payments to employees	(3,635,101)	(5,354,286)	(192,130)	(9,181,517)	(268,605)
Cash provided (used) by operating activities	<u>17,324,293</u>	<u>3,956,217</u>	<u>338,597</u>	<u>21,619,107</u>	<u>251,195</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>					
Transfers in	-	1,346,341	199,687	1,546,028	-
Transfers (out)	(11,216,304)	(1,197,867)	-	(12,414,171)	-
Interfund loan repayments	(17,225,346)	(9,435,787)	(647,034)	(27,308,167)	(1,095,269)
Intergovernmental agreements	(5,324,018)	-	-	(5,324,018)	-
Cash provided (used) for non-capital financing activities	<u>(33,765,668)</u>	<u>(9,287,313)</u>	<u>(447,347)</u>	<u>(43,500,328)</u>	<u>(1,095,269)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>					
Payments for capital acquisitions	(3,105,853)	(4,039,681)	(242,141)	(7,387,675)	-
Gain on sale of capital assets	-	(42,409)	-	(42,409)	-
Capital grants and contributions	-	5,134,078	2,122	5,136,200	-
Debt premium and discount	466,448	450,297	-	916,745	-
Interest and fiscal agent fees	(720,739)	(1,032,311)	(45,989)	(1,799,040)	-
Principal payments	(1,140,963)	(1,725,709)	(151,514)	(3,018,186)	-
Debt issuance	9,101,003	5,494,823	223,050	14,818,876	-
Cash provided by (used) for capital and related financing activities	<u>4,599,896</u>	<u>4,239,088</u>	<u>(214,472)</u>	<u>8,624,511</u>	<u>-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>					
Receipts of interest	1,133,453	1,269,661	30,350	2,433,464	76,957
Cash provided by investing activities	<u>1,133,453</u>	<u>1,269,661</u>	<u>30,350</u>	<u>2,433,464</u>	<u>76,957</u>
Increase (decrease) in cash and cash equivalents	(10,708,026)	177,653	(292,872)	(10,823,245)	(767,119)
Cash and cash equivalents - beginning of year	<u>26,396,306</u>	<u>25,607,558</u>	<u>1,278,187</u>	<u>53,282,051</u>	<u>6,399,206</u>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<u>15,688,280</u>	<u>25,785,211</u>	<u>985,315</u>	<u>42,458,806</u>	<u>5,632,089</u>
Displayed as:					
Cash and cash equivalents	10,920,440	16,645,953	985,315	28,551,708	5,632,089
Restricted cash	4,767,840	9,139,258	-	13,907,098	-
	<u>\$ 15,688,280</u>	<u>\$ 25,785,211</u>	<u>\$ 985,315</u>	<u>\$ 42,458,806</u>	<u>\$ 5,632,089</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>					
Operating Income (Loss)	\$ 16,453,541	\$ 474,893	\$ (324,733)	\$ 16,603,701	\$ 1,367,494
Adjustments to Reconcile Operating Income (Loss) to Cash					
Provided by (Used for) Operating Activities:					
Depreciation and amortization	1,416,660	2,378,320	280,680	4,075,660	-
Post-employment benefits	(78,360)	230,499	-	152,139	-
Pension expense	(362,672)	(290,137)	-	(652,809)	-
Decrease (increase) in accounts receivable	(136)	(22,591)	403,405	380,678	(6,506)
Decrease (increase) in prepaids and other assets	(99,433)	90,542	14,821	5,930	2
Decrease (increase) in inventory	-	(765)	-	(765)	-
Decrease (increase) in due from other agencies	-	7,916	-	7,916	-
Increase (decrease) in accounts payable	(40,571)	1,015,480	(44,375)	930,534	(1,109,434)
Increase (decrease) in wages and fringe payable	18,925	31,159	1,270	51,354	1,210
Increase (decrease) in compensated absences payable	(4,016)	35,261	1,104	32,349	5,696
Increase (decrease) in reserve payable	-	1,584	-	1,584	-
Increase (decrease) in customer deposits	20,355	3,893	6,425	30,673	(7,267)
Increase (decrease) in due to other agencies	-	163	-	163	-
<b>CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<u>\$ 17,324,293</u>	<u>\$ 3,956,217</u>	<u>\$ 338,597</u>	<u>\$ 21,619,107</u>	<u>\$ 251,195</u>

See accompanying notes to the financial statements.

**CAMERON COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**SEPTEMBER 30, 2024**

<b>ASSETS</b>	<b>PRIVATE PURPOSE TRUST FUNDS</b>	<b>CUSTODIAL FUNDS</b>
Cash	\$ 17,539,166	\$ 9,606,440
Investments	<u>5,864,429</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<b><u>23,403,595</u></b>	<b><u>9,606,440</u></b>
<b>FIDUCIARY NET POSITION - Restated</b>		
Restricted for individuals, organizations, other governments	<b><u>\$ 23,403,595</u></b>	<b><u>\$ 9,606,440</u></b>

See accompanying notes to the financial statements.

**CAMERON COUNTY, TEXAS**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	PRIVATE PURPOSE TRUST FUNDS	CUSTODIAL FUNDS
<b>ADDITIONS</b>		
Contributions:		
Registry	\$ 21,716,914	\$ -
Fees and deposits	-	740,353,008
TOTAL CONTRIBUTIONS	<u>21,716,914</u>	<u>740,353,008</u>
Investment earnings:		
Investment income	<u>527,196</u>	<u>303,848</u>
TOTAL INVESTMENT EARNINGS	<u>527,196</u>	<u>303,848</u>
<b>TOTAL ADDITIONS</b>	<u>22,244,110</u>	<u>740,656,856</u>
<b>DEDUCTIONS</b>		
Judgments	31,824,996	-
Administrative expenses	387,687	-
Disbursements and refunds	<u>-</u>	<u>739,418,409</u>
<b>TOTAL DEDUCTIONS</b>	<u>32,212,683</u>	<u>739,418,409</u>
<b>CHANGE IN NET POSITION</b>	(9,968,573)	1,238,447
<b>Net position, September 30, 2023, as restated</b>	<u>33,372,168</u>	<u>8,367,993</u>
<b>Net position, September 30 ,2024</b>	<u><u>\$ 23,403,595</u></u>	<u><u>\$ 9,606,440</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, 2024**

**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 one (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, 2024**

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

**A. Reporting Entity (continued)**

Cameron County Health Care Funding District (CCHCFD) was created by Cameron County on July 2, 2013 pursuant to V.T.C.A., Health and Safety Code, Section 288.002, per Senate Bill 1623. CCHCFD is governed by the five (5) members of Cameron County Commissioners' Court. The purpose of this District is to generate revenue from mandatory hospital payments 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 District 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 and 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 CCHCFD is a component unit of Cameron 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. CCHCFD does not issue separate financial statements.

Cameron County Spaceport Development Corporation (CCSDC) was created by the Cameron County 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 7 board members who serve as appointed by Cameron County Commissioners. Cameron County's Commissioners' Court can influence operations of the CCSDC. CCSDC does not issue separate financial statements.

**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, 2024.

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**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

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

**A. Reporting Entity (continued)**

	<b>Cameron County Regional Mobility Authority</b>	<b>Cameron County Health Care Funding District</b>	<b>Non-Major Component Unit Cameron County Spaceport Development Corporation</b>	<b>Total Component Units</b>
<b>CONDENSED STATEMENT OF NET POSITION:</b>				
<b>ASSETS</b>				
Current assets	\$ 43,109,828	\$ 3,595,706	\$ 28,336	\$ 46,733,870
Non-current assets	110,976,644	-	-	110,976,644
Total assets	<u>154,086,472</u>	<u>3,595,706</u>	<u>28,336</u>	<u>157,710,514</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred outflows of resources - Pension	235,270	-	-	235,270
Total assets and deferred outflows of resources	<u>154,321,742</u>	<u>3,595,706</u>	<u>28,336</u>	<u>157,945,784</u>
<b>LIABILITIES</b>				
Current liabilities	23,294,816	201,304	-	23,496,120
Non-current liabilities	67,260,066	-	-	67,260,066
Total liabilities	<u>90,554,882</u>	<u>201,304</u>	<u>-</u>	<u>90,756,186</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred gain on refunding	44,393	-	-	44,393
Deferred inflows of resources - Pension	143,657	-	-	143,657
Total deferred inflows of resources	<u>188,050</u>	<u>-</u>	<u>-</u>	<u>188,050</u>
Total liabilities and deferred inflows of resources	<u>90,742,932</u>	<u>201,304</u>	<u>-</u>	<u>90,944,236</u>
<b>NET POSITION</b>				
Net investment in capital assets	29,553,298	-	-	29,553,298
Restricted	28,122,114	3,394,402	28,336	31,544,852
Unrestricted	5,903,398	-	-	5,903,398
Total net position	<u>63,578,810</u>	<u>3,394,402</u>	<u>28,336</u>	<u>67,001,548</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 154,321,742</u>	<u>\$ 3,595,706</u>	<u>\$ 28,336</u>	<u>\$ 157,945,784</u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

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

**A. Reporting Entity (continued)**

	<b>Cameron County Regional Mobility Authority</b>	<b>Cameron County Health Care Funding District</b>	<b>Non-Major Component Unit Cameron County Spaceport Development Corporation</b>	<b>Total Component Units</b>
<b>CONDENSED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION:</b>				
<b>REVENUES</b>				
User fees and other	\$ 9,176,685	\$ 59,537,967	\$ -	\$ 68,714,652
Transportation reinvestment zone	7,624,815	-	-	7,624,815
Intergovernmental	351,973	-	-	351,973
Insurance recovery	821,848	-	-	821,848
Interest income	1,107,080	188,499	562	1,296,141
Total revenues	<u>19,082,401</u>	<u>59,726,466</u>	<u>562</u>	<u>78,809,429</u>
<b>EXPENSES</b>				
Operating Expenses	<u>23,972,812</u>	<u>61,304,523</u>	<u>-</u>	<u>85,277,335</u>
Excess (deficit) of revenues over expenses	<u>(4,890,411)</u>	<u>(1,578,057)</u>	<u>562</u>	<u>(6,467,906)</u>
Capital grants and contributions	<u>12,778,646</u>	<u>-</u>	<u>-</u>	<u>12,778,646</u>
Change in net position	<u>7,888,235</u>	<u>(1,578,057)</u>	<u>562</u>	<u>6,310,740</u>
Net position - beginning	<u>55,690,575</u>	<u>4,972,459</u>	<u>27,774</u>	<u>60,690,808</u>
Net position - ending	<u>\$ 63,578,810</u>	<u>\$ 3,394,402</u>	<u>\$ 28,336</u>	<u>\$ 67,001,548</u>



**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**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 funds and fiduciary funds even though the latter are excluded from the government-wide financial statements. The General Fund, Special Road & Bridge Fund, I & S Limited Tax Revenue Bonds Fund, 2024 Certificates of Obligation and the American Rescue Plan Act Fund meet the criteria of **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 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.

**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, 2023, and which became past due on January 31, 2024, 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.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

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

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

Expenditures generally are recorded when a fund liability is incurred; however, debt service expenditures, as well as expenditures related to 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 I&S Limited Tax Revenue Bonds Fund is used to account for taxes levied and interest earned thereon for the payment of principal and interest on general obligation bonds and certificates of obligation issued by the County.

The 2024 Certificates of Obligation Fund is used to account for projects funded with the issuance of Certificates of Obligation in 2024.

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.

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 Jail Commissary, the Bridge System, the Park System and the Airport System enterprise funds. The Proprietary funds are accounted for using the accrual basis of accounting as follows:

1. Revenues are recognized when earned and expenses are recognized when the liabilities are incurred.
2. Current-year contributions, administrative expenses and benefit payments, which are not received or paid until the subsequent year, are accrued.

Proprietary funds distinguish operating revenues and expenses from non-operating. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a Proprietary fund's principal ongoing operations.

**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

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

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

Major Proprietary funds are the Bridge and Parks Systems. The Bridge System is used to account for three international crossings at the County's points of entry. The Bridge System Fund accounts for the operation and maintenance of the 3 international bridges and is financed primarily through user charges. The Park System accounts for the operation and maintenance of County managed parks and 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. 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 and use the economic resources measurement of focus. 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 (County Health Clinics' Account Fund) for fiscal year ended September 30, 2024. The County corrected a liability account for the Ad Valorem Account Fund for the fiscal year ended September 30, 2024. Restated custodial fund net position is as follows:

Net Position, September 30, 2023, as previously presented	\$ 6,357,492
Change in accounting principles	(229,479)
Prior period adjustment	2,239,980
Net Position, September 30, 2023, as restated	<u>\$ 8,367,993</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*. 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, 2024**

**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 uncollectible.

Due from other agencies 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 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, 2024**

**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:

<b>Asset Type</b>	<b>Years</b>
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.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**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, 2024, deferred outflow of resources due to refunding debt was recognized under government-wide statements of \$ 384,639 for the primary government.

The County reports changes in 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 \$ 2,362,583 for the fiscal year ended September 30, 2024 (refer to Note 17A and Note 17B).

The County reports changes in Net Pension Liability as Pension expense or reported as deferred outflows/inflows of resources depending on the nature of the change. The aggregated Pension expense totaled \$2,565,492 for the fiscal year ended September 30, 2024 (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 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 vacation leave at 3.08 hours 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 vacation and compensatory hours.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

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

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

**7. Compensated Absences (continued)**

The County's permanent, full-time employees accrue sick leave at the rate of 3.08 hours per biweekly pay period. Sick leave is paid to current employees if the employees are absent from work due to illness, injury or other situations requiring medical attention. An employee who leaves the employment of the County for any reason shall receive no compensation for accrued sick leave.

Unused holiday leave is cancelled upon separation from employment without compensation to employee.

**8. Deferred Compensation Plan**

The County offers a deferred compensation plan created in accordance with Internal Revenue Code Section 457(b). Empower Retirement provides plan administration and recordkeeping services. Plan assets are for the exclusive benefit of the plan participants and their beneficiaries. The County does not have legal access to the resources of the deferred compensation plan, as such, the County does not record the plan assets or liabilities.

**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.

**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**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* sets a hierarchy that intends to determine to what extent a government is bound to observe spending constraints governing how it spends fund balance. The fund balances of governmental funds are defined as follows:

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

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

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

***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.

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

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**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

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

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

**10. Fund Balance and Flow Assumptions (continued)**

	GENERAL FUND	SPECIAL ROAD & BRIDGE FUND	I & S LIMITED TAX REV BONDS FUND	2024 CERTIFICATES OF OBLIGATION	AMERICAN RESCUE PLAN ACT FUND	NON- MAJOR FUNDS	TOTAL GOVERNMENTAL FUNDS
<i>Nonspendable:</i>							
Inventory	\$ 312,101	\$ 22,694	\$ -	\$ -	\$ -	\$ -	\$ 334,795
Prepays	947,750	69,307	-	-	-	84,608	1,101,665
<i>Restricted:</i>							
Special revenue/grant programs	-	22,094,539	-	-	2,401,264	19,040,832	43,536,635
Capital projects	-	-	-	22,863,923	-	34,534,999	57,398,922
Debt service	-	-	938,451	-	-	146,802	1,085,253
<i>Committed:</i>							
Pending litigation	500,000	-	-	-	-	-	500,000
Indigent defense	500,000	-	-	-	-	-	500,000
Equipment	471,955	-	-	-	-	-	471,955
<i>Unassigned</i>	48,073,933	-	-	-	-	(9,045)	48,064,888
Total Fund Balances	<u>\$ 50,805,739</u>	<u>\$ 22,186,540</u>	<u>\$ 938,451</u>	<u>\$ 22,863,923</u>	<u>\$ 2,401,264</u>	<u>\$ 53,798,196</u>	<u>\$ 152,994,113</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 April 4, 2025, which is the date the financial statements were available to be issued

**F. Recently Issued and Implemented Accounting Pronouncements**

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 implemented GASB 96 for the fiscal year ended September 30, 2024.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

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

**F. Recently Issued and Implemented Accounting Pronouncements (continued)**

GASB Statement No. 99, "*Omnibus 2022*" - The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by (1) addressing practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The requirements related to leases, PPPs, and SBITAs will take effect for financial statements starting with the fiscal year that ends June 30, 2023. The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 will take effect for financial statements starting with the fiscal year that ends June 30, 2024. The County will implement GASB 92 in fiscal year 2025 and the impact has not yet been determined.

GASB Statement No. 100, "*Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62*" - The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2024. The County implemented GASB 100 for the fiscal year ended September 30, 2024.

GASB Statement No. 101, "*Compensated Absences*"- The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends December 31, 2024. The County will implement GASB 101 in fiscal year 2025 and the impact has not yet been determined.

GASB Statement No. 102 "*Certain Risk Disclosures*" - The objective of this Statement is to provide users of government financial statements with information about risks related to a government's vulnerabilities due to certain concentrations or constraints that is essential to their analyses for making decisions or assessing accountability. The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2025. The County will implement GASB 102 in fiscal year 2025 and the impact has not yet been determined.

**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 funds' 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."

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

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

**A. Explanation of certain differences between the governmental fund balance sheet and the Government-wide statement of net position (continued)**

The details of these difference are as follows:

Bonds payable	\$ (142,571,432)
Tax notes payable	(13,002,108)
Accrued interest payable	(825,760)
Notes payable	(1,433,964)
Subscription liabilities	(267,105)
Lease liabilities	(736,131)
Deferred charges on refundings	58,687
Unamortized premium - bonds	(12,236,760)
Compensated absences	(2,099,940)
Unamortized premium - tax notes	(962,669)
Deferred charge related to insurance cost	<u>3,830</u>
Net adjustment to reduce fund balance - total Government Funds to arrive at net position - Governmental activities	<u><u>\$ (174,073,352)</u></u>

**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, these costs are allocated over their estimate useful lives and reported as depreciation and amortization expense.” The details of these differences are as follows:

Capital outlay	\$ 24,250,275
Depreciation expense	(18,807,471)
Amortization expense	<u>(635,333)</u>
Net adjustment to increase net changes in fund balance - total Governmental funds to arrive at net position of Governmental activities	<u><u>\$ 4,807,471</u></u>

**C. 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:

**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

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

**C. Long-term debt (continued)**

Issuance of 2024 COs	\$ 24,294,400
Issuance of 2024 Limited Tax Refunding	9,120,000
Issuance of 2024 Tax Notes	6,659,774
Subscription liabilities issued	291,731
Lease liabilities issued	136,778
Premium on bonds issued	2,880,148
Premium on tax note issued	499,240
Principal retirement	(9,721,824)
Refunding bond payment	(9,790,000)
Amortization of bond insurance, deferred refunding and premium	(1,385,847)
Compensated absences	316,776
Accrued interest	<u>156,749</u>
Net adjustment to increase net changes in fund balances-total Governmental funds to arrive at changes in net position of Governmental activities	<u><u>\$(23,457,925)</u></u>

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**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**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, 2024, the County's cash, cash equivalents, and restricted cash totaled \$264,476,966. Demand deposits 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 \$3,595,691 and Cameron County Spaceport Development Corporation of \$28,336, 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.

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.

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.

*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.

**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

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

**A. Deposits, Including Certificates of Deposit (continued)**

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.

**B. Cash and Investments of Discretely Presented Component Units**

**Cash and Cash Equivalents**

The Discretely Presented Component Units consider account balances in demand deposit accounts and certificates of deposit with a maturity of less than three months to be cash.

As of September 30, 2024, the carrying amount of CCRMA's cash, cash equivalents, and restricted cash was \$38,042,132 of this total, \$33,732,442 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 \$4,309,690 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 fiscal year ended September 30, 2024.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

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

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

**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, 2024:

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total Primary Government</b>
Accounts receivable	\$ 3,476,169	\$ 469,663	\$ 3,945,832
Taxes receivable	9,258,857	-	9,258,857
Leases receivable	-	5,260,264	5,260,264
Total gross receivables	12,735,026	5,729,927	18,464,953
Less: Allowance for uncollectible accounts	(295,888)	-	(295,888)
Total net receivables	<u>\$ 12,439,138</u>	<u>\$ 5,729,927</u>	<u>\$ 18,169,065</u>

At September 30, 2024, property tax receivables were reported in the Government-wide statement of net position, net of \$295,888 allowance for uncollectible taxes.

**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.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**4. RECEIVABLES (CONTINUED)**

**A. Lease Receivable (continued)**

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, 2024, the County recognized \$13,897 of lease revenue and \$4,755 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, 2024, the County recognized \$186,348 of lease revenue and \$52,846 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, 2024, the County recognized \$103,720 of lease revenue and \$5,400 of interest revenue under the lease.

Waterpark land agreement effective August 8, 2013 requires 240 monthly payments of \$8,333. 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, 2024, the County recognized \$77,203 of lease revenue and \$22,338 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. The agreement terminated on July 2024. For fiscal year ended September 30, 2024, the County recognized \$27,021 of lease revenue and \$7,880 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, 2024, the County recognized \$210,124 of lease revenue and \$37,450 of interest revenue under the lease.

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, 2024, the County recognized \$17,493 of lease revenue and \$1,551 of interest revenue under the lease.



**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**4. RECEIVABLES (CONTINUED)**

**A. Lease Receivable (continued)**

Land agreement effective December 1, 2022 requires 180 monthly payments. For the period of 12/1/2022 - 3/31/2024, monthly payments are fixed at \$4,000. For the period of 4/1/2024 - 11/1/2037, monthly payments are fixed at \$5,000. 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 5.32%, which is the estimated rate of return on investments. For fiscal year ended September 30, 2024, the County recognized \$40,427 of lease revenue and \$30,923 of interest revenue under the lease.

Land agreement effective December 1, 2022 requires 180 monthly payments. For the period of 12/1/2022 - 3/31/2024, monthly payments are fixed at \$3,000. For the period of 4/1/2024 - 11/1/2037, monthly payments are fixed at \$3,750. 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 5.32%, which is the estimated rate of return on investments. For fiscal year ended September 30, 2024, the County recognized \$30,321 of lease revenue and \$23,192 of interest revenue under the lease.

The net present value of the future minimum lease payments to be received as of September 30, 2024 are as follows:

<b>Fiscal Year Ending September 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2025	\$ 690,893	\$ 158,890	\$ 849,783
2026	610,213	139,568	749,781
2027	601,690	121,852	723,542
2028	616,449	103,916	720,365
2029	638,177	85,289	723,466
Thereafter	2,102,842	226,091	2,328,933
<b>TOTAL</b>	<b>\$ 5,260,264</b>	<b>\$ 835,606</b>	<b>\$ 6,095,870</b>

**5. PROPERTY TAXES**

**A. Tax Rate**

For the fiscal year ended September 30, 2024, the County adopted the 2023 tax rate of \$0.431893, per \$100 of taxable value, as follows:

	<b>Maintenance and Operation</b>
General Fund	\$ 0.342123
Special Road & Bridge Funds	0.049765
Total	<u>\$ 0.391888</u>
	<b>Interest and Sinking</b>
Limited Tax Bonds	\$ 0.040005
<b>TOTAL TAX RATE</b>	<u><u>\$ 0.431893</u></u>

**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**5. PROPERTY TAXES (CONTINUED)**

**A. Tax Rate (continued)**

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.

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 3.20% of the total delinquent taxes receivable at September 30, 2024.

**B. Property Tax Abatements**

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 to locate, remain and expand in the County and offers property tax abatements to qualifying entities. The base value of real property and personal property is not eligible for abatement, only the increase in value is considered for abatement. The duration of the abatement is based on the expected economic impact of performance and proposed by the business but will not exceed ten (10) years. The agreement includes provisions for performance monitoring and recapture of property tax revenue lost if the business enterprise fails to perform as expected. Abatement requests are considered on a case-by-case basis and are based on job creation impact, revenues generation to County and importance to the community.

An application for consideration as a tax abatement program shall be made on forms supplied by the County. An applicant may be required to provide additional information to show compliance with minimum program requirements. If the County determines minimum program requirements have been met, the applicant may present a formal request to the County for consideration by the Cameron County Commissioners Court. To qualify for a tax abatement program, the following criteria must be met:

1. The business must be engaged in the active conduct of a trade or business in the County.
2. Employees of the business must be residents of the County, at least twenty-five percent of which must be "economically disadvantaged individuals".
3. Be located wholly within the County.
4. Be and remain current on the payment of any and all taxes, of any nature, owed to the cities, school districts, and Cameron County and all remaining taxing entities within the County.
5. Conform to the requirements of applicable city ordinances and all other applicable laws and regulations of the County, state, and federal government.
6. Complete improvements including renovation, repairs, remodeling, or construction within a period of time to be approved by the County.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**5. PROPERTY TAXES (CONTINUED)**

**B. Property Tax Abatements (continued)**

GASB Statement No. 77, *Tax Abatement Disclosures* requires disclosure of tax abatement information for governments entering into such agreements. Governments shall disclose the following information by major tax abatement programs:

- Brief descriptive information of the agreement.
- The gross dollar amount of taxes abated during the period.
- Commitments made by a government, other than to abate taxes, as part of a tax abatement agreement.

The County is participating in the following tax abatement agreements:

- Space Exploration Technology Project – provides property tax abatement. The agreement does not contain a provision in lieu of taxes. It intends to make an estimated investment of \$85 million to construct the facility over a ten-year period, and once operating, employment of at least 300 workers (or part-time equivalents). The agreement includes provisions for performance monitoring and recapture of property tax revenue lost if the business enterprise fails to perform as expected. Taxes abated during the fiscal year 2024 were \$1,132,059.
- Renewable Energy Project – provides property tax abatement. The agreement contains a provision in lieu of taxes of \$125,000 for ten years. It intends to make an estimated \$325,000 in property improvements and \$162,000,000 in taxable personal property, and once in operation, employ at least two full-time employees. The agreement includes provisions for performance monitoring and recapture of property tax revenue lost if the business enterprise fails to perform as expected. Taxes abated during the fiscal year 2024 were \$607,426.
- Wind Farm Energy Projects – provides property tax abatements. The agreements contains a provision in lieu of taxes of \$575,000 for ten years. The agreements includes provisions for performance monitoring and recapture of property tax revenue lost if the business enterprise fails to perform as expected. Taxes abated during the fiscal year 2024 were \$1,271,757.
- Liquefied Natural Gas Project – provides property tax abatement. The agreement requires creation of 175 jobs with 35% hiring from within a 100-mile area. The agreement includes provisions for payment in lieu of taxes and participation in community benefit agreements. No taxes were abated during the fiscal year 2024.

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**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**6. RIGHT-TO-USE ASSETS**

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

Right-to-use lease and subscription asset activity for the fiscal year ended September 30, 2024 are as follows:

**Governmental Activities:**

	<b>Beginning Balance 9/30/2023</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance 9/30/2024</b>
Right-to-use lease and subscription assets:				
Leased buildings	\$ 220,505	\$ -	\$ -	\$ 220,505
Leased equipment	1,290,706	136,778	(66,901)	1,360,583
Subscriptions	<u>-</u>	<u>934,357</u>	<u>-</u>	<u>934,357</u>
Total right-to-use lease and subscription assets	1,511,211	1,071,135	(66,901)	2,515,445
Less accumulated amortization:				
Leased buildings	(128,628)	(73,502)	-	(202,130)
Leased equipment	(498,656)	(274,218)	66,901	(705,973)
Subscriptions	<u>-</u>	<u>(287,613)</u>	<u>-</u>	<u>(287,613)</u>
Total accumulated amortization	<u>(627,284)</u>	<u>(635,333)</u>	<u>66,901</u>	<u>(1,195,716)</u>
Right-to-use lease and subscription assets, net	<u><u>\$ 883,927</u></u>	<u><u>\$ 435,802</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,319,729</u></u>

**Business-Type Activities:**

	<b>Beginning Balance 9/30/2023</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance 9/30/2024</b>
Right-to-use lease assets:				
Leased easement	\$ 3,921	\$ -	\$ -	\$ 3,921
Leased equipment	<u>20,632</u>	<u>-</u>	<u>(6,400)</u>	<u>14,232</u>
Total right-to-use lease assets	24,553	-	(6,400)	18,153
Less accumulated amortization:				
Leased easement	(428)	(214)	-	(642)
Leased equipment	<u>(14,744)</u>	<u>(4,774)</u>	<u>6,400</u>	<u>(13,118)</u>
Total accumulated amortization	<u>(15,172)</u>	<u>(4,988)</u>	<u>6,400</u>	<u>(13,760)</u>
Right-to-use lease assets, net	<u><u>\$ 9,381</u></u>	<u><u>\$ (4,988)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 4,393</u></u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**7. CAPITAL ASSETS**

Capital asset activity for the fiscal year ended September 30, 2024 are as follows:

<b>Governmental Activities:</b>	<b>Beginning Balance 9/30/2023</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance 9/30/2024</b>
Non-Depreciable Capital Assets:				
Land	\$ 10,812,612	\$ -	\$ -	\$ 10,812,612
Construction in progress	15,372,795	17,395,688	(7,585,484)	25,182,999
Total non-depreciable capital assets	<u>26,185,407</u>	<u>17,395,688</u>	<u>(7,585,484)</u>	<u>35,995,611</u>
Depreciable Capital Assets:				
Buildings	171,772,010	4,491,383	-	176,263,393
Improvements other than buildings	8,351,307	266,175	(209,739)	8,407,743
Equipment	71,454,807	6,280,364	(1,300,957)	76,434,214
Infrastructure	319,632,087	2,827,926	-	322,460,013
Other structures	13,562,006	257,902	-	13,819,908
Total depreciable capital assets	<u>584,772,217</u>	<u>14,123,750</u>	<u>(1,510,696)</u>	<u>597,385,271</u>
Less Accumulated Depreciation:				
Buildings	(63,963,257)	(4,525,666)	-	(68,488,923)
Improvements other than buildings	(6,147,006)	(142,495)	209,739	(6,079,762)
Equipment	(56,409,531)	(5,956,730)	869,712	(61,496,549)
Infrastructure	(257,478,851)	(8,182,580)	-	(265,661,431)
Total accumulated depreciation	<u>(383,998,645)</u>	<u>(18,807,471)</u>	<u>1,079,451</u>	<u>(401,726,665)</u>
Net depreciable capital assets	<u>200,773,572</u>	<u>(4,683,721)</u>	<u>(431,245)</u>	<u>195,658,606</u>
Total Governmental activities-capital assets, net excluding lease assets	<u>226,958,979</u>	<u>12,711,967</u>	<u>(8,016,729)</u>	<u>231,654,217</u>
Right-to-use subscriptions, net (Note 6)	<u>-</u>	<u>646,744</u>	<u>-</u>	<u>646,744</u>
Right-to-use lease assets, net (Note 6)	<u>883,927</u>	<u>(210,942)</u>	<u>-</u>	<u>672,985</u>
Total capital assets, net as reported in the statement of net position	<u>\$ 227,842,906</u>	<u>\$ 13,147,769</u>	<u>\$ (8,016,729)</u>	<u>\$ 232,973,946</u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**7. CAPITAL ASSETS (CONTINUED)**

<b>Business-Type Activities:</b>	<b>Beginning Balance 9/30/2023</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance 9/30/2024</b>
Non-Depreciable Capital Assets:				
Land	\$ 11,760,724	\$ -	\$ -	\$ 11,760,724
Construction in progress	4,559,372	3,047,084	(3,810,042)	3,796,414
Total non-depreciable capital assets	<u>16,320,096</u>	<u>3,047,084</u>	<u>(3,810,042)</u>	<u>15,557,138</u>
Depreciable Capital Assets:				
Buildings	16,851,848	-	-	16,851,848
Improvements other than buildings	67,365,502	6,874,462	-	74,239,964
Equipment	12,934,743	1,221,248	-	14,155,991
Other structures	27,345,765	169,445	-	27,515,210
Total depreciable capital assets	<u>124,497,858</u>	<u>8,265,155</u>	<u>-</u>	<u>132,763,013</u>
Less Accumulated Depreciation:				
Buildings	(13,367,118)	(368,528)	-	(13,735,646)
Improvements other than building	(42,681,994)	(2,086,302)	-	(44,768,296)
Equipment	(10,270,069)	(734,110)	-	(11,004,179)
Other structures	(8,359,819)	(881,732)	-	(9,241,551)
Total accumulated depreciation	<u>(74,679,000)</u>	<u>(4,070,672)</u>	<u>-</u>	<u>(78,749,672)</u>
Net depreciable capital assets	<u>49,818,858</u>	<u>4,194,483</u>	<u>-</u>	<u>54,013,341</u>
Total Business-Type Activities capital assets, net excluding lease assets	<u>66,138,954</u>	<u>7,241,567</u>	<u>(3,810,042)</u>	<u>69,570,479</u>
Right-to-use lease assets, net (Note 6)	<u>9,381</u>	<u>(4,988)</u>	<u>-</u>	<u>4,393</u>
Total capital assets, net as reported in the statement of net position	<u>\$ 66,148,335</u>	<u>\$ 7,236,579</u>	<u>\$ (3,810,042)</u>	<u>\$ 69,574,872</u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**7. CAPITAL ASSETS (CONTINUED)**

For the fiscal year ended September 30, 2024, depreciation and amortization expense was charged to the functions of primary government as follows:

Governmental Activities:	
General government	\$ 2,369,368
Law enforcement and public safety	4,298,340
Highways and streets	11,377,230
Culture and recreation	1,158,462
Health	167,361
Welfare	72,043
Total depreciation and amortization expense - governmental activities	<u>\$ 19,442,804</u>
Business-Type Activities:	
Bridge system	\$ 1,416,660
Parks system	2,378,320
Airport & Jail commissary	280,680
Total depreciation and amortization expense - business-type activities	<u>\$ 4,075,660</u>

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**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**8. INTERFUND TRANSFERS, RECEIVABLES AND PAYABLES**

**A. Interfund Balances**

Interfund balances for the primary government consist of the following as of September 30, 2024:

<b>Receivable Fund</b>	<b>Payable Fund</b>	<b>Amount</b>
General Fund	Special Road and Bridge Fund	\$ 23,675
	American Rescue Plan Act Fund	23,000
	I&S Tax Revenue Bonds Fund	640,900
	Non-major Governmental Funds	7,419,322
	Enterprise Funds	2,207,207
Special Road and Bridge Fund	Non-Major Governmental Funds	400,752
American Rescue Plan Act Fund	General Fund	4,362
	Non-major Governmental Funds	1,393
Non-major Governmental Funds	General Fund	245,673
	Non-major Governmental Funds	2,412,172
	Enterprise Funds	1,491
	<b>Total Governmental Funds - Due from other funds</b>	<b>13,379,947</b>
Internal Service Fund	General Fund	353,669
Enterprise Funds	General Fund	202,744
	2024 Certificates of Obligation Fund	11,500,000
	Non-Major Governmental Funds	794,676
	<b>Total Enterprise Funds - Due from other funds</b>	<b>12,497,420</b>
Enterprise Funds	<b>Total Primary Government - Due from other funds</b>	<b>26,231,036</b>
	Due to other funds	(2,208,697)
	<b>Total Governmental Activities - Due to other funds</b>	<b>\$ 24,022,339</b>



**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**8. INTERFUND TRANSFERS, RECEIVABLES AND PAYABLES (CONTINUED)**

**B. Interfund Transfers**

Interfund transfers for the primary government consist of the following as of September 30, 2024:

	<b>General Fund</b>	<b>Special Road &amp; Bridge Fund</b>	<b>I&amp;S Limited Tax Rev Bond Fund</b>	<b>2024 Certificates of Obligation Fund</b>	<b>Non-major Govt Funds</b>	<b>Enterprise Funds</b>	<b>Total Transfers Out</b>
General Fund	\$ -	\$ -	\$ 302,088	\$ -	\$ 216,036	\$ 199,687	\$ 717,811
Special Road & Bridge Fund	-	-	-	-	3,466,300	-	3,466,300
American Rescue Plan Act Fund	-	-	-	-	-	1,204,021	1,204,021
Non-major Governmental Funds	15,365	71,733	1,260,215	2,500,000	84,286	6,546	3,938,145
Enterprise Funds	<u>10,795,703</u>	<u>99,982</u>	<u>1,382,712</u>	<u>-</u>	<u>-</u>	<u>135,774</u>	<u>12,414,171</u>
<b>Total Transfers In</b>	<b><u>\$10,811,068</u></b>	<b><u>\$ 171,715</u></b>	<b><u>\$2,945,015</u></b>	<b><u>\$ 2,500,000</u></b>	<b><u>\$ 3,766,622</u></b>	<b><u>\$1,546,028</u></b>	<b><u>\$ 21,740,448</u></b>

- a. The purpose of interfund balances is to provide working capital on a temporary basis 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 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, 2024.

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total Primary Government</b>
Beginning balance at October 1, 2023	\$ 1,783,295	\$ 136,720	\$ 1,920,015
Increases	4,005,919	403,307	4,409,226
Decreases	<u>(3,683,449)</u>	<u>(370,958)</u>	<u>(4,054,407)</u>
Ending balance at September 30, 2024	<u>2,105,765</u>	<u>169,069</u>	<u>2,274,834</u>
Due within one year	<u><u>\$ 1,361,618</u></u>	<u><u>\$ 120,532</u></u>	<u><u>\$ 1,482,150</u></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.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**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, 2024 are as follows:

Major Governmental Funds:	
General	\$ 496,224
Special Road and Bridge	8,692
2024 Certificates of Obligation	4,673,684
American Rescue Plan Act	821,190
Non-major Governmental Funds	2,337,484
Internal Service Funds	1,207
Enterprise Funds	5,943,259
Total	<u>\$ 14,281,740</u>

**11. NOTES PAYABLES**

**A. Business-Type Activities - Notes Payables - Jail Commissary Enterprise Fund**

On December 19, 2023, Cameron County entered into an agreement with American Surveillance Company, Inc. to provide financing for an upgrade of the master control video wall and the remodeling of the work stations located at the Carrizalez-Rucker Detention Center #1. The upgrade includes the following items 1) a custom desk 2) ten commercial monitors 3) one 98" commercial monitor 4) five desk chairs 5) one battery back-up 6) three tower stations 7) milestone xprotect smart wall base license and 8) hiperwall software and hardware. The amount financed totaled \$250,320 to be paid in yearly payments of \$83,440 from March 1, 2024 through March 1, 2026 at an interest rate of 25.70%. The total outstanding principal and interest payable as of September 30, 2024 are as follows:

<b>Fiscal Year Ending September 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2025	\$ 56,460	\$ 26,980	\$ 83,440
2026	72,807	10,633	83,440
Subtotal	129,267	37,613	166,880
Less current maturities	(56,460)	(26,980)	(83,440)
Long-term	<u>\$ 72,807</u>	<u>\$ 10,633</u>	<u>\$ 83,440</u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**11. NOTES PAYABLES (CONTINUED)**

**A. Business-Type Activities - Notes Payables - Jail Commissary Enterprise Fund (continued)**

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, 2024 are as follows:

<b>Fiscal Year Ending September 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2025	\$ 59,769	\$ 4,294	\$ 64,063
2026	61,879	2,184	64,063
Subtotal	121,648	6,478	128,126
Less current maturities	(59,769)	(4,294)	(64,063)
Long-term	<u>\$ 61,879</u>	<u>\$ 2,184</u>	<u>\$ 64,063</u>

**B. Governmental Activities - State Energy Conservation Office (SECO) Note Payable**

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, 2024 are as follows:

<b>Fiscal Year Ending September 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2025	\$ 275,465	\$ 26,622	\$ 302,087
2026	281,016	21,071	302,087
2027	286,679	15,409	302,088
2028	292,455	9,632	302,087
2029	298,349	3,738	302,087
Subtotal	1,433,964	76,472	1,510,436
Less current maturities	(275,465)	(26,622)	(302,087)
Long-term	<u>\$ 1,158,499</u>	<u>\$ 49,850</u>	<u>\$ 1,208,349</u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**12. RIGHT-TO-USE LIABILITIES**

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.

**A. Governmental Activities**

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 a right-to-use lease asset with a net book value of \$9,917 at September 30, 2024. 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, 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 a right-to-use lease asset with a net book value of \$132,888 at September 30, 2024. 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 a right-to-use lease asset with a net book value of \$36,258 at September 30, 2024. 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, 2023 requires 60 monthly payments of \$3,687. 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 a right-to-use lease asset with a net book value of \$128,230 at September 30, 2024. 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, 2024 requires 60 monthly payments of \$2,486. There are no variable payment components. The lease liability is measured at a discount rate of 3.58%, which is the risk free rate. As a result of these leases, the County has a right-to-use lease asset with a net book value of \$116,261 at September 30, 2024. 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 a right-to-use lease asset with a net book value of \$231,055 at September 30, 2024. 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 a right-to-use lease asset with a net book value of \$18,376 at September 30, 2024. The right-to-use lease asset is discussed in more detail in Note 6. Right-to-use Lease Asset.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**12. RIGHT-TO-USE LIABILITIES (CONTINUED)**

**A. Governmental Activities (continued)**

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2024, are as follows:

<b>Fiscal Year Ending September 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2025	\$ 271,045	\$ 24,534	\$ 295,579
2026	162,891	15,460	178,351
2027	127,488	9,788	137,276
2028	96,351	5,048	101,399
2029	67,971	1,811	69,782
Thereafter	10,385	53	10,438
Subtotal	736,131	56,694	792,825
Less current maturities	(271,045)	(24,534)	(295,579)
Long-term	<u>\$ 465,086</u>	<u>\$ 32,160</u>	<u>\$ 497,246</u>

Cameron County has entered into agreements to use certain subscriptions. The subscription agreements qualify under GASB 96 and, therefore, have been recorded at the present value of the future minimum subscription payments as of the date of their inception.

As of September 30, 2024, the County had 6 active subscriptions. The subscriptions payments range from \$2,288 to \$60,200 and interest rates range from 3.8% to 4.6%. As a result of these subscriptions, the County has a right-to-use subscription asset with a net book value of \$646,744 at September 30, 2024. The right-to-use subscription asset is discussed in more detail in Note 6. Right-to-use Assets.

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2024, are as follows:

<b>Fiscal Year Ending September 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2025	\$ 115,628	\$ 10,722	\$ 126,350
2026	60,566	5,902	66,468
2027	41,781	3,469	45,250
2028	43,372	1,878	45,250
2029	2,824	226	3,050
Thereafter	2,934	115	3,049
Subtotal	267,105	22,312	289,417
Less current maturities	(115,628)	(10,722)	(126,350)
Long-term	<u>\$ 151,477</u>	<u>\$ 11,590</u>	<u>\$ 163,067</u>

**B. Business-Type Activities**

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 a right-to-use lease asset with a net book value of \$1,114 at September 30, 2024. The right-to-use lease asset is discussed in more detail in Note 6. Right-to-use Lease Asset.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**12. RIGHT-TO-USE LIABILITIES (CONTINUED)**

**B. Business-Type Activities (continued)**

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 a right-to-use lease asset with a net book value of \$3,279 at September 30, 2024. 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, 2024, are as follows:

<b>Fiscal Year Ending September 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2025	\$ 1,498	\$ 235	\$ 1,733
2026	285	215	500
2027	296	203	499
2028	309	191	500
2029	322	178	500
Thereafter	4,214	953	5,167
Subtotal	6,924	1,975	8,899
Less current maturities	(1,498)	(235)	(1,733)
Long-term	<u>\$ 5,426</u>	<u>\$ 1,740</u>	<u>\$ 7,166</u>

**13. LONG-TERM DEBT**

The following represents the activity of the long-term debt for fiscal year 2024:

	<b>September 30, 2023</b>	<b>Additions</b>	<b>Reductions</b>	<b>September 30, 2024</b>	<b>Due Within One Year</b>
<b>Governmental Activities:</b>					
Bonds and tax notes, net of unamortized premium	\$ 145,623,260	\$ 43,453,563	\$ (20,303,854)	\$168,772,969	\$ 9,272,699
Lease liabilities	949,676	136,778	(350,323)	736,131	271,045
Subscription liabilities	-	404,866	(137,761)	267,105	115,628
Notes payable	1,703,988	-	(270,024)	1,433,964	275,465
Compensated absences payable	1,783,295	4,005,919	(3,683,449)	2,105,765	1,361,618
Total	<u>\$150,060,219</u>	<u>\$ 48,001,126</u>	<u>\$ (24,745,411)</u>	<u>\$173,315,934</u>	<u>\$ 11,296,455</u>

	<b>September 30, 2023</b>	<b>Additions</b>	<b>Reductions</b>	<b>September 30, 2024</b>	<b>Due Within One Year</b>
<b>Business-Type Activities:</b>					
Bonds and tax notes, net of unamortized premium	\$ 34,744,304	\$ 15,524,801	\$ (3,051,815)	\$ 47,217,290	\$ 3,122,302
Lease liabilities	12,313	-	(5,389)	6,924	1,498
Notes payable	179,379	223,050	(151,514)	250,915	116,229
Compensated absences payable	136,720	403,307	(370,958)	169,069	120,532
Total	<u>\$ 35,072,716</u>	<u>\$ 16,151,158</u>	<u>\$ (3,579,676)</u>	<u>\$ 47,644,198</u>	<u>\$ 3,360,561</u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**13. LONG-TERM DEBT (CONTINUED)**

**A. Tax Notes**

Cameron County issued \$7,115,000 Cameron County, Texas Tax Notes, Series 2024 dated April 30, 2024 for the purpose of purchasing heavy equipment, patrol vehicles, non-law enforcement vehicles, computer equipment, maintenance equipment, other miscellaneous items and paying costs of issuance. Payments are due semiannually on February 15th and August 15th, maturing on February 15, 2031 with interest rates of 5.00%. Proceeds received were \$7,648,365 with a premium of \$533,365 and issuance costs of \$110,841. Cameron County International Toll Bridge System received proceeds of \$107,579 from this issuance and Cameron County Park System received proceeds of \$349,272 from this issuance.

Cameron County issued \$6,850,000 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 \$6,973,342 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, 2024 are as follows:

<b>Fiscal Year Ending September 30,</b>	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Total Primary Government</b>	
	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>
2025	\$ 1,583,359	\$ 610,521	\$ 156,641	\$ 61,229	\$ 1,740,000	\$ 671,750
2026	2,082,746	518,869	227,254	51,631	2,310,000	570,500
2027	2,181,939	412,252	238,061	39,998	2,420,000	452,250
2028	2,294,544	300,340	250,456	27,785	2,545,000	328,125
2029	2,411,831	182,680	263,170	14,945	2,675,001	197,625
Thereafter	2,447,689	123,905	167,311	8,470	2,615,000	132,375
	13,002,108	2,148,567	1,302,893	204,058	14,305,001	2,352,625
Unamortized Premium	962,669	-	95,977	-	1,058,646	-
Net Total	<u>\$ 13,964,777</u>	<u>\$ 2,148,567</u>	<u>\$ 1,398,870</u>	<u>\$ 204,058</u>	<u>\$ 15,363,647</u>	<u>\$ 2,352,625</u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**13. LONG-TERM DEBT (CONTINUED)**

**A. Tax Notes (continued)**

**Enterprise Fund Debt Obligation:**

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

<b>Fiscal Year Ending September 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2025	\$ 35,209	\$ 9,819	\$ 45,028
2026	33,004	8,113	41,117
2027	34,575	6,424	40,999
2028	36,362	4,650	41,012
2029	38,219	2,786	41,005
Thereafter	36,608	1,853	38,461
	213,977	33,645	247,622
Unamortized premium	15,583	-	15,583
Net Total	<u>\$ 229,560</u>	<u>\$ 33,645</u>	<u>\$ 263,205</u>

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

<b>Fiscal Year Ending September 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2025	\$ 121,432	\$ 51,410	\$ 172,842
2026	194,251	43,518	237,769
2027	203,486	33,575	237,061
2028	214,094	23,135	237,229
2029	224,951	12,159	237,110
Thereafter	130,702	6,616	137,318
	1,088,916	170,413	1,259,329
Unamortized premium	80,394	-	80,394
Net Total	<u>\$ 1,169,310</u>	<u>\$ 170,413</u>	<u>\$ 1,339,723</u>



**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**13. LONG-TERM DEBT (CONTINUED)**

**B. 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.

The debt service requirements for the bonds outstanding as of September 30, 2024 are as follows:

Fiscal Year Ending September 30,	Governmental Activities Bonds		Business-Type Activities Bonds		Total Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 7,689,340	\$ 5,882,251	\$ 2,965,661	\$ 1,829,150	\$ 10,655,001	\$ 7,711,401
2026	8,575,371	5,533,267	3,384,630	1,693,177	11,960,001	7,226,444
2027	9,006,631	5,149,044	3,523,370	1,551,724	12,530,001	6,700,768
2028	9,159,859	4,756,191	3,220,142	1,424,222	12,380,001	6,180,413
2029	8,206,986	4,376,479	2,383,014	1,317,649	10,590,000	5,694,128
2030-2034	42,954,449	16,129,851	12,165,551	4,929,519	55,120,000	21,059,370
2035-2039	38,203,200	7,711,346	8,901,800	2,320,073	47,105,000	10,031,419
2040-2044	17,105,596	2,096,967	6,359,400	711,128	23,464,996	2,808,095
2045-2049	1,670,000	169,750	-	-	1,670,000	169,750
	142,571,432	51,805,146	42,903,568	15,776,642	185,475,000	67,581,788
Unamortized Premium	12,236,760	-	2,914,852	-	15,151,612	-
Net Total	<u>\$ 154,808,192</u>	<u>\$ 51,805,146</u>	<u>\$45,818,420</u>	<u>\$ 15,776,642</u>	<u>\$ 200,626,612</u>	<u>\$ 67,581,788</u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**13. LONG-TERM DEBT (CONTINUED)**

**B. Bonds (continued)**

Debt payable are comprised of the following individual issues at September 30, 2024:

	<b>Outstanding Balance September 30, 2024</b>	<b>Less Current Maturities (to be paid in FY 2025)</b>	<b>Long-Term Maturities September 30, 2024</b>
<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%	\$ 845,000	\$ 845,000	\$ -
<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%	7,460,000	1,970,000	5,490,000
<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%	11,600,000	755,000	10,845,000
<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%	15,255,000	980,000	14,275,000
<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%	9,520,000	520,000	9,000,000
<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%	2,960,000	695,000	2,265,000
<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%	8,480,000	225,000	8,255,000

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**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**13. LONG-TERM DEBT (CONTINUED)**

**B. Bonds (continued)**

	<b>Outstanding Balance September 30, 2024</b>	<b>Less Current Maturities (to be paid in FY 2025)</b>	<b>Long-Term Maturities September 30, 2024</b>
<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%	33,860,000	1,600,000	32,260,000
<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%	11,230,000	1,485,000	9,745,000
<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%	12,755,000	520,000	12,235,000
<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%	18,275,000	240,000	18,035,000
<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%	5,680,000	220,000	5,460,000
<u>\$9,120,000 Limited Tax Refunding 2024</u> due in annual principal installments of \$500,000 to \$1,165,000 through February 2034, plus interest at rate of 5.00%	9,120,000	500,000	8,620,000
<u>\$35,040,000 Certificates of Obligation, Series 2024</u> due in annual principal installments of \$1,135,000 to \$2,750,000 through February 2044, plus interest at rate from 4.00% to 5.00%	35,040,000	-	35,040,000
<u>\$3,395,000 ITB Revenue Bonds, Series 2024</u> due in annual principal installments of \$100,000 to \$280,000 through February 2044, plus interest at rate of 5.92%	3,395,000	100,000	3,295,000
Total Debt	185,475,000	10,655,000	174,820,000
Unamortized Premium	15,151,612	-	-
<b>Net Total</b>	<b>\$ 200,626,612</b>	<b>\$ 10,655,000</b>	<b>\$ 174,820,000</b>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**13. LONG-TERM DEBT (CONTINUED)**

**B. Bonds (continued)**

Cameron County issued \$35,040,000 Certificates of Obligation, Series 2024 dated April 30, 2024 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 \$2,917,989 and an underwriter's discount of \$209,442. The annual interest rates range from 4.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2044.

Cameron County issued \$3,395,000 International Toll Bridge System Revenue Bonds, Taxable Series 2024 dated April 23, 2024 for the purpose of continued funding for the passenger vehicle lane expansion at 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 5.92%. Interest accrues semiannually and the bonds mature in fiscal year 2044.

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 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 \$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.

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, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**13. LONG-TERM DEBT (CONTINUED)**

**B. Bonds (continued)**

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

Cameron County issued \$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 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.

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**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**13. LONG-TERM DEBT (CONTINUED)**

**B. Bonds (continued)**

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

Cameron County issued \$16,260,000 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, BISS 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. This bond was refunded in fiscal year 2024.

**Enterprise Fund Debt Obligation:**

Bonds 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:

<b>Fiscal Year Ending September 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2025	\$ 1,259,579	\$ 810,412	\$ 2,069,991
2026	1,466,184	751,882	2,218,066
2027	1,516,734	693,951	2,210,685
2028	1,347,372	643,928	1,991,300
2029	898,113	602,400	1,500,513
2030-2034	4,022,675	2,477,618	6,500,293
2035-2039	4,284,200	1,578,502	5,862,702
2040-2043	4,513,600	497,035	5,010,635
	19,308,457	8,055,728	27,364,185
Unamortized Premium	463,960	-	463,960
Net Total	<u>\$ 19,772,417</u>	<u>\$ 8,055,728</u>	<u>\$ 27,828,145</u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**13. LONG-TERM DEBT (CONTINUED)**

**B. Bonds (continued)**

Bonds 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:

<b>Fiscal Year Ending September 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2025	\$ 1,706,082	\$ 1,018,738	\$ 2,724,820
2026	1,918,445	941,295	2,859,740
2027	2,006,635	857,773	2,864,408
2028	1,872,769	780,294	2,653,063
2029	1,484,902	715,250	2,200,152
2030-2034	8,142,878	2,451,901	10,594,779
2035-2039	4,617,600	741,571	5,359,171
2040-2044	1,845,800	214,092	2,059,892
Unamortized	23,595,111	7,720,914	31,316,025
Premium	2,450,892	-	2,450,892
Net Total	<u>\$ 26,046,003</u>	<u>\$ 7,720,914</u>	<u>\$ 33,766,917</u>

**C. Advanced Refunding and Defeased Debt**

Cameron County issued \$9,120,000 Limited Tax Refunding bonds, Taxable Series 2024 dated April 30, 2024 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 2014 \$16,500,000 Certificates of Obligation. The balance of the Refunded Bonds was \$9,790,000. Net proceeds received were \$9,977,009, issuance costs of \$130,249, underwriter's discount of \$49,337 and net present value savings of \$330,280 were realized through this issuance. The net proceeds from the issuance of the Limited Tax Refunding Bonds, Series 2024 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.

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.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**13. LONG-TERM DEBT (CONTINUED)**

**C. Advanced Refunding and Defeased Debt (continued)**

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 7, 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.

**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.



**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**14. RISK MANAGEMENT (CONTINUED)**

**A. Workers Compensation Insurance**

The County is self-insured for Workers Compensation Insurance administered by Texas Association of Counties (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:

<u><b>Bodily Injury</b></u>	<u><b>Property Damage</b></u>
\$100,000 per person	\$100,000 per occurrence
\$300,000 per occurrence	
-Coverage for County-owned vehicles	
-Personal injury protection for specified vehicles	
<u><b>Bodily Injury</b></u>	<u><b>Personal Injury Protection</b></u>
\$100,000 per person	\$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 \$230,466 for automobile liability and \$93,140 for automobile physical damage for the period July 1, 2024 through July 1, 2025.

Comprehensive General Liability Coverage:

<u><b>Bodily Injury</b></u>	<u><b>Property Damage</b></u>	<u><b>Employee Benefits</b></u>
\$100,000 per person	\$100,000 per occurrence	\$500,000 per occurrence
\$300,000 per occurrence		
<u><b>Bodily Injury</b></u>	<u><b>Personal and Adv. Injury Liability</b></u>	
\$100,000 per person	\$100,000 per person	
\$300,000 per occurrence	\$300,000 per offense aggregate	

The deductible is \$5,000 per occurrence. The annual premium is \$64,854 for the period July 1, 2024 through July 1, 2025.

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**14. RISK MANAGEMENT (CONTINUED)**

**B. Other Insurance (continued)**

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, and physical damage to owned automobiles. Each type of asset covered has specific liability limits and deductibles.

**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, as well as fees charged by a Third Party Administrator (TPA).

Cameron County continues to promote Wellness Plans and Preventative Care by health fairs. Currently, the County 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 2024 no transfer was needed to meet medical obligations. This was a decrease from FY 2023 when a transfer of \$1,467,790 was needed to meet medical obligations.

During fiscal year 2024, \$1,554,384 was paid in administrative costs. Estimated claims payable, based upon claims filed and estimated unfiled, and changes in the balances of claims liabilities during the past three years follow:

	<b>2024-2023</b>	<b>2023-2022</b>	<b>2022-2021</b>
	<b>Fiscal Year</b>	<b>Fiscal Year</b>	<b>Fiscal Year</b>
Unpaid claims, beginning of fiscal year	\$ 1,976,466	\$ 1,071,223	\$ 1,016,576
Incurred claims (including incurred but not reported)	15,244,090	17,302,885	17,959,859
Payment of claims	(16,098,880)	(16,397,642)	(17,905,212)
Unpaid claims, end of fiscal year	<u>\$ 1,121,676</u>	<u>\$ 1,976,466</u>	<u>\$ 1,071,223</u>

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**CAMERON COUNTY, TEXAS**  
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**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. 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. Resolution of these matters are pending and financial impact to the County, while not known, is not expected to be of significance. 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, 2024**

**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, 2024 produced a surplus of \$1,780,227, as defined by the interlocal agreement between the entities and the County. The County's share of the interlocal agreement proceeds is \$891,173. Each participating entity is entitled to a combined total of \$889,054 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, 2024 produced a \$8,988,044 surplus as defined by the interlocal agreement between the entities and the County.

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

<b>Fiscal Year Ended September 30,</b>	<b>Cameron County</b>	<b>City of Brownsville</b>	<b>Total Surplus (Deficiency)</b>
2024	\$ 4,500,022	\$ 4,488,022	\$ 8,988,044
2023	4,809,359	4,809,359	9,618,718
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

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**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 2023, the CCRMA issued a payment of \$50,000 to be applied to the outstanding loan balance. The receivable balance remaining as of FY 2024 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, 2024, \$24 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, 2024, \$290 thousand remain outstanding.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**15. COMMITMENTS AND CONTINGENCIES (CONTINUED)**

**B. Interlocal Agreements (continued)**

**Cameron County Regional Mobility Authority (CCRMA) (continued)**

On February 26, 2015, Cameron County Commissioners Court adopted a "Certificate of 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, 2024, \$3.7 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, 2024, \$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, 2024, \$2.3 million remain outstanding.

On March 26, 2019 the CCRMA issued Vehicle Registration Fee Revenue Refunding Bonds, Series 2019 in the amount of \$14.9 million for the purpose to advance refund \$15.5 million of the Authority's Series 2010B Revenue Bond. As of September 30, 2024, \$14.9 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, 2024, \$3.9 million remain outstanding.

**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
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**15. COMMITMENTS AND CONTINGENCIES (CONTINUED)**

**B. Interlocal Agreements (continued)**

**Cameron County Regional Mobility Authority (CCRMA) (continued)**

On April 1, 2024, the CCRMA issued Revenue and Tax Refunding Bonds, Series 2024 (SH 550 Project) in the amount of \$3 million. The net proceeds of \$3 million (net of underwriters, financial advisor, and other cost of issuance) were used to advance refund \$3.4 million of Series 2014 Revenue bond. 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 2024 has maturities of February 2026 to 2034 and carry interest rates of 5% payable February 15 and August 15 of each year. As of September 30, 2024, \$3 million remain outstanding.

**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 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, 2024 funds of \$5,047,995 are reserved for entities that have not submitted financial reports or billings.

**Property Taxes Collections**

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, 5 and 6 City of Harlingen and Harlingen Consolidated Independent School District.

**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
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**15. COMMITMENTS AND CONTINGENCIES (CONTINUED)**

**B. Interlocal Agreements (continued)**

**Property Taxes Collections (continued)**

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.

**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](http://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.

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 12.20% for the months of the calendar year in 2022 and 11.30% for the months of the calendar year in 2023. As of December 31, 2023, the Summary Valuation for the County's TCDRS plan recognized an investment loss. In cases where there are deferred actuarial gains in the prior years, any current year actuarial loss is offset against the oldest actuarial gain. If any of the current year actuarial loss remains after the initial offset, the remainder is offset against the next oldest gain, and so on.



**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**16. RETIREMENT PLAN (CONTINUED)**

**A. Texas County and District Retirement System (continued)**

The contribution rate payable by the employee members for the calendar years 2022 and 2023 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, 2024, the actual employer contributions were \$9,818,929, 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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**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, 2023, 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, 2023, are not reflected in this report.

<b>Net Pension Liability /(Asset)</b>	<b>December 31, 2022</b>	<b>December 31, 2023</b>
Total pension liability	\$ 425,053,417	\$ 447,687,754
Fiduciary net position	404,018,446	442,790,028
Net pension liability / (asset)	21,034,971	4,897,726
Fiduciary net position as a % of total pension liability	95.05 %	98.91 %
 Pensionable covered payroll <sup>(1)</sup>	 75,424,285	 77,988,609
Net pension liability/(asset) as a % of covered payroll	27.89 %	6.28 %

<sup>(1)</sup>Payroll is calculated on actual contributions reported to TCDRS.

**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
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**16. RETIREMENT PLAN (CONTINUED)**

**A. Texas County and District Retirement System (continued)**

Actuarial assumptions used to determine the total pension liability as of the valuation date, December 31, 2023 are as follows:

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

*\*This rate reflects the long term rate of return funding valuation assumption of 7.50%, plus 0.10% adjustment to be gross of administrative expenses as required by GASB 68.*

Actuarial assumptions used in this analysis for reporting requirements as of December 31, 2023 were based on the results of an actuarial experience investigation of TCDRS over the years 2017-2020. They were recommended by Milliman and adopted by the TCDRS Board of Trustees in December of 2021. 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 1.70% per year for a career employee. Employer specific economic assumption reflects 0.00% growth in membership and payroll growth of 3.00%.

	<u>Beginning Date</u>	<u>Ending Date</u>
Valuation Date	December 31, 2022	December 31, 2023
Measurement Date	December 31, 2022	December 31, 2023
Employer's Fiscal Year	October 1, 2023	September 30, 2024

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, 2023
Actuarial Cost Method	Entry age normal
Amortization Method	Level percentage of payroll closed
Remaining Amortization Period	17.0 yrs. (based on contribution rate calculated as of 12/31/2023)
Asset Valuation Method	5-year smoothed fair value
Inflation	2.50%

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**16. RETIREMENT PLAN (CONTINUED)**

**A. Texas County and District Retirement System (continued)**

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 2022: New investment return and inflation 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 2022: No changes in plan provisions reflected 2023: No changes in plan provisions reflected

**Membership Data**

	<b>December 31, 2022</b>	<b>December 31, 2023</b>
Number of inactive members entitled to but not yet receiving benefits	1,807	1,937
Number of active employees	1,764	1,866
Average monthly salary*	\$3,434	\$3,515
Average age	43.09	42.81
Average length of service in years*	10.40	9.95
Number of benefit recipients	834	875
Average monthly benefit	\$1,523	\$1,543

*\*Averages reported for active employees.*

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.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**16. RETIREMENT PLAN (CONTINUED)**

**A. Texas County and District Retirement System (continued)**

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 2024 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.

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

<b>Asset Class</b>	<b>Benchmark</b>	<b>Target Allocation (1)</b>	<b>Geometric Real Rate of Return (Expected minus Inflation) (2)</b>
US Equities	Dow Jones U.S. Total Stock Market Index	11.50 %	4.75 %
Global Equities	MSCI World (net) Index	2.50 %	4.75 %
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	5.00 %	4.75 %
Int'l Equities - Emerging Markets	MSCI EM Markets (net) Index	6.00 %	4.75 %
Investment-Grade Bonds	Bloomberg Barclays US Aggregate Bond Index	3.00 %	2.35 %
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00 %	3.65 %
Direct Lending	Morningstar LSTA US Leveraged Loan TR USD Index	16.00 %	7.25 %
Distressed Debt	Cambridge Assoc Distressed Securities Index (3)	4.00 %	6.90 %
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00 %	4.10 %
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00 %	5.20 %
Private Real Estate Partnerships	Cambridge Associates Real Estate Index (4)	6.00 %	5.70 %
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (5)	25.00 %	7.75 %
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00 %	3.25 %
Cash Equivalents	90-Day U.S. Treasury	2.00 %	0.60 %

- 1) Target asset allocation adopted at the March 2024 TCDRS Board meeting.
- 2) Geometric real rates of return equal the expected return minus the issued inflation rate of 2.2% per Cliffwater's 2024 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.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**16. RETIREMENT PLAN (CONTINUED)**

**A. Texas County and District Retirement System (continued)**

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.

**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)**

	<b>Net Pension Liability/(Asset)</b>
Balance as of December 31, 2022	\$ 21,034,971
Changes for the year:	
Service Cost	10,227,812
Interest on total pension liability <sup>(1)</sup>	32,352,067
Effect of economic/demographic gains/losses	(395,277)
Administrative expenses	231,209
Member contributions	(5,459,203)
Net investment income	(44,350,139)
Employer contributions	(8,844,036)
Other <sup>(2)</sup>	100,322
Balance as of December 31, 2023	<u>4,897,726</u>
Due within one year	<u>\$ 3,094,053</u>

<sup>(1)</sup> Reflects the change in liability due to time value of money. TCDRS does not charge fees or interest.

<sup>(2)</sup> Relates to allocation of system-wide items.

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

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**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.

	1% Decrease 6.60%	Current Discount Rate 7.60%	1% Increase 8.60%
Total pension liability	\$ 513,276,848	\$ 447,687,754	\$ 393,449,961
Fiduciary net position	<u>442,790,028</u>	<u>442,790,028</u>	<u>442,790,028</u>
Net pension liability / (asset)	<u>\$ 70,486,820</u>	<u>\$ 4,897,726</u>	<u>\$ (49,340,067)</u>

Pension Expense / (Income)	January 1, 2023 to December 31, 2023
Service cost	\$ 10,227,812
Interest on total pension liability <sup>(1)</sup>	32,352,066
Administrative expenses	231,209
Member contributions	(5,459,203)
Expected investment return net of investment expenses	(30,497,298)
Recognition of deferred inflows/outflows or resources	
Recognition of economic/demographic (gains)/losses	(1,678,325)
Recognition of assumption changes or inputs	5,010,644
Recognition of investment (gains) or losses	(7,721,736)
Other	100,323
Pension Expense / (Income)	<u>\$ 2,565,492</u>

<sup>(1)</sup> Reflects to the change in the liability due to the time value of money.

For the measurement period ending December 31, 2023, the County recognized \$2,565,492.

As of December 31, 2023, the deferred inflows and outflows of resources are as follow:

Deferred Inflows/Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 2,790,885	\$ -
Changes of assumptions	-	5,010,646
Net difference between projected and actual earnings	-	1,614,305
Contributions made subsequent to measurement date <sup>(2)</sup>	-	7,641,069
Total	<u>\$ 2,790,885</u>	<u>\$ 14,266,020</u>

<sup>(2)</sup> 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**  
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**16. RETIREMENT PLAN (CONTINUED)**

**A. Texas County and District Retirement System (continued)**

Year Ended December 31:	
2024	\$ 465,831
2025	(2,562,139)
2026	8,700,941
2027	<u>(2,770,568)</u>
Total	<u>\$ 3,834,065</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.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**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 &amp; Spouse</u>	<u>Retiree &amp; 1 Child</u>	<u>Retiree &amp; Children</u>	<u>Family including spouse</u>
Medical/TX	\$ 250.78	\$ 575.98	\$ 500.98	\$ 532.23	\$ 657.23

Membership in the plan at October 1, 2023 the date of the latest actuarial valuation, consists of the following:

Active Members	1,543
Retirees and beneficiaries receiving benefits	33
Spouses of Retirees	<u>10</u>
Total	<u><u>1,586</u></u>

The valuation date of GASB75 for Cameron County is October 2023 the date as of which the actuarial valuation was performed. Measurement date is September 30, 2024, the date as of which the OPEB Liability is determined. The reporting period is fiscal year ending September 30, 2024. There have been no significant changes between the valuation date and the fiscal year end.

Valuation Date	October 1, 2023
Measurement Date	September 30, 2024
Actuarial Cost Method	Entry Age Normal

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.



**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**17. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)**

**A. The Plan: Health Insurance Benefits (continued)**

The accrued liability as of any date is not the actuarially computed present value of accrued or accumulated plan benefits as of that date. The accrued liability is the portion of the ultimate cost assigned to prior years by the cost method being used.

Discount Rate	September 30, 2023	4.09 %
	September 30, 2024	3.81 %

*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: 2.30 % per annum

*Price inflation from December 31, 2023 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 (7.89% to 4.70%) in the beginning years of employment and at 20 years of service this drops to 3.93%. 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 2021 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, OPEB Liability, (Total OPEB Liability for unfunded plans) on the Statement of Net Position. Changes in 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 OPEB Liability - Medical

	<b>Increase/(Decrease) Total OPEB Liability</b>
Balance as of September 30, 2023	\$ 29,569,838
Changes for the year:	
Service Cost	1,793,625
Interest on total OPEB liability	1,266,124
Effect of economic/demographic gains/losses	(1,726,195)
Effect of assumptions changes or inputs	710,100
Expected benefit payments	(821,967)
Balance as of September 30, 2024	<u>30,791,525</u>
Due within one year	<u>\$ 1,092,730</u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**17. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)**

**A. The Plan: Health Insurance Benefits (continued)**

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

<b>Medical OPEB Liability</b>	<b>September 30, 2023</b>	<b>September 30, 2024</b>
Cameron County OPEB Liability	\$ 29,569,838	\$ 30,791,525
Covered Payroll	62,066,636	69,033,362
Cameron County liability as a % of covered payroll	47.64 %	44.60 %

**Sensitivity Analysis**

The following presents the total OPEB liability of the county, calculated using the discount rate of 3.81% 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 (2.81%) or 1 percentage point higher (4.81%) than the current rate.

<b>1% Decrease</b>	<b>Current Discount Rate</b>	<b>1% Increase</b>
<b>2.81%</b>	<b>3.81%</b>	<b>4.81%</b>

Total OPEB Liability	\$ 33,442,518	\$ 30,791,525	\$ 28,322,388
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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.

<b>1% Decrease</b>	<b>Current Trend Rate</b>	<b>1% Increase</b>
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Total OPEB Liability	\$ 27,044,355	\$ 30,791,525	\$ 35,244,981
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For fiscal year end September 30, 2024, the County's annual OPEB cost (expense) was \$2,145,547 for the post-employment healthcare plan. Cameron County's annual OPEB cost, percentage of annual OPEB cost contribution to the plan and OPEB obligation information is summarized below.

<b>OPEB Expense</b>	<b>October 1, 2022 to September 30, 2023</b>	<b>October 1, 2023 to September 30, 2024</b>
Service Cost	\$ 1,650,656	\$ 1,793,625
Interest on total OPEB liability	1,129,180	1,266,124
Effect of plan changes	-	-
Recognition of deferred inflows/outflows of resources	(381,598)	(608,729)
Recognition of assumption changes or inputs	(398,907)	(305,473)
OPEB Expense	<u>\$ 1,999,331</u>	<u>\$ 2,145,547</u>

**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
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**17. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)**

**A. The Plan: Health Insurance Benefits (continued)**

Deferred Inflows/Outflows of Resources

As of September 30, 2024, the deferred inflows and outflows of resources are as follows:

	<b>Deferred Inflows of Resources</b>	<b>Deferred Outflows of Resources</b>
Differences between expected and actual experience	\$ 3,476,363	\$ 1,607,946
Changes of assumptions	3,954,505	2,183,935
Total	<u>\$ 7,430,868</u>	<u>\$ 3,791,881</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:		
2025	\$	(881,481)
2026		(750,594)
2027		(736,457)
2028		(609,205)
2029		(550,221)
Thereafter*		<u>(111,029)</u>
Total	\$	<u>(3,638,987)</u>

*\*Future deferred inflows/outflows of resources may impact this information.*

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**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
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**17. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)**

**A. The Plan: Health Insurance Benefits (continued)**

**Other Key Actuarial Assumptions:**

Valuation timing	The valuation is performed at October 1, 2023 with a measurement at September 30, 2024.
Actuarial Cost Method	Entry Age Normal
Discount Rate	September 30, 2024: 3.81%
Inflation	From 2.40% to 2.30% (price inflation based on Milliman's Capital market expectations)
Salary Increase	Merit Salary increases for entry ages 30-39;
Per Capital Medical Cost	Retiree Female Age Range 45-64 cost range \$20,488 - \$22,932 Retiree Male Age Range 45-64 cost range \$13,161 - \$24,695 Spouse Female Age Range 45-64 cost range \$13,339 - \$20,554 Spouse Male Age Range 45-64 cost range \$10,065 - \$21,630
Medical Inflation	2023 - 6.80%, 2024 - 6.30%, 2025 - 5.70%, 2026 - 5.20% 2027 - 2071 Medical Inflation Rate decrease from 4.90% - 3.80%
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 (40-49) 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, 2023 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 to reflect the 2023 pension valuation for the TCDRS.

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**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**17. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)**

**B. OPEB - Multiple Employer Defined Benefit Group Term Plan Group Term Life Fund**

Cameron County participates in a cost-sharing multiple-employer defined-benefit group-term life insurance plan operated by the Texas County & District Retirement System (TCDRS). This plan is referred to as the Group Term Life Fund (GTLF). The GTLF retiree death benefit paid from the Group Term Life (GTL) program is an OPEB benefit. This OPEB program is treated as an unfunded trust, because the GTL program covers both active and retirees and is not segregated. The TCDRS GTL program is an unfunded OPEB plan as the GTL fund does not meet the requirements of a trust under Paragraph 4b of GASB75, because the assets of the GTL fund can be used to pay active GTL benefits which are not part of the OPEB plan. For GASB75 purposes the OPEB plan is not a cost sharing plan, so the annual benefit payments are treated as being equal to the employer's actual retiree TGL contributions for the year.

	<u>December 31, 2022</u>	<u>December 31, 2023</u>
Total OPEB Liability	\$ 3,236,489	\$ 3,674,545

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 <sup>(1)</sup>	3.72 %	3.26 %
Long-term expected rate of return, net of investment expenses	Does not apply	Does not apply
Municipal bond rate	3.72 %	3.26 %

*<sup>(1)</sup> 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, 2023 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, 2022	December 31, 2023
Measurement date	December 31, 2022	December 31, 2023
Employer's fiscal year	October 1, 2023	September 30, 2024

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**17. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)**

**B. OPEB - Multiple Employer Defined Benefit Group Term Plan Group Term Life Fund (continued)**

**Changes in OPEB Liability-GTL**

	<b>Increase (Decrease)</b> <b>Total OPEB Liability</b>
Balance as of December 31, 2022	\$ 3,236,489
Changes for the year:	
Service Cost	91,851
Interest on total OPEB liability <sup>(1)</sup>	122,521
Effect of economic/demographic gains/losses	(6,345)
Effect of assumptions changes or inputs	300,219
Expected benefit payments	(70,190)
Balance as of December 31, 2023	<u>3,674,545</u>
Due within one year	<u>\$ 73,911</u>

<sup>(1)</sup>Reflects change in liability due to time value of money

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

**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 3.26% 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 3.26%, 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 (2.26%) or 1 percentage point higher (4.26%) 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.

<b>1%</b>	<b>Current</b>	<b>1%</b>
<b>Decrease</b>	<b>Discount</b>	<b>Increase</b>
<b>2.26%</b>	<b>Rate</b>	<b>4.26%</b>

**Total OPEB Liability**

\$ 4,469,892    \$ 3,674,545    \$ 3,064,810

**OPEB Expense/Income:**

	<b>January 1, 2022 to</b> <b>December 31, 2023</b>
Service Cost	\$ 91,851
Interest on total OPEB liability <sup>(1)</sup>	122,521
Effect of plan changes	
Recognition of deferred inflows/outflows of resources	(6,781)
Recognition of investment gains or losses	9,445
OPEB Expense	<u>\$ 217,036</u>

<sup>(1)</sup>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, 2024**

**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, 2023, the deferred inflows and outflows of resources are as follows:

	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>
Differences between expected and actual experience	\$ 36,673	\$ 16,057
Changes of assumptions	876,524	743,204
Contributions subsequent to measurement date	-	60,021
Total	<u>\$ 913,197</u>	<u>\$ 819,282</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:	
2024	\$ 2,664
2025	35,745
2026	(79,730)
2027	(161,594)
2028	48,979
Total	<u>\$ (153,936)</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 2023.

<u>Coverage Type</u>	<u>Amount</u>
Active Member GTL Benefit	\$ 77,989
Retiree GTL Benefit	\$ 70,190

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**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**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 Level Percent of Salary
Amortization Method	
Recognition of economic/demographic gains or losses	Straight line amortization over expected working life
Recognition of 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)	3.26%
	20 Year Bond GO Index published by bondbuyer.com as of December 28, 2023
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](http://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.

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 September 30, 2024 and September 30, 2023 were \$169,864, and \$160,757 respectively, which equaled the contractually required contributions each year.



**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**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 \$496,962 for the year ended September 30, 2024, for which an immediate family member of a member of the Commissioners' Court has an interest in. Amounts due to the company totaled \$184,211 at September 30, 2024.

**19. SUBSEQUENT EVENTS**

On December 13, 2024 the Cameron County Commissioners Court approved a Resolution "Declaring Intention to Reimburse Certain Expenditures" for expected issuance of debt in an aggregate estimated \$8 Million principal for the purpose of paying costs for the acquisition of certain property and related improvements for the County. As permitted by Chapter 1201, Texas Government Code, the County may use proceeds of obligations to reimburse the costs paid or incurred before the date of issuance of such obligations.

**20. ADJUSTMENTS AND RESTATEMENTS OF BEGINNING BALANCES**

During the fiscal year 2024, the County implemented GASB Statement No. 96, Subscription-Based Information Technology Agreements. The primary objective of this statement is to enhance the relevance and consistency of information about governments' subscription activities. This statement establishes a single model for subscription accounting based on the principle that subscriptions are financings of the right to use an underlying asset. The effect of the change in accounting principle are summarized in the "Restatement - GASB 96 Implementation" column below.

During the fiscal year 2024, the 2024 Certificates of Obligation Fund met the quantitative threshold which requires the fund to be reported as a major fund. The effect of the change within the reporting entity is summarized in the "Change from Non-major to Major Fund" column below.

During the fiscal year 2024, the County reduced capital assets. The effect of the correction is summarized in the "Restatement - Capital Assets" column below.

During the fiscal year 2024, the County reduced the liabilities for compensated absences in the governmental funds due to the compensated absences not being matured (i.e., due and payable). The effect of the change within the financial reporting entity is summarized in the "Adjustment - Compensated Absences" column below.

	Net Position/fund balance 09/30/2023 as previously presented	Restatement - GASB 96 Implementation	Change from Non-major to Major Fund	Restatement - Capital Assets	Adjustment - Compensated Absences	Net position/fund balance 09/30/2023 as restated/adjusted
<b>GOVERNMENT-WIDE</b>						
Governmental activities	\$ 167,122,963	\$ 518,491	\$ -	\$ (426,885)	\$ -	\$ 167,214,569
Business-type activities	61,500,939	-	-	-	-	61,500,939
Total Government-Wide	<u>228,623,902</u>	<u>518,491</u>	<u>-</u>	<u>(426,885)</u>	<u>-</u>	<u>228,715,508</u>
<b>GOVERNMENTAL FUNDS</b>						
General Fund	37,864,473	-	-	-	1,613,820	39,478,293
Special Road & Bridge Fund	15,681,324	-	-	-	148,091	15,829,415
I&S Limited Tax Rev Bonds Fund	1,404,658	-	-	-	-	1,404,658
2024 Certificates of Obligation	-	-	(1,227,717)	-	-	(1,227,717)
American Rescue Plan Act Fund	3,034,234	-	-	-	-	3,034,234
Non-Major Funds	55,331,361	-	1,227,717	-	21,256	56,580,334
Total Governmental Funds	<u>\$ 113,316,050</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,783,167</u>	<u>\$ 115,099,217</u>

## **REQUIRED SUPPLEMENTARY INFORMATION**

**CAMERON COUNTY, TEXAS**  
Required Supplementary Information  
**Texas County & District Retirement System**  
Schedule of Changes in Net Pension Liability (Asset) and Related Ratios

	Year Ended December 31, 2023	Year Ended December 31, 2022	Year Ended December 31, 2021	Year Ended December 31, 2020	Year Ended December 31, 2019	Year Ended December 31, 2018	Year Ended December 31, 2017	Year Ended December 31, 2016	Year Ended December 31, 2015	Year Ended December 31, 2014
<b>Total Pension Liability</b>										
Service Cost	\$ 10,227,812	\$ 10,500,204	\$ 10,431,480	\$ 9,188,763	\$ 8,987,643	\$ 9,210,329	\$ 9,256,757	\$ 9,682,199	\$ 8,945,595	\$ 8,464,506
Interest on total pension liability	32,352,066	30,961,897	29,325,831	27,698,650	26,118,490	24,685,597	23,097,315	21,379,074	20,168,532	18,836,862
Effect of plan changes	-	-	-	-	-	-	-	-	(2,198,760)	-
Effect of assumptions changes or inputs	-	-	883,941	23,948,296	-	-	1,425,387	-	2,628,616	-
Effect of economic/demographic (gains) or losses	(395,277)	(3,998,982)	(980,181)	(1,249,456)	(424,120)	(1,248,665)	(538,823)	(2,159,099)	(3,519,071)	(393,302)
Benefit payments/refunds of employee contributions	(19,550,264)	(18,271,196)	(18,136,503)	(15,732,131)	(15,031,480)	(14,448,929)	(12,755,623)	(11,664,095)	(10,813,133)	(11,011,607)
Net change in total pension liability	22,634,337	19,191,923	21,524,568	43,854,122	19,650,533	18,198,332	20,485,013	17,238,079	15,211,779	15,896,459
Total pension liability, beginning	425,053,417	405,861,494	384,336,925	340,482,803	320,832,269	302,633,937	282,148,923	264,910,844	249,699,065	233,802,606
Total pension liability, ending (a)	447,687,754	425,053,417	405,861,493	384,336,925	340,482,802	320,832,269	302,633,936	282,148,923	264,910,844	249,699,065
<b>Fiduciary Net Position</b>										
Employer contributions	8,844,036	9,164,203	8,215,495	7,897,304	7,039,533	6,879,084	6,469,614	5,967,836	6,151,006	6,122,353
Member contributions	5,459,203	5,279,700	5,482,148	5,234,883	5,019,245	4,918,583	4,848,704	4,636,465	4,644,789	4,454,897
Investment income net of investment expenses	44,350,139	(25,076,473)	78,468,150	33,934,562	46,807,659	(5,496,294)	37,566,744	17,849,507	(2,732,915)	15,408,775
Benefit payments/refunds contributions	(19,550,264)	(18,271,196)	(18,136,501)	(15,732,131)	(15,031,480)	(14,448,929)	(12,755,623)	(11,664,095)	(10,813,133)	(11,011,607)
Administrative expenses	(231,209)	(236,763)	(234,437)	(263,098)	(250,356)	(228,923)	(195,145)	(193,999)	(174,717)	(182,643)
Other	(100,322)	(172,960)	(25,359)	(44,118)	(61,458)	(49,250)	(23,281)	(238,047)	(260,777)	(103,819)
Net change in fiduciary net position	38,771,583	(29,313,489)	73,769,496	31,027,402	43,523,143	(8,425,729)	35,911,013	16,357,667	(3,185,747)	14,687,956
Fiduciary net position, beginning	404,018,446	433,331,935	359,562,439	328,535,038	285,011,894	293,437,623	257,526,610	241,168,943	244,354,689	229,666,733
Fiduciary net position, ending (b)	442,790,029	404,018,446	433,331,935	359,562,440	328,535,037	285,011,894	293,437,623	257,526,610	241,168,942	244,354,689
<b>Net pension liability (asset) (a) - (b)</b>	<b>\$ 4,897,725</b>	<b>\$ 21,034,971</b>	<b>\$ (27,470,442)</b>	<b>\$ 24,774,485</b>	<b>\$ 11,947,765</b>	<b>\$ 35,820,375</b>	<b>\$ 9,196,313</b>	<b>\$ 24,622,313</b>	<b>\$ 23,741,901</b>	<b>\$ 5,344,375</b>
Fiduciary net position as a % of total pension liability (asset)	98.91%	95.05%	106.77%	93.55%	96.49%	88.84%	96.96%	91.27%	91.04%	97.86%
Pensionable covered payroll	\$ 77,988,609	\$ 75,424,285	\$ 78,316,405	\$ 74,784,046	\$ 71,611,950	\$ 70,265,471	\$ 69,267,205	\$ 66,235,218	\$ 66,354,129	\$ 63,641,381
Net pension liability (asset) as % of covered payroll	6.28%	27.89%	-35.08%	33.13%	16.68%	50.98%	13.28%	37.17%	35.78%	8.40%

Note: This schedule is presented to illustrate the requirement to show information for 10 years.

**CAMERON COUNTY, TEXAS**  
Required Supplementary Information  
**Texas County & District Retirement System**  
Schedule of Employer Contributions

<b>Year Ended September 30,</b>	<b>Actuarially Determined Contribution</b>	<b>Actual Employer Contribution</b>	<b>Contribution Deficiency (Excess)</b>	<b>Pensionable Covered Payroll</b>	<b>Actual Contribution as a % of Covered- Payroll</b>
2015	\$ 6,023,889	\$ 6,023,889	\$ -	\$ 64,383,157	9.4%
2016	5,976,902	5,976,902	-	65,821,281	9.1%
2017	6,359,603	6,359,603	-	68,735,232	9.3%
2018	6,787,755	6,787,755	-	70,197,489	9.7%
2019	6,984,306	6,984,306	-	69,882,082	10.0%
2020	7,643,682	7,643,682	-	73,718,486	10.4%
2021	8,289,101	8,289,101	-	78,881,953	10.5%
2022	9,130,638	9,130,638	-	77,857,000	11.7%
2023	9,150,118	9,150,118	-	79,227,367	11.5%
2024	9,818,929	9,818,929	-	85,937,096	11.4%

**Notes to Schedule**

**Valuation Date:** Actuarially determined contribution rates are calculated as of September 30, as per the County's fiscal year end.

**Methods and assumptions used to determine contribution rates:**

<b>Actuarial Cost Method</b>	Entry Age
<b>Amortization Method</b>	Level percentage of payroll, closed
<b>Remaining Amortization Period</b>	17.0 years (based on contribution rate calculated in 12/31/2023 valuation)
<b>Asset Valuation Method</b>	5-year smoothed fair value
<b>Inflation</b>	2.50%
<b>Salary Increases</b>	Varies by age and service. 4.7% average over career including inflation
<b>Investment Rate of Return</b>	7.50%, net of administrative and investment expenses, including inflation
<b>Retirement Age</b>	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retiree is 61.
<b>Mortality</b>	135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
<b>Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions</b>	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New inflation, mortality and other assumptions were reflected. 2022: New investment return and inflation assumptions were reflected.
<b>Changes in Plan Provisions Reflected in the Schedule of Employer Contributions</b>	2015: No changes in plan provisions were reflected in the Schedule. 2016: No changes in plan provisions were reflected in the Schedule. 2017: New annuity Purchase Rates were reflected for benefits earned after 2017. 2018: No changes in plan provisions were reflected in the Schedule. 2019: No changes in plan provisions were reflected in the Schedule. 2020: No changes in plan provisions were reflected in the Schedule. 2021: No changes in plan provisions were reflected in the Schedule. 2022: No changes in plan provisions were reflected in the Schedule. 2023: No changes in plan provisions were reflected in the Schedule.

**CAMERON COUNTY, TEXAS**  
Required Supplementary Information  
**Texas County & District Retirement System**  
Schedule of Changes in Total OPEB Liability and Related Ratios  
Medical Claims

	Year Ended September 30, 2024	Year Ended September 30, 2023	Year Ended September 30, 2022	Year Ended September 30, 2021	Year Ended September 30, 2020	Year Ended September 30, 2019	Year Ended September 30, 2018
<b>Total OPEB Liability - Medical Claims</b>							
Service Cost	\$ 1,793,625	\$ 1,650,656	\$ 2,269,194	\$ 2,247,840	\$ 1,579,672	\$ 1,834,569	\$ 1,834,569
Interest on total OPEB liability	1,266,124	1,129,180	710,310	633,181	1,163,188	917,369	917,369
Effect of plan changes	-	-	-	-	-	-	-
Effect of economic/demographic gains or (losses)	(1,726,195)	1,080,895	1,290,916	-	(5,386,434)	-	-
Effect of assumption changes or inputs	710,100	(177,806)	(5,950,516)	713,239	3,452,852	-	(1,276,143)
Benefit payments	(821,967)	(1,092,239)	(996,820)	(678,441)	(627,242)	(689,548)	(689,548)
<b>Net Change in Total OPEB Liability</b>	<u>1,221,687</u>	<u>2,590,686</u>	<u>(2,676,916)</u>	<u>2,915,819</u>	<u>182,036</u>	<u>2,062,390</u>	<u>786,247</u>
Total OPEB liability - beginning	<u>29,569,838</u>	<u>26,979,152</u>	<u>29,656,068</u>	<u>26,740,249</u>	<u>26,558,213</u>	<u>24,495,823</u>	<u>23,709,576</u>
Total OPEB liability - ending	<u><u>\$ 30,791,525</u></u>	<u><u>\$ 29,569,838</u></u>	<u><u>\$ 26,979,152</u></u>	<u><u>\$ 29,656,068</u></u>	<u><u>\$ 26,740,249</u></u>	<u><u>\$ 26,558,213</u></u>	<u><u>\$ 24,495,823</u></u>
Covered-employee payroll	\$ 69,033,362	\$ 62,066,636	\$ 59,077,323	\$ 59,297,755	\$ 59,297,755	\$ 62,295,873	\$ 62,295,873
Total OPEB Liability as a % of covered-employee payroll	44.60%	47.64%	45.67%	50.01%	45.09%	42.63%	39.32%

Note: Schedule only shows 7 years for which the new GASB Statement No. 75 has been implemented.  
Prior years were not reported in accordance with this GASB Statement No. 75 and prior years' recalculations  
are not required under this statement.

**CAMERON COUNTY, TEXAS**  
Required Supplementary Information  
**Texas County & District Retirement System**  
Schedule of Employer Contributions  
Medical Claims

Year Ended September 30,	Expected Benefit Payments	Actual Benefit Payments	Contribution Deficiency (Excess)	Covered-Employee Payroll	Actual Contribution as a % of Covered- Employee Payroll
2018	\$ 689,548	\$ 689,548	\$ -	\$ 62,295,873	1.1%
2019	689,548	689,548	-	62,295,873	1.1%
2020	627,242	627,242	-	59,297,755	1.1%
2021	678,441	678,441	-	59,297,755	1.1%
2022	996,820	996,820	-	59,077,323	1.7%
2023	1,092,239	1,092,239	-	62,066,636	1.8%
2024	821,967	821,967	-	69,033,362	1.2%

**Notes to the Schedule**

The employer does not pre-fund benefits. The current funding policy is to pay benefits directly from general assets on a pay-as-you-go basis and there is not a trust for accumulating plan assets.

**Valuation Timing:**

The valuation is performed at October 1, 2023 with measurements at September 30, 2024.

**Methods and Assumptions Used to Determine Contribution Rates:**

<b>Actuarial Cost Method</b>	Entry Age Normal
<b>Discount Rate</b>	Sep 30, 2024: 3.81% per annum The discount rate is based on the Bond Buyer's 20-year General Obligation Index immediately prior to or coincident with the measurement date.
<b>Inflation</b>	2.30% is based on Milliman's capital market expectations
<b>Salary Increases</b>	Merit Salary increases for entry ages 30-39; increases range from 3.93% to 7.89% for 21 - 0 years of service.
<b>Per Capita Medical Benefit Costs</b>	Retiree Female Age Range 45-64 cost range \$20,488 - \$22,932 Retiree Male Age Range 45-64 cost range \$13,161 - \$24,695 Spouse Female Age Range 45-64 cost range \$13,339 - \$20,554 Spouse Male Age Range 45-64 cost range \$10,065 - \$21,630
<b>Medical Inflation (Trend Assumption)</b>	2023 - 6.80%, 2024 - 6.30%, 2025 - 5.70%, 2026 - 5.20%, 2027 - 4.90% 2028 - 4.80%, 2029 - 4.70% Trend was calculated assuming an implied inflation rate of 2.30% per year.
<b>Coverage Assumption</b>	50% of active employees are assumed to elect coverage at retirement.
<b>Marriage Assumptions</b>	For actives; it is assumed that husbands are 3 years older than their wives. 50% of active participants making it to retirement are assumed to be married and elected spouse coverage.
<b>Decrement Timing</b>	Decrements are assumed to occur at the middle of the year.
<b>Mortality</b>	Pub-2010 General Employee/Healthy Retiree Mortality Tables (headcount weighted) for M/F projected forward (fully generational) with MP-2021.
<b>Retirement Rates</b>	Retirement Rates with 30+ service ranges from 8.8% for younger retirees (40-49) to 25.3% older retirees (70-74). Age 75+ : 100%
<b>Termination Rates</b>	Rates range from 21.60% Male / 21.60% Female with less than 1 year of service to 3.52% Male / 3.52% Females with 15 years of service. Termination rates from the Dec 31, 2023 actuarial report for TCDRS.
<b>Disability</b>	Range from 0.025% at age 35 to 0% at age 60.
<b>Changes in actuarial assumptions</b>	Discount rate from 4.09% to 3.81%. Inflation rate from 2.40 to 2.30%. Mortality updated to reflect the new MP-2021 recommended by Society of Actuaries Retirement, disability, termination and salary increase rates were updated to reflect the 2022 pension valuation for the TCDRS.

**CAMERON COUNTY, TEXAS**  
Required Supplementary Information  
**Texas County & District Retirement System**  
Schedule of Changes in Total OPEB Liability and Related Ratios  
Group Term Life Insurance (GTL)

	Year Ended December 31, 2023	Year Ended December 31, 2022	Year Ended December 31, 2021	Year Ended December 31, 2020	Year Ended December 31, 2019	Year Ended December 31, 2018	Year Ended December 31, 2017
<b>Total OPEB Liability - Group Term Life Insurance (GTL)</b>							
Service Cost	\$ 91,851	\$ 153,438	\$ 146,202	\$ 123,381	\$ 79,388	\$ 98,633	\$ 89,980
Interest on total OPEB liability	122,521	91,669	88,889	97,976	107,170	97,383	97,858
Effect of plan changes	-	-	-	-	-	-	-
Effect of assumption changes or inputs	300,219	(1,244,008)	81,095	489,227	786,048	(330,290)	145,821
Effect of economic/demographic gains or (losses)	(6,345)	(19,450)	18,265	(32,071)	22,295	3,860	(37,430)
Benefit payments	(70,190)	(82,967)	(86,148)	(82,262)	(71,612)	(63,239)	(62,340)
<b>Net Change in Total OPEB Liability</b>	<u>438,056</u>	<u>(1,101,318)</u>	<u>248,303</u>	<u>596,251</u>	<u>923,289</u>	<u>(193,653)</u>	<u>233,889</u>
Total OPEB liability - beginning	3,236,489	4,337,807	4,089,504	3,493,253	2,569,964	2,763,617	2,529,728
Total OPEB liability - ending	<u>\$ 3,674,545</u>	<u>\$ 3,236,489</u>	<u>\$ 4,337,807</u>	<u>\$ 4,089,504</u>	<u>\$ 3,493,253</u>	<u>\$ 2,569,964</u>	<u>\$ 2,763,617</u>
Pensionable covered-employee payroll	\$ 77,988,609	\$ 75,424,285	\$ 78,316,405	\$ 74,784,046	\$ 71,611,950	\$ 70,265,471	\$ 69,267,205
Net OPEB Liability as a % of covered-employee payroll	4.71%	4.29%	5.54%	5.47%	4.88%	3.66%	3.99%

Note: Schedule only shows 7 years for which the new GASB Statement No. 75 has been implemented.  
Prior years were not reported in accordance with this GASB Statement No.75 and prior years' recalculations  
are not required under this statement.

**CAMERON COUNTY, TEXAS**  
Required Supplementary Information  
**Texas County & District Retirement System**  
Schedule of Employer Contributions  
Group Term Life Insurance (GTL)

<b>Year Ended September 30,</b>	<b>Actuarially Determined Contribution</b>	<b>Actual Employer Contribution</b>	<b>Contribution Deficiency (Excess)</b>	<b>Pensionable Covered-Employee Payroll</b>	<b>Actual Contribution as a % of Covered- Employee Payroll</b>
2015	\$ 160,958	\$ 160,958	\$ -	\$ 64,383,157	0.25%
2016	164,553	164,553	-	65,821,281	0.25%
2017	171,838	171,838	-	68,735,232	0.25%
2018	175,494	175,494	-	70,197,489	0.25%
2019	174,705	174,705	-	69,882,082	0.25%
2020	182,440	182,440	-	73,718,486	0.25%
2021	197,296	197,296	-	78,881,953	0.25%
2022	188,922	188,922	-	77,857,000	0.24%
2023	160,757	160,757	-	79,227,367	0.20%
2024	169,864	169,864	-	85,937,096	0.20%

**Notes to the Schedule**

**Valuation Timing:**

Actuarially determined contribution rates are calculated as of September 30, as per the County's Fiscal Year End.

**Methods and Assumptions Used to Determine Contribution Rates:**

<b>Actuarial Cost Method</b>	Entry Age Level Percent of Salary
<b>Amortization Method</b>	
<b>Recognition of Economic/Demographic gains or losses</b>	Straight-Line amortization over Expected Working Life
<b>Recognition of assumption changes or inputs</b>	Straight-Line amortization over Expected Working Life
<b>Asset Valuation Method</b>	Does not apply
<b>Inflation</b>	Does not apply
<b>Investment Rate of Return (Discount Rate)</b>	3.26% 20 Year Bond GO Index published by bondbuyer.com as of December 31, 2023.
<b>Cost-of-Living Adjustment</b>	Does not apply
<b>Disability</b>	Members who become disabled are eligible to commence benefit payments regardless of age. Probability of Disability is applicable for members who are vested but not eligible for service retirement. No disability retirements are assumed to occur after a member becomes eligible for service retirement.
<b>Mortality</b>	Depositing Members, 135% of Pub-2010 General Employees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Employees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.  Service Retirees, 135% of Pub-2010 General Healthy Retirees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Healthy Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.  Disabled Retirees: 160% of Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for males and 125% Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
<b>Retirement</b>	Deferred members are assumed to retire (100% probability) at the later of: a) age 75 b) earliest retirement eligibility. For all eligible members ages 75 and later, retirement is assumed to occur immediately.
<b>Other Termination of Employment</b>	The rate of assumed future termination from active participation in the plan for reasons other than death, disability or retirement. The rates vary by length of service, entry-age group (age at hire) and gender. No termination after eligibility for retirement is assumed. The termination rate is 0% for the two years immediately prior to retirement eligibility.



**CAMERON COUNTY, TEXAS**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The original expenditure category budgets for the General Fund and Special Road and Bridge Fund are adopted by the Commissioners' Court and filed with the Cameron County Clerk prior to the end of September 30<sup>th</sup>. Project length financial plans are adopted for Capital Projected Funds.

The budget law of the State of Texas provides that "the amounts budgeted for current expenditures from the various funds of the County shall not exceed the balances in said funds plus the anticipated revenues for the current year for which the budget is made as estimated by the County Auditor." Additionally, the Commissioners' Court "may, upon proper application, transfer an existing budget surplus during the year to a budget of like kind and fund but no such transfer shall increase the total budget." All budget amendments between expenditure categories are presented for approval by the Cameron County Budget Officer.

**CAMERON COUNTY, TEXAS**  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
**GENERAL FUND**  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

	<b>Budget</b>		<b>Actual</b>	<b>Variance With</b>
	<b>Original</b>	<b>Final</b>		<b>Final Budget</b>
				<b>Positive (Negative)</b>
<b>REVENUES</b>				
Taxes	\$ 85,030,773	\$ 85,030,773	\$ 82,883,856	\$ (2,146,917)
Licenses and permits	587,500	587,500	583,294	(4,206)
Intergovernmental	503,500	1,117,830	955,172	(162,658)
Charges for services	15,981,888	16,619,370	17,759,204	1,139,834
Fines and forfeitures	4,734,416	5,717,259	6,844,848	1,127,589
Other	479,680	557,217	3,378,031	2,820,814
<b>TOTAL REVENUES</b>	<b>107,317,757</b>	<b>109,629,949</b>	<b>112,404,405</b>	<b>2,774,456</b>
<b>EXPENDITURES</b>				
General government	31,646,404	33,765,564	28,584,570	5,180,994
Law enforcement and public safety	74,912,858	76,544,810	73,767,907	2,776,903
Health	3,773,394	3,664,022	3,506,376	157,646
Welfare	5,186,194	4,662,658	4,367,484	295,174
Capital outlay	-	-	921,427	(921,427)
Debt service:				
Principal retirement	-	-	412,030	(412,030)
Interest and fiscal charges	-	-	38,931	(38,931)
<b>TOTAL DEBT SERVICE</b>	<b>-</b>	<b>-</b>	<b>450,961</b>	<b>(450,961)</b>
<b>TOTAL EXPENDITURES</b>	<b>115,518,850</b>	<b>118,637,054</b>	<b>111,598,725</b>	<b>7,038,329</b>
Excess of Revenues over (Under) Expenditures	(8,201,093)	(9,007,105)	805,680	9,812,785
<b>OTHER FINANCING SOURCES (USES)</b>				
Subscriptions	-	-	291,731	291,731
Leases	-	-	136,778	136,778
Transfers in	8,721,979	8,721,979	10,811,068	2,089,089
Transfers (out)	(520,886)	(592,839)	(717,811)	(124,972)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>8,201,093</b>	<b>8,129,140</b>	<b>10,521,766</b>	<b>2,392,626</b>
Net change in fund balance	-	(877,965)	11,327,446	12,205,411
Fund balance - beginning of year, as previously presented	-	1,290,525	37,864,473	36,573,948
Adjustments	-	-	1,613,820	1,613,820
Fund balance - beginning of year, as adjusted	-	1,290,525	39,478,293	38,187,768
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ 412,560</b>	<b>\$ 50,805,739</b>	<b>\$ 50,393,179</b>

**CAMERON COUNTY, TEXAS**  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
**SPECIAL ROAD AND BRIDGE FUND**  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

	<b>Budget</b>			<b>Variance With Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b>REVENUES</b>				
Taxes	\$ 13,798,688	\$ 13,798,688	\$ 13,626,188	\$ (172,500)
Licenses and permits	4,273,000	4,273,000	4,148,317	(124,683)
Intergovernmental	290,913	1,796,613	1,614,062	(182,551)
Charges for services	644,500	644,500	3,924,139	3,279,639
Other	73,000	163,501	614,194	450,693
<b>TOTAL REVENUES</b>	<b>19,080,101</b>	<b>20,676,302</b>	<b>23,926,900</b>	<b>3,250,598</b>
<b>EXPENDITURES</b>				
<b>Highways and Streets</b>				
District Attorney	58,676	58,676	58,138	538
Precinct #1 Commissioner Staff	198,032	205,943	203,352	2,591
Pct. 1 Warehouse - M & O	28,602	28,602	11,908	16,694
Precinct #2 Commissioner Staff	199,755	214,091	194,563	19,528
Pct. 2 Warehouse - M & O	39,650	39,650	37,935	1,715
Precinct #3 Commissioner Staff	201,000	252,192	249,236	2,956
Pct. 3 Warehouse - M & O	29,124	33,516	33,172	344
Precinct #4 Commissioner Staff	209,511	224,511	217,675	6,836
Pct. 4 Warehouse - M & O	37,534	37,534	27,908	9,626
Consolidated Road Districts M & O	16,023,992	14,553,636	9,847,874	4,705,762
Engineering & Right-of-Way	2,782,101	2,228,007	1,734,426	493,581
Planning and Inspection	1,459,728	1,459,728	1,361,549	98,179
CMP-LLMG	-	97,337	97,337	-
Natural Resources Department	-	229,199	105,044	124,155
Construction Management	-	35,247	32,054	3,193
<b>TOTAL HIGHWAYS AND STREETS</b>	<b>21,267,705</b>	<b>19,697,869</b>	<b>14,212,171</b>	<b>5,485,698</b>
Capital outlay	-	2,920,581	2,957,506	(36,925)
Debt Service:				
Principal retirement	-	377,238	377,238	-
Interest and fiscal charges	-	262,855	262,855	-
<b>TOTAL DEBT SERVICE</b>	<b>-</b>	<b>640,093</b>	<b>640,093</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>21,267,705</b>	<b>23,258,543</b>	<b>17,809,770</b>	<b>5,448,773</b>
Excess of Revenues over (Under) Expenditures	(2,187,604)	(2,582,241)	6,117,130	8,699,371
<b>OTHER FINANCING SOURCES (USES)</b>				
Tax note issuance	-	3,288,093	3,288,093	-
Tax note premium	-	246,487	246,487	-
Transfers in	99,982	99,982	171,715	71,733
Transfers (out)	-	(3,466,300)	(3,466,300)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>99,982</b>	<b>168,262</b>	<b>239,995</b>	<b>71,733</b>
Net change in fund balance	(2,087,622)	(2,413,979)	6,357,125	8,771,104
Fund balance - beginning of year, as previously presented	2,087,622	2,413,781	15,681,324	13,267,543
Adjustments	-	-	148,091	148,091
Fund balance - beginning of the year, as adjusted	2,087,622	2,413,781	15,829,415	13,415,634
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ (198)</b>	<b>\$ 22,186,540</b>	<b>\$ 22,186,738</b>

**CAMERON COUNTY, TEXAS**  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
**AMERICAN RESCUE PLAN ACT FUND (ARPA) FUND**  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

	<u>Budget</u>		<u>Prior Year(s)</u> <u>Actual</u>	<u>Actual</u>	<u>Cumulative</u> <u>Through</u> <u>09/30/2024</u>	<u>Variance With Final</u> <u>Budget Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>				
<b>REVENUES</b>						
Intergovernmental	\$ 82,194,452	\$ 82,194,452	\$ 42,950,804	\$ 6,369,833	\$ 49,320,637	\$ (32,873,815)
OCA ARPA	505,000	505,000	56,116	248,848	304,964	(200,036)
Other	2,992,420	2,992,420	3,060,234	2,246,213	5,306,447	2,314,027
<b>TOTAL REVENUES</b>	<u>85,691,872</u>	<u>85,691,872</u>	<u>46,067,154</u>	<u>8,864,894</u>	<u>54,932,048</u>	<u>(30,759,824)</u>
<b>EXPENDITURES</b>						
General government	77,147,728	77,147,728	32,530,012	3,266,926	35,796,938	41,350,790
Law enforcement and public safety	905,000	905,000	220,898	417,928	638,826	266,174
Capital outlay	-	-	-	4,608,989	4,608,989	(4,608,989)
<b>TOTAL EXPENDITURES</b>	<u>78,052,728</u>	<u>78,052,728</u>	<u>32,750,910</u>	<u>8,293,843</u>	<u>41,044,753</u>	<u>37,007,975</u>
Excess of Revenues over (Under) Expenditures	<u>7,639,144</u>	<u>7,639,144</u>	<u>13,316,244</u>	<u>571,051</u>	<u>13,887,295</u>	<u>6,248,151</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	560	-	560	560
Transfers (out)	(7,639,144)	(7,639,144)	(10,282,570)	(1,204,021)	(11,486,591)	(3,847,447)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(7,639,144)</u>	<u>(7,639,144)</u>	<u>(10,282,010)</u>	<u>(1,204,021)</u>	<u>(11,486,031)</u>	<u>(3,846,887)</u>
Net change in fund balance	-	-	3,034,234	(632,970)	2,401,264	2,401,264
Fund balance - beginning of year, as previously presented	-	-	-	3,034,234	-	-
Adjustments	-	-	-	-	-	-
Fund balance - beginning of the year, as adjusted	-	-	-	3,034,234	-	-
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,034,234</u>	<u>\$ 2,401,264</u>	<u>\$ 2,401,264</u>	<u>\$ 2,401,264</u>

## **OTHER SUPPLEMENTARY INFORMATION**

**CAMERON COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2024**

**SPECIAL REVENUE**

	Federal Task Force Grant Fund	Colonia Paving Project Fund	Lateral Road	Law Library	Other Governmental Elections Fund	Federal Block Grant Fund	Chapter 19 - Elections Fund	Federal Law Enforcement Fund	O.N.D.C.P. Fund
<b>ASSETS</b>									
Cash and cash equivalents	\$ 20,220	\$ -	\$ 232,526	\$ 218,131	\$ 306,838	\$ 189,676	\$ 728	\$ 49,454	\$ 87,843
Accounts receivable	-	-	-	-	-	-	-	-	24
Due from other agencies	14,962	-	-	-	277,394	131,287	15,484	862,231	963,057
Due from other funds	5,807	-	-	18,953	-	16,522	-	10,869	10,005
Prepays	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<u>40,989</u>	<u>-</u>	<u>232,526</u>	<u>237,084</u>	<u>584,232</u>	<u>337,485</u>	<u>16,212</u>	<u>922,554</u>	<u>1,060,929</u>
<b>LIABILITIES</b>									
Accounts payable	-	-	-	5,864	19,191	1,109	5,651	12,733	29,208
Wages and fringe payable	-	-	-	2,806	23,737	-	-	-	-
Due to other agencies	-	-	-	-	-	-	-	-	-
Due to other governments	14	-	-	-	15,844	-	-	-	95
Due to other funds	40,975	-	-	-	423,171	336,376	14,381	772,638	1,026,967
Unearned revenue	-	-	-	-	16,762	-	-	137,183	1,187
Deposits	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>40,989</u>	<u>-</u>	<u>-</u>	<u>8,670</u>	<u>498,705</u>	<u>337,485</u>	<u>20,032</u>	<u>922,554</u>	<u>1,057,457</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>									
Unavailable revenue - property taxes	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<u>40,989</u>	<u>-</u>	<u>-</u>	<u>8,670</u>	<u>498,705</u>	<u>337,485</u>	<u>20,032</u>	<u>922,554</u>	<u>1,057,457</u>
<b>FUND BALANCE</b>									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted	-	-	232,526	228,414	85,527	-	-	-	3,472
Committed	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	(3,820)	-	-
<b>TOTAL FUND BALANCE</b>	<u>-</u>	<u>-</u>	<u>232,526</u>	<u>228,414</u>	<u>85,527</u>	<u>-</u>	<u>(3,820)</u>	<u>-</u>	<u>3,472</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<u>\$ 40,989</u>	<u>\$ -</u>	<u>\$ 232,526</u>	<u>\$ 237,084</u>	<u>\$ 584,232</u>	<u>\$ 337,485</u>	<u>\$ 16,212</u>	<u>\$ 922,554</u>	<u>\$ 1,060,929</u>

**CAMERON COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2024**

**SPECIAL REVENUE**

	Border Health Issues Fund	Disaster Relief	TDH Immunization Action Plan Fund	Victims Of Crime Fund	Tuberculosis Program Fund	Health Block Grant Fund	Colonias Drianage Improvement	Community Corrections Assistance Plan Fund	W.I.C. Fund
<b>ASSETS</b>									
Cash and cash equivalents	\$ 243,291	\$ 45,724	\$ 467,139	\$ 208	\$ 80,531	\$ 3,445,599	\$ 134,499	\$ 3,467,869	\$ 496,146
Accounts receivable	-	64,358	-	2,084	783	-	-	-	-
Due from other agencies	196,042	-	153,726	191,282	63,233	338,829	-	10,613	1,429,765
Due from other funds	60,605	-	31,363	310,466	67,333	-	-	8,237	976,606
Prepays	-	-	450	-	-	-	-	1,298	6,356
<b>TOTAL ASSETS</b>	<u>499,938</u>	<u>110,082</u>	<u>652,678</u>	<u>504,040</u>	<u>211,880</u>	<u>3,784,428</u>	<u>134,499</u>	<u>3,488,017</u>	<u>2,908,873</u>
<b>LIABILITIES</b>									
Accounts payable	5,672	-	14,982	950	10,572	28,044	131,251	22,297	56,398
Wages and fringe payable	-	-	-	-	-	-	-	2,985	-
Due to other agencies	-	-	-	-	507	-	-	276	-
Due to other funds	173,126	87,279	507,448	497,949	200,837	1,151,732	3,248	24,177	2,851,308
Unearned revenue	316,291	-	17,265	-	-	276,817	-	-	-
Deposits	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>495,089</u>	<u>87,279</u>	<u>539,695</u>	<u>498,899</u>	<u>211,916</u>	<u>1,456,593</u>	<u>134,499</u>	<u>49,735</u>	<u>2,907,706</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>									
Unavailable revenue - property taxes	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<u>495,089</u>	<u>87,279</u>	<u>539,695</u>	<u>498,899</u>	<u>211,916</u>	<u>1,456,593</u>	<u>134,499</u>	<u>49,735</u>	<u>2,907,706</u>
<b>FUND BALANCE</b>									
Nonspendable	-	-	450	-	-	-	-	1,298	6,356
Restricted	4,849	22,803	112,533	5,141	-	2,327,835	-	3,436,984	-
Committed	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	(36)	-	-	-	(5,189)
<b>TOTAL FUND BALANCE</b>	<u>4,849</u>	<u>22,803</u>	<u>112,983</u>	<u>5,141</u>	<u>(36)</u>	<u>2,327,835</u>	<u>-</u>	<u>3,438,282</u>	<u>1,167</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<u>\$ 499,938</u>	<u>\$ 110,082</u>	<u>\$ 652,678</u>	<u>\$ 504,040</u>	<u>\$ 211,880</u>	<u>\$ 3,784,428</u>	<u>\$ 134,499</u>	<u>\$ 3,488,017</u>	<u>\$ 2,908,873</u>

**CAMERON COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2024**

**SPECIAL REVENUE**

	Self Help Center Fund	Emergency Rental Assistance II	Home Disaster Assistance Grant Fund	Encumbered Pre-Trial Release Fund	Juvenile Justice Alternative Ed. Fund	Texas Juvenile Probation Commission Fund	Juvenile Services	Tax Assessor V.I.T.	D.A. Hot Check Fund
<b>ASSETS</b>									
Cash and cash equivalents	\$ 151,974	\$ 162,162	\$ 2,671	\$ 20,192	\$ 173,794	\$ 2,961,718	\$ 56,134	\$ 2,518,117	\$ 48,167
Accounts receivable	-	1,775	-	-	-	-	-	-	-
Due from other agencies	23,164	-	747,526	194,691	17,428	326,388	48,648	-	-
Due from other funds	-	-	27,954	35,638	48,800	45,747	5,362	-	-
Prepays	-	-	-	-	-	782	-	-	-
<b>TOTAL ASSETS</b>	<u>175,138</u>	<u>163,937</u>	<u>778,151</u>	<u>250,521</u>	<u>240,022</u>	<u>3,334,635</u>	<u>110,144</u>	<u>2,518,117</u>	<u>48,167</u>
<b>LIABILITIES</b>									
Accounts payable	155,900	101	10,011	12,980	62,992	82,621	3,405	-	-
Wages and fringe payable	-	-	-	-	5,727	79,664	2,581	-	-
Due to other agencies	-	189	-	-	-	383,274	-	1,814,082	-
Due to other funds	19,238	-	763,640	165,842	23,479	467,154	104,158	22,976	266
Unearned revenue	-	38,977	4,500	-	69,713	-	-	-	-
Deposits	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>175,138</u>	<u>39,267</u>	<u>778,151</u>	<u>178,822</u>	<u>161,911</u>	<u>1,012,713</u>	<u>110,144</u>	<u>1,837,058</u>	<u>266</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>									
Unavailable revenue - property taxes	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<u>175,138</u>	<u>39,267</u>	<u>778,151</u>	<u>178,822</u>	<u>161,911</u>	<u>1,012,713</u>	<u>110,144</u>	<u>1,837,058</u>	<u>266</u>
<b>FUND BALANCE</b>									
Nonspendable	-	-	-	-	-	782	-	-	-
Restricted	-	124,670	-	71,699	78,111	2,321,140	-	681,059	47,901
Committed	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-
<b>TOTAL FUND BALANCE</b>	<u>-</u>	<u>124,670</u>	<u>-</u>	<u>71,699</u>	<u>78,111</u>	<u>2,321,922</u>	<u>-</u>	<u>681,059</u>	<u>47,901</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<u>\$ 175,138</u>	<u>\$ 163,937</u>	<u>\$ 778,151</u>	<u>\$ 250,521</u>	<u>\$ 240,022</u>	<u>\$ 3,334,635</u>	<u>\$ 110,144</u>	<u>\$ 2,518,117</u>	<u>\$ 48,167</u>



**CAMERON COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2024**

**SPECIAL REVENUE**

	<b>JP CONSOLIDATED FUND</b>	<b>Online Auction</b>	<b>Pre-trial Diversion Fund</b>	<b>Venue Project Fund</b>	<b>Colonia Street Light</b>	<b>Drug Forfeiture Trust Fund</b>	<b>Total Non- major Special Revenue Funds</b>
<b>ASSETS</b>							
Cash and cash equivalents	\$ 741,189	\$ 42,986	\$ 1,011,290	\$ 5,012,741	\$ 414,565	\$ 3,160,911	\$ 25,965,033
Accounts receivable	-	-	-	98,430	-	-	167,454
Due from other agencies	-	-	-	-	-	-	6,005,750
Due from other funds	-	-	-	2,229	-	830,364	2,512,860
Prepays	-	-	-	66,337	-	9,385	84,608
<b>TOTAL ASSETS</b>	<u>741,189</u>	<u>42,986</u>	<u>1,011,290</u>	<u>5,179,737</u>	<u>414,565</u>	<u>4,000,660</u>	<u>34,735,705</u>
<b>LIABILITIES</b>							
Accounts payable	-	-	-	85,829	50,755	73,138	881,654
Wages and fringe payable	-	-	12,541	15,249	64	20,266	165,620
Due to other agencies	-	-	-	-	-	-	-
Due to other governments	-	-	16	-	-	-	2,214,297
Due to other funds	738,883	9,800	-	19,324	-	43,270	10,489,642
Unearned revenue	2,306	33,186	-	-	1,232	943,053	1,858,472
Deposits	-	-	-	9,625	-	-	9,625
<b>TOTAL LIABILITIES</b>	<u>741,189</u>	<u>42,986</u>	<u>12,557</u>	<u>130,027</u>	<u>52,051</u>	<u>1,079,727</u>	<u>15,619,310</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable revenue - property taxes	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<u>741,189</u>	<u>42,986</u>	<u>12,557</u>	<u>130,027</u>	<u>52,051</u>	<u>1,079,727</u>	<u>15,619,310</u>
<b>FUND BALANCE</b>							
Nonspendable	-	-	-	66,337	-	9,385	84,608
Restricted	-	-	998,733	4,983,373	362,514	2,911,548	19,040,832
Committed	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	(9,045)
<b>TOTAL FUND BALANCE</b>	<u>-</u>	<u>-</u>	<u>998,733</u>	<u>5,049,710</u>	<u>362,514</u>	<u>2,920,933</u>	<u>19,116,395</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<u>\$ 741,189</u>	<u>\$ 42,986</u>	<u>\$ 1,011,290</u>	<u>\$ 5,179,737</u>	<u>\$ 414,565</u>	<u>\$ 4,000,660</u>	<u>\$ 34,735,705</u>

**CAMERON COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2024**

<b>CAPITAL PROJECTS</b>						
	<b>2016 Certificates of Obligation</b>	<b>2017 Certificates of Obligation</b>	<b>2017 Certificates of Obligation - Venue Tax Project</b>	<b>2019 Certificates of Obligation</b>	<b>2021 Certificates of Obligation</b>	<b>2022 Certificates of Obligation</b>
<b>ASSETS</b>						
Cash and cash equivalents	\$ 135,690	\$ 8,278	\$ 67,776	\$ 13,390,849	\$ 5,640,360	\$ 14,189,822
Accounts receivable	-	-	-	-	-	-
Due from other agencies	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	87,598
Prepays	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>135,690</b>	<b>8,278</b>	<b>67,776</b>	<b>13,390,849</b>	<b>5,640,360</b>	<b>14,277,420</b>
<b>LIABILITIES</b>						
Accounts payable	5,396	6,046	-	667,596	587,417	449,049
Wages and fringe payable	-	-	-	1,586	-	-
Due to other agencies	-	-	-	-	-	-
Due to other funds	-	-	-	-	87,598	128,393
Unearned revenue	-	-	-	-	-	-
Deposits	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>5,396</b>	<b>6,046</b>	<b>-</b>	<b>669,182</b>	<b>675,015</b>	<b>577,442</b>
<b>DEFERRED INFLOW OF RESOURCES</b>						
Unavailable revenue - property taxes	-	-	-	-	-	-
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>5,396</b>	<b>6,046</b>	<b>-</b>	<b>669,182</b>	<b>675,015</b>	<b>577,442</b>
<b>FUND BALANCE</b>						
Nonspendable	-	-	-	-	-	-
Restricted	130,294	2,232	67,776	12,721,667	4,965,345	13,699,978
Unassigned	-	-	-	-	-	-
<b>TOTAL FUND BALANCE</b>	<b>130,294</b>	<b>2,232</b>	<b>67,776</b>	<b>12,721,667</b>	<b>4,965,345</b>	<b>13,699,978</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCE</b>	<b>\$ 135,690</b>	<b>\$ 8,278</b>	<b>\$ 67,776</b>	<b>\$ 13,390,849</b>	<b>\$ 5,640,360</b>	<b>\$ 14,277,420</b>

**CAMERON COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2024**

<b>CAPITAL PROJECTS</b>			
	<b>2022 Tax Notes</b>	<b>2024 Tax Notes</b>	<b>Total Non-major Capital Project Funds</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 79,081	\$ 3,625,348	\$ 37,137,204
Accounts receivable	-	-	-
Due from other agencies	-	-	-
Due from other funds	58,832	-	146,430
Prepays	-	-	-
<b>TOTAL ASSETS</b>	<b>137,913</b>	<b>3,625,348</b>	<b>37,283,634</b>
<b>LIABILITIES</b>			
Accounts payable	5,582	487,290	2,208,376
Wages and fringe payable	-	-	1,586
Due to other agencies	-	-	-
Due to other funds	115,000	207,682	538,673
Unearned revenue	-	-	-
Deposits	-	-	-
<b>TOTAL LIABILITIES</b>	<b>120,582</b>	<b>694,972</b>	<b>2,748,635</b>
<b>DEFERRED INFLOW OF RESOURCES</b>			
Unavailable revenue - property taxes	-	-	-
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>120,582</b>	<b>694,972</b>	<b>2,748,635</b>
<b>FUND BALANCE</b>			
Nonspendable	-	-	-
Restricted	17,331	2,930,376	34,534,999
Unassigned	-	-	-
<b>TOTAL FUND BALANCE</b>	<b>17,331</b>	<b>2,930,376</b>	<b>34,534,999</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCE</b>	<b>\$ 137,913</b>	<b>\$ 3,625,348</b>	<b>\$ 37,283,634</b>

**CAMERON COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2024**

**DEBT SERVICE**

	<b>Unlimited Tax Bonds</b>	<b>Total Non-major Debt Service Funds</b>	<b>Total Non-major Governmental Funds</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 146,769	\$ 146,769	\$ 63,249,008
Accounts receivable	-	-	167,453
Taxes - net of allowances	11,520	11,520	11,520
Due from other agencies	-	-	6,005,751
Due from other funds	47	47	2,659,336
Prepays	-	-	84,608
<b>TOTAL ASSETS</b>	<b>158,336</b>	<b>158,336</b>	<b>72,177,676</b>
<b>LIABILITIES</b>			
Accounts payable	-	-	3,090,030
Wages and fringe payable	-	-	167,208
Due to other agencies	-	-	2,214,296
Due to other funds	-	-	11,028,315
Unearned revenue	14	14	1,858,486
Deposits	-	-	9,625
<b>TOTAL LIABILITIES</b>	<b>14</b>	<b>14</b>	<b>18,367,960</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - property taxes	11,520	11,520	11,520
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>11,520</b>	<b>11,520</b>	<b>11,520</b>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>11,534</b>	<b>11,534</b>	<b>18,379,480</b>
<b>FUND BALANCE</b>			
Nonspendable	-	-	84,608
Restricted	146,802	146,802	53,722,633
Committed	-	-	-
Unassigned	-	-	(9,045)
<b>TOTAL FUND BALANCE</b>	<b>146,802</b>	<b>146,802</b>	<b>53,798,196</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCE</b>	<b>\$ 158,336</b>	<b>\$ 158,336</b>	<b>\$ 72,177,676</b>

**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**SPECIAL REVENUE**

	Federal Task Force Grant	Colonia Paving Projects	Lateral Road	Law Library	Other Governmental Elections	Federal Block Grant	Chapter 19 Elections	Federal Law Enforcement	O.N.D.C.P.	Border Health Issues
<b>REVENUES</b>										
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	91,533	-	66,544	-	-	580,609	66,823	2,629,212	3,678,744	1,097,498
Charges for services	-	-	-	214,953	2,404,441	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	7,105	-	-	-	-
Other	-	-	2,948	1,043	-	468	-	-	-	-
<b>TOTAL REVENUES</b>	<b>91,533</b>	<b>-</b>	<b>69,492</b>	<b>215,996</b>	<b>2,404,441</b>	<b>588,182</b>	<b>66,823</b>	<b>2,629,212</b>	<b>3,678,744</b>	<b>1,097,498</b>
<b>EXPENDITURES</b>										
General government	-	-	-	-	2,263,528	-	56,121	-	-	-
Law enforcement and public safety	118,306	-	-	191,680	-	596,311	-	1,723,990	3,600,211	-
Highways and streets	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	1,103,613
Welfare	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	9,360	905,222	-	-
Principal retirement	-	-	-	-	-	-	-	-	76,053	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	2,480	-
<b>TOTAL EXPENDITURES</b>	<b>118,306</b>	<b>-</b>	<b>-</b>	<b>191,680</b>	<b>2,263,528</b>	<b>596,311</b>	<b>65,481</b>	<b>2,629,212</b>	<b>3,678,744</b>	<b>1,103,613</b>
Excess of Revenues over (Under)										
Expenditures	(26,773)	-	69,492	24,316	140,913	(8,129)	1,342	-	-	(6,115)
<b>OTHER FINANCING SOURCES (USES)</b>										
Bond issuance	-	-	-	-	-	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-	-	-	-	-	-
Transfers in	26,773	-	-	-	-	540	-	-	-	-
Transfers (out)	-	(5,667)	-	-	-	(10,132)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>26,773</b>	<b>(5,667)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(9,592)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>(5,667)</b>	<b>69,492</b>	<b>24,316</b>	<b>140,913</b>	<b>(17,721)</b>	<b>1,342</b>	<b>-</b>	<b>-</b>	<b>(6,115)</b>
Fund balance - beginning of year, as previously presented	-	5,667	163,034	200,498	(55,386)	17,721	(5,162)	-	3,472	10,964
Change within reporting entity (non- major to major fund)	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	3,600	-	-	-	-	-	-
Fund balance - beginning of year, as adjusted	-	5,667	163,034	204,098	(55,386)	17,721	(5,162)	-	3,472	10,964
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 232,526</b>	<b>\$ 228,414</b>	<b>\$ 85,527</b>	<b>\$ -</b>	<b>\$ (3,820)</b>	<b>\$ -</b>	<b>\$ 3,472</b>	<b>\$ 4,849</b>

**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**SPECIAL REVENUE**

	Disaster Relief	TDH - Immunization Action Plan	Crimes Victims Assistance	Tuberculosis Program	Health Block Grant	Colonias Drianage Improvement	Community Corrections Assist. Plan	W.I.C.	Self Help Centers	Emergency Rental Assistance II
<b>REVENUES</b>										
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	64,358	658,647	661,196	421,324	859,429	381,188	150,637	5,187,164	209,329	521,003
Charges for services	-	71,904	-	-	44,424	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-
Other	-	-	1,086	-	-	-	171,020	-	-	7,817
<b>TOTAL REVENUES</b>	<b>64,358</b>	<b>730,551</b>	<b>662,282</b>	<b>421,324</b>	<b>903,853</b>	<b>381,188</b>	<b>321,657</b>	<b>5,187,164</b>	<b>209,329</b>	<b>528,820</b>
<b>EXPENDITURES</b>										
General government	-	-	-	-	-	-	-	-	-	521,003
Law enforcement and public safety	-	-	691,008	-	-	-	219,109	-	-	-
Highways and streets	-	-	-	-	-	-	-	-	-	-
Health	53,015	756,235	-	421,324	654,932	-	-	5,187,867	-	-
Welfare	-	-	-	-	-	381,188	-	-	206,389	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>53,015</b>	<b>756,235</b>	<b>691,008</b>	<b>421,324</b>	<b>654,932</b>	<b>381,188</b>	<b>219,109</b>	<b>5,187,867</b>	<b>206,389</b>	<b>521,003</b>
Excess of Revenues over (Under)										
Expenditures	11,343	(25,684)	(28,726)	-	248,921	-	102,548	(703)	2,940	7,817
<b>OTHER FINANCING SOURCES (USES)</b>										
Bond issuance	-	-	-	-	-	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-	-	-	-	-	-
Transfers in	-	31,401	28,107	-	-	-	-	-	-	-
Transfers (out)	(11,343)	-	-	-	-	-	-	-	(2,940)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(11,343)</b>	<b>31,401</b>	<b>28,107</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,940)</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>5,717</b>	<b>(619)</b>	<b>-</b>	<b>248,921</b>	<b>-</b>	<b>102,548</b>	<b>(703)</b>	<b>-</b>	<b>7,817</b>
Fund balance - beginning of year, as previously presented	22,803	107,266	5,760	(36)	2,078,914	-	3,335,734	1,870	-	107,626
Change within reporting entity (non- major to major fund)	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	9,227
Fund balance - beginning of year, as adjusted	22,803	107,266	5,760	(36)	2,078,914	-	3,335,734	1,870	-	116,853
<b>FUND BALANCE - ENDING</b>	<b>\$ 22,803</b>	<b>\$ 112,983</b>	<b>\$ 5,141</b>	<b>\$ (36)</b>	<b>\$ 2,327,835</b>	<b>\$ -</b>	<b>\$ 3,438,282</b>	<b>\$ 1,167</b>	<b>\$ -</b>	<b>\$ 124,670</b>

**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**SPECIAL REVENUE**

	Home Disaster Assistance	Encumbered Pre-Trial Release	Juv. Justice Alternative Ed.	Juvenile Probation Comm.	Juvenile Services	Tax Assessor- Collector VIT	D.A. Hot Check Fee	Pre-Trial Diversion	Venue Project	Colonia Street Light
<b>REVENUES</b>										
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,184,334	\$ -
Intergovernmental	882,856	308,901	1,140,954	5,015,274	169,277	-	4,916	-	-	-
Charges for services	-	33,961	8,759	6,748	-	246,905	-	473,350	126,590	347,167
Fines and forfeitures	-	82,224	-	3,551	-	-	-	-	-	-
Other	-	185	-	115,555	-	45,745	983	20,476	175,956	9,910
<b>TOTAL REVENUES</b>	<b>882,856</b>	<b>425,271</b>	<b>1,149,713</b>	<b>5,141,128</b>	<b>169,277</b>	<b>292,650</b>	<b>5,899</b>	<b>493,826</b>	<b>3,486,880</b>	<b>357,077</b>
<b>EXPENDITURES</b>										
General government	-	-	-	-	-	31,134	-	-	1,467,772	377,605
Law enforcement and public safety	-	491,883	1,203,745	4,820,852	169,277	-	3,155	456,273	-	-
Highways and streets	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Welfare	824,709	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	16,290	-
Principal retirement	-	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	30,533	-
<b>TOTAL EXPENDITURES</b>	<b>824,709</b>	<b>491,883</b>	<b>1,203,745</b>	<b>4,820,852</b>	<b>169,277</b>	<b>31,134</b>	<b>3,155</b>	<b>456,273</b>	<b>1,514,595</b>	<b>377,605</b>
Excess of Revenues over (Under)										
Expenditures	58,147	(66,612)	(54,032)	320,276	-	261,516	2,744	37,553	1,972,285	(20,528)
<b>OTHER FINANCING SOURCES (USES)</b>										
Bond issuance	-	-	-	-	-	-	-	-	2,336,000	-
Premium on bonds issued	-	-	-	-	-	-	-	-	194,533	-
Transfers in	28,280	111,915	54,032	-	-	-	-	-	-	-
Transfers (out)	(86,422)	-	-	-	-	-	-	-	(3,760,215)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(58,142)</b>	<b>111,915</b>	<b>54,032</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,229,682)</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>5</b>	<b>45,303</b>	<b>-</b>	<b>320,276</b>	<b>-</b>	<b>261,516</b>	<b>2,744</b>	<b>37,553</b>	<b>742,603</b>	<b>(20,528)</b>
Fund balance - beginning of year, as previously presented	(5)	26,396	78,111	2,001,646	-	419,543	45,157	961,180	4,299,175	383,042
Change within reporting entity (non- major to major fund)	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	7,932	-
Fund balance - beginning of year, as adjusted	(5)	26,396	78,111	2,001,646	-	419,543	45,157	961,180	4,307,107	383,042
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ 71,699</b>	<b>\$ 78,111</b>	<b>\$ 2,321,922</b>	<b>\$ -</b>	<b>\$ 681,059</b>	<b>\$ 47,901</b>	<b>\$ 998,733</b>	<b>\$ 5,049,710</b>	<b>\$ 362,514</b>

**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

<b>SPECIAL REVENUE</b>		
	<b>Drug Forfeitures</b>	<b>Total Non-major Special Revenue Funds</b>
<b>REVENUES</b>		
Taxes	\$ -	\$ 3,184,334
Intergovernmental	1,394,002	26,241,418
Charges for services	-	3,979,202
Fines and forfeitures	-	92,880
Other	67,016	620,208
<b>TOTAL REVENUES</b>	<b>1,461,018</b>	<b>34,118,042</b>
<b>EXPENDITURES</b>		
General government	-	4,717,163
Law enforcement and public safety	1,236,542	15,522,342
Highways and streets	-	-
Health	-	8,176,986
Welfare	-	1,412,286
Capital outlay	98,208	1,029,080
Principal retirement	-	76,053
Interest and fiscal charges	-	33,013
<b>TOTAL EXPENDITURES</b>	<b>1,334,750</b>	<b>30,966,923</b>
Excess of Revenues over (Under) Expenditures	<u>126,268</u>	<u>3,151,119</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Bond issuance	-	2,336,000
Premium on bonds issued	-	194,533
Transfers in	-	281,048
Transfers (out)	<u>(54,880)</u>	<u>(3,931,599)</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(54,880)</u>	<u>(1,120,018)</u>
<b>Net change in fund balance</b>	<b>71,388</b>	<b>2,031,101</b>
Fund balance - beginning of year, as previously presented	2,849,545	17,064,535
Change within reporting entity (non- major to major fund)	-	-
Adjustments	<u>-</u>	<u>29,986</u>
Fund balance - beginning of year, as adjusted	<u>2,849,545</u>	<u>17,085,294</u>
<b>FUND BALANCE - ENDING</b>	<b>\$ 2,920,933</b>	<b>\$ 19,116,395</b>



**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**CAPITAL PROJECTS**

	2016 Certificates of Obligation	2017 Certificates of Obligation	2017 Certificates of Obligation - Venue Tax Project	2019 Certificates of Obligation	2021 Certificates of Obligation	2022 Certificates of Obligation	Formerly Non- major Fund 2024 Certificates of Obligation	2022 Tax Notes	2024 Tax Notes	Total Non- major Capital Project Funds
<b>REVENUES</b>										
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-
Other	2,959	736	1,345	654,911	343,683	850,168	-	29,992	42,153	1,925,947
<b>TOTAL REVENUES</b>	<b>2,959</b>	<b>736</b>	<b>1,345</b>	<b>654,911</b>	<b>343,683</b>	<b>850,168</b>	<b>-</b>	<b>29,992</b>	<b>42,153</b>	<b>1,925,947</b>
<b>EXPENDITURES</b>										
General government	-	29,193	-	51,114	169,714	68,606	-	26,151	318,110	662,888
Law enforcement and public safety	-	-	-	-	-	-	-	3,372	188,337	191,709
Highways and streets	5,913	-	-	144,390	-	-	-	-	12,478	162,781
Health	-	-	-	-	-	-	-	-	16,600	16,600
Welfare	-	-	-	-	-	-	-	-	3,894	3,894
Capital outlay	13,593	24,662	-	2,330,181	2,356,045	3,750,401	-	675,149	3,595,853	12,745,884
Principal retirement	-	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	67,239	67,239
<b>TOTAL EXPENDITURES</b>	<b>19,506</b>	<b>53,855</b>	<b>-</b>	<b>2,525,685</b>	<b>2,525,759</b>	<b>3,819,007</b>	<b>-</b>	<b>704,672</b>	<b>4,202,511</b>	<b>13,850,995</b>
Excess of Revenues over (Under)										
Expenditures	(16,547)	(53,119)	1,345	(1,870,774)	(2,182,076)	(2,968,839)	-	(674,680)	(4,160,358)	(11,925,048)
Tax note issuance	-	-	-	-	-	-	-	-	3,371,681	3,371,681
Premium on tax note issued	-	-	-	-	-	-	-	-	252,753	252,753
Transfers in	-	-	-	19,275	-	-	-	-	3,466,300	3,485,575
Transfers (out)	-	-	-	-	-	(1,394)	-	(5,151)	-	(6,545)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,275</b>	<b>-</b>	<b>(1,394)</b>	<b>-</b>	<b>(5,151)</b>	<b>7,090,734</b>	<b>7,103,464</b>
Net change in fund balance	(16,547)	(53,119)	1,345	(1,851,499)	(2,182,076)	(2,970,233)	-	(679,831)	2,930,376	(4,821,584)
Fund balance - beginning of year, as previously presented	146,841	55,351	66,431	14,572,668	7,147,421	16,670,211	(1,227,717)	697,162	-	38,128,368
Adjustments	-	-	-	498	-	-	-	-	-	498
Change within reporting entity (non-major to major fund)	-	-	-	-	-	-	1,227,717	-	-	1,227,717
Fund balance - beginning of year, as adjusted	146,841	55,351	66,431	14,573,166	7,147,421	16,670,211	-	697,162	-	39,356,583
<b>FUND BALANCE - ENDING</b>	<b>\$ 130,294</b>	<b>\$ 2,232</b>	<b>\$ 67,776</b>	<b>\$ 12,721,667</b>	<b>\$ 4,965,345</b>	<b>\$ 13,699,978</b>	<b>\$ -</b>	<b>\$ 17,331</b>	<b>\$ 2,930,376</b>	<b>\$ 34,534,999</b>

**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**DEBT SERVICE**

	<b>I &amp; S Unlimited Tax Rev Bonds</b>	<b>Total Non-major Debt Service Funds</b>	<b>Total Non- major Governmental Funds</b>
<b>REVENUES</b>			
Taxes	\$ 1,971	\$ 1,971	\$ 3,186,305
Intergovernmental	-	-	26,241,419
Charges for services	-	-	3,979,201
Fines and forfeitures	-	-	92,880
Other	6,375	6,375	2,552,529
<b>TOTAL REVENUES</b>	<b>8,346</b>	<b>8,346</b>	<b>36,052,334</b>
<b>EXPENDITURES</b>			
General government	-	-	5,380,051
Law enforcement and public safety	-	-	15,714,049
Highways and streets	-	-	162,781
Health	-	-	8,193,586
Welfare	-	-	1,416,181
Capital outlay	-	-	13,774,964
Principal retirement	-	-	76,053
Interest and fiscal charges	-	-	100,252
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>44,817,917</b>
Excess of Revenues Over (Under) Expenditures	8,346	8,346	(8,765,583)
<b>OTHER FINANCING SOURCES (USES)</b>			
Bond issuance	-	-	2,336,000
Premium on bonds issued	-	-	194,533
Tax note issuance	-	-	3,371,681
Premium on tax note issued	-	-	252,753
Transfers in	-	-	3,766,622
Transfers (out)	-	-	(3,938,144)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>5,983,445</b>
<b>Net change in fund balance</b>	<b>8,346</b>	<b>8,346</b>	<b>(2,782,138)</b>
Fund balance - beginning of year, as previously presented	138,456	138,456	55,331,361
Adjustments	-	-	21,256
Change within reporting entity (non-major to major fund)	-	-	1,227,717
Fund balance - beginning of year, as adjusted	138,456	138,456	56,580,334
<b>FUND BALANCE - ENDING</b>	<b>\$ 146,802</b>	<b>\$ 146,802</b>	<b>\$ 53,798,196</b>

## **CAMERON COUNTY, TEXAS MAJOR GOVERNMENTAL FUNDS**

### **GENERAL FUND**

The General Fund accounts for the resources used to finance the fundamental operations of the County. It is the basic fund of the County and covers all activities for which a separate fund has not been established.

### **SPECIAL ROAD & BRIDGE FUND**

This fund accounts for revenues and expenditures pertaining to the construction and maintenance operations of County roads and subdivision oversight in the County.

### **I & S LIMITED TAX REV BOND**

This fund accounts for taxes levied and interest earned thereon for the payment of principal and interest on general obligation bonds and certificates of obligation issued by the County.

### **2024 CERTIFICATES OF OBLIGATION**

This fund is used to account for projects funded with the issuance of Certificates of Obligation in 2024.

### **AMERICAN RESCUE PLAN ACT**

This fund is used to account for revenues and expenditures pertaining to the American Rescue Plan Act, which was passed on March 11, 2022, with the intent of accelerating the U.S.'s recovery from the COVID-19 pandemic.

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF GENERAL FUND**  
**REVENUES COMPARED WITH BUDGET**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>REVENUES</b>				
<b>Taxes</b>				
Current Ad valorem Taxes	\$ 95,906,715	\$ 95,906,715	\$ 94,436,629	\$ (1,470,086)
Delinquent Ad valorem Taxes	1,886,843	1,886,843	2,374,241	487,398
TIRZ	(11,149,602)	(11,149,602)	(11,149,602)	-
Discounts	(1,968,078)	(1,968,078)	(1,999,321)	(31,243)
Commissions	(975,589)	(975,589)	(958,732)	16,857
Errors and Adjustments	(977,936)	(977,936)	(2,279,833)	(1,301,897)
Penalties and Interest	1,733,420	1,733,420	1,885,474	152,054
Misc. Pmts - in lieu of taxes	575,000	575,000	575,000	-
<b>TOTAL TAXES</b>	<b>85,030,773</b>	<b>85,030,773</b>	<b>82,883,856</b>	<b>(2,146,917)</b>
<b>Licenses and Permits</b>				
Beer Licenses (net)	22,700	22,700	35,734	13,034
Liquor Licenses (net)	80,000	80,000	74,665	(5,335)
Gaming licenses	14,800	14,800	12,596	(2,204)
Certificates of Title	461,000	461,000	453,179	(7,821)
Tax Certificates	9,000	9,000	7,120	(1,880)
<b>TOTAL LICENSES AND PERMITS</b>	<b>587,500</b>	<b>587,500</b>	<b>583,294</b>	<b>(4,206)</b>
<b>Intergovernmental Revenues</b>				
Economic Development - State Revenue	-	187,000	-	(187,000)
Indigent Defense - State Revenue	183,000	183,000	207,074	24,074
DA Food Stamp Prosecutions	500	-	-	-
Federal-SCAAP	320,000	467,000	467,268	268
M & O JAIL - State Revenue	-	280,830	280,830	-
Prisoner Transport	-	-	-	-
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>503,500</b>	<b>1,117,830</b>	<b>955,172</b>	<b>(162,658)</b>
<b>Charges for Services</b>				
Jury Fees	167,000	248,000	379,506	131,506
County Clerk-Records Mgmt.	546,325	546,325	491,270	(55,055)
Vital Statistics Preserve Fee	1,500	1,500	1,454	(46)
County Clerk-Old Records Retrieval	480,000	480,000	204,676	(275,324)
Emergency Services District	15,000	20,000	20,000	-
Federal Block	12,000	12,000	5,361	(6,639)
Encumbered Pre-trial Release	-	-	2,313	2,313
General Administration	-	-	25,295	25,295
County Auditor	17,172	17,172	36,935	19,763
Health Department	-	-	39,540	39,540
Community Affairs	-	-	6,667	6,667
Juvenile Court	-	-	2,178	2,178
WIC	330,000	330,000	433,642	103,642
Emergency Services District	75,016	77,016	77,710	694
Fire Marshal Inspections	95,000	95,000	63,459	(31,541)
Steno Fees and Interpreter Fee	128,500	128,500	154,383	25,883
Guardianship Fee	18,000	18,000	14,345	(3,655)
Federal Wildlife Allocation	50,000	50,000	51,841	1,841
Bro Hs Auth-All	-	-	585	585
State Mixed Drink Tax	1,320,000	1,320,000	1,384,121	64,121
State Bingo Tax	160,000	160,000	123,073	(36,927)
Sales Tax Commissions-Tax Auto	3,095,000	3,095,000	3,541,742	446,742
Child Safety Admin Fee	-	-	514,676	514,676
Fire March - Emergency Services District	314,972	318,707	318,708	1
Data Processing - Emergency Services District	2,000	2,000	2,000	-
Emergency Management	-	-	35	35
Civil - Emergency Services District	30,000	30,000	30,000	-
Copy Receipts	500	500	45	(455)
District Clerk - Copy Reimbursements	88,000	88,000	73,054	(14,946)
County Clerk - Copy Reimbursements	91,000	91,000	90,266	(734)
County Clerk Judicial - Copy Reimbursements	29,000	29,000	20,808	(8,192)

(continued)

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF GENERAL FUND**  
**REVENUES COMPARED WITH BUDGET**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>REVENUES</b>				
<b>Charges for Services (continued)</b>				
County Clerk -Transaction Fee	\$ 3,000	\$ 3,000	\$ 3,334	\$ 334
District Clerk - Transaction Fee	6,350	6,350	5,314	(1,036)
County Clerk-Judicial Recd Mgt	120	120	31	(89)
County's Waste Collection Fee	360,000	360,000	280,282	(79,718)
Copy Center - Labor Charges	62,400	62,400	87,550	25,150
Vehicle Maint - Labor Charges	34,800	34,800	38,229	3,429
Court at Law No.1 - Judges Signature Probate Fee	350	350	-	(350)
Court at Law No.2 - Judges Signature Probate Fee	350	350	-	(350)
Court at Law No.3 - Judges Signature Probate Fee	350	350	-	(350)
County Probate Court I	-	-	366	366
Court at Law No.5 - Judges Signature Probate Fee	350	350	-	(350)
Aid Court at Law No.1	84,000	84,000	84,000	-
Aid Court at Law No.2	84,000	84,000	84,000	-
Aid Court at Law No.3	84,000	84,000	84,000	-
Aid Court at Law No.5	84,000	84,000	84,000	-
Aid Probate Court	84,000	84,000	84,000	-
Health Ins. Prem.	-	-	75	75
Bail Bond Fees	10,800	10,990	16,116	5,126
Bail Bond Fees	48,000	48,000	49,780	1,780
Dist. Clerk-Judicial Recd Mgmt.	300	300	246	(54)
District Clerk-Passport Revenue	32,000	32,000	53,436	21,436
District Clerk - Research Fees	23,500	23,500	26,365	2,865
Sheriff - Emergency Services District	-	-	-	-
District Clerk - Service Fees	459,000	459,000	557,290	98,290
District Clerk - Transaction Fee	13,200	13,200	12,524	(676)
JP 1	-	-	-	-
JP 2-1	-	-	-	-
JP 2-2	-	-	25	25
JP 3-1	-	-	-	-
JP 3-2	-	-	-	-
JP 4	-	-	25	25
JP 5-1	-	-	-	-
JP 5-3	-	-	-	-
JP 5-2	-	-	25	25
JP 2-3	-	-	-	-
General Admin - Fee Revenue	26,000	26,000	25,364	(636)
Fee Revenue Admin Fee	-	-	-	-
State Aid-County Attorney	42,000	42,000	30,920	(11,080)
County Attorney - Revenue	38,800	38,800	34,774	(4,026)
County Attorney - Arrest Fees	150	150	97	(53)
Audit Fees	30,450	30,450	69,932	39,482
Admin Fees	-	-	-	-
Vehicle Inventory Tax Surplus	45,000	45,000	97,023	52,023
Beer, Wine, Liquor Commissions	9,000	9,000	7,196	(1,804)
Tax Commissions-Ad valorem	3,772,446	3,772,446	3,750,558	(21,888)
Tax Assessor/Collector-Auto	1,019,000	1,019,000	966,301	(52,699)
Tax Assessor/Reimb of election	-	-	24,288	24,288
TWX Reimbursement	3,500	15,293	19,425	4,132
Vehicle Inventory Tax Surplus	150,375	150,375	31,134	(119,241)
Jail-State, Other	-	-	504	504
Jail-Federal	-	-	-	-
Pay Phones Commissions	684,000	1,217,764	1,391,469	173,705
Reimbursement Inmate damages	-	-	300	300
Constable Pct 1 -Service Fees	9,600	9,600	9,800	200
Constable Precinct #1	2,180	2,180	1,560	(620)
Constable Pct 2 - Service Fees	130,100	130,100	131,490	1,390
Constable Precinct #2	8,400	8,400	15,720	7,320
Constable Pct 3 - Service Fees	70,700	70,700	83,637	12,937

(continued)

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF GENERAL FUND**  
**REVENUES COMPARED WITH BUDGET**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>REVENUES</b>				
<b>Charges for Services (continued)</b>				
Constable Precinct #3	\$ 2,440	\$ 2,440	\$ 3,570	\$ 1,130
Constable Pct 4 - Service Fees	18,100	18,100	16,166	(1,934)
Constable Precinct #4	8,900	8,900	6,725	(2,175)
Constable Pct 5 - Service Fees	72,000	72,000	80,760	8,760
Constable Precinct #5	10,000	10,000	10,336	336
Sheriff Fees	248,000	248,000	260,780	12,780
Sheriff Arrest Fees	5,100	5,100	4,520	(580)
Restitution Rental	24,000	24,000	24,000	-
Registration Fees-Flu Vaccine	7,000	7,000	14,500	7,500
State Tobacco Reimbursement	162,000	162,000	180,931	18,931
Subdivision Plat Inspection Fee	4,000	4,000	7,400	3,400
Environmental Health Inspections	64,000	64,000	57,710	(6,290)
Septic Tank Fees	62,000	62,000	65,670	3,670
Bail Bond Administration - Program Revenues	-	-	372	372
Economic Develop - Program Revenues	30,000	30,000	62,250	32,250
Reimbursement Indigent defense	49,500	49,500	71,294	21,794
Mental Health - Program Revenues	275,000	275,000	205,939	(69,061)
Constable Pct 5 - Program Revenues	254,000	254,000	208,267	(45,733)
Juvenile - Reimbursements	-	-	5,925	5,925
County Clerk - Service Fees	6,600	6,600	6,628	28
Divert Court - Service Fees	-	-	17,547	17,547
Vending Machine Commissions	6,000	6,000	11,963	5,963
Contributions from other Entities	44,000	44,000	-	(44,000)
Land Rental	46,692	46,692	83,758	37,066
<b>TOTAL CHARGES FOR SERVICES</b>	<b>15,981,888</b>	<b>16,619,370</b>	<b>17,759,204</b>	<b>1,139,834</b>
<b>Fines and Forfeitures</b>				
County Clerk - Fee Revenue	1,080,000	1,080,000	1,087,556	7,556
County Clerk Judicial - Fee Revenue	156,000	156,000	455,280	299,280
District Attorney - ASAP Program	-	500	-	(500)
Probate Court - Fee Revenue	-	-	4	4
Magistrate - Fee Revenue	11,400	11,400	5,452	(5,948)
Courthouse Security - Fee Revenue	169,000	169,000	182,982	13,982
District Clerk - Fee Revenue	33,000	33,000	296,365	263,365
Justice of the Peace General - Commercial Veh. Violations	-	53,000	-	(53,000)
JP 1 Fee Revenue	281,700	281,700	391,914	110,214
JP 2-1 Fee Revenue	274,500	274,500	299,406	24,906
JP 2-2 Fee Revenue	143,000	143,000	303,395	160,395
JP 3-1 Fee Revenue	104,900	104,900	119,016	14,116
JP 3-2 Fee Revenue	147,350	147,350	150,246	2,896
JP 4 Fee Revenue	137,000	137,000	144,610	7,610
JP 5-1 Fee Revenue	445,800	445,800	471,481	25,681
JP 5-3 Fee Revenue	271,000	271,000	513,130	242,130
JP 5-2 Fee Revenue	175,700	175,700	197,859	22,159
JP 2-3 Fee Revenue	372,000	372,000	339,210	(32,790)
Constable Pct # 1 - Fee revenue	2,000	2,000	3,562	1,562
Constable Pct # 2 - Fee revenue	1,000	1,000	1,375	375
Constable Pct # 3 - Fee revenue	1,300	1,300	143	(1,157)
Constable Pct # 4 - Fee revenue	189,800	194,014	262,356	68,342
Constable Pct # 5 - Fee revenue	31,000	31,000	66,103	35,103
Sheriff - Auto theft detail - Fee revenue	-	-	1	1
District Clerk Fees	244,800	244,800	210,296	(34,504)
County Clerk - Fines	147,000	147,000	118,056	(28,944)
Magistrate - Fines	20	20	204	184
District Clerk - Fines	14,360	14,360	12,361	(1,999)
JP 1 Fines	3,350	3,350	3,173	(177)
JP 2-1 Fines	5,860	5,860	7,110	1,250
JP 2-2 Fines	3,700	3,700	6,252	2,552
JP 3-1 Fines	3,800	3,800	4,363	563
JP 3-2 Fines	3,400	3,400	4,276	876

(continued)

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF GENERAL FUND**  
**REVENUES COMPARED WITH BUDGET**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>REVENUES</b>				
<b>Fines and Forfeitures (continued)</b>				
JP 4 Fines	\$ 3,900	\$ 3,900	\$ 4,371	\$ 471
JP 5-1 Fines	12,150	12,150	10,753	(1,397)
JP 5-3 Fines	4,400	4,400	5,169	769
JP 5-2 Fines	5,300	5,300	6,230	930
JP 2-3 Fines	12,300	12,300	8,195	(4,105)
Environmental Health Fines	225	225	189	(36)
County Clerk - Court Cost	120	120	19	(101)
Magistrate - Court Cost	200	200	146	(54)
JP 1 Court Cost	15,600	15,600	25,202	9,602
JP 2-1 Court Cost	12,900	12,900	13,730	830
JP 2-2 Court Cost	7,400	7,400	11,667	4,267
JP 2-3 Court Cost	19,900	19,900	13,457	(6,443)
JP 3-1 Court Cost	6,140	6,140	6,963	823
JP 3-2 Court Cost	6,900	6,900	8,388	1,488
JP 4 Court Cost	8,200	8,200	8,114	(86)
JP 5-1 Court Cost	20,900	20,900	21,606	706
JP 5-3 Court Cost	13,000	13,000	13,318	318
JP 5-2 Court Cost	10,800	10,800	12,191	1,391
Health Dept - Court Assessments	360	360	153	(207)
M&O Civil CH Const - Revenue	-	925,129	925,129	-
County Clerk Civil CH Const - Revenue	-	-	-	-
JP Tech Fee	119,981	119,981	91,229	(28,752)
JP4 Tech Fee	-	-	-	-
JP5-1 Tech Fee	-	-	1,092	1,092
<b>TOTAL FINES AND FORFEITURES</b>	<b>4,734,416</b>	<b>5,717,259</b>	<b>6,844,848</b>	<b>1,127,589</b>
<b>Other</b>				
Insurance Proceeds	-	11,760	32,107	20,347
Interest income	357,780	357,780	2,811,757	2,453,977
Other	119,400	170,186	436,134	265,948
Human Resources - Misc	-	-	3,410	3,410
Data processing - Misc	-	-	57	57
General administration - Misc	-	-	6,695	6,695
District Clerk - Misc	-	-	12,071	12,071
Health Ins. Prem.	-	-	135	135
Long/Short	-	-	6,885	6,885
Donations	2,500	2,500	-	(2,500)
Donations	-	14,991	-	(14,991)
Sale of Surplus	-	-	3,379	3,379
Settlements	-	-	65,401	65,401
<b>TOTAL OTHER</b>	<b>479,680</b>	<b>557,217</b>	<b>3,378,031</b>	<b>2,820,814</b>
<b>Other Financing Sources</b>				
Subscriptions	-	-	291,731	291,731
Leases	-	-	136,778	136,778
Transfers in	8,721,979	8,721,979	10,811,068	2,089,089
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>8,721,979</b>	<b>8,721,979</b>	<b>11,239,577</b>	<b>2,517,598</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$ 116,039,736</b>	<b>\$ 118,351,928</b>	<b>\$ 123,643,982</b>	<b>\$ 5,479,054</b>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF GENERAL FUND**  
**EXPENDITURES COMPARED WITH BUDGET**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT</b>				
Harris Tract Planning	\$ -	\$ 51	\$ 51	\$ -
County Judge	408,832	327,281	299,573	27,708
Human Resources	156,002	157,002	155,821	1,181
Civil Service Commission	123,730	123,730	116,253	7,477
County Clerk	1,099,249	1,045,249	1,004,898	40,351
Records Management	551,435	551,435	470,216	81,219
Old Records Retrieval	480,000	480,000	204,826	275,174
Veteran'S Service Office	410,681	406,181	399,471	6,710
Emergency Management	646,383	650,834	645,313	5,521
Esd Contract	74,815	77,804	77,259	545
Fire Marshal Division	396,026	420,631	417,733	2,898
Mail Room	18,288	18,288	17,426	862
Data Processing	3,545,330	3,545,330	3,114,281	431,049
General Administration	4,569,121	5,280,209	3,824,978	1,455,231
Civil Division	915,005	950,626	944,961	5,665
Commissioner Pct. #1	90,323	94,598	90,082	4,516
Commissioner Pct. #2	91,013	93,239	92,244	995
Commissioner Pct. #3	93,207	97,345	92,807	4,538
Commissioner Pct. #4	89,174	89,174	81,314	7,860
Reproduction	209,505	209,505	202,840	6,665
Economic Dev	276,816	446,639	338,631	108,008
Comm Affairs	482,115	463,492	441,304	22,188
Vehicle Maintenance	431,857	482,651	458,333	24,318
M&O - Vehicle Maintenance	51,581	51,581	38,274	13,307
Voter Registration & Elections	1,943,748	2,226,272	2,192,377	33,895
County Auditor	2,035,236	2,035,236	1,905,914	129,322
County Purchasing	562,610	521,110	496,653	24,457
County Treasurer	315,396	320,242	313,680	6,562
Tax Assessor/Collector	6,166,402	6,019,483	5,957,848	61,635
Vehicle Inventory Tax	150,375	150,375	36,692	113,683
M&O Elections Bldg	37,489	58,798	53,210	5,588
M&O Elections Office	26,831	27,008	20,141	6,867
M&O Levee St. Annex	456,850	465,394	446,155	19,239
M&O Animal Shelter	79,859	83,389	76,783	6,606
M&O 130 Williams Rd Bldg	-	63,800	40,222	23,578
M&O Cameron Park Law Enforcement	7,521	7,521	2,379	5,142
M&O Los Fresnos	58,040	95,415	82,917	12,498
M&O Rio Hondo Annex	23,220	23,500	19,702	3,798
M&O Port Isabel Annex	64,538	65,261	63,484	1,777
M&O Dancy Building	518,625	570,655	546,861	23,794
M&O Santa Rosa Technology Ctr	56,489	56,489	51,751	4,738
Southmost Tax Office Building	-	19,825	12,090	7,735
M&O San Benito Drive Up	44,467	45,471	36,610	8,861
M&O Harlingen Building	174,763	176,629	155,251	21,378
M&O Courthouse Building	1,254,429	2,231,159	1,763,614	467,545
Maintenance Department	1,547,326	1,484,118	1,401,909	82,209
M&O 1157 E. Monroe	21,743	21,794	11,041	10,753
M&O San Benito Annex	414,623	452,661	421,152	31,509
M&O Records Warehouse	71,994	75,148	75,046	102
M&O La Feria Annex	63,154	63,747	57,771	5,976
M&O Arroyo City Fire Station	17,392	17,581	8,122	9,459
Historical Committee	500	500	-	500
Farm & Home Demonstration	311,458	313,207	286,098	27,109
M&O Tick Eradication	10,838	10,901	3,562	7,339
<b>TOTAL GENERAL GOVERNMENT</b>	<b>31,646,404</b>	<b>33,765,564</b>	<b>30,067,925</b>	<b>3,697,639</b>
<b>LAW ENFORCEMENT AND PUBLIC SAFETY</b>				
Bail Bond Administration	67,098	67,288	66,767	521
County Clerk - Judicial	1,174,305	1,103,305	1,062,685	40,620
County Court At Law I	719,252	733,660	712,229	21,431
County Court At Law IV	821,821	821,821	789,915	31,906
County Court At Law II	721,797	672,797	632,060	40,737
County Court At Law III	640,301	659,293	641,423	17,870
County Court At Law V	607,987	613,236	601,286	11,950
District Courts	3,857,498	3,938,498	3,770,597	167,901
Indigent Defense	2,312,940	3,032,716	2,961,870	70,846
Criminal Hearings Officer	314,003	267,168	224,979	42,189
Courthouse Security	443,516	413,516	396,624	16,892
Divert Court	559,383	559,383	551,278	8,105
484Th District Court	450,424	468,837	464,041	4,796
M&O Magistrate Court	23,997	23,997	13,108	10,889
District Clerk	2,503,650	2,488,650	2,462,552	26,098

(continued)



**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF GENERAL FUND**  
**EXPENDITURES COMPARED WITH BUDGET**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>EXPENDITURES</b>				
<b>LAW ENFORCEMENT AND PUBLIC SAFETY - continued</b>				
Justice Of Peace Admin.	\$ 127,327	\$ 180,327	\$ 91,349	\$ 88,978
Justice Of The Peace #1	307,051	310,366	302,660	7,706
Justice Of The Peace #2-1	313,645	290,645	283,473	7,172
Justice Of The Peace #2-2	324,711	321,711	313,562	8,149
Justice Of The Peace #3-1	260,298	260,298	252,230	8,068
Justice Of The Peace #3-2	263,868	268,688	257,488	11,200
Justice Of The Peace #4	262,242	265,882	260,328	5,554
Justice Of The Peace #5-1	411,312	411,312	399,219	12,093
Justice Of The Peace #5-3	326,616	321,616	307,963	13,653
Justice Of The Peace #5-2	341,806	351,142	339,432	11,710
Justice Of The Peace 2-3	315,538	315,538	309,781	5,757
District Attorney	5,930,482	5,564,824	5,386,119	178,705
Jail, Detention Center 1 & 2	20,193,927	20,985,629	20,557,477	428,152
M&O Jail	2,208,577	2,629,331	2,570,519	58,812
Jail Infirmary	4,330,560	4,554,746	4,393,639	161,107
M&O Darrell Hester Building	249,973	280,195	265,060	15,135
M&O Orange St.	47,317	47,710	37,440	10,270
Constable Pct#1	489,390	585,057	579,295	5,762
Constable Pct#2	690,241	609,262	599,646	9,616
Pct #2 Security	536,316	526,879	515,031	11,848
Constable Pct#3	869,586	872,032	858,541	13,491
Constable Pct#4	850,610	860,456	853,432	7,024
Mental Health Transport	358,864	358,864	241,975	116,889
Constable Pct#5	962,494	964,594	958,729	5,865
Pct #5 Mental Health Transport	278,438	278,438	197,888	80,550
Sheriff'S Office	9,435,554	9,154,998	9,078,648	76,350
M&O Sheriff'S Office	452,198	536,258	475,352	60,906
Sheriff'S Auto Theft	506,097	507,597	499,279	8,318
Juvenile Bootcamp	1,741,385	1,741,385	1,311,625	429,760
Juvenile Probation	2,929,137	2,929,137	2,766,851	162,286
Juvenile Detention	3,280,190	3,280,190	2,920,124	360,066
Adult Probation	99,136	115,538	111,714	3,824
<b>TOTAL LAW ENFORCEMENT AND PUBLIC SAFETY</b>	<b>74,912,858</b>	<b>76,544,810</b>	<b>73,647,283</b>	<b>2,897,527</b>
<b>HEALTH</b>				
M&O Brownsville Health Center	114,008	115,155	112,323	2,832
M&O Father O'Brien Hlth Clinic	59,690	61,959	49,905	12,054
M&O Harlingen Health Building	43,808	44,417	41,898	2,519
Health Department	2,334,144	2,254,144	2,174,005	80,139
Community Services	-	603	602	1
Environmental Health	1,221,744	1,187,744	1,127,644	60,100
<b>TOTAL HEALTH</b>	<b>3,773,394</b>	<b>3,664,022</b>	<b>3,506,377</b>	<b>157,645</b>
<b>WELFARE</b>				
Indigent Services/Autopsies	1,110,933	1,300,853	1,228,872	71,981
Child Welfare	767,800	555,300	455,868	99,432
Child Protective Legal Admin	154,497	101,497	81,280	20,217
Indigent Health Claims	3,152,964	2,705,008	2,160,159	544,849
<b>TOTAL WELFARE</b>	<b>5,186,194</b>	<b>4,662,658</b>	<b>3,926,179</b>	<b>736,479</b>
<b>DEBT SERVICE</b>				
Principal retirement	-	-	412,030	(412,030)
Interest and fiscal charges	-	-	38,931	(38,931)
<b>TOTAL DEBT SERVICE</b>	<b>-</b>	<b>-</b>	<b>450,961</b>	<b>(450,961)</b>
<b>OTHER FINANCING USES</b>				
Transfers out	520,886	592,839	717,811	(124,972)
<b>TOTAL OTHER FINANCING USES</b>	<b>520,886</b>	<b>592,839</b>	<b>717,811</b>	<b>(124,972)</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>116,039,736</b>	<b>119,229,893</b>	<b>112,316,536</b>	<b>6,913,357</b>
Net change in fund balance	-	(877,965)	11,327,446	12,205,411
Fund balance - beginning of year, as previously presented	-	1,290,525	37,864,473	36,573,948
Adjustments	-	-	1,613,820	1,613,820
Fund balance - beginning of the year, as adjusted	-	-	39,478,293	38,187,768
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ 412,560</b>	<b>\$ 50,805,739</b>	<b>\$ 50,393,179</b>

**CAMERON COUNTY, TEXAS**  
**REVENUES COMPARED WITH BUDGET**  
**BUDGET AND ACTUAL**  
**SPECIAL ROAD AND BRIDGE FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>Budgeted Amounts</b>			<b>Variance With Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b>Revenues</b>				
<b>Tax Revenues</b>				
Current Advalorem Taxes	\$ 13,950,532	\$ 13,950,532	\$ 13,736,706	\$ (213,826)
Delinquent Advalorem Taxes	250,636	250,636	397,560	146,924
Less:				
Discounts	(370,814)	(370,814)	(290,819)	79,995
Commissions	(140,815)	(140,815)	(139,167)	1,648
Insolvents and adjustments	(142,012)	(142,012)	(329,242)	(187,230)
Penalties and interest	251,161	251,161	251,150	(11)
<b>TOTAL TAX REVENUES</b>	<u>13,798,688</u>	<u>13,798,688</u>	<u>13,626,188</u>	<u>(172,500)</u>
<b>Licenses and Permits</b>				
Building permits and books	780,000	780,000	622,677	(157,323)
Automobile registration fees	3,493,000	3,493,000	3,525,640	32,640
<b>TOTAL LICENSES AND PERMITS</b>	<u>4,273,000</u>	<u>4,273,000</u>	<u>4,148,317</u>	<u>(124,683)</u>
<b>Intergovernmental Revenues</b>				
State revenue	-	97,337	175,700	78,363
Federal Grant Revenue	-	-	30,000	30,000
Contributions from Other Entities	290,913	1,699,276	1,408,362	(290,914)
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<u>290,913</u>	<u>1,796,613</u>	<u>1,614,062</u>	<u>(182,551)</u>
<b>Charges for Services</b>				
Recording and filing fees	4,500	4,500	7,195	2,695
Review fees	98,000	98,000	70,122	(27,878)
Auto license revenue	360,000	360,000	360,000	-
Overweight fees	139,000	139,000	265,958	126,958
Commercial vehicle violations	9,000	9,000	3,189,478	3,180,478
Bond forfeiture	34,000	34,000	31,386	(2,614)
<b>TOTAL CHARGES FOR SERVICES</b>	<u>644,500</u>	<u>644,500</u>	<u>3,924,139</u>	<u>3,279,639</u>
<b>Other Revenues</b>				
Sale of surplus	-	-	1,202	1,202
Interest Income	73,000	163,501	612,992	449,491
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<u>73,000</u>	<u>163,501</u>	<u>614,194</u>	<u>450,693</u>
<b>Other Financing Sources</b>				
Tax note issuance	-	3,288,093	3,288,093	-
Tax note premium	-	246,487	246,487	-
Transfers in	99,982	99,982	171,715	71,733
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>99,982</u>	<u>3,634,562</u>	<u>3,706,295</u>	<u>71,733</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<u>\$ 19,180,083</u>	<u>\$ 24,310,864</u>	<u>\$ 27,633,195</u>	<u>\$ 3,322,331</u>

(continued)

**CAMERON COUNTY, TEXAS**  
**EXPENDITURES COMPARED WITH BUDGET**  
**BUDGET AND ACTUAL**  
**SPECIAL ROAD AND BRIDGE FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>Budgeted Amounts</b>			<b>Variance With Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b>Expenditures</b>				
<b>Highways and Streets</b>				
District Attorney	\$ 58,676	\$ 58,676	\$ 58,138	\$ 538
Precinct #1 Commissioner Staff	198,032	205,943	203,352	2,591
Pct. 1 Warehouse - M & O	28,602	28,602	11,908	16,694
Precinct #2 Commissioner Staff	199,755	214,091	194,563	19,528
Pct. 2 Warehouse - M & O	39,650	39,650	37,935	1,715
Precinct #3 Commissioner Staff	201,000	252,192	249,236	2,956
Pct. 3 Warehouse - M & O	29,124	33,516	33,172	344
Precinct #4 Commissioner Staff	209,511	224,511	217,675	6,836
Pct. 4 Warehouse - M & O	37,534	37,534	27,908	9,626
Consolidated Road Districts M & O	16,023,992	17,474,219	12,805,380	4,668,839
Engineering & Right-of-Way	2,782,101	2,228,007	1,734,426	493,581
Planning and Inspection	1,459,728	1,459,728	1,361,549	98,179
CMP-LLMG	-	97,337	97,337	-
Natural Resources Department	-	229,199	105,044	124,155
Construction Management	-	35,247	32,054	3,193
<b>TOTAL HIGHWAYS AND STREETS</b>	<b>21,267,705</b>	<b>22,618,452</b>	<b>17,169,677</b>	<b>5,448,775</b>
<b>Debt Service</b>				
Principal retirement	-	377,238	377,238	-
Interest and fiscal charges	-	262,855	262,855	-
<b>TOTAL DEBT SERVICE</b>	<b>-</b>	<b>640,093</b>	<b>640,093</b>	<b>-</b>
<b>Other Financing Uses</b>				
Transfers out	-	3,466,300	3,466,300	-
<b>TOTAL OTHER FINANCING USES</b>	<b>-</b>	<b>3,466,300</b>	<b>3,466,300</b>	<b>-</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>21,267,705</b>	<b>26,724,845</b>	<b>21,276,070</b>	<b>5,448,775</b>
Net change in fund balances	(2,087,622)	(2,413,979)	6,357,125	8,771,104
Fund Balance - beginning	2,087,622	2,413,781	15,681,324	13,267,543
Adjustments	-	-	148,091	148,091
Fund balance - beginning of the year, as adjusted	2,087,622	2,413,781	15,829,415	13,415,634
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ (198)</b>	<b>\$ 22,186,540</b>	<b>\$ 22,186,738</b>

**CAMERON COUNTY, TEXAS**  
**REVENUES COMPARED WITH BUDGET**  
**BUDGET AND ACTUAL**  
**I & S LIMITED TAX REV BONDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>Budgeted Amounts</b>			<b>Variance With Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b>Revenues</b>				
<b>Tax Revenues</b>				
Current ad valorem taxes	\$ 11,206,404	\$ 11,206,404	\$ 11,042,616	\$ (163,788)
Delinquent advalorem taxes	211,471	211,471	278,633	67,162
Less:				
Discounts	(211,948)	(211,948)	(233,786)	(21,838)
Commissions	(114,216)	(114,216)	(112,592)	1,624
Insolvents and adjustments	(114,175)	(114,175)	(309,761)	(195,586)
Penalties and interest	7,383	7,383	8,915	1,532
Delinquent taxes other	29,023	29,023	13,575	(15,448)
Less:				
Commissions other	(364)	(364)	(224)	140
Insolvents and adjustments other	(290)	(290)	(4,530)	(4,240)
Penalties and interest	215,645	215,645	219,411	3,766
Other	25,183	25,183	134,798	109,615
<b>TOTAL TAX REVENUES</b>	<u>11,254,116</u>	<u>11,254,116</u>	<u>11,037,055</u>	<u>(217,061)</u>
<b>Other Financing Sources</b>				
Bond issuance	-	9,120,000	9,120,000	-
Bond Premium	-	857,010	857,009	-
Transfers in	-	2,945,015	2,945,015	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>-</u>	<u>12,922,025</u>	<u>12,922,024</u>	<u>-</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<u>\$ 11,254,116</u>	<u>\$ 24,176,141</u>	<u>\$ 23,959,079</u>	<u>\$ (217,061)</u>
				(continued)

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**CAMERON COUNTY, TEXAS**  
**EXPENDITURES COMPARED WITH BUDGET**  
**BUDGET AND ACTUAL**  
**I & S LIMITED TAX REV BONDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Positive (Negative)
EXPENDITURES				
Debt Service				
Principal retirement				
2012 Refunding CO's	\$ 815,000	\$ 815,000	\$ 815,000	\$ -
2014 Certificates of Obligation	785,000	785,000	785,000	-
2015 Refunding CO's	672,958	672,957	672,957	-
2016 CO's	725,000	725,000	725,000	-
2017 CO's - Venue Tax Project	220,000	220,000	220,000	-
2017 CO's	495,000	495,000	495,000	-
Limited Tax Refunding 17 CO's	670,000	670,000	670,000	-
2019 CO's	1,520,000	1,520,000	1,520,000	-
2019 Refunding CO's	1,056,778	1,056,777	1,056,777	-
Tax Note Series 2020	797,549	797,549	797,549	-
2021 CO's	495,000	495,000	495,000	-
SECO Financing	270,024	270,024	270,024	-
2022 CO's	230,000	230,000	230,000	-
2022 Tax Notes	104,196	104,196	104,196	-
Leased Equipment	105,870	105,870	-	105,870
TOTAL PRINCIPAL RETIREMENT	8,962,375	8,962,373	8,856,503	105,870
Interest and fiscal charges				
Fiscal Agent Fees	-	187,010	183,431	3,579
2012 Refunding CO's	44,588	44,588	43,838	750
2014 Certificates of Obligation	415,094	415,102	279,691	135,411
2015 Refunding CO's	126,253	126,327	126,327	-
2016 CO's	519,850	519,925	519,925	-
2017 CO's - Venue Tax Project	393,850	393,925	393,925	-
2017 CO's	387,100	387,175	387,175	-
Limited Tax Refunding 17 CO's	132,550	132,625	132,625	-
2019 CO's	1,437,400	1,437,475	1,438,225	(750)
2019 Refunding CO's	226,405	226,405	226,405	-
Tax Note Series 2020	62,612	62,686	62,686	-
2021 CO's	495,475	495,550	495,550	-
SECO Financing	32,063	32,063	32,063	-
2022 CO's	789,050	789,050	789,050	-
2022 Tax Notes	141,356	141,356	141,356	-
2024 CO's	-	344,341	344,341	-
2024 Refunding CO's	-	133,000	133,000	-
2024 Tax Notes	-	49,170	49,170	-
Leased Equipment	-	-	-	-
TOTAL INTEREST AND FISCAL CHARGES	5,203,646	5,917,773	5,778,783	138,990
TOTAL DEBT SERVICE	14,166,021	14,880,146	14,635,286	244,860
Other Financing Uses				
Payment to refunded bond escrow agent	-	9,790,000	9,790,000	-
Transfers out	-	-	-	-
TOTAL OTHER FINANCING USES	-	9,790,000	9,790,000	-
TOTAL EXPENDITURES AND OTHER FINANCING USES	14,166,021	24,670,146	24,425,286	244,860
Net change in fund balances	(2,911,905)	(494,005)	(466,207)	27,798
Fund balance - beginning of year, as previously presented	494,005	494,005	1,404,658	910,653
Adjustments	-	-	-	-
Fund balance - beginning of year, as adjusted	494,005	494,005	1,404,658	910,653
FUND BALANCE - ENDING	\$ (2,417,900)	\$ -	\$ 938,451	\$ 938,451

**CAMERON COUNTY, TEXAS**  
**REVENUES AND EXPENDITURES COMPARED WITH BUDGET**  
**BUDGET AND ACTUAL**  
**2024 CERTIFICATES OF OBLIGATION FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>BUDGET</b>	<b>PRIOR YEAR(s) ACTUAL</b>	<b>CURRENT YEAR ACTUAL</b>	<b>CUMULATIVE THROUGH 9/30/2024</b>	<b>VARIANCE</b>
<b>REVENUES</b>					
Other	\$ -	\$ -	\$ 300,433	\$ 300,433	\$ 300,433
<b>TOTAL REVENUES</b>	<u>-</u>	<u>-</u>	<u>300,433</u>	<u>300,433</u>	<u>300,433</u>
<b>OTHER FINANCING SOURCES</b>					
Bond issuance	21,958,400	-	21,958,400	21,958,400	-
Premium on bonds issued	1,828,606	-	1,828,606	1,828,606	-
Transfers in	14,170,984	-	2,500,000	2,500,000	(11,670,984)
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>37,957,990</u>	<u>-</u>	<u>26,287,006</u>	<u>26,287,006</u>	<u>(11,670,984)</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<u>37,957,990</u>	<u>-</u>	<u>26,587,439</u>	<u>26,587,439</u>	<u>(11,370,551)</u>
<b>EXPENDITURES</b>					
<b>General Government</b>					
130 Williams Rd. Bldg.	25,938	-	25,938	25,938	-
Browne Road Park	1,004,552	-	147,578	147,578	856,974
Community Parks	500,000	-	-	-	500,000
Consolidated Precincts	4,000,000	-	-	-	4,000,000
Free Trade Bridge Construction	750,000	-	289,450	289,450	460,550
Gateway Bridge Construction	750,000	-	289,450	289,450	460,550
Isla Blanca Park	2,000,000	-	-	-	2,000,000
M&O Jail	2,000,000	-	-	-	2,000,000
M&O San Benito Drive Up	8,000,000	-	-	-	8,000,000
M&O Levee St. Annex	1,000,000	-	-	-	1,000,000
M&O Dancy Building	3,000,000	-	-	-	3,000,000
M&O Darrell B. Hester Building	4,000,000	-	319,865	319,865	3,680,135
Olmito Park	1,000,000	-	-	-	1,000,000
Park System Administration	2,500,000	-	367,276	367,276	2,132,724
Santa Maria-Learning Center	1,000,000	-	-	-	1,000,000
Toll Bridge Operations	3,000,000	-	-	-	3,000,000
Veterans Bridge Construction	1,500,000	-	578,900	578,900	921,100
Voter Registration / Elections	1,431,785	1,227,717	204,066	1,431,785	-
Contingencies	37,711	-	-	-	37,711
Bank fees	15	-	15	15	-
<b>TOTAL GENERAL GOVERNMENT</b>	<u>37,500,001</u>	<u>1,227,717</u>	<u>2,222,538</u>	<u>3,450,257</u>	<u>34,049,744</u>
<b>Debt Service</b>					
Interest and fiscal charges	457,989	-	273,261	273,259	184,730
<b>TOTAL DEBT SERVICE</b>	<u>457,989</u>	<u>-</u>	<u>273,261</u>	<u>273,259</u>	<u>184,730</u>
<b>TOTAL EXPENDITURES</b>	<u>37,957,990</u>	<u>1,227,717</u>	<u>2,495,799</u>	<u>3,723,516</u>	<u>34,234,474</u>
<b>OTHER FINANCING USES</b>					
Transfers (out)	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<u>37,957,990</u>	<u>1,227,717</u>	<u>2,495,799</u>	<u>3,723,516</u>	<u>34,234,474</u>
Net change in fund balance	-	(1,227,717)	24,091,640	22,863,923	22,863,923
Fund balance - beginning of year, as previously presented	-	-	(1,227,717)	-	-
Adjustments	-	-	-	-	-
Fund balance - beginning of year, as adjusted	-	-	(1,227,717)	-	-
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ (1,227,717)</u>	<u>\$ 22,863,923</u>	<u>\$ 22,863,923</u>	<u>\$ 22,863,923</u>

**CAMERON COUNTY, TEXAS**  
**REVENUES AND EXPENDITURES COMPARED WITH BUDGET**  
**BUDGET AND ACTUAL**  
**AMERICAN RESCUE PLAN ACT FUND (ARPA) FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>BUDGET</b>	<b>PRIOR YEAR(s) ACTUAL</b>	<b>CURRENT YEAR ACTUAL</b>	<b>CUMULATIVE THROUGH 9/30/2024</b>	<b>VARIANCE</b>
<b>Revenues</b>					
Intergovernmental	\$ 82,194,452	\$ 42,950,804	\$ 6,369,833	\$ 49,320,637	\$ (32,873,815)
OCA ARPA	505,000	56,116	248,848	304,964	(200,036)
Other	2,992,420	3,060,234	2,246,213	5,306,447	2,314,027
<b>TOTAL REVENUES</b>	<b>85,691,872</b>	<b>46,067,154</b>	<b>8,864,894</b>	<b>54,932,048</b>	<b>(30,759,824)</b>
<b>Other Financing Sources</b>					
Transfers in	-	560	-	560	560
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>-</b>	<b>560</b>	<b>-</b>	<b>560</b>	<b>560</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>85,691,872</b>	<b>46,067,714</b>	<b>8,864,894</b>	<b>54,932,608</b>	<b>(30,759,264)</b>
<b>Expenditures</b>					
<b>General Government</b>					
Highway Infrastructure	\$ 4,000,000	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 3,000,000
Real Property Improvements	5,791,745	51,900	3,506,422	3,558,322	2,233,423
Contributions to other entities	16,231,238	13,354,115	2,726,046	16,080,161	151,077
Broadband Infrastructure	178,164	178,164	-	178,164	-
Premium Pay	6,137,604	6,137,600	-	6,137,600	4
Inmate Meals	3,564,712	3,557,546	-	3,557,546	7,166
Equipment	-	-	-	-	-
General Administration	7,559,917	690,937	273,005	963,942	6,595,975
Health	1,065,801	1,007,612	-	1,007,612	58,189
Community Parks	20,710,080	15,878	3,255	19,133	20,690,947
Consolidated Precincts	3,748,458	1,714,781	-	1,714,781	2,033,677
Data Processing	4,850,826	4,642,730	91,515	4,734,245	116,581
SBA 504 Program	304,920	161,609	94,848	256,457	48,463
Public Health Projects	2,000,000	-	176,487	176,487	1,823,513
Other	87,297	100,175	-	100,175	(12,878)
Elections	916,966	916,965	4,338	921,303	(4,337)
<b>TOTAL GENERAL GOVERNMENT</b>	<b>77,147,728</b>	<b>32,530,012</b>	<b>7,875,916</b>	<b>40,405,928</b>	<b>36,741,800</b>
<b>Law Enforcement and Public Safety</b>					
Youth Divert Court	400,000	168,682	169,079	337,761	62,239
OCA ARPA	505,000	52,216	248,848	301,064	203,936
<b>TOTAL LAW ENFORCEMENT AND PUBLIC SAFETY</b>	<b>905,000</b>	<b>220,898</b>	<b>417,927</b>	<b>638,825</b>	<b>266,175</b>
<b>Other Financing Uses</b>					
Transfers out	7,639,144	10,282,570	1,204,021	11,486,591	3,847,447
<b>TOTAL OTHER FINANCING USES</b>	<b>7,639,144</b>	<b>10,282,570</b>	<b>1,204,021</b>	<b>11,486,591</b>	<b>3,847,447</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>85,691,872</b>	<b>43,033,480</b>	<b>9,497,864</b>	<b>52,531,344</b>	<b>40,855,422</b>
Net change in fund balance	-	3,034,234	(632,970)	2,401,264	2,401,264
Fund balance - beginning of year, as previously presented	-	-	3,034,234	-	-
Adjustments	-	-	-	-	-
Fund balance - beginning of year, as adjusted	-	-	3,034,234	-	-
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ 3,034,234</b>	<b>\$ 2,401,264</b>	<b>\$ 2,401,264</b>	<b>\$ 2,401,264</b>

**CAMERON COUNTY, TEXAS  
NON-MAJOR GOVERNMENTAL FUNDS  
SPECIAL REVENUE FUNDS**

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

**SIGNIFICANT FUNDS**

W.I.C Fund	To account for grant proceeds awarded for the funding of a nutritional program for women, infants and children.
Health Block Grant Fund	To account for grant proceeds used to provide pre-natal care, preventive child health care, family planning and prevention and control of tuberculosis.
Drug Forfeiture Fund	To account for property seized under state and federal drug laws for use in law enforcement activities.

**OTHER FUNDS**

Federal Task Force Grant Fund	To account for grant proceeds used to provide overtime funding to local and federal law enforcement agencies.
Colonia Paving Project Fund	To account for funds with the purpose of constructing and/or improving Colonia paving within Cameron County.
Lateral Road Fund	To account for funds with the purpose of constructing and maintaining lateral roads within Cameron County.
Law Library Fund	To account for revenues generated through charges for services to be used to provide the citizens of Cameron County reliable, efficient, innovative and economical access to legal information.
Other Governmental Elections Fund	To account for funds with the purpose of facilitating governmental elections.



**CAMERON COUNTY, TEXAS  
NON-MAJOR GOVERNMENTAL FUNDS  
SPECIAL REVENUE FUNDS – (continued)**

Federal Block Grant Fund	To account for grant proceeds used provide the District Attorney's office, Veterans Treatment Court and the Veterans Office with costs associated with forensic analysis of physical evidence, counseling, and financial assistance to veterans, respectively.
Chapter 19 Elections Fund	To account for funds with the purpose of (i) increasing the number of registered voters, (ii) maintaining and reporting accurate listing of the number of registered voters, and (iii) increasing the efficiency of voter registration through the use of technological equipment.
Federal Law Enforcement Fund	To account for grant proceeds used to provide local law enforcement agencies with funding for overtime activities and equipment.
O.N.D.C.P. Fund	To account for grant proceeds awarded for High Intensity Drug Trafficking Areas (HIDTA) initiatives to carry out activities that disrupt the market for illegal drugs by dismantling or disrupting drug trafficking and money laundering organizations, and improve the efficiency and effectiveness of HIDTA initiatives.
Border Health Issues Fund	To account for grant proceeds that help improve the health and well-being of the people living within the U.S.-Mexico border region by collaborating with partners and leveraging resources within and outside of Texas.
Disaster Relief Fund	To account for grant proceeds awarded for the funding of eligible disaster related expenses under Category B of FEMA's Public Assistance program.
TDH Immunization Action Plan Fund	To account for grant proceeds that assist in eliminating the spread of vaccine-preventable diseases by increasing vaccine coverage for Texans, raising awareness of the diseases that vaccines prevent, and educating the public about vaccine safety.
Victims of Crime Fund	To account for grant proceeds used to provide crime victims information on their victim rights, case status, court proceedings, and educational presentations.
Tuberculosis Program Fund	To account for grant proceeds awarded to support the prevention and control of Tuberculosis cases through monetary support for biomedical and epidemiologic practices such as testing, diagnosis, directly observed therapy, case investigation, cluster observation, and other services and deliverables.

**CAMERON COUNTY, TEXAS  
NON-MAJOR GOVERNMENTAL FUNDS  
SPECIAL REVENUE FUNDS – (continued)**

Colonia Drainage Improvement Fund	To account for funds with the purpose of water and sewer colonia improvements.
Community Corrections Assist. Plan Fund	To account for grant proceeds awarded for the care and benefit of juveniles.
Self Help Centers Fund	To account for funds intended to assist colonias with home construction/remodeling.
Emergency Rental Assistance II Fund	To account for Emergency Rental Assistance federal funds from the U.S. Department of the Treasury included in the Coronavirus Response and Relief Supplemental Appropriations Act of 2021.
Home Disaster Assistance Grant Fund	To account for disaster funds allocated to Cameron County with the purpose of providing assistance to areas affected by declared natural disasters.
Encumbered Pre-Trial Release Fund	To account for funds and grant proceeds awarded for the benefit of drug related offenders and juveniles through pretrial services.
Juvenile Justice Alternative Education Fund	To account for grant proceeds that reduce delinquency, increase offender accountability and rehabilitate offenders through a comprehensive, coordinated community-based juvenile probation system.
Juvenile Probation Commission Fund	To account for funds and grant proceeds awarded to provide intervention/prevention services to juveniles under misdemeanor probation.
Juvenile Services Fund	To account for grant proceeds awarded for the benefit of juveniles through the promotion of public safety and juvenile diversion by providing a support system via treatment, accountability and skill-sets.
Tax Assessor-Collector VIT Fund	To account for funds generated through V.I.T. (Vehicle Inventory Taxes) collected by the Cameron County Tax Assessor-Collector's office.
D. A. Hot Check Fee Fund	To account for funds generated by Cameron County prosecution of hot check offenders.

**CAMERON COUNTY, TEXAS  
NON-MAJOR GOVERNMENTAL FUNDS  
SPECIAL REVENUE FUNDS – (continued)**

Pre-Trial Diversion Fund	To account for funds in the support of individuals facing criminal charges with an opportunity for alternatives to traditional criminal prosecution and penalties.
Venue Project Fund	To account for revenues generated through hotel tax, vehicle rental tax, event concession payments and rental fees to be used to service administrative and operation costs of the venue facilities.
Colonia Street Light Fund	To account for streetlight program revenues/expenditures generated through assessments based on the number of street lights in and for participating colonias.

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**W.I.C. FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
WIC FY23	\$ -	\$ 10,193	\$ 10,193
WIC FY24	5,288,335	4,578,958	(709,377)
Snap-ed breastfeeding FY23	-	62	62
Snap-ed breastfeeding FY24	29,000	19,268	(9,732)
Peer counselor FY23	-	935	935
Peer counselor FY24	542,584	472,060	(70,524)
Lactation FY24	48,800	32,667	(16,133)
Registered dietician FY24	40,000	13,529	(26,471)
Extra funding summer food prog FY24	28,064	27,500	(564)
Extra funding TXIN FY23	-	7,398	7,398
Extra funding TXIN FY24	32,000	7,145	(24,855)
Extra funding IPE FY23	-	17,449	17,449
<b>TOTAL REVENUES</b>	<b>6,008,783</b>	<b>5,187,164</b>	<b>(821,619)</b>
<b>EXPENDITURES</b>			
WIC FY23	-	10,193	(10,193)
WIC FY24	5,288,335	4,579,661	708,674
Snap-ed breastfeeding FY23	-	62	(62)
Snap-ed breastfeeding FY24	29,000	19,268	9,732
Peer counselor FY23	-	935	(935)
Peer counselor FY24	542,584	472,060	70,524
Lactation FY24	48,800	32,667	16,133
Registered dietician FY24	40,000	13,529	26,471
Extra funding summer food prog FY24	28,064	27,500	564
Extra funding TXIN FY23	-	7,398	(7,398)
Extra funding TXIN FY24	32,000	7,145	24,855
Extra funding IPE FY23	-	17,449	(17,449)
<b>TOTAL EXPENDITURES</b>	<b>6,008,783</b>	<b>5,187,867</b>	<b>820,916</b>
Excess of Revenues over (Under) Expenditures	-	(703)	(703)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	-	(703)	(703)
Fund balance - beginning of year, as previously presented	1,870	1,870	-
Adjustments	-	-	-
Fund balance - beginning of year, as adjusted	1,870	1,870	-
<b>FUND BALANCE - ENDING</b>	<b>\$ 1,870</b>	<b>\$ 1,167</b>	<b>\$ (703)</b>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**HEALTH BLOCK GRANT FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>BUDGET</b>	<b>PRIOR YEAR(s) ACTUAL</b>	<b>CURRENT YEAR ACTUAL</b>	<b>CUMULATIVE THROUGH 9/30/2024</b>	<b>VARIANCE</b>
<b>REVENUES</b>					
Children with special health C FY24	\$ 108,503	\$ 3,966	\$ 88,935	\$ 92,901	\$ (15,602)
SHS case FY25	110,000	-	4,283	4,283	(105,717)
HHSC family planning program FY24	310,354	10,510	218,396	228,906	(81,448)
HHSC family planning program FY25	469,091	-	4,099	4,099	(464,992)
Healthy brain initiative	48,000	1,550	7,566	9,116	(38,884)
MAC FY23	-	-	62,010	62,010	62,010
MAC FY24	230,000	-	195,226	195,226	(34,774)
WHFPT-LARC part A FY25	19,578	-	9,114	9,114	(10,464)
LARC part A FY24	18,275	14,005	4,249	18,254	(21)
Every body Texas title X FY24	129,558	64,658	46,466	111,124	(18,434)
Every body Texas title X FY25	134,740	-	47,668	47,668	(87,072)
Chip prenatal (Superior/Molina) FY25	40,000	-	1,742	1,742	(38,258)
Chip prenatal (Superior/Molina) FY24	40,000	1,198	16,475	17,673	(22,327)
PI Medicaid FY25	40,000	-	1,590	1,590	(38,410)
PI Medicaid FY24	40,000	-	24,616	24,616	(15,384)
Bold grant FY24	246,641	-	166,754	166,754	(79,887)
Petco love AWO grant	90,000	-	4,664	4,664	(85,336)
<b>TOTAL REVENUES</b>	<b>2,074,740</b>	<b>95,887</b>	<b>903,853</b>	<b>999,740</b>	<b>(1,075,000)</b>
<b>EXPENDITURES</b>					
Children with special health C FY24	108,503	3,966	88,935	92,901	15,602
SHS case FY25	110,000	-	4,283	4,283	105,717
HHSC family planning program FY24	310,354	10,510	153,690	164,200	146,154
HHSC family planning program FY25	469,091	-	4,099	4,099	464,992
Healthy brain initiative	48,000	1,550	7,566	9,116	38,884
MAC FY23	-	-	2,317	2,317	(2,317)
MAC FY24	230,000	-	84,787	84,787	145,213
WHFPT-LARC part A FY25	19,578	-	9,114	9,114	10,464
LARC part A FY24	18,275	14,005	4,249	18,254	21
Every body Texas title X FY24	129,558	64,658	43,659	108,317	21,241
Every body Texas title X FY25	134,740	-	47,668	47,668	87,072
Chip prenatal (superior/molina) FY25	40,000	-	1,742	1,742	38,258
Chip prenatal (superior/molina) FY24	40,000	1,198	23,768	24,966	15,034
PI Medicaid FY24	40,000	-	982	982	39,018
Bold grant FY24	246,641	-	166,754	166,754	79,887
Petco love AWO grant	90,000	-	4,664	4,664	85,336
Every body Texas fb	11,914	-	6,655	6,655	5,259
<b>TOTAL EXPENDITURES</b>	<b>2,046,654</b>	<b>95,887</b>	<b>654,932</b>	<b>750,819</b>	<b>1,295,835</b>
Excess of Revenues over (Under) Expenditures	28,086	-	248,921	248,921	220,835
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	28,086	-	248,921	248,921	220,835
Fund balance - beginning of year, as previously presented	2,078,914	2,078,914	2,078,914	2,078,914	-
Adjustments	-	-	-	-	-
Fund balance - beginning of year, as adjusted	2,078,914	2,078,914	2,078,914	2,078,914	-
<b>FUND BALANCE - ENDING</b>	<b>\$ 2,107,000</b>	<b>\$ 2,078,914</b>	<b>\$ 2,327,835</b>	<b>\$ 2,327,835</b>	<b>\$ 220,835</b>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**DRUG FORFEITURE FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
CCDA forfeiture account	\$ 325,169	\$ 325,169	\$ -
CCDA imprest account	82	82	-
CCDA FD DOJ forfeitures account	165,020	165,020	-
CCDA FD DOT forfeitures account	221,472	221,472	-
CCCPT 2 ST forfeitures	2,030	2,030	-
CCCPT 3 FD DOT forfeitures account	49,747	49,747	-
CCCPT 4 FD DOT forfeitures	96,350	96,350	-
CCSO ST forfeitures	343,134	343,134	-
CCSO FD DOT forfeitures	191,080	191,080	-
Interest income	66,934	66,934	-
<b>TOTAL REVENUES</b>	<b>1,461,018</b>	<b>1,461,018</b>	<b>-</b>
<b>EXPENDITURES</b>			
CCDA ST drug forfeitures	733,222	622,703	110,519
CCDA imprest account	43	43	-
CCDA FD DOJ forfeitures	299,774	95,783	203,991
CCDA FD DOT forfeitures	381,750	174,585	207,165
CCCPT 2 ST forfeitures	6,000	2,723	3,277
CCCPT 3 ST forfeitures	1,400	1,400	-
CCCPT 3 FD DOT forfeitures	7,192	7,192	-
CCCPT 4 ST forfeitures	14,222	10,799	3,423
CCCPT 4 FD DOT forfeitures	49,819	32,126	17,693
CCCPT 5 FD ST forfeitures	320	303	17
CCCPT 5 FD DOJ forfeitures	4,230	2,066	2,164
CCSO ST forfeitures	513,900	380,920	132,980
CCSO FD DOT forfeitures	104,544	4,006	100,538
CCPR ST forfeitures	240	101	139
<b>TOTAL EXPENDITURES</b>	<b>2,116,656</b>	<b>1,334,750</b>	<b>781,906</b>
Excess of Revenues Over (Under) Expenditures	(655,638)	126,268	781,906
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	-
Transfers (Out)	(288,077)	(54,880)	233,197
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(288,077)</b>	<b>(54,880)</b>	<b>233,197</b>
Net change in fund balance	(943,715)	71,388	1,015,103
Fund balance - beginning of year, as previously presented	2,404,734	2,849,545	444,811
Adjustments	-	-	-
Fund balance - beginning of year, as adjusted	2,404,734	2,849,545	444,811
<b>FUND BALANCE - ENDING</b>	<b>\$ 1,461,019</b>	<b>\$ 2,920,933</b>	<b>\$ 1,459,914</b>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FEDERAL TASK FORCE GRANT**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
D.A. - White Sands HIDTA	\$ 11,138	\$ 11,138	\$ -
D.A. - FBI	2,321	2,321	-
D.A. - OCDETF	1,356	1,356	-
D.A. - ICE/HSI	5,585	5,585	-
D.A. - Drug enforcement	19,939	19,939	-
Constable pct 4 ICE	524	524	-
CCSO - ICE/HSI	289	289	-
CCSO OCDETF	21,260	21,260	-
CCSO - DEA	20,707	20,707	-
Other	8,414	8,414	-
<b>TOTAL REVENUES</b>	<b>91,533</b>	<b>91,533</b>	<b>-</b>
<b>EXPENDITURES</b>			
D.A. - White Sands HIDTA	12,949	12,949	-
D.A. - FBI	3,061	3,061	-
D.A. - OCDETF	17,786	17,786	-
D.A. - ICE/HSI	3,832	3,832	-
D.A. - Drug Enforcement	26,862	26,862	-
Constable pct 4 OCDETF	8,844	8,844	-
CCSO - ICE/HSI	854	854	-
CCSO OCDETF	19,968	19,968	-
CCSO - DEA	24,150	24,150	-
<b>TOTAL EXPENDITURES</b>	<b>118,306</b>	<b>118,306</b>	<b>-</b>
Excess of Revenues over (Under) Expenditures	(26,773)	(26,773)	-
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	26,773	26,773	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>26,773</b>	<b>26,773</b>	<b>-</b>
Net change in fund balance	-	-	-
Fund balance - beginning of year, as previously presented	-	-	-
Adjustments	-	-	-
Fund balance - beginning of year, as adjusted	-	-	-
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**COLONIA PAVING PROJECTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
Interest income	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	-	-	-
<b>EXPENDITURES</b>			
	-	-	-
<b>TOTAL EXPENDITURES</b>	-	-	-
Excess of Revenues over (Under) Expenditures	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	-
Transfers (out)	-	(5,667)	(5,667)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	(5,667)	(5,667)
Net change in fund balance	-	(5,667)	(5,667)
Fund balance - beginning of year, as previously presented	5,667	5,667	-
Adjustments	-	-	-
Fund balance - beginning of year, as adjusted	5,667	5,667	-
<b>FUND BALANCE - ENDING</b>	<u>\$ 5,667</u>	<u>\$ -</u>	<u>\$ (5,667)</u>



**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**LATERAL ROAD FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
Intergovernmental	\$ -	\$ 66,544	\$ 66,544
Interest income	-	2,948	2,948
<b>TOTAL REVENUES</b>	<u>-</u>	<u>69,492</u>	<u>69,492</u>
<b>EXPENDITURES</b>			
	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues over (Under) Expenditures	<u>-</u>	<u>69,492</u>	<u>69,492</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	69,492	69,492
Fund balance - beginning of year, as previously presented	163,034	163,034	-
Adjustments	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - beginning of year, as adjusted	<u>163,034</u>	<u>163,034</u>	<u>-</u>
<b>FUND BALANCE - ENDING</b>	<u><u>\$ 163,034</u></u>	<u><u>\$ 232,526</u></u>	<u><u>\$ 69,492</u></u>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**LAW LIBRARY**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
Charges for services	\$ 180,000	\$ 214,953	\$ 34,953
Interest income	1,500	1,043	(457)
<b>TOTAL REVENUES</b>	<u>181,500</u>	<u>215,996</u>	<u>34,496</u>
<b>EXPENDITURES</b>			
Law library	187,716	191,680	(3,964)
<b>TOTAL EXPENDITURES</b>	<u>187,716</u>	<u>191,680</u>	<u>(3,964)</u>
Excess of Revenues over (Under) Expenditures	<u>(6,216)</u>	<u>24,316</u>	<u>30,532</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(6,216)	24,316	30,532
Fund balance - beginning of year, as previously presented	6,216	200,498	194,282
Adjustments	-	3,600	3,600
Fund balance - beginning of year, as adjusted	<u>6,216</u>	<u>204,098</u>	<u>197,882</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ 228,414</u>	<u>\$ 228,414</u>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**OTHER GOVERNMENTAL ELECTIONS FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>BUDGET</b>	<b>PRIOR YEAR(s) ACTUAL</b>	<b>CURRENT YEAR ACTUAL</b>	<b>CUMULATIVE THROUGH 9/30/2024</b>	<b>VARIANCE</b>
<b>REVENUES</b>					
Voter Registration / Elections	\$ 197,481	\$ -	\$ 430,912	\$ 430,912	\$ 233,431
Elections - Los Fresnos CISD	49,522	-	49,522	49,522	-
Elections - Republican	199,650	-	197,402	197,402	(2,248)
Elections - Democratic	334,300	-	228,296	228,296	(106,004)
Elections - Democratic Runoff	334,300	-	143,328	143,328	(190,972)
Elections - Republican Runoff	199,650	-	45,458	45,458	(154,192)
Elections - Santa Maria ISD	-	-	583	583	583
Elections - City of Los Fresnos	8,948	81	8,948	9,029	81
Elections - Los Fresnos CISD	-	1,457	1,167	2,624	2,624
Elections - City of Los Indios	-	-	583	583	583
Elections - City of Harlingen	-	-	14,000	14,000	14,000
Elections - Point Isabel School District	13,080	486	40,605	41,091	28,011
Elections - Town of South Padre Island	1,630	81	35,763	35,844	34,214
Elections - Port of Harlingen	-	-	2,333	2,333	2,333
Elections - South Texas Independent School	-	-	3,178	3,178	3,178
Elections - Lyford Independent School Dist.	-	-	1,402	1,402	1,402
Elections - Town of Laguna Vista	43,400	-	4,107	4,107	(39,293)
Elections - Brownsville Independent School	152,015	-	152,015	152,015	-
Elections - City of Santa Rosa	11,883	-	11,883	11,883	-
Elections - Brownsville Independent School	-	-	26,249	26,249	26,249
Elections - Brownsville Independent School	174,600	3,481	67,310	70,791	(103,809)
Elections - Brownsville Navigation District	183,100	-	87,912	87,912	(95,188)
Elections - Cameron County Appraisal Dist.	405,639	-	167,390	167,390	(238,249)
Elections - City of Brownsville	434,700	-	290,767	290,767	(143,933)
Elections - City of Combes	43,400	-	4,278	4,278	(39,122)
Elections - Cameron County Drainage District	107,600	-	38,101	38,101	(69,499)
Elections - City of Port Isabel	43,400	-	5,244	5,244	(38,156)
Elections - City of Primera	43,400	-	7,028	7,028	(36,372)
Elections - City of Primera	-	-	1,751	1,751	1,751
Elections - City of San Benito	63,100	-	17,680	17,680	(45,420)
Elections - City of Santa Rosa	43,400	81	4,086	4,167	(39,233)
Elections - Harlingen Consolidated School	107,600	-	49,650	49,650	(57,950)
Elections - San Benito Consolidated School	88,100	-	27,019	27,019	(61,081)
Elections - Santa Rosa Independent School	43,400	-	6,020	6,020	(37,380)
Elections - Texas Southmost College	165,600	-	91,102	91,102	(74,498)
Elections - Texas Southmost College	162,100	-	141,369	141,369	(20,731)
<b>TOTAL REVENUES</b>	<b>3,654,998</b>	<b>5,667</b>	<b>2,404,441</b>	<b>2,410,108</b>	<b>(1,244,890)</b>
<b>EXPENDITURES</b>					
Voter Registration / Elections	202,481	-	225,083	225,083	(22,602)
Elections - Los Fresnos CISD	142,020	-	49,522	49,522	92,498
Elections - Republican	199,650	-	204,090	204,090	(4,440)
Elections - Democratic	334,300	-	242,942	242,942	91,358
Elections - Democratic Runoff	334,300	-	169,023	169,023	165,277
Elections - Republican Runoff	199,650	-	63,345	63,345	136,305
Elections - Santa Maria ISD	68,400	-	583	583	67,817
Elections - City of Los Fresnos	29,220	81	8,948	9,029	20,191
Elections - Los Fresnos CISD	68,400	1,457	1,167	2,624	65,776
Elections - City of Los Indios	68,400	-	583	583	67,817
Elections - City of Harlingen	105,400	-	14,000	14,000	91,400
Elections - Point Isabel School District	139,320	486	40,605	41,091	98,229
Elections - Town of South Padre Island	60,070	81	35,763	35,844	24,226
Elections - Port of Harlingen	68,400	-	2,333	2,333	66,067
Elections - South Texas Independent School	85,400	-	3,178	3,178	82,222
Elections - Lyford Independent School Dist.	68,400	-	1,402	1,402	66,998
Elections - Town of Laguna Vista	43,400	-	4,107	4,107	39,293
Elections - Brownsville Independent School	357,720	-	152,015	152,015	205,705
Elections - City of Santa Rosa	29,220	-	11,883	11,883	17,337
Elections - Brownsville Independent School	295,600	3,481	26,249	29,730	265,870
Elections - Brownsville Independent School	174,600	-	67,310	67,310	107,290
Elections - Brownsville Navigation District	183,100	-	87,912	87,912	95,188
Elections - Cameron County Appraisal Dist.	405,639	-	167,390	167,390	238,249
Elections - City of Brownsville	434,700	-	290,767	290,767	143,933
Elections - City of Combes	43,400	-	4,278	4,278	39,122
Elections - Cameron County Drainage District	107,600	-	38,101	38,101	69,499
Elections - City of Port Isabel	43,400	-	5,244	5,244	38,156
Elections - City of Primera	43,400	-	7,028	7,028	36,372
Elections - City of Primera	68,400	-	1,751	1,751	66,649
Elections - City of San Benito	63,100	-	17,680	17,680	45,420
Elections - City of Santa Rosa	43,400	81	4,086	4,167	39,233
Elections - Harlingen Consolidated School	107,600	-	49,650	49,650	57,950
Elections - San Benito Consolidated School	88,100	-	27,019	27,019	61,081

(continued)

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**OTHER GOVERNMENTAL ELECTIONS FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>BUDGET</b>	<b>PRIOR YEAR(s) ACTUAL</b>	<b>CURRENT YEAR ACTUAL</b>	<b>CUMULATIVE THROUGH 9/30/2024</b>	<b>VARIANCE</b>
<b>EXPENDITURES - (continued)</b>					
Elections - Santa Rosa Independent School	43,400	-	6,020	6,020	37,380
Elections - Texas Southmost College	165,600	-	91,102	91,102	74,498
Elections - Texas Southmost College	162,100	-	141,369	141,369	20,731
<b>TOTAL EXPENDITURES</b>	<u>5,077,290</u>	<u>5,667</u>	<u>2,263,528</u>	<u>2,269,195</u>	<u>2,808,095</u>
Excess of Revenues over (Under) Expenditures	(1,422,292)	-	140,913	140,913	1,563,205
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(1,422,292)	-	140,913	140,913	1,563,205
Fund balance - beginning of year, as previously presented	5,000	(55,386)	(55,386)	(55,386)	(60,386)
Adjustments	-	-	-	-	-
Fund balance - beginning of year, as adjusted	<u>5,000</u>	<u>(55,386)</u>	<u>(55,386)</u>	<u>(55,386)</u>	<u>(60,386)</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ (1,417,292)</u>	<u>\$ (55,386)</u>	<u>\$ 85,527</u>	<u>\$ 85,527</u>	<u>\$ 1,502,819</u>
					(concluded)

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FEDERAL BLOCK GRANT**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>BUDGET</b>	<b>PRIOR YEAR(s) ACTUAL</b>	<b>CURRENT YEAR ACTUAL</b>	<b>CUMULATIVE THROUGH 9/30/2024</b>	<b>VARIANCE</b>
<b>REVENUES</b>					
Border prosecution unit FY 2024	\$ 883,448	\$ 25,130	\$ 342,957	\$ 368,087	\$ (515,361)
CCDA County Essential Services	120,000	-	-	-	(120,000)
Direct file case system	100,000	-	100,000	100,000	-
Test of forensic evid-DA	80,000	-	-	-	(80,000)
Veterans Court	18,180	-	-	-	(18,180)
Veterans Court FY 2024	105,600	4,200	68,267	72,467	(33,133)
Veterans Court FY 2024 participant fees	5,597	580	7,105	7,685	2,088
Veterans Court FY 2024 donations	-	-	468	468	468
Veteran city svc FY 2024	120,000	50,315	69,385	119,700	(300)
Veteran city svc FY 2025	120,000	-	-	-	(120,000)
<b>TOTAL REVENUES</b>	<b>1,552,825</b>	<b>80,225</b>	<b>588,182</b>	<b>668,407</b>	<b>(884,418)</b>
<b>EXPENDITURES</b>					
Border prosecution unit FY 2024	883,448	25,130	342,957	368,087	515,361
CCDA County Essential Services	120,000	-	-	-	120,000
Direct file case system	100,000	-	100,000	100,000	-
Test of forensic evid-DA	80,000	-	-	-	80,000
Veterans Court	35,089	-	8,057	8,057	27,032
Veterans Court FY 2024	111,197	4,778	75,372	80,150	31,047
Veteran city svc FY 2024	120,000	50,315	69,925	120,240	(240)
Veteran city svc FY 2025	120,000	-	-	-	120,000
<b>TOTAL EXPENDITURES</b>	<b>1,569,734</b>	<b>80,223</b>	<b>596,311</b>	<b>676,534</b>	<b>893,200</b>
Excess of Revenues over (Under) Expenditures	(16,909)	2	(8,129)	(8,127)	8,782
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	24	540	564	564
Transfers (out)	-	-	(10,132)	(10,132)	(10,132)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>24</b>	<b>(9,592)</b>	<b>(9,568)</b>	<b>(9,568)</b>
Net change in fund balance	(16,909)	26	(17,721)	(17,695)	(786)
Fund balance - beginning of year, as previously presented	16,909	17,695	17,721	17,695	786
Adjustments	-	-	-	-	-
Fund balance - beginning of year, as adjusted	16,909	17,695	17,721	17,695	786
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ 17,721</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**CHAPTER 19 - ELECTIONS FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
Chapter 19 funds	\$ 51,439	\$ 66,823	\$ 15,384
<b>TOTAL REVENUES</b>	<u>51,439</u>	<u>66,823</u>	<u>15,384</u>
<b>EXPENDITURES</b>			
Chapter 19 funds	51,439	65,481	(14,042)
<b>TOTAL EXPENDITURES</b>	<u>51,439</u>	<u>65,481</u>	<u>(14,042)</u>
Excess of Revenues over (Under) Expenditures	<u>-</u>	<u>1,342</u>	<u>1,342</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	1,342	1,342
Fund balance - beginning of year, as previously presented	-	(5,162)	(5,162)
Adjustments	-	-	-
Fund balance - beginning of year, as adjusted	-	(5,162)	(5,162)
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ (3,820)</u>	<u>\$ (3,820)</u>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FEDERAL LAW ENFORCEMENT FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>BUDGET</b>	<b>PRIOR YEAR(s) ACTUAL</b>	<b>CURRENT YEAR ACTUAL</b>	<b>CUMULATIVE THROUGH 9/30/2024</b>	<b>VARIANCE</b>
<b>REVENUES</b>					
Body armor CCSO FY24	\$ 24,080	\$ -	\$ 24,080	\$ 24,080	\$ -
Bullet-resistant shield FY23	298,286	52,329	245,957	298,286	-
Cops 2020-2023	929,012	674,584	254,425	929,009	(3)
JAG 2021	13,123	9,728	591	10,319	(2,804)
JAG 2022	13,245	9,144	-	9,144	(4,101)
JAG 2023	17,801	-	8,412	8,412	(9,389)
Homeland Security Grant FY23	105,000	-	53,603	53,603	(51,397)
LBSP CCPR FY24	10,000	-	8,594	8,594	(1,406)
LBSP CCSO FY24	65,000	-	53,166	53,166	(11,834)
Operation Stone Garden 2021	1,809,877	1,209,031	366,306	1,575,337	(234,540)
Operation Stone Garden 2022	1,544,705	504,295	515,919	1,020,214	(524,491)
Operation Stone Garden 2023	1,747,234	-	973,084	973,084	(774,150)
Operation Stone Garden 2021 CCDA	122,886	101,849	-	101,849	(21,037)
Operation Stone Garden 2022 CCDA	143,410	66,571	45,444	112,015	(31,395)
Operation Stone Garden 2023 CCDA	157,455	-	79,631	79,631	(77,824)
<b>TOTAL REVENUES</b>	<b>7,001,114</b>	<b>2,627,531</b>	<b>2,629,212</b>	<b>5,256,743</b>	<b>(1,744,371)</b>
<b>EXPENDITURES</b>					
Body armor CCSO FY24	24,080	-	24,080	24,080	-
Bullet-resistant shield FY23	298,286	52,329	245,957	298,286	-
Cops 2020-2023	929,012	674,584	254,425	929,009	3
JAG 2021	13,123	9,728	591	10,319	2,804
JAG 2022	13,245	9,144	-	9,144	4,101
JAG 2023	17,801	-	8,412	8,412	9,389
Homeland Security Grant	105,000	-	53,603	53,603	51,397
LBSP CCPR FY24	10,000	-	8,594	8,594	1,406
LBSP CCSO FY24	65,000	-	53,166	53,166	11,834
Operation Stone Garden 2021	1,809,877	1,209,031	366,306	1,575,337	234,540
Operation Stone Garden 2022	1,544,705	504,295	515,919	1,020,214	524,491
Operation Stone Garden 2023	1,747,234	-	973,084	973,084	774,150
Operation Stone Garden 2021 CCDA	122,886	101,849	-	101,849	21,037
Operation Stone Garden 2022 CCDA	143,410	66,571	45,444	112,015	31,395
Operation Stone Garden 2023 CCDA	157,455	-	79,631	79,631	77,824
<b>TOTAL EXPENDITURES</b>	<b>7,001,114</b>	<b>2,627,531</b>	<b>2,629,212</b>	<b>5,256,743</b>	<b>1,744,371</b>
Excess of Revenues over (Under) Expenditures	-	-	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	-	-	-	-	-
Fund balance - beginning of year, as previously presented	-	-	-	-	-
Adjustments	-	-	-	-	-
Fund balance - beginning of year, as adjusted	-	-	-	-	-
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**O.N.D.C.P. FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>BUDGET</b>	<b>PRIOR YEAR(s) ACTUAL</b>	<b>CURRENT YEAR ACTUAL</b>	<b>CUMULATIVE THROUGH 9/30/2024</b>	<b>VARIANCE</b>
<b>REVENUES</b>					
Austin area HIDTA task force - 2023 grant	\$ 129,520	\$ -	\$ 15,427	\$ 15,427	\$ (114,093)
Austin area HIDTA task force - 2022 grant	164,047	27,692	26,022	53,714	(110,333)
Austin area HIDTA task force - 2021 grant	163,826	77,642	80,748	158,390	(5,436)
Brownsville HIDTA task force - 2024 grant	238,482	-	61,484	61,484	(176,998)
Brownsville HIDTA task force - 2023 grant	261,298	57,839	123,444	181,283	(80,015)
Brownsville HIDTA task force - 2022 grant	235,049	187,915	42,082	229,997	(5,052)
Brownsville HIDTA task force - 2021 grant	234,592	234,488	104	234,592	-
Directors admin support element - 2024 grant	726,300	-	85,858	85,858	(640,442)
Directors admin support element - 2023 grant	596,164	24,441	537,565	562,006	(34,158)
Directors admin support element - 2022 grant	465,496	401,282	40,563	441,845	(23,651)
Directors admin support element - 2021 grant	708,917	624,388	84,529	708,917	-
Domestic highway enforcement - 2023 grant	28,355	-	6,534	6,534	(21,821)
Domestic highway enforcement - 2022 grant	35,400	29,286	6,114	35,400	-
EE STX HIDTA support services - 2021 grant	113,000	63,977	47,143	111,120	(1,880)
ET STX HIDTA support svcs - 2022 grant	330,271	83,220	5,555	88,775	(241,496)
ET STX HIDTA support svcs - 2023 grant	95,000	-	15,430	15,430	(79,570)
ET STX HIDTA support svcs - 2021 grant	375,500	178,007	197,493	375,500	-
National emerging threats -2023 grant	30,000	-	15,626	15,626	(14,374)
National emerging threats -2021 grant	74,769	62,852	11,865	74,717	(52)
National marijuana initiative - 2023 grant	60,900	34,937	21,349	56,286	(4,614)
Laredo DEA HIDTA TF - 2023 grant	52,214	-	2,036	2,036	(50,178)
Laredo DEA HIDTA TF - 2022 grant	52,214	-	52,214	52,214	-
Laredo DEA HIDTA TF - 2021 grant	60,714	54,316	6,398	60,714	-
Laredo intelligence support CRT - 2024 grant	121,636	-	10,444	10,444	(111,192)
Laredo intelligence support CRT - 2023 grant	121,608	14,937	95,426	110,363	(11,245)
Laredo intelligence support CRT - 2022 grant	150,734	107,569	20,427	127,996	(22,738)
Laredo intelligence support CRT - 2021 grant	164,665	160,604	4,061	164,665	-
McAllen HSI Task Force	40,118	-	3,988	3,988	(36,130)
McAllen DEA HIDTA task force - 2024 grant	49,667	-	15,037	15,037	(34,630)
McAllen DEA HIDTA task force - 2023 grant	47,483	12,852	34,631	47,483	-
Overdose response strategy - 2024 grant	20,400	-	1,495	1,495	(18,905)
Overdose response strategy - 2023 grant	10,200	10,000	200	10,200	-
Overdose response strategy - 2022 grant	31,948	262	31,068	31,330	(618)
Rio Grande Valley HIDTA TF - 2024 grant	193,534	-	48,382	48,382	(145,152)
Rio Grande Valley HIDTA TF - 2023 grant	210,266	65,105	145,067	210,172	(94)
Rio Grande Valley HIDTA TF - 2021 grant	191,661	179,532	8,351	187,883	(3,778)
San Antonio DEA task force -2024 grant	70,067	-	5,912	5,912	(64,155)
San Antonio DEA task force -2023 grant	67,883	3,308	49,186	52,494	(15,389)
San Antonio DEA task force -2022 grant	93,037	54,247	6,097	60,344	(32,693)
San Antonio DEA task force -2021 grant	81,177	66,237	14,940	81,177	-
SP STX prevention initiative - 2021 grant	80,300	32,174	48,126	80,300	-
STX financial crimes initiative - 2024 grant	15,000	-	66	66	(14,934)
STX financial crimes initiative - 2022 grant	36,422	23,185	13,237	36,422	-
STX HIDTA information tech - 2023 grant	110,536	17	89,240	89,257	(21,279)
STX HIDTA information tech - 2022 grant	105,405	78,145	4,511	82,656	(22,749)
STX HIDTA information tech - 2021 grant	104,624	99,030	5,594	104,624	-
STX HIDTA intelligence center - 2024 grant	156,410	-	41,918	41,918	(114,492)
STX HIDTA intelligence center - 2023 grant	126,412	43,104	83,308	126,412	-
STX HIDTA intelligence center - 2022 grant	309,122	185,027	70,209	255,236	(53,886)
STX HIDTA intelligence center - 2021 grant	180,923	170,106	10,817	180,923	-
STX HIDTA support services - 2024 grant	401,643	-	22,409	22,409	(379,234)
STX HIDTA support services - 2023 grant	449,894	9,448	190,194	199,642	(250,252)
STX HIDTA support services - 2022 grant	420,733	183,717	38,125	221,842	(198,891)
STX HIDTA support services - 2021 grant	301,459	242,010	52,760	294,770	(6,689)
STX prevention initiative - 2023 grant	154,851	-	75,868	75,868	(78,983)
STX prevention initiative - 2022 grant	137,765	53,073	75,892	128,965	(8,800)
STX prevention initiative - 2021 grant	162,000	152,230	9,770	162,000	-
STX training initiative - 2024 grant	181,605	-	5,034	5,034	(176,571)
STX training initiative - 2023 grant	176,939	543	123,012	123,555	(53,384)
STX training initiative - 2022 grant	168,350	103,960	64,390	168,350	-
Unified narc intel task force - 2024 grant	494,242	-	27,420	27,420	(466,822)
Unified narc intel task force - 2023 grant	512,542	55,743	419,715	475,458	(37,084)
Unified narc intel task force - 2022 grant	494,242	477,593	16,649	494,242	-
White Sands HIDTA task force - 2024 grant	208,251	-	40,299	40,299	(167,952)
White Sands HIDTA task force - 2023 grant	236,034	39,107	160,213	199,320	(36,714)
White Sands HIDTA task force - 2022 grant	256,982	201,869	9,673	211,542	(45,440)
<b>TOTAL REVENUES</b>	<b>12,880,798</b>	<b>4,967,017</b>	<b>3,678,744</b>	<b>8,645,761</b>	<b>(4,235,038)</b>
<b>EXPENDITURES</b>					
Austin area HIDTA task force - 2023 grant	129,520	-	15,427	15,427	114,093
Austin area HIDTA task force - 2022 grant	164,047	27,692	26,022	53,714	110,333
Austin area HIDTA task force - 2021 grant	163,826	77,642	80,748	158,390	5,436
Brownsville HIDTA task force - 2024 grant	238,482	-	61,484	61,484	176,998
Brownsville HIDTA task force - 2023 grant	261,298	57,839	123,444	181,283	80,015
Brownsville HIDTA task force - 2022 grant	235,049	187,915	42,082	229,997	5,052
Brownsville HIDTA task force - 2021 grant	234,592	234,488	104	234,592	-
Directors admin support element - 2024 grant	726,300	-	85,858	85,858	640,442
Directors admin support element - 2023 grant	596,164	24,441	537,565	562,006	34,158
Directors admin support element - 2022 grant	465,496	401,282	40,563	441,845	23,651

(continued)



**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**O.N.D.C.P. FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>BUDGET</b>	<b>PRIOR YEAR(s) ACTUAL</b>	<b>CURRENT YEAR ACTUAL</b>	<b>CUMULATIVE THROUGH 9/30/2024</b>	<b>VARIANCE</b>
<b>EXPENDITURES - (continued)</b>					
Directors admin support element - 2021 grant	708,917	624,388	84,529	708,917	-
Domestic highway enforcement - 2023 grant	28,355	-	6,534	6,534	21,821
Domestic highway enforcement - 2022 grant	35,400	29,286	6,114	35,400	-
EE STX HIDTA support services - 2021 grant	113,000	63,977	47,143	111,120	1,880
ET STX HIDTA support svcs - 2023 grant	95,000	-	15,430	15,430	79,570
ET STX HIDTA support svcs - 2022 grant	330,271	83,220	5,555	88,775	241,496
ET STX HIDTA support svcs - 2021 grant	375,500	178,007	197,493	375,500	-
National emerging threats -2023 grant	30,000	-	15,626	15,626	14,374
National emerging threats -2021 grant	74,769	62,852	11,865	74,717	52
National marijuana initiative - 2023 grant	60,900	34,937	21,349	56,286	4,614
Laredo DEA HIDTA TF - 2023 grant	52,214	-	2,036	2,036	50,178
Laredo DEA HIDTA TF - 2022 grant	52,214	-	52,214	52,214	-
Laredo DEA HIDTA TF - 2021 grant	60,714	54,316	6,398	60,714	-
Laredo intelligence support CRT - 2024 grant	121,636	-	10,444	10,444	111,192
Laredo intelligence support CRT - 2023 grant	121,608	14,937	95,426	110,363	11,245
Laredo intelligence support CRT - 2022 grant	150,734	107,569	20,427	127,996	22,738
Laredo intelligence support CRT - 2021 grant	164,665	160,604	4,061	164,665	-
McAllen HSI Task Force	40,118	-	3,988	3,988	36,130
McAllen DEA HIDTA task force - 2024 grant	49,667	-	15,037	15,037	34,630
McAllen DEA HIDTA task force - 2023 grant	47,483	12,852	34,631	47,483	-
Overdose response strategy - 2024 grant	20,400	-	1,495	1,495	18,905
Overdose response strategy - 2023 grant	10,200	10,000	200	10,200	-
Overdose response strategy - 2022 grant	31,948	262	31,068	31,330	618
San Antonio DEA task force -2024 grant	70,067	-	5,912	5,912	64,155
San Antonio DEA task force -2023 grant	67,883	3,308	49,186	52,494	15,389
San Antonio DEA task force -2022 grant	93,037	54,247	6,097	60,344	32,693
San Antonio DEA task force -2021 grant	81,177	66,237	14,940	81,177	-
Rio Grande Valley HIDTA TF - 2024 grant	193,534	-	48,382	48,382	145,152
Rio Grande Valley HIDTA TF - 2023 grant	210,266	65,105	145,067	210,172	94
Rio Grande Valley HIDTA TF - 2021 grant	191,661	179,532	8,351	187,883	3,778
SP STX prevention initiative - 2021 grant	80,300	32,174	48,126	80,300	-
STX financial crimes initiative - 2024 grant	15,000	-	66	66	14,934
STX financial crimes initiative - 2022 grant	36,422	23,185	13,237	36,422	-
STX HIDTA information tech - 2023 grant	110,536	17	89,240	89,257	21,279
STX HIDTA information tech - 2022 grant	105,405	78,145	4,511	82,656	22,749
STX HIDTA information tech - 2021 grant	104,624	99,030	5,594	104,624	-
STX HIDTA intelligence center - 2024 grant	156,410	-	41,918	41,918	114,492
STX HIDTA intelligence center - 2023 grant	126,412	43,104	83,308	126,412	-
STX HIDTA intelligence center - 2022 grant	309,122	185,027	70,209	255,236	53,886
STX HIDTA intelligence center - 2021 grant	180,923	170,106	10,817	180,923	-
STX HIDTA support services - 2024 grant	401,643	-	22,409	22,409	379,234
STX HIDTA support services - 2023 grant	449,894	9,448	190,194	199,642	250,252
STX HIDTA support services - 2022 grant	420,733	183,717	38,125	221,842	198,891
STX HIDTA support services - 2021 grant	301,459	242,010	52,760	294,770	6,689
STX prevention initiative - 2023 grant	154,851	-	75,868	75,868	78,983
STX prevention initiative - 2022 grant	137,765	53,073	75,892	128,965	8,800
STX prevention initiative - 2021 grant	162,000	152,230	9,770	162,000	-
STX training initiative - 2024 grant	181,605	-	5,034	5,034	176,571
STX training initiative - 2023 grant	176,939	543	123,012	123,555	53,384
STX training initiative - 2022 grant	168,350	103,960	64,390	168,350	-
Unified narc intel task force - 2024 grant	494,242	-	27,420	27,420	466,822
Unified narc intel task force - 2023 grant	512,542	55,743	419,715	475,458	37,084
Unified narc intel task force - 2022 grant	494,242	477,593	16,649	494,242	-
White Sands HIDTA task force - 2024 grant	208,251	-	40,299	40,299	167,952
White Sands HIDTA task force - 2023 grant	236,034	39,107	160,213	199,320	36,714
White Sands HIDTA task force - 2022 grant	256,982	201,869	9,673	211,542	45,440
<b>TOTAL EXPENDITURES</b>	<b>12,880,798</b>	<b>4,967,017</b>	<b>3,678,744</b>	<b>8,645,761</b>	<b>4,235,038</b>
Excess of Revenues over (Under) Expenditures	-	-	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	-	-	-	-	-
Fund balance - beginning of year, as previously presented	3,472	3,472	3,472	3,472	-
Adjustments	-	-	-	-	-
Fund balance - beginning of year, as adjusted	3,472	3,472	3,472	3,472	-
<b>FUND BALANCE - ENDING</b>	<b>\$ 3,472</b>	<b>\$ 3,472</b>	<b>\$ 3,472</b>	<b>\$ 3,472</b>	<b>\$ -</b>

(concluded)

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**BORDER HEALTH ISSUES FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>BUDGET</b>	<b>PRIOR YEAR(s) ACTUAL</b>	<b>CURRENT YEAR ACTUAL</b>	<b>CUMULATIVE THROUGH 9/30/2024</b>	<b>VARIANCE</b>
<b>REVENUES</b>					
NACCHO grant	\$ 250,000	\$ 123,545	\$ 22,222	\$ 145,767	\$ (104,233)
Covid-19 immunization grant	753,055	574,522	28,076	602,598	(150,457)
Covid-19 immunization grant II	1,391,505	696,864	180,288	877,152	(514,353)
NACCHO bloc covid +	100,000	12,832	10,241	23,073	(76,927)
NACCHO disabilities grant	75,000	2,448	14,019	16,467	(58,533)
PH workforce grant	1,560,000	955,407	211,162	1,166,569	(393,431)
HRSA - better health funds	11,111	2,001	-	2,001	(9,110)
PH infrastructure grant	2,028,919	54,028	290,447	344,475	(1,684,444)
Covid-19 health disparities	500,000	280,941	34,349	315,290	(184,710)
NACCHO covid/rim	140,000	-	91,816	91,816	(48,184)
IDCU/SUR FY25	137,687	-	8,332	8,332	(129,355)
IDCU/SUR FY24	137,687	9,639	116,212	125,851	(11,836)
IDCU/covid-19	199,273	195,906	1,481	197,387	(1,886)
IDCU/covid expansion funding	249,091	157,471	88,853	246,324	(2,767)
<b>TOTAL REVENUES</b>	<b>7,533,328</b>	<b>3,065,604</b>	<b>1,097,498</b>	<b>4,163,103</b>	<b>(3,370,225)</b>
<b>EXPENDITURES</b>					
NACCO cic scholarship	3,500	-	-	-	3,500
NACCHO grant	250,000	123,545	22,222	145,767	104,233
Covid-19 immunization grant	753,055	574,522	28,076	602,598	150,457
Covid-19 immunization grant II	1,391,505	696,864	180,288	877,152	514,353
NACCHO bloc covid +	100,000	12,832	10,241	23,073	76,927
NACCHO disabilities grant	75,000	2,448	14,019	16,467	58,533
PH workforce grant	1,560,000	955,407	211,162	1,166,569	393,431
HRSA - better health funds	11,111	2,001	-	2,001	9,110
PH infrastructure grant	2,028,919	54,028	290,447	344,475	1,684,444
Covid-19 health disparities	500,000	280,941	34,349	315,290	184,710
NACCHO covid/rim	140,000	-	91,816	91,816	48,184
IDCU/SUR FY25	137,687	-	8,332	8,332	129,355
IDCU/SUR FY24	137,687	9,639	116,212	125,851	11,836
IDCU/covid-19	199,273	195,906	1,481	197,387	1,886
IDCU/covid expansion funding	249,091	157,471	88,853	246,324	2,767
Boot camp	10,963	-	6,115	6,115	4,848
<b>TOTAL EXPENDITURES</b>	<b>7,547,791</b>	<b>3,065,604</b>	<b>1,103,613</b>	<b>4,169,218</b>	<b>3,378,573</b>
Excess of Revenues over (Under) Expenditures	(14,463)	-	(6,115)	(6,115)	8,348
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	(14,463)	-	(6,115)	(6,115)	8,348
Fund balance - beginning of year, as previously presented	10,964	10,964	10,964	10,964	-
Adjustments	-	-	-	-	-
Fund balance - beginning of year, as adjusted	10,964	10,964	10,964	10,964	-
<b>FUND BALANCE - ENDING</b>	<b>\$ (3,499)</b>	<b>\$ 10,964</b>	<b>\$ 4,849</b>	<b>\$ 4,849</b>	<b>\$ 8,348</b>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**DISASTER RELIEF FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
Hurricane Beryl	\$ -	\$ 64,358	\$ 64,358
Interest income	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>64,358</u>	<u>64,358</u>
<b>EXPENDITURES</b>			
Hurricane Beryl	-	53,015	(53,015)
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>53,015</u>	<u>(53,015)</u>
Excess of Revenues over (Under) Expenditures	<u>-</u>	<u>11,343</u>	<u>11,343</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	-
Transfers (out)	-	(11,343)	(11,343)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>(11,343)</u>	<u>(11,343)</u>
Net change in fund balance	-	-	-
Fund balance - beginning of year, as previously presented	-	22,803	22,803
Adjustments	-	-	-
Fund balance - beginning of year, as adjusted	<u>-</u>	<u>22,803</u>	<u>22,803</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ 22,803</u>	<u>\$ 22,803</u>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**TDH IMMUNIZATION ACTION PLAN FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>BUDGET</b>	<b>PRIOR YEAR(s) ACTUAL</b>	<b>CURRENT YEAR ACTUAL</b>	<b>CUMULATIVE THROUGH 9/30/2024</b>	<b>VARIANCE</b>
<b>REVENUES</b>					
GET PHIT	\$ 20,000	\$ -	\$ 7,488	\$ 7,488	\$ (12,512)
Immunization / locals FY25	347,500	-	10,030	10,030	(337,470)
Immunization / locals FY24	347,500	15,941	275,685	291,626	(55,874)
Emerg leaders in public health	124,938	112,091	6,594	118,685	(6,253)
PHEP FY24	393,795	81,380	241,298	322,678	(71,117)
PHEP FY25	393,795	-	72,724	72,724	(321,071)
RLSS-LPHS FY24	78,428	-	3,729	3,729	(74,699)
RLSS-LPHS FY25	78,428	1,898	50,622	52,520	(25,908)
Immunization program income FY25	55,055	-	3,798	3,798	(51,257)
Immunization program income FY24	54,686	2,731	58,583	61,314	6,628
<b>TOTAL REVENUES</b>	<b>1,894,125</b>	<b>214,041</b>	<b>730,551</b>	<b>944,592</b>	<b>(949,533)</b>
<b>EXPENDITURES</b>					
Health IMM local fb	107,266	-	2,906	2,906	104,360
GET PHIT	20,000	-	7,488	7,488	12,512
Immunization / locals FY25	347,500	-	10,030	10,030	337,470
Immunization / locals FY24	347,500	15,941	275,685	291,626	55,874
Emerg leaders in public health	124,938	112,091	6,594	118,685	6,253
PHEP FY24	393,795	89,518	265,427	354,945	38,850
PHEP FY25	393,795	-	79,996	79,996	313,799
RLSS-LPHS FY24	78,428	-	3,729	3,729	74,699
RLSS-LPHS FY25	78,428	1,898	50,622	52,520	25,908
Immunization program income FY25	55,055	-	2,940	2,940	52,115
Immunization program income FY24	54,868	2,731	50,818	53,549	1,319
<b>TOTAL EXPENDITURES</b>	<b>2,001,573</b>	<b>222,179</b>	<b>756,235</b>	<b>978,414</b>	<b>1,023,159</b>
Excess of Revenues over (Under) Expenditures	(107,448)	(8,138)	(25,684)	(33,822)	73,626
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	8,138	31,401	39,539	39,539
Transfers (out)	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>8,138</b>	<b>31,401</b>	<b>39,539</b>	<b>39,539</b>
Net change in fund balance	(107,266)	-	5,717	5,717	112,983
Fund balance - beginning of year, as previously presented	107,266	107,266	107,266	107,266	-
Adjustments	-	-	-	-	-
Fund balance - beginning of year, as adjusted	107,266	107,266	107,266	107,266	-
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ 107,266</b>	<b>\$ 112,983</b>	<b>\$ 112,983</b>	<b>\$ 112,983</b>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**VICTIMS OF CRIME FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>BUDGET</b>	<b>PRIOR YEAR(s) ACTUAL</b>	<b>CURRENT YEAR ACTUAL</b>	<b>CUMULATIVE THROUGH 9/30/2024</b>	<b>VARIANCE</b>
<b>REVENUES</b>					
Crime victims assistance discretionary	\$ -	\$ -	\$ 1,086	\$ 1,086	\$ 1,086
Crime victims assistance FY24	633,210	-	595,613	595,613	(37,597)
Crime victims assistance FY25	739,597	-	-	-	(739,597)
VAWA FY2024	413,764	2,479	61,110	63,589	(350,175)
VAWA FY25	370,499	-	4,473	4,473	(366,026)
<b>TOTAL REVENUES</b>	<b>2,157,070</b>	<b>2,479</b>	<b>662,282</b>	<b>664,761</b>	<b>(1,492,309)</b>
<b>EXPENDITURES</b>					
Crime victims assistance discretionary	5,000	-	1,706	1,706	3,294
Crime victims assistance FY24	633,210	-	595,613	595,613	37,597
Crime victims assistance FY25	739,597	-	-	-	739,597
VAWA FY2024	591,092	3,541	87,299	90,840	500,252
VAWA FY25	370,499	-	6,390	6,390	364,109
<b>TOTAL EXPENDITURES</b>	<b>2,339,398</b>	<b>3,541</b>	<b>691,008</b>	<b>694,549</b>	<b>1,644,849</b>
Excess of Revenues over (Under) Expenditures	(182,328)	(1,062)	(28,726)	(29,788)	152,540
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	177,328	1,062	28,107	29,169	(148,159)
Transfers (out)	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>177,328</b>	<b>1,062</b>	<b>28,107</b>	<b>29,169</b>	<b>(148,159)</b>
Net change in fund balance	(5,000)	-	(619)	(619)	4,381
Fund balance - beginning of year, as previously presented	5,000	5,760	5,760	5,760	760
Adjustments	-	-	-	-	-
Fund balance - beginning of year, as adjusted	5,000	5,760	5,760	5,760	760
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ 5,760</b>	<b>\$ 5,141</b>	<b>\$ 5,141</b>	<b>\$ 5,141</b>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**TUBERCULOSIS PROGRAM FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>BUDGET</b>	<b>PRIOR YEAR(s) ACTUAL</b>	<b>CURRENT YEAR ACTUAL</b>	<b>CUMULATIVE THROUGH 9/30/2024</b>	<b>VARIANCE</b>
<b>REVENUES</b>					
TB state/federal FY25	\$ 464,079	\$ -	\$ 17,438	\$ 17,438	\$ (446,641)
TB state FY24	277,927	13,059	241,410	254,469	(36,517)
TB federal FY24	186,152	12,795	162,476	175,271	(23,676)
<b>TOTAL REVENUES</b>	<u>928,158</u>	<u>25,854</u>	<u>421,324</u>	<u>447,178</u>	<u>(506,834)</u>
<b>EXPENDITURES</b>					
TB state/federal FY25	464,079	-	17,438	17,438	446,641
TB state FY24	277,927	13,059	241,410	254,469	36,517
TB federal FY24	186,152	12,795	162,476	175,271	23,676
<b>TOTAL EXPENDITURES</b>	<u>928,158</u>	<u>25,854</u>	<u>421,324</u>	<u>447,178</u>	<u>506,834</u>
Excess of Revenues over (Under) Expenditures	-	-	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	-	-	-
Fund balance - beginning of year, as previously presented	(36)	(36)	(36)	(36)	-
Adjustments	-	-	-	-	-
Fund balance - beginning of year, as adjusted	<u>(36)</u>	<u>(36)</u>	<u>(36)</u>	<u>(36)</u>	<u>-</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ (36)</u>	<u>\$ (36)</u>	<u>\$ (36)</u>	<u>\$ (36)</u>	<u>\$ -</u>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**COLONIAS DRAINAGE IMPROVEMENT FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>BUDGET</b>	<b>PRIOR YEAR(s) ACTUAL</b>	<b>CURRENT YEAR ACTUAL</b>	<b>CUMULATIVE THROUGH 9/30/2024</b>	<b>VARIANCE</b>
<b>REVENUES</b>					
Sewer and water improvements	\$ 1,217,627	\$ 1,214,691	\$ -	\$ 1,214,691	\$ (2,936)
Central Estates W&S improvements	275,000	184,221	-	184,221	(90,779)
Olmito water improvement	1,230,981	791,382	381,188	1,172,570	(58,411)
<b>TOTAL REVENUES</b>	<u>2,723,608</u>	<u>2,190,294</u>	<u>381,188</u>	<u>2,571,482</u>	<u>(152,126)</u>
<b>EXPENDITURES</b>					
Sewer and water improvements	1,217,627	1,214,691	-	1,214,691	2,936
Central Estates W&S improvements	275,000	184,221	-	184,221	90,779
Olmito water improvement	1,230,981	791,382	381,188	1,172,570	58,411
<b>TOTAL EXPENDITURES</b>	<u>2,723,608</u>	<u>2,190,294</u>	<u>381,188</u>	<u>2,571,482</u>	<u>152,126</u>
Excess of Revenues over (Under) Expenditures	-	-	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	-	-	-
Fund balance - beginning of year, as previously presented	-	-	-	-	-
Adjustments	-	-	-	-	-
Fund balance - beginning of year, as adjusted	-	-	-	-	-
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**COMMUNITY CORRECTIONS ASSISTANCE PLAN FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>BUDGET</b>	<b>PRIOR YEAR(s) ACTUAL</b>	<b>CURRENT YEAR ACTUAL</b>	<b>CUMULATIVE THROUGH 9/30/2024</b>	<b>VARIANCE</b>
<b>REVENUES</b>					
Grant "S" PREV & INTERV 2024	\$ 124,792	\$ 7,341	\$ 117,176	\$ 124,517	\$ (275)
Grant "S" PREV & INTERV 2025	124,792	-	8,046	8,046	(116,746)
Title IV-E Enhancement	-	-	43	43	43
State Aid Grant B	24,954	-	2,567	2,567	(22,387)
Border justice project 2024	24,954	2,106	22,848	24,954	-
Title IV-E reimbursement	-	-	-	-	-
Interest income	-	-	170,977	170,977	170,977
<b>TOTAL REVENUES</b>	<b>299,492</b>	<b>9,447</b>	<b>321,657</b>	<b>331,104</b>	<b>31,612</b>
<b>EXPENDITURES</b>					
Grant "S" PREV & INTERV 2024	124,792	7,341	117,176	124,517	275
Grant "S" PREV & INTERV 2025	124,792	-	8,046	8,046	116,746
Title IV-E Enhancement	623,580	-	52,394	52,394	571,186
State Aid Grant B	24,954	-	2,567	2,567	22,387
Border justice project 2024	24,954	2,106	22,848	24,954	-
Title IV-E reimbursement	1,000,000	-	15,450	15,450	984,550
Harlingen outreach center	82,476	-	628	628	81,848
<b>TOTAL EXPENDITURES</b>	<b>2,005,548</b>	<b>9,447</b>	<b>219,109</b>	<b>228,556</b>	<b>1,776,992</b>
Excess of Revenues over (Under) Expenditures	(1,706,056)	-	102,548	102,548	1,808,604
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	(1,706,056)	-	102,548	102,548	1,808,604
Fund balance - beginning of year, as previously presented	293,944	3,335,734	3,335,734	3,335,734	3,041,790
Adjustments	-	-	-	-	-
Fund balance - beginning of year, as adjusted	293,944	3,335,734	3,335,734	3,335,734	3,041,790
<b>FUND BALANCE - ENDING</b>	<b>\$ (1,412,112)</b>	<b>\$ 3,335,734</b>	<b>\$ 3,438,282</b>	<b>\$ 3,438,282</b>	<b>\$ 4,850,394</b>



**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**SELF HELP CENTERS FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>BUDGET</b>	<b>PRIOR YEAR(s) ACTUAL</b>	<b>CURRENT YEAR ACTUAL</b>	<b>CUMULATIVE THROUGH 9/30/2024</b>	<b>VARIANCE</b>
<b>REVENUES</b>					
Colonia self help center proj	\$ 700,000	\$ 219,062	\$ 209,329	\$ 428,391	\$ (271,609)
<b>TOTAL REVENUES</b>	<u>700,000</u>	<u>219,062</u>	<u>209,329</u>	<u>428,391</u>	<u>(271,609)</u>
<b>EXPENDITURES</b>					
Colonia self help center proj	700,000	219,062	206,389	425,451	274,549
<b>TOTAL EXPENDITURES</b>	<u>700,000</u>	<u>219,062</u>	<u>206,389</u>	<u>425,451</u>	<u>274,549</u>
Excess of Revenues over (Under) Expenditures	-	-	2,940	2,940	2,940
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	(2,940)	(2,940)	(2,940)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>(2,940)</u>	<u>(2,940)</u>	<u>(2,940)</u>
Net change in fund balance	-	-	-	-	-
Fund balance - beginning of year, as previously presented	-	-	-	-	-
Adjustments	-	-	-	-	-
Fund balance - beginning of year, as adjusted	-	-	-	-	-
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**EMERGENCY RENTAL ASSISTANCE II FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>BUDGET</b>	<b>PRIOR YEAR(s) ACTUAL</b>	<b>CURRENT YEAR ACTUAL</b>	<b>CUMULATIVE THROUGH 9/30/2024</b>	<b>VARIANCE</b>
<b>REVENUES</b>					
Emergency Rental Assistance II	\$ 10,092,776	\$ 9,532,797	\$ 521,003	\$ 10,053,800	\$ (38,976)
Interest income	-	43,989	7,817	51,806	51,806
<b>TOTAL REVENUES</b>	<b>10,092,776</b>	<b>9,576,786</b>	<b>528,820</b>	<b>10,105,606</b>	<b>12,830</b>
<b>EXPENDITURES</b>					
Administrative cost	893,541	693,381	121,455	814,836	78,705
Program services	9,253,056	8,830,188	399,548	9,229,736	23,320
<b>TOTAL EXPENDITURES</b>	<b>10,146,597</b>	<b>9,523,569</b>	<b>521,003</b>	<b>10,044,572</b>	<b>102,025</b>
Excess of Revenues over (Under) Expenditures	(53,821)	53,217	7,817	61,034	114,855
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	(53,821)	53,217	7,817	61,034	114,855
Fund balance - beginning of year, as previously presented	53,821	54,409	107,626	54,409	588
Adjustments	-	-	9,227	9,227	9,227
Fund balance - beginning of year, as adjusted	53,821	54,409	116,853	63,636	9,815
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ 107,626</b>	<b>\$ 124,670</b>	<b>\$ 124,670</b>	<b>\$ 124,670</b>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**HOME DISASTER ASSISTANCE GRANT FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>BUDGET</b>	<b>PRIOR YEAR(s) ACTUAL</b>	<b>CURRENT YEAR ACTUAL</b>	<b>CUMULATIVE THROUGH 9/30/2024</b>	<b>VARIANCE</b>
<b>REVENUES</b>					
Paso Real phase II	\$ 1,102,636	\$ 443,742	\$ 882,856	\$ 1,326,598	\$ 223,962
Mariposa Drainage Project phase I	-	1,277,819	-	1,277,819	1,277,819
Interest income	-	-	-	-	-
<b>TOTAL REVENUES</b>	<u>1,102,636</u>	<u>1,721,561</u>	<u>882,856</u>	<u>2,604,417</u>	<u>1,501,781</u>
<b>EXPENDITURES</b>					
Paso Real phase II	1,470,181	271,895	824,709	1,096,604	373,577
Mariposa Drainage Project phase I	-	1,633,438	-	1,633,438	(1,633,438)
<b>TOTAL EXPENDITURES</b>	<u>1,470,181</u>	<u>1,905,333</u>	<u>824,709</u>	<u>1,096,604</u>	<u>373,577</u>
Excess of Revenues over (Under) Expenditures	<u>(367,545)</u>	<u>(183,772)</u>	<u>58,147</u>	<u>1,507,813</u>	<u>1,875,358</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Gain on sale of capital assets	-	-	-	-	-
Transfers in	2,577	667,864	28,280	696,144	693,567
Transfers (out)	-	(484,092)	(86,422)	(570,514)	(570,514)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>2,577</u>	<u>183,772</u>	<u>(58,142)</u>	<u>125,630</u>	<u>123,053</u>
Net Change in Fund Balance	(364,968)	-	5	5	1,998,411
Fund balance - beginning of year, as previously presented	-	(5)	(5)	(5)	(5)
Adjustments	-	-	-	-	-
Fund balance - beginning of year, as adjusted	-	(5)	(5)	(5)	(5)
<b>FUND BALANCE - ENDING</b>	<u>\$ (364,968)</u>	<u>\$ (5)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,998,406</u>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**ENCUMBERED PRE-TRIAL RELEASE**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>BUDGET</b>	<b>PRIOR YEAR(s) ACTUAL</b>	<b>CURRENT YEAR ACTUAL</b>	<b>CUMULATIVE THROUGH 9/30/2024</b>	<b>VARIANCE</b>
<b>REVENUES</b>					
Veterans court grant FY25	\$ 106,012	\$ -	\$ 5,270	\$ 5,270	\$ (100,742)
Veterans assistance grant FY25	120,000	-	34,021	34,021	(85,979)
Divert court fund (445th district court)	15,264	-	33,961	33,961	18,697
Drug court program fund (youth offender court)	1,043	-	10,638	10,638	9,595
ADC DGP DOJ divert court grant FY22	239,105	75,103	114,692	189,795	(49,310)
OOG divert court grant FY24	168,976	12,115	153,784	165,899	(3,077)
OOG divert court grant FY25	145,519	-	9,352	9,352	(136,167)
TIDC juv. pub. def. men. hlth. expan. imp. grant FY24	255,300	-	63,553	63,553	(191,747)
<b>TOTAL REVENUES</b>	<b>1,051,219</b>	<b>87,218</b>	<b>425,271</b>	<b>512,489</b>	<b>(538,730)</b>
<b>EXPENDITURES</b>					
Youth offender divert court fund (197th district court)				-	-
Veterans court grant FY25	106,012	-	5,101	5,101	100,911
Veterans assistance grant FY25	120,000	-	34,021	34,021	85,979
Divert court fund (445th district court)	38,703	-	12,092	12,092	26,611
Drug court program fund (youth offender court)	4,000	-	1,344	1,344	2,656
ADC DGP DOJ divert court grant FY22	318,806	100,137	152,923	253,060	65,746
OOG divert court grant FY24	168,976	12,063	153,784	165,847	3,129
OOG divert court grant FY25	145,519	-	5,513	5,513	140,006
TIDC juv. pub. def. men. hlth. expan. imp. grant FY24	255,300	-	127,105	127,105	128,195
<b>TOTAL EXPENDITURES</b>	<b>1,157,316</b>	<b>112,200</b>	<b>491,883</b>	<b>604,083</b>	<b>553,233</b>
Excess of Revenues over (Under) Expenditures	(106,097)	(24,982)	(66,612)	(91,594)	14,503
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	38,321	25,034	111,915	136,949	98,628
Transfers (out)	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>38,321</b>	<b>25,034</b>	<b>111,915</b>	<b>136,949</b>	<b>98,628</b>
Net change in fund balance	(67,776)	52	45,303	45,355	113,131
Fund balance - beginning of year, as previously presented	26,396	26,344	26,396	26,344	(52)
Adjustments	-	-	-	-	-
Fund balance - beginning of year, as adjusted	26,396	26,344	26,396	26,344	(52)
<b>FUND BALANCE - ENDING</b>	<b>\$ (41,380)</b>	<b>\$ 26,396</b>	<b>\$ 71,699</b>	<b>\$ 71,699</b>	<b>\$ 113,079</b>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**JUVENILE JUSTICE ALTERNATIVE**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>BUDGET</b>	<b>PRIOR YEAR(s) ACTUAL</b>	<b>CURRENT YEAR ACTUAL</b>	<b>CUMULATIVE THROUGH 9/30/2024</b>	<b>VARIANCE</b>
<b>REVENUES</b>					
JJAEP state mandated/funded 2024	\$ 1,710,000	\$ 206,658	\$ 900,506	\$ 1,107,164	\$ (602,836)
JJAEP state mandated/funded 2025	1,710,000	-	-	-	(1,710,000)
JJAEP mandated funds	-	716	8,240	8,956	8,956
BISD probation officers 2024	140,000	9,090	112,370	121,460	(18,540)
BISD probation officers 2025	-	-	6,669	6,669	6,669
SBISD probation officers 2024	35,004	2,188	27,878	30,066	(4,938)
SBISD probation officers 2025	50,000	-	2,334	2,334	(47,666)
HCISD probation officers 2024	82,500	6,167	76,331	82,498	(2)
HCISD probation officers 2025	-	-	6,626	6,626	6,626
JJAEP discretionary 2024	194,746	6,745	7,959	14,704	(180,042)
JJAEP discretionary 2025	148,343	-	800	800	(147,543)
<b>TOTAL REVENUES</b>	<b>4,070,593</b>	<b>231,564</b>	<b>1,149,713</b>	<b>1,381,277</b>	<b>(2,689,316)</b>
<b>EXPENDITURES</b>					
JJAEP state mandated/funded 2024	1,710,000	206,658	900,506	1,107,164	602,836
JJAEP state mandated/funded 2025	1,710,000	-	-	-	1,710,000
JJAEP mandated funds	77,952	716	8,240	8,956	68,996
BISD probation officers 2024	140,000	9,090	112,370	121,460	18,540
BISD probation officers 2025	-	-	6,669	6,669	(6,669)
SBISD probation officers 2024	35,004	2,188	27,878	30,066	4,938
SBISD probation officers 2025	50,000	-	2,334	2,334	47,666
HCISD probation officers 2024	82,500	6,167	78,519	84,686	(2,186)
HCISD probation officers 2025	-	-	6,626	6,626	(6,626)
JJAEP discretionary 2024	194,746	6,745	53,132	59,877	134,869
JJAEP discretionary 2025	148,343	-	7,471	7,471	140,872
<b>TOTAL EXPENDITURES</b>	<b>4,148,545</b>	<b>231,564</b>	<b>1,203,745</b>	<b>1,435,309</b>	<b>2,713,236</b>
Excess of Revenues over (Under) Expenditures	(77,952)	-	(54,032)	(54,032)	23,920
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	54,032	54,032	54,032
Transfers (out)	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>54,032</b>	<b>54,032</b>	<b>54,032</b>
Net change in fund balance	(77,952)	-	-	-	77,952
Fund balance - beginning of year, as previously presented	(77,952)	78,111	78,111	78,111	156,063
Adjustments	-	-	-	-	-
Fund balance - beginning of year, as adjusted	(77,952)	78,111	78,111	78,111	156,063
<b>FUND BALANCE - ENDING</b>	<b>\$ (155,904)</b>	<b>\$ 78,111</b>	<b>\$ 78,111</b>	<b>\$ 78,111</b>	<b>\$ 234,015</b>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**JUVENILE PROBATION COMMISSION**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>BUDGET</b>	<b>PRIOR YEAR(s) ACTUAL</b>	<b>CURRENT YEAR ACTUAL</b>	<b>CUMULATIVE THROUGH 09/30/2024</b>	<b>VARIANCE</b>
<b>REVENUES</b>					
Juvenile probation commission	\$ -	\$ -	\$ 109,375	\$ 109,375	\$ 109,375
Juvenile probation grant 2025	219,000	-	-	-	(219,000)
Pre residential detention	235,121	114,078	111,065	225,143	(9,978)
Post residential detention	222,510	67,823	71,366	139,189	(83,321)
Regionalization diversion ALT	433,500	4,539	2,888	7,427	(426,073)
Grant R-DSA 2024	495,179	22,717	346,885	369,602	(125,577)
Regionalization grant R-DSA 2025	495,179	-	25,458	25,458	(469,721)
Detention center revenue	-	-	22,268	22,268	22,268
Forensic treatment program	52,500	-	8,900	8,900	(43,600)
Boot camp revenue	-	-	89,916	89,916	89,916
State aid grant "A" 2025	3,231,743	-	215,808	215,808	(3,015,935)
State aid grant "A" 2024	3,231,743	161,240	3,070,503	3,231,743	-
UT Health	25,000	-	25,000	25,000	-
Local fee revenue	-	-	18,428	18,428	18,428
Grant "M"	107,163	-	7,939	7,939	(99,224)
Special needs divisionary	107,163	7,490	99,538	107,028	(135)
Salary adjustment grant 2024	387,426	3,627	383,799	387,426	-
Salary adjustment grant 2025	773,797	-	41,535	41,535	(732,262)
Supplemental and Emergent 2024	14,479	-	14,479	14,479	-
Supplemental and Emergent 2025	26,000	-	26,000	26,000	-
VP - vocational pilot 2024	127,486	3,778	112,256	116,034	(11,452)
VP - vocational pilot 2025	127,486	-	4,889	4,889	(122,597)
RN - risk and needs assessment	23,982	23,982	-	23,982	-
PREA	10,768	10,768	-	10,768	-
DSA re-build enhancement 2024	155,739	7,881	132,851	140,732	(15,007)
DSA re-build enhancement 2025	155,739	-	8,476	8,476	(147,263)
Detention Expansion Projects 2024	102,500	-	9,450	9,450	(93,050)
Detention Expansion Projects 2025	102,500	-	6,483	6,483	(96,017)
Fee Revenue	-	-	726	726	726
Miscellaneous	-	-	23,479	23,479	23,479
Interlocal Revenue	-	-	68,640	68,640	68,640
Interest income	-	-	82,728	82,728	82,728
<b>TOTAL REVENUES</b>	<b>10,863,703</b>	<b>427,923</b>	<b>5,141,128</b>	<b>5,569,051</b>	<b>(5,294,652)</b>
<b>EXPENDITURES</b>					
Pre residential detention	235,121	114,078	111,065	225,143	9,978
Post residential detention	222,510	67,823	71,366	139,189	83,321
Regionalization grant "R"	-	-	-	-	-
Regionalization diversion ALT	433,500	4,539	2,888	7,427	426,073
Grant R-DSA	495,179	22,717	346,885	369,602	125,577
Regionalization grant R-DSA	495,179	-	25,458	25,458	469,721
Detention center revenue	339,895	-	42,935	42,935	296,960
Forensic treatment program	52,500	-	8,900	8,900	43,600
PREA	10,768	10,768	-	10,768	-
Boot camp revenue	556,015	-	72,547	72,547	483,468
State aid grant "A" 2025	3,231,743	-	215,808	215,808	3,015,935
State aid grant "A" 2024	3,231,743	161,240	3,070,503	3,231,743	-
UT Health	25,000	-	-	-	25,000
Local fee revenue	198,450	-	4,276	4,276	194,174
Juvenile probation	163,338	-	526	526	162,812
Juvenile Probation 2025	219,000	-	-	-	219,000
Grant "M"	107,163	-	7,939	7,939	99,224
Special needs divisionary	107,163	7,490	99,538	107,028	135
Salary adjustment grant 2024	387,426	3,627	383,799	387,426	-
Salary adjustment grant 2025	773,797	-	41,535	41,535	732,262
Supplemental and Emergent 2024	14,479	-	14,479	14,479	-
Supplemental and Emergent 2025	26,000	-	26,000	26,000	-
VP - vocational pilot 2024	127,486	3,778	112,256	116,034	11,452
VP - vocational pilot 2025	127,486	-	4,889	4,889	122,597
Risk and needs assessment grant	23,982	23,982	-	23,982	-
Life/brave revenue	-	-	-	-	-
DSA re-build enhancement 2024	155,739	7,881	132,851	140,732	15,007
DSA re-build enhancement 2025	155,739	-	8,476	8,476	147,263
Detention Expansion Projects 2024	102,500	-	9,450	9,450	93,050
Detention Expansion Projects 2025	102,500	-	6,483	6,483	96,017
<b>TOTAL EXPENDITURES</b>	<b>12,121,401</b>	<b>427,923</b>	<b>4,820,852</b>	<b>5,248,775</b>	<b>6,872,626</b>
Excess of Revenues Over (Under) Expenditures	(1,257,698)	-	320,276	320,276	1,577,974
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	(1,257,698)	-	320,276	320,276	1,577,974
Fund balance - beginning of year, as previously presented	(145,668)	2,001,646	2,001,646	2,001,646	2,147,314
Adjustments	-	-	-	-	-
Fund balance - beginning of year, as adjusted	(145,668)	2,001,646	2,001,646	2,001,646	2,147,314
<b>FUND BALANCE - ENDING</b>	<b>\$ (1,403,366)</b>	<b>\$ 2,001,646</b>	<b>\$ 2,321,922</b>	<b>\$ 2,321,922</b>	<b>\$ 3,725,288</b>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**JUVENILE SERVICES FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>BUDGET</b>	<b>PRIOR YEAR(s) ACTUAL</b>	<b>CURRENT YEAR ACTUAL</b>	<b>CUMULATIVE THROUGH 9/30/2024</b>	<b>VARIANCE</b>
<b>REVENUES</b>					
Community based trmnt svcs FY24	\$ 55,602	3,393.00	\$ 42,605	\$ 45,998	\$ (9,604)
Community based trmnt svcs FY25	-	-	3,732	3,732	3,732
D.C. specialized treatment ser	34,480	-	23,962	23,962	(10,518)
A.C.T. juvenile specialty court	451,142	129,389	98,978	228,367	(222,775)
<b>TOTAL REVENUES</b>	<b>541,223</b>	<b>132,782</b>	<b>169,277</b>	<b>302,059</b>	<b>(239,164)</b>
<b>EXPENDITURES</b>					
Community based trmnt svcs FY24	55,602	3,393	42,605	45,998	9,604
Community based trmnt svcs FY25	-	-	3,732	3,732	(3,732)
D.C. specialized treatment ser	34,480	-	23,962	23,962	10,518
A.C.T. juvenile specialty court	451,142	129,389	98,978	228,367	222,775
Victims asst for families				-	-
<b>TOTAL EXPENDITURES</b>	<b>541,223</b>	<b>132,782</b>	<b>169,277</b>	<b>302,059</b>	<b>239,164</b>
Excess of Revenues over (Under) Expenditures	-	-	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	-	-	-	-	-
Fund balance - beginning of year, as previously presented	-	-	-	-	-
Adjustments	-	-	-	-	-
Fund balance - beginning of year, as adjusted	-	-	-	-	-
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**TAX ASSESSOR COLLECTOR V.I.T.**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
Vehicle Inventory Tax Surplus	\$ -	\$ 246,905	\$ 246,905
Interest income	-	45,745	45,745
<b>TOTAL REVENUES</b>	-	292,650	292,650
<b>EXPENDITURES</b>			
Vehicle Inventory Tax Surplus	-	31,134	(31,134)
<b>TOTAL EXPENDITURES</b>	-	31,134	(31,134)
Excess of Revenues over (Under) Expenditures	-	261,516	261,516
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	-	-
Net change in fund balance	-	261,516	261,516
Fund balance - beginning of year, as previously presented	-	419,543	419,543
Adjustments	-	-	-
Fund balance - beginning of year, as adjusted	-	419,543	419,543
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ 681,059</b>	<b>\$ 681,059</b>



**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**D.A. HOT CHECK FEE FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
Federal Grant Revenue	\$ 4,916	\$ 4,916	\$ -
Interest income	983	983	-
<b>TOTAL REVENUES</b>	<u>5,899</u>	<u>5,899</u>	<u>-</u>
<b>EXPENDITURES</b>			
District Attorney	3,155	3,155	-
<b>TOTAL EXPENDITURES</b>	<u>3,155</u>	<u>3,155</u>	<u>-</u>
Excess of Revenues over (Under) Expenditures	<u>2,744</u>	<u>2,744</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	2,744	2,744	-
Fund balance - beginning of year, as previously presented	3,156	45,157	42,001
Adjustments	-	-	-
Fund balance - beginning of year, as adjusted	<u>3,156</u>	<u>45,157</u>	<u>42,001</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ 5,900</u>	<u>\$ 47,901</u>	<u>\$ 42,001</u>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**PRE-TRIAL DIVERSION FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
Pre-trial diversion	\$ 450,000	\$ 473,350	\$ 23,350
Interest income	3,000	20,476	17,476
<b>TOTAL REVENUES</b>	<u>453,000</u>	<u>493,826</u>	<u>40,826</u>
<b>EXPENDITURES</b>			
Pre-trial diversion	546,062	456,273	89,789
<b>TOTAL EXPENDITURES</b>	<u>546,062</u>	<u>456,273</u>	<u>89,789</u>
Excess of Revenues over (Under) Expenditures	<u>(93,062)</u>	<u>37,553</u>	<u>130,615</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(93,062)	37,553	130,615
Fund balance - beginning of year, as previously presented	93,062	961,180	868,118
Adjustments	-	-	-
Fund balance - beginning of year, as adjusted	93,062	961,180	868,118
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ 998,733</u>	<u>\$ 998,733</u>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**VENUE PROJECT FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
South Texas Ecotourism Center	\$ -	\$ 26,830	\$ 26,830
Hotel occupancy tax	1,750,000	1,901,323	151,323
Vehicle rental	1,049,953	1,283,011	233,058
Amphitheater	105,000	152,550	47,550
STEC summer camp	5,307	3,503	(1,804)
Interest income	83,800	119,663	35,863
<b>TOTAL REVENUES</b>	<b>2,994,060</b>	<b>3,486,880</b>	<b>492,820</b>
<b>EXPENDITURES</b>			
Venue tax fund	312,293	241,750	70,543
South Texas Ecotourism Center	706,098	534,308	171,790
Building maintenance	42,544	31,087	11,457
Amphitheater	732,746	706,336	26,410
STEC summer camp	3,807	1,114	2,693
<b>TOTAL EXPENDITURES</b>	<b>1,797,488</b>	<b>1,514,595</b>	<b>282,893</b>
Excess of Revenues over (Under) Expenditures	1,196,572	1,972,285	775,713
<b>OTHER FINANCING SOURCES (USES)</b>			
Bond issuance	2,336,000	2,336,000	-
Premium on bonds issued	194,533	194,533	-
Transfers in	-	-	-
Transfers (out)	(3,760,215)	(3,760,215)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,229,682)</b>	<b>(1,229,682)</b>	<b>-</b>
Net change in fund balance	(33,110)	742,603	775,713
Fund balance - beginning of year, as previously presented	33,110	4,299,175	4,273,997
Adjustments	-	7,932	-
Fund balance - beginning of year, as adjusted	33,110	4,307,107	4,273,997
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ 5,049,710</b>	<b>\$ 5,049,710</b>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**COLONIA STREET LIGHT FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
Solid waste collection	\$ 347,000	\$ 347,167	\$ 167
Interest income	9,910	9,910	-
<b>TOTAL REVENUES</b>	<b>356,910</b>	<b>357,077</b>	<b>167</b>
<b>EXPENDITURES</b>			
Solid waste collection	52,235	17,010	35,225
Cameron Park	28,810	28,810	-
Laguna Heights	7,157	7,157	-
Meadow Brooke	3,072	3,053	19
Rancho Grande south	2,026	2,026	-
Saldivar subdivision	1,352	1,338	14
Bent Tree subdivision	16,245	16,245	-
San Carlos subdivision	2,273	2,273	-
La Paloma subdivision	2,292	2,286	6
El Ranchito subdivision	13,731	13,731	-
Las Palmas subdivision	3,436	3,436	-
Paso Real subdivision	9,547	9,544	3
Olmito subdivision	18,934	18,934	-
Valle De Cipres	6,878	6,878	-
San Pedro subdivision	8,864	8,864	-
Luz del Cielo subdivision	1,153	1,153	-
Olmito Phase II subdivision	11,000	11,000	-
El Caribe Estates subdivision	1,227	1,227	-
Rancho Grande South Subdv	75,869	75,869	-
Dakota Estates subdivision	3,970	3,970	-
Iglesia Vieja subdivision	8,465	8,465	-
La Gloria Canal subdivision	13,953	13,953	-
Juan Abrego And Francisca Road	1,296	1,147	149
Lantana Road subdivision	4,956	4,758	198
Summerhill subdivision	4,805	4,805	-
Santa Maria North subdivision	6,494	6,494	-
Luz Del Cielo I&II subdivision	11,811	11,216	595
Iglesia Antigua subdivision	5,087	5,087	-
Entanada Loop subdivision	6,222	6,222	-
Longoria and El Rosal subdivision	11,571	11,571	-
Sta Maria/J.E. Solis subdivision	10,718	10,718	-
Puerta Del Cielo subdivision	7,067	7,067	-
Resaca Santa subdivision	16,175	16,175	-
Esquina subdivision	4,088	4,088	-
Paso Real Subd section IV	12,945	12,945	-
Valle Hermosa subdivision	4,325	4,325	-
New Combes Hwy Road	2,058	2,058	-
Sunny Skies subdivision	1,284	1,284	-
BLOCK GRANT 2000	10,423	10,423	-
<b>TOTAL EXPENDITURES</b>	<b>413,814</b>	<b>377,605</b>	<b>36,209</b>
Excess of Revenues over (Under) Expenditures	(56,904)	(20,528)	36,376
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	(56,904)	(20,528)	36,376
Fund balance - beginning of year, as previously presented	56,904	383,042	326,138
Adjustments	-	-	-
Fund balance - beginning of year, as adjusted	56,904	383,042	326,138
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ 362,514</b>	<b>\$ 362,514</b>

## **CAMERON COUNTY, TEXAS NON-MAJOR GOVERNMENTAL FUNDS CAPITAL PROJECT FUNDS**

These funds are used to account for revenues and expenditures relating to the acquisition of capital facilities, except those for Enterprise Funds, and are principally financed from the sale of bonds.

**2016 Certificates of Obligation** – This fund is used to account for projects funded with the issuance of Certificates of Obligation in 2016.

**2017 Certificates of Obligation** – This fund is used to account for projects funded with the issuance of Certificates of Obligation in 2017.

**2017 Certificates of Obligation Venue Tax Project** – This fund is used to account for the construction of an amphitheater at the South Padre Island funded with the issuance of Venue Tax project Certificates of Obligation in 2017.

**2019 Certificates of Obligation** – This fund is used to account for projects funded with the issuance of Certificates of Obligation in 2019.

**2021 Certificates of Obligation** – This fund is used to account for projects funded with the issuance of Certificates of Obligation in 2021.

**2022 Certificates of Obligation** – This fund is used to account for projects funded with the issuance of Certificates of Obligation in 2022.

**2022 Tax Notes** – This fund is used to account for projects funded with the issuance of Tax Notes in 2022.

**2024 Tax Notes** – This fund is used to account for projects funded with the issuance of Tax Notes in 2024.

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**2016 CERTIFICATES OF OBLIGATION**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>BUDGET</b>	<b>PRIOR YEAR(s) ACTUAL</b>	<b>CURRENT YEAR ACTUAL</b>	<b>CUMULATIVE THROUGH 9/30/2024</b>	<b>VARIANCE</b>
<b>REVENUES</b>					
Dancy Building	\$ 450,000	\$ 450,000	\$ -	\$ 450,000	\$ -
Interest income	113,308	111,089	2,959	114,048	740
<b>TOTAL REVENUES</b>	<u>563,308</u>	<u>561,089</u>	<u>2,959</u>	<u>564,048</u>	<u>740</u>
<b>EXPENDITURES</b>					
Vehicle Maintenance	1,284,576	1,284,574	-	1,284,574	2
M&O Levee St. Annex	9,266,651	9,260,501	5,913	9,266,414	237
Dancy Building	2,500,389	2,500,389	-	2,500,389	-
Jail/Detention Center	263,797	263,797	-	263,797	-
Adult Probation Relocation	1,094,409	1,094,409	-	1,094,409	-
Streetlight Program	503,292	503,292	-	503,292	-
Juvenile Detention	397,791	261,579	13,593	275,172	122,619
Consolidated Precincts	3,579,493	3,579,493	-	3,579,493	-
Engineering Department	91,587	91,587	-	91,587	-
Fiscal Agent Fees	140,379	140,379	-	140,379	-
<b>TOTAL EXPENDITURES</b>	<u>19,122,364</u>	<u>18,980,000</u>	<u>19,506</u>	<u>18,999,506</u>	<u>122,858</u>
Excess of Revenues over (Under) Expenditures	<u>(18,559,056)</u>	<u>(18,418,911)</u>	<u>(16,547)</u>	<u>(18,435,458)</u>	<u>123,598</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Bond issuance	16,260,000	16,260,000	-	16,260,000	-
Premium on bonds issued	2,403,963	2,403,963	-	2,403,963	-
Discount on bond	(98,211)	(98,211)	-	(98,211)	-
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>18,565,752</u>	<u>18,565,752</u>	<u>-</u>	<u>18,565,752</u>	<u>-</u>
Net change in fund balance	6,696	146,841	(16,547)	130,294	123,598
Fund balance - beginning of year, as previously presented	-	-	146,841	-	-
Adjustments	-	-	-	-	-
Fund balance - beginning of year, as adjusted	-	-	146,841	-	-
<b>FUND BALANCE - ENDING</b>	<u>\$ 6,696</u>	<u>\$ 146,841</u>	<u>\$ 130,294</u>	<u>\$ 130,294</u>	<u>\$ 123,598</u>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**2017 CERTIFICATES OF OBLIGATION**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>BUDGET</b>	<b>PRIOR YEAR(s) ACTUAL</b>	<b>CURRENT YEAR ACTUAL</b>	<b>CUMULATIVE THROUGH 9/30/2024</b>	<b>VARIANCE</b>
<b>REVENUES</b>					
Interest income	\$ 75,530	\$ 74,859	\$ 736	\$ 75,595	\$ 65
<b>TOTAL REVENUES</b>	<u>75,530</u>	<u>74,859</u>	<u>736</u>	<u>75,595</u>	<u>65</u>
<b>EXPENDITURES</b>					
General Administration	1,030,745	999,392	29,193	1,028,585	2,160
Harlingen Annex Remodel	23,544	23,544	-	23,544	-
Courthouse Parking Lot	19,045	19,045	-	19,045	-
Public Works	4,583,240	4,558,575	24,662	4,583,237	3
Browne Road Building	30,494	30,490	-	30,490	4
Andy Bowie Park	4,814,901	4,814,901	-	4,814,901	-
Juvenile Probation	1,573,561	1,573,561	-	1,573,561	-
Fiscal Agent Fees	135,584	135,584	-	135,584	-
<b>TOTAL EXPENDITURES</b>	<u>12,211,114</u>	<u>12,155,092</u>	<u>53,855</u>	<u>12,208,947</u>	<u>2,167</u>
Excess of Revenues over (Under) Expenditures	<u>(12,135,584)</u>	<u>(12,080,233)</u>	<u>(53,119)</u>	<u>(12,133,352)</u>	<u>2,232</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Bond issuance	11,415,000	11,415,000	-	11,415,000	-
Premium on bonds issued	793,035	793,035	-	793,035	-
Discount on bond	(72,451)	(72,451)	-	(72,451)	-
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>12,135,584</u>	<u>12,135,584</u>	<u>-</u>	<u>12,135,584</u>	<u>-</u>
Net change in fund balance	-	55,351	(53,119)	2,232	2,232
Fund balance - beginning of year, as previously presented	-	-	55,351	-	-
Adjustments	-	-	-	-	-
Fund balance - beginning of year, as adjusted	-	-	55,351	-	-
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ 55,351</u>	<u>\$ 2,232</u>	<u>\$ 2,232</u>	<u>\$ 2,232</u>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**2017 CERTIFICATES OF OBLIGATION - VENUE TAX PROJECT**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
Interest income	\$ -	\$ 1,345	\$ 1,345
<b>TOTAL REVENUES</b>	-	1,345	1,345
<b>EXPENDITURES</b>			
	-	-	-
<b>TOTAL EXPENDITURES</b>	-	-	-
Excess of Revenues over (Under) Expenditures	-	1,345	1,345
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	-	-
Net change in fund balance	-	1,345	1,345
Fund balance - beginning of year, as previously presented	-	66,431	66,431
Adjustments	-	-	-
Fund balance - beginning of year, as adjusted	-	66,431	66,431
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ 67,776</b>	<b>\$ 67,776</b>



**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**2019 CERTIFICATES OF OBLIGATION**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>BUDGET</b>	<b>PRIOR YEAR(s) ACTUAL</b>	<b>CURRENT YEAR ACTUAL</b>	<b>CUMULATIVE THROUGH 9/30/2024</b>	<b>VARIANCE</b>
<b>REVENUES</b>					
Interest income	\$ 1,019,589	\$ 1,037,036	\$ 654,911	\$ 1,691,947	\$ 672,358
<b>TOTAL REVENUES</b>	<b>1,019,589</b>	<b>1,037,036</b>	<b>654,911</b>	<b>1,691,947</b>	<b>672,358</b>
<b>EXPENDITURES</b>					
South Texas Ecotourism Center	4,000,330	4,000,330	-	4,000,330	-
Tax Office	14,929	14,929	-	14,929	-
Levee St. Annex	1,167,489	415,101	729,881	1,144,982	22,507
Port Isabel Annex	220,000	2,100	-	2,100	217,900
Lucio Clinic	568,013	411,344	24,595	435,939	132,074
Father O'Brien Clinic	330,000	153,571	-	153,571	176,429
Dancy Building	90,000	77,203	-	77,203	12,797
Jail Harlingen Annex	1,453,368	1,376,272	-	1,376,272	77,096
Harlingen Annex	451,170	448,734	2,257	450,991	179
Courthouse	294,301	201,889	47,162	249,051	45,250
San Benito Annex	100,000	54,115	-	54,115	45,885
Darrell Hester	2,913,970	2,670,969	240,135	2,911,104	2,866
La Feria Annex	132,000	-	-	-	132,000
Sheriff's Office	384,952	383,139	-	383,139	1,813
Adult Probation	2,566,998	2,500,088	-	2,500,088	66,910
Veteran's Bridge Construction	4,270,336	3,124,799	588,206	3,713,005	557,331
Free Trade Bridge Construction	2,615,257	1,151,901	84,965	1,236,866	1,378,391
Gateway Bridge Construction	889,407	554,984	-	554,984	334,423
Construction r&b project	17,006,691	11,085,209	167,643	11,252,852	5,753,839
Engineering	333,299	247,438	74,695	322,133	11,166
Amphitheater	3,384,410	615,896	141,480	757,376	2,627,034
Parks	3,315,260	2,456,948	424,666	2,881,614	433,646
Fiscal Agent Fees	490,785	490,785	-	490,785	-
<b>TOTAL EXPENDITURES</b>	<b>46,992,965</b>	<b>32,437,744</b>	<b>2,525,685</b>	<b>34,963,429</b>	<b>12,029,536</b>
Excess of Revenues over (Under) Expenditures	(45,973,376)	(31,400,708)	(1,870,774)	(33,271,482)	12,701,894
<b>OTHER FINANCING SOURCES (USES)</b>					
Bond issuance	40,085,000	40,085,000	-	40,085,000	-
Premium on bonds issued	5,888,376	5,888,376	-	5,888,376	-
Transfers in	-	-	19,275	19,275	19,275
Transfers (out)	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>45,973,376</b>	<b>45,973,376</b>	<b>19,275</b>	<b>45,992,651</b>	<b>19,275</b>
Net change in fund balance	-	14,572,668	(1,851,499)	12,721,169	12,721,169
Fund balance - beginning of year, as previously presented	-	-	14,572,668	-	-
Adjustments	-	-	498	498	498
Fund balance - beginning of year, as adjusted	-	-	14,573,166	498	498
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ 14,572,668</b>	<b>\$ 12,721,667</b>	<b>\$ 12,721,667</b>	<b>\$ 12,721,667</b>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**2021 CERTIFICATES OF OBLIGATION**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>BUDGET</b>	<b>PRIOR YEAR(s) ACTUAL</b>	<b>CURRENT YEAR ACTUAL</b>	<b>CUMULATIVE THROUGH 9/30/2024</b>	<b>VARIANCE</b>
<b>REVENUES</b>					
Interest income	\$ -	\$ 456,523	\$ 343,683	\$ 800,206	\$ 800,206
<b>TOTAL REVENUES</b>	<u>-</u>	<u>456,523</u>	<u>343,683</u>	<u>800,206</u>	<u>800,206</u>
<b>EXPENDITURES</b>					
South Texas Ecotourism Center	500,000		-	-	500,000
Tax Office	5,850,000	3,169,724	1,354,590	4,524,314	1,325,686
Airport	1,000,000	-	73,293	73,293	926,707
Engineering	2,550,000	2,133,893	255,368	2,389,261	160,739
Community Parks	2,500,000	1,199,060	266,078	1,465,138	1,034,862
Browne Road Park	600,000	426,026	3,281	429,307	170,693
Amphitheater	1,350,000	740,184	572,370	1,312,554	37,446
Parks Admin	1,800,000	1,799,221	779	1,800,000	-
Fiscal Agent Fees	251,530	242,524	-	242,524	9,006
<b>TOTAL EXPENDITURES</b>	<u>16,401,530</u>	<u>9,710,632</u>	<u>2,525,759</u>	<u>12,236,391</u>	<u>4,165,139</u>
Excess of Revenues over (Under) Expenditures	<u>(16,401,530)</u>	<u>(9,254,109)</u>	<u>(2,182,076)</u>	<u>(11,436,185)</u>	<u>4,965,345</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Bond issuance	14,160,000	14,160,000	-	14,160,000	-
Premium on bonds issued	2,241,530	2,241,530	-	2,241,530	-
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>16,401,530</u>	<u>16,401,530</u>	<u>-</u>	<u>16,401,530</u>	<u>-</u>
Net change in fund balance	-	7,147,421	(2,182,076)	4,965,345	4,965,345
Fund balance - beginning of year, as previously presented	-	-	7,147,421	-	-
Adjustments	-	-	-	-	-
Fund balance - beginning of year, as adjusted	-	-	7,147,421	-	-
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ 7,147,421</u>	<u>\$ 4,965,345</u>	<u>\$ 4,965,345</u>	<u>\$ 4,965,345</u>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**2022 CERTIFICATES OF OBLIGATION**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>BUDGET</b>	<b>PRIOR YEAR(s) ACTUAL</b>	<b>CURRENT YEAR ACTUAL</b>	<b>CUMULATIVE THROUGH 9/30/2024</b>	<b>VARIANCE</b>
<b>REVENUES</b>					
Interest income	\$ 826,803	\$ 1,052,053	\$ 850,168	\$ 1,902,221	\$ 23,365
<b>TOTAL REVENUES</b>	<u>826,803</u>	<u>1,052,053</u>	<u>850,168</u>	<u>1,902,221</u>	<u>23,365</u>
<b>EXPENDITURES</b>					
M&O Veterans Office	12,650	-	-	-	12,650
M&O Elections Building	27,000	-	-	-	27,000
M&O Animal Shelter	30,000	12,896	16,742	29,638	362
M&O Rio Hondo Annex	178,720	15,070	-	15,070	163,650
M&O Port Isabel Annex	180,752	48,689	5,070	53,759	126,993
M&O Harlingen Building	130,000	129,496	504	130,000	-
M&O 1157 E. Monroe	61,806	43,028	-	43,028	18,778
M&O La Feria Building	61,000	61,000	-	61,000	-
M&O Levee St. Annex	150,282	-	20,702	20,702	129,580
Juvenile Boot Camp	305,000	-	280,379	280,379	24,621
Juvenile Probation	155,000	-	-	-	155,000
Juvenile Detention	1,050,592	71,028	164,476	235,504	815,088
Andy Bowie Park	1,900,000	61,288	385,685	446,973	1,453,027
M&O Courthouse	1,803,221	70,977	1,297,661	1,368,638	434,583
Community Parks	1,000,000	34,648	27,724	62,372	937,628
M&O Dancy Building	60,000	38,255	6,658	44,913	15,087
M&O Jail	483,408	29,667	449,932	479,599	3,809
M&O Records Warehouse	94,022	22,722	25,000	47,722	46,300
M&O Adult Probation	64,000	30,908	-	30,908	33,092
M&O 35 Orange St.	398,035	43,500	44,835	88,335	309,700
M&O Sheriff's Office	404,794	339,679	-	339,679	65,115
Consolidated Precincts	7,015,329	1,522,770	780,047	2,302,817	4,712,512
Park System Administration	2,100,000	1,825,773	85,690	1,911,463	188,537
M&O Los Fresnos Building	230,200	-	217,403	217,403	12,797
M&O San Benito Annex	446,321	-	-	-	446,321
Olmito Park	1,000,000	-	-	-	1,000,000
Santa Maria Learning Center	1,500,000	-	10,500	10,500	1,489,500
Fiscal Agent Fees	293,949	289,722	-	289,722	4,227
<b>TOTAL EXPENDITURES</b>	<u>21,136,081</u>	<u>4,691,116</u>	<u>3,819,007</u>	<u>8,510,124</u>	<u>12,625,957</u>
Excess of Revenues over (Under) Expenditures	<u>(20,309,278)</u>	<u>(3,639,063)</u>	<u>(2,968,839)</u>	<u>(6,607,903)</u>	<u>13,701,375</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Bond issuance	18,725,000	18,725,000	-	18,725,000	-
Premium on bond issued	1,584,278	1,584,275	-	1,584,275	(3)
Transfers in	-	-	-	-	-
Transfers (out)	-	-	(1,394)	(1,394)	(1,394)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>20,309,278</u>	<u>20,309,275</u>	<u>(1,394)</u>	<u>20,307,881</u>	<u>(1,397)</u>
Net change in fund balance	-	16,670,212	(2,970,233)	13,699,978	13,699,978
Fund balance - beginning of year, as previously presented	-	-	16,670,211	-	-
Adjustments	-	-	-	-	-
Fund balance - beginning of year, as adjusted	-	-	16,670,211	-	-
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ 16,670,212</u>	<u>\$ 13,699,978</u>	<u>\$ 13,699,978</u>	<u>\$ 13,699,978</u>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**2022 TAX NOTES**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>BUDGET</b>	<b>PRIOR YEAR(s) ACTUAL</b>	<b>CURRENT YEAR ACTUAL</b>	<b>CUMULATIVE THROUGH 9/30/2024</b>	<b>VARIANCE</b>
<b>REVENUES</b>					
Interest income	\$ 267,924	\$ 267,924	\$ 29,992	\$ 297,916	\$ 29,992
<b>TOTAL REVENUES</b>	<u>267,924</u>	<u>267,924</u>	<u>29,992</u>	<u>297,916</u>	<u>29,992</u>
<b>EXPENDITURES</b>					
Consolidated Precincts	2,659,135	2,650,483	-	2,650,483	8,652
Constable Precinct #5	161,066	161,066	-	161,066	-
Constable Precinct #1	161,725	161,725	-	161,725	-
Constable Precinct #2	182,041	182,041	-	182,041	-
Constable Precinct #3	155,970	155,970	-	155,970	-
Constable Precinct #4	177,580	171,588	3,372	174,960	2,620
County Auditor	67,595	67,595	-	67,595	-
County Clerk	15,578	15,578	-	15,578	-
County Court At Law #1	1,570	1,570	-	1,570	-
County Court At Law #2	3,068	3,068	-	3,068	-
County Court At Law #3	2,061	1,056	-	1,056	1,005
Data Processing	72,800	72,800	-	72,800	-
District Attorney	212,052	199,969	-	199,969	12,083
District Clerk	46,665	46,665	-	46,665	-
District Courts	4,793	4,793	-	4,793	-
Divert Court	3,142	3,142	-	3,142	-
Economic Development	1,525	1,052	-	1,052	473
Emergency Management	88,579	88,579	-	88,579	-
Engineering & Right Of Way	56,882	56,882	-	56,882	-
Environmental Health	-	128,850	-	128,850	(128,850)
General Administration	68,969	42,818	26,151	68,969	-
Indigent Services/Autopsies	31,875	31,875	-	31,875	-
Jail/Detention Centers	260,458	215,309	45,149	260,458	-
Justice Of The Peace, 5-3	1,326	1,326	-	1,326	-
Justice Of The Peace, 5-1	1,326	1,326	-	1,326	-
Juvenile Detention	20,361	20,361	-	20,361	-
Park Rangers	230,827	230,827	-	230,827	-
Park System Administration	10,497	-	-	-	10,497
Planning & Inspection	50,498	25,249	-	25,249	25,249
Purchasing	1,728	1,728	-	1,728	-
Sheriff	1,550,941	852,626	630,000	1,482,626	68,315
Tax Assessor-Collector	217,313	212,565	-	212,565	4,748
Toll Bridge Operations	-	-	-	-	-
Vehicle Maintenance	14,750	14,745	-	14,745	5
Fiscal Agent Fees	54,081	54,081	-	54,081	-
Contingencies	58,087	-	-	-	58,087
<b>TOTAL EXPENDITURES</b>	<u>6,646,864</u>	<u>5,879,308</u>	<u>704,672</u>	<u>6,583,980</u>	<u>62,884</u>
Excess of Revenues over (Under) Expenditures	<u>(6,378,940)</u>	<u>(5,611,384)</u>	<u>(674,680)</u>	<u>(6,286,064)</u>	<u>92,876</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Tax note issuance	6,280,000	2,908,202	-	2,908,202	(3,371,798)
Premium on tax note issued	693,341	321,080	-	321,080	(372,261)
Transfers in	-	3,677,837	-	3,677,837	3,677,837
Transfers (out)	(598,573)	(598,573)	(5,151)	(603,724)	(5,151)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>6,374,768</u>	<u>6,308,546</u>	<u>(5,151)</u>	<u>6,303,395</u>	<u>(71,373)</u>
Net change in fund balance	(4,172)	697,162	(679,831)	17,331	21,503
Fund balance - beginning of year, as previously presented	-	-	697,162	-	-
Adjustments	-	-	-	-	-
Fund balance - beginning of year, as adjusted	-	-	697,162	-	-
<b>FUND BALANCE - ENDING</b>	<u>\$ (4,172)</u>	<u>\$ 697,162</u>	<u>\$ 17,331</u>	<u>\$ 17,331</u>	<u>\$ 21,503</u>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**2024 TAX NOTES**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
Interest income	\$ -	\$ 41,682	\$ 41,682
Other	-	471	471
<b>TOTAL REVENUES</b>	<b>-</b>	<b>42,153</b>	<b>42,153</b>
<b>EXPENDITURES</b>			
Airport Maintenance	13,982	13,981	-
Beach Safety Program	35,800	-	35,800
Child Protective Legal Admin	3,894	3,894	-
Civil Division	7,468	7,467	-
Commissioner Staff Pct 4	55,000	54,355	645
Commissioners Staff Pct 1	55,000	53,055	1,945
Commissioners Staff Pct 2	55,000	53,055	1,945
Commissioners Staff Pct 3	55,000	54,280	720
Constable Precinct #5	239,800	7,026	232,774
Constable Precinct #1	10,719	10,719	-
Constable Precinct #2	15,744	11,821	3,923
Constable Precinct #3	300,000	-	300,000
Constable Precinct #4	377,500	158,175	219,325
Copy Center	32,300	32,014	286
County Auditor	164,212	138,783	25,429
County Clerk	64,293	62,936	1,357
County Court At Law #1	4,009	3,087	922
County Court At Law #5	853	-	853
Criminal Hearings Officer	37,745	-	37,745
Data Processing	87,203	43,158	44,045
District Attorney	207,620	207,619	-
District Courts	6,129	2,522	3,607
Divert Court	16,844	16,844	-
Emergency Management	86,164	86,163	-
Engineering	130,000	128,543	1,458
Environmental Health	200,629	200,106	523
Ewids	685,000	476,853	208,147
Fire Marshal Division	91,089	91,089	-
Free Trade Bridge Construction	11,667	-	11,667
Gateway Bridge Construction	61,667	-	61,667
Isla Blanca Park	161,500	-	161,500
Juvenile Probation	252,219	110,387	141,832
Maintenance Department	272,000	270,972	1,028
Park Rangers	177,598	-	177,598
Pct 2 M&O Warehouse	445,000	382,073	62,927
Pct 3 M&O Warehouse	865,000	491,481	373,519
Pct 4 M&O Warehouse	1,030,000	361,591	668,409
Purchasing	50,964	50,962	-
Road Projects	101,000	100,327	673
Sheriff	303,356	270,795	32,561
Tax Assessor-Collector	186,495	153,836	32,659
Veterans Bridge Construction	31,667	-	31,667
Veterans Service Office	10,550	7,732	2,818
Voter Registration / Elections	31,650	17,568	14,082
Fiscal Agent Fees	147,748	67,227	80,521
Contingencies	469,272	-	469,272
Bank fees	15	15	-
<b>TOTAL EXPENDITURES</b>	<b>7,648,365</b>	<b>4,202,511</b>	<b>3,445,847</b>
Excess of Revenues over (Under) Expenditures	(7,648,365)	(4,160,358)	3,488,007
<b>OTHER FINANCING SOURCES (USES)</b>			
Tax note issuance	3,371,681	3,371,681	-
Premium on tax note issued	252,753	252,753	-
Transfers in	4,023,931	3,466,300	(557,631)
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>7,648,365</b>	<b>7,090,734</b>	<b>(557,631)</b>
Net change in fund balance	-	2,930,376	2,930,376
Fund balance - beginning of year, as previously presented	-	-	-
Adjustments	-	-	-
Fund balance - beginning of year, as adjusted	-	-	-
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ 2,930,376</b>	<b>\$ 2,930,376</b>

**CAMERON COUNTY, TEXAS  
NON-MAJOR GOVERNMENTAL FUNDS  
DEBT SERVICE FUNDS**

These funds are used to account for taxes levied and interest earned thereon for the payment of principal and interest on general obligation bonds and certificates of obligation issued by the County.

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**UNLIMITED TAX BONDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
Tax revenue	\$ -	\$ 1,971	\$ 1,971
Interest income	-	6,375	6,375
<b>TOTAL REVENUES</b>	-	8,346	8,346
<b>EXPENDITURES</b>			
I & S unlimited tax bonds expenditures	-	-	-
<b>TOTAL EXPENDITURES</b>	-	-	-
Excess of Revenues over (Under) Expenditures	-	8,346	8,346
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	-	-
Net Change in Fund Balance	-	8,346	8,346
Fund balance - beginning of year, as previously presented	-	138,456	(138,456)
Adjustments	-	-	-
Fund balance - beginning of year, as adjusted	-	138,456	(138,456)
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ 146,802</b>	<b>\$ (146,802)</b>

## **CAMERON COUNTY, TEXAS NON-MAJOR ENTERPRISE FUNDS**

Enterprise Funds are established to account for operations which are self-supporting through user charges to the general public. On this basis, Cameron County, Texas operates the following Non-Major Enterprise Funds:

**Airport System** - To account for the financial position and the operations of the Cameron County Airport, located north of Bayview, Texas.

**Jail Commissary** - To account for the financial position and the operations of the Cameron County Jail Commissary.



**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENT OF NET POSITION**  
**NON-MAJOR ENTERPRISE FUNDS**  
**SEPTEMBER 30, 2024**

	<u>Airport System</u>	<u>Jail Commissary</u>	<u>Total</u>
<b>ASSETS</b>			
<b>Current Assets:</b>			
Cash & cash equivalents	\$ 30,047	\$ 955,268	\$ 985,315
Accounts receivable	100,844	159,002	259,846
Due from other funds	-	187,396	187,396
Prepays	36,857	-	36,857
Other assets	-	50,000	50,000
Total Current Assets	<u>167,748</u>	<u>1,351,666</u>	<u>1,519,414</u>
<b>Non-Current Assets:</b>			
Buildings	1,327,095	-	1,327,095
Improvements other than buildings	11,020,356	792,146	11,812,502
Equipment & vehicles	689,708	1,058,685	1,748,393
Accumulated depreciation	<u>(11,451,063)</u>	<u>(635,195)</u>	<u>(12,086,258)</u>
Net Depreciable Capital Assets	<u>1,586,096</u>	<u>1,215,636</u>	<u>2,801,732</u>
Land	<u>308,000</u>	<u>-</u>	<u>308,000</u>
Total Capital Assets, net	<u>1,894,096</u>	<u>1,215,636</u>	<u>3,109,732</u>
Total Non-Current Assets	<u>1,894,096</u>	<u>1,215,636</u>	<u>3,109,732</u>
<b>TOTAL ASSETS</b>	<u><u>2,061,844</u></u>	<u><u>2,567,302</u></u>	<u><u>4,629,146</u></u>
<b>LIABILITIES</b>			
<b>Current Liabilities:</b>			
Accounts payable	14,195	103,958	118,153
Wages and fringe payable	1,289	2,782	4,071
Unearned revenue	6,425	-	6,425
Due to other funds	483	-	483
Compensated absences payable	1,268	2,302	3,570
Accrued interest payable	-	3,578	3,578
Note payable	-	116,229	116,229
Total Current Liabilities	<u>23,660</u>	<u>228,849</u>	<u>252,509</u>
<b>Long-Term Liabilities:</b>			
Note payable	-	134,686	134,686
Compensated absences payable	510	927	1,437
Total Long-Term Liabilities	<u>510</u>	<u>135,613</u>	<u>136,123</u>
<b>TOTAL LIABILITIES</b>	<u><u>24,170</u></u>	<u><u>364,462</u></u>	<u><u>388,632</u></u>
<b>NET POSITION</b>			
Net investment in capital assets	1,894,096	964,721	2,858,817
Unrestricted	<u>143,578</u>	<u>1,238,119</u>	<u>1,381,697</u>
<b>TOTAL NET POSITION</b>	<u><u>2,037,674</u></u>	<u><u>2,202,840</u></u>	<u><u>4,240,514</u></u>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<u><u>\$ 2,061,844</u></u>	<u><u>\$ 2,567,302</u></u>	<u><u>\$ 4,629,146</u></u>

**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION**  
**NON-MAJOR ENTERPRISE FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>Airport System</b>	<b>Jail Commissary</b>	<b>Total</b>
<b>OPERATING REVENUES</b>			
Charges for services	\$ 12,545	\$ 1,648,025	\$ 1,660,570
Rental income	31,075	-	31,075
Commissions	5,431	-	5,431
<b>TOTAL OPERATING REVENUES</b>	<b>49,051</b>	<b>1,648,025</b>	<b>1,697,076</b>
<b>OPERATING EXPENSES</b>			
Salaries and wages	39,590	99,024	138,614
Fringe benefits & payroll taxes	17,721	38,169	55,890
Supplies	11,380	34,691	46,071
Repairs and maintenance	70,435	2,370	72,805
Travel and training	1,851	23,940	25,791
Insurance	75,391	-	75,391
Utilities	43,053	-	43,053
Safety	-	170,748	170,748
Depreciation	150,344	130,336	280,680
Other	61	31,427	31,488
Contractual services	30,573	1,050,705	1,081,278
<b>TOTAL OPERATING EXPENSES</b>	<b>440,399</b>	<b>1,581,410</b>	<b>2,021,809</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(391,348)</b>	<b>66,615</b>	<b>(324,733)</b>
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Interest income	109	30,241	30,350
Interest and fiscal charges	-	(44,291)	(44,291)
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<b>109</b>	<b>(14,050)</b>	<b>(13,941)</b>
Income (Loss) before capital contributions and transfers	(391,239)	52,565	(338,674)
Capital grants and contributions	100,000	-	100,000
Transfers in (out)	199,687	-	199,687
<b>CHANGE IN NET POSITION</b>	<b>(91,552)</b>	<b>52,565</b>	<b>(38,987)</b>
Net Position - beginning	2,129,226	2,150,275	4,279,501
Net Position - ending	<u>\$ 2,037,674</u>	<u>\$ 2,202,840</u>	<u>\$ 4,240,514</u>

**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**NON-MAJOR ENTERPRISE FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>Airport System</b>	<b>Jail Commissary</b>	<b>Total</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Cash received from customers	\$ 55,619	\$ 2,051,286	\$ 2,106,905
Cash payments for goods and services	(208,605)	(1,367,573)	(1,576,178)
Cash payments to employees	(56,569)	(135,561)	(192,130)
Cash provided (used) by operating activities	<u>(209,555)</u>	<u>548,152</u>	<u>338,597</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>			
Transfers in	199,687	-	199,687
Interfund loan repayments	98,673	(745,707)	(647,034)
Cash provided (used) by non-capital financing activities	<u>298,360</u>	<u>(745,707)</u>	<u>(447,347)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>			
Payments for capital acquisitions	(65,130)	(177,011)	(242,141)
Capital grants and contributions	2,122	-	2,122
Interest and fiscal agent fees	-	(45,989)	(45,989)
Principal payments	-	(151,514)	(151,514)
Debt issuance	-	223,050	223,050
Cash provided(used) by capital and related financing activities	<u>(63,008)</u>	<u>(151,464)</u>	<u>(214,472)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Receipts of interest	109	30,241	30,350
Cash provided by investing activities	<u>109</u>	<u>30,241</u>	<u>30,350</u>
Increase (decrease) in cash and cash equivalents	25,906	(318,778)	(292,872)
Cash and Cash Equivalents - beginning of year	4,141	1,274,046	1,278,187
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<u>\$ 30,047</u>	<u>\$ 955,268</u>	<u>\$ 985,315</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>			
Operating Income (Loss)	\$ (391,348)	\$ 66,615	\$ (324,733)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation and amortization	150,344	130,336	280,680
Decrease (increase) in accounts receivable	144	403,261	403,405
Decrease (increase) in prepaids and other assets	14,821	-	14,821
Increase (decrease) in accounts payable	9,317	(53,692)	(44,375)
Increase (decrease) in wages and fringe payable	241	1,029	1,270
Increase (decrease) in compensated absences payable	501	603	1,104
Increase (decrease) in customer deposits	6,425	-	6,425
<b>CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<u>\$ (209,555)</u>	<u>\$ 548,152</u>	<u>\$ 338,597</u>

# **CAMERON COUNTY, TEXAS FIDUCIARY FUNDS**

## **PRIVATE PURPOSE TRUST FUNDS**

### **County Clerk's/District Clerk's Trust Funds**

To account for monies held in trust for various individuals under court order.

## **CUSTODIAL FUNDS**

### **Sheriff's Inmate Release Account Fund**

To account for monies confiscated from individuals upon incarceration.

### **Cameron County Health Clinics' Funds**

To account for monies collected for services.

### **Tax Assessor-Collector's TABC Fund**

To account for monies collected for the Texas Alcoholic Beverage Commission from various individuals.

### **Tax Assessor-Collector's Vehicle Registration Fund**

To account for the collection of vehicle registration payments made by various individuals.

### **County Clerk's Texas Parks and Wildlife Fund**

To account for the fees collected on hunting and fishing licenses.

### **Tax Assessor-Collector's Reserve for Bankruptcy Fund**

To account for the collection of partial payments received against accounts under bankruptcy.

### **Tax Assessor-Collector's Ad valorem Tax Fund**

To account for the collection of various ad valorem taxes collected for various agencies.

### **District Attorney's Restitution Fund**

To account for the collection of fines payable to victims of crimes.

### **State Motor Vehicle Sales Tax Fund**

To account for the collection of sales tax on motor vehicles.

### **Occupation Tax Fund**

To account for the fees collected on video game machines for the County and the Cities.

**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**PRIVATE PURPOSE TRUST FUNDS**  
 SEPTEMBER 30, 2024

	COUNTY CLERK'S TRUST ACCOUNT FUND	DISTRICT CLERK'S TRUST ACCOUNT FUND	TOTAL PRIVATE PURPOSE TRUST FUNDS
<b>ASSETS</b>			
Cash	\$ 7,546,450	\$ 9,992,717	\$ 17,539,166
Investments	2,823,417	3,041,012	5,864,429
<b>TOTAL ASSETS</b>	<u>10,369,867</u>	<u>13,033,728</u>	<u>23,403,595</u>
 <b>FIDUCIARY NET POSITION</b>			
Net Position Held in Trust	10,369,867	13,033,728	23,403,595
<b>TOTAL NET POSITION</b>	<u>\$ 10,369,867</u>	<u>\$ 13,033,728</u>	<u>\$ 23,403,595</u>

**CAMERON COUNTY, TEXAS**  
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
**PRIVATE PURPOSE TRUST FUNDS**  
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	COUNTY CLERK'S TRUST ACCOUNT FUND	DISTRICT CLERK'S TRUST ACCOUNT FUND	TOTAL PRIVATE PURPOSE TRUST FUNDS
<b>ADDITIONS</b>			
Registry	\$ 14,148,006	\$ 7,568,908	\$ 21,716,914
Investment Income	245,803	281,393	527,196
<b>TOTAL ADDITIONS</b>	<u>14,393,809</u>	<u>7,850,301</u>	<u>22,244,110</u>
<b>DEDUCTIONS</b>			
Judgments	22,382,708	9,442,288	31,824,996
Administrative Expenses	160,101	227,586	387,687
<b>TOTAL DEDUCTIONS</b>	<u>22,542,809</u>	<u>9,669,874</u>	<u>32,212,683</u>
<b>CHANGE IN NET POSITION</b>	(8,149,000)	(1,819,573)	(9,968,573)
<b>Fiduciary net position - beginning</b>	18,518,867	14,853,301	33,372,168
<b>Fiduciary net position - ending</b>	<u>\$ 10,369,867</u>	<u>\$ 13,033,728</u>	<u>\$ 23,403,595</u>

**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**SEPTEMBER 30, 2024**

<b>ASSETS</b>	<b>SHERIFF'S INMATE RELEASE ACCOUNT FUND</b>	<b>TAX ASSESSOR- COLLECTOR'S TABC FUND</b>	<b>TAX ASSESSOR- COLLECTOR'S VEHICLE REGISTRATION FUND</b>	<b>COUNTY CLERK'S TEXAS PARKS AND WILDLIFE FUND</b>	<b>TAX ASSESSOR- COLLECTOR'S RESERVE FOR BANKRUPTCY FUND</b>
Cash	\$ 558,968	\$ 46,523	\$ 3,898,101	\$ 24	\$ 87,488
<b>TOTAL ASSETS</b>	<b>558,968</b>	<b>46,523</b>	<b>3,898,101</b>	<b>24</b>	<b>87,488</b>

**FIDUCIARY NET POSITION - Restated**

Net Position custodial funds	\$ 558,968	\$ 46,523	\$ 3,898,101	\$ 24	\$ 87,488
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<b>ASSETS</b>	<b>TAX ASSESSOR- COLLECTOR'S ADVALOREM TAX FUND</b>	<b>DISTRICT ATTORNEY'S RESTITUTION FUND</b>	<b>STATE MOTOR VEHICLE SALES TAX FUND</b>	<b>OCCUPATION TAX FUND</b>	<b>TOTAL CUSTODIAL FUNDS</b>
Cash	\$ 2,591,440	\$ 141,870	\$ 2,280,334	\$ 1,692	\$ 9,606,440
<b>TOTAL ASSETS</b>	<b>2,591,440</b>	<b>141,870</b>	<b>2,280,334</b>	<b>1,692</b>	<b>9,606,440</b>

**FIDUCIARY NET POSITION - Restated**

Net Position custodial funds	\$ 2,591,440	\$ 141,870	\$ 2,280,334	\$ 1,692	\$ 9,606,440
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**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	SHERIFF'S INMATE RELEASE ACCOUNT FUND	TAX ASSESSOR- COLLECTOR'S TABC FUND	TAX ASSESSOR- COLLECTOR'S VEHICLE REGISTRATION FUND	COUNTY CLERK'S TEXAS PARKS AND WILDLIFE FUND	TAX ASSESSOR- COLLECTOR'S RESERVE FOR BANKRUPTCY FUND
<b>ADDITIONS</b>					
Contributions:					
Fees and deposits	\$ 2,984,638	\$ 114,545	\$ 107,604,864	\$ 686	\$ -
TOTAL CONTRIBUTIONS	2,984,638	114,545	107,604,864	686	-
Investment earnings:					
Investment income	12,624	1,046	82,092	-	1,748
TOTAL INVESTMENT EARNINGS	12,624	1,046	82,092	-	1,748
<b>TOTAL ADDITIONS</b>	2,997,262	115,591	107,686,956	686	1,748
<b>DEDUCTIONS</b>					
Disbursements and refunds	3,140,821	84,340	106,890,092	737	1,309
<b>TOTAL DEDUCTIONS</b>	3,140,821	84,340	106,890,092	737	1,309
<b>CHANGE IN NET POSITION</b>	(143,559)	31,251	796,864	(51)	439
<b>FIDUCIARY NET POSITION - Restated</b>					
Net Position custodial funds, beginning	702,527	15,272	3,101,237	75	87,049
Net Position custodial funds, ending	\$ 558,968	\$ 46,523	\$ 3,898,101	\$ 24	\$ 87,488



**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	TAX ASSESSOR- COLLECTOR'S ADVALOREM TAX FUND	DISTRICT ATTORNEY'S RESTITUTION FUND	STATE MOTOR VEHICLE SALES TAX FUND	OCCUPATION TAX FUND	TOTAL CUSTODIAL FUNDS
<b>ADDITIONS</b>					
Contributions:					
Fees and deposits	\$ 557,606,545	\$ -	\$ 72,023,741	\$ 17,989	740,353,008
<b>TOTAL CONTRIBUTIONS</b>	<u>557,606,545</u>	<u>-</u>	<u>72,023,741</u>	<u>17,989</u>	<u>740,353,008</u>
Investment earnings:					
Investment income	203,415	2,815	-	108	303,848
<b>TOTAL INVESTMENT EARNINGS</b>	<u>203,415</u>	<u>2,815</u>	<u>-</u>	<u>108</u>	<u>303,848</u>
<b>TOTAL ADDITIONS</b>	<u>557,809,960</u>	<u>2,815</u>	<u>72,023,741</u>	<u>18,097</u>	<u>740,656,856</u>
<b>DEDUCTIONS</b>					
Disbursements and refunds	557,458,500	-	71,826,157	16,453	739,418,409
<b>TOTAL DEDUCTIONS</b>	<u>557,458,500</u>	<u>-</u>	<u>71,826,157</u>	<u>16,453</u>	<u>739,418,409</u>
<b>CHANGE IN NET POSITION</b>	<u>351,460</u>	<u>2,815</u>	<u>197,584</u>	<u>1,644</u>	<u>1,238,447</u>
<b>FIDUCIARY NET POSITION - Restated</b>					
Net Position custodial funds, beginning	2,239,980	139,055	2,082,750	48	8,367,993
Net Position custodial funds, ending	<u>\$ 2,591,440</u>	<u>\$ 141,870</u>	<u>\$ 2,280,334</u>	<u>\$ 1,692</u>	<u>\$ 9,606,440</u>

**CAPITAL ASSETS**

**USED IN THE OPERATION**

**OF GOVERNMENTAL FUNDS**

**CAMERON COUNTY, TEXAS**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**COMPARATIVE SCHEDULE BY SOURCE**  
**SEPTEMBER 30, 2024**

**CAPITAL ASSETS**

Buildings	\$ 176,263,393
Improvements Other than Buildings	8,407,743
Other structures	13,819,908
Equipment	76,434,214
Land	10,812,612
Infrastructure	322,460,013
Construction Work in Progress	25,182,999
<b>TOTAL CAPITAL ASSETS</b>	<b><u><u>\$ 633,380,882</u></u></b>

**INVESTMENTS IN CAPITAL ASSETS BY SOURCE**

General fund	\$ 30,805,658
Special Revenue funds	187,592,083
Capital Project Funds	414,983,141
<b>TOTAL INVESTMENTS IN CAPITAL ASSETS</b>	<b><u><u>\$ 633,380,882</u></u></b>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS**  
**BY FUNCTION**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

<b>FUNCTION:</b>	<b>CAPITAL ASSETS 10/1/2023</b>	<b>ADDITIONS</b>	<b>DEDUCTIONS</b>	<b>CAPITAL ASSETS 9/30/2024</b>
Balance of Real Property not Readily Identifiable as to Function at 10/1/2018	\$ 16,055,686	\$ -	\$ -	\$ 16,055,686
General Government	67,244,848	11,891,096	\$5,376,613	\$73,759,331
Law Enforcement and Public Safety	118,933,395	5,205,704	594,320	123,544,779
Health	5,179,167	310,668	432	5,489,403
Welfare	2,363,006	-	-	2,363,006
Culture and Recreation	35,657,156	2,606,399	266,175	37,997,380
Road and Bridge	365,524,366	11,505,571	2,858,640	374,171,297
<b>TOTAL CAPITAL ASSETS</b>	<b>\$ 610,957,624</b>	<b>\$ 31,519,438</b>	<b>\$ 9,096,180</b>	<b>\$ 633,380,882</b>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF CHANGES IN CAPITAL ASSETS BY FUNCTION**  
**AS OF SEPTEMBER 30, 2024**

<b>FUNCTION:</b>	<b>LAND</b>	<b>INFRASTRUCTURE</b>	<b>BUILDINGS</b>	<b>IMPROVEMENTS OTHER THAN BUILDINGS</b>	<b>OTHER STRUCTURES</b>	<b>CONSTRUCTION IN PROGRESS</b>	<b>EQUIPMENT</b>	<b>TOTAL</b>
Balance of Real Property 10/01/2018	\$ 10,812,612	\$ 319,632,087	\$ 171,772,010	\$ 8,351,307	\$ 13,562,006	\$ 15,372,795	\$ 71,454,807	\$ 610,957,624
General Government	-	-	4,491,383	(209,739)	-	1,498,072	734,767	6,514,483
Law Enforcement and Public Safety	-	-	-	-	-	2,558,731	2,052,653	4,611,384
Health	-	-	-	-	-	-	310,236	310,236
Welfare	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	266,175	-	2,057,759	16,290	2,340,224
Road and Bridge	-	2,827,926	-	-	257,902	3,695,642	1,865,461	8,646,931
<b>TOTAL CAPITAL ASSETS</b>	<b>\$ 10,812,612</b>	<b>\$ 322,460,013</b>	<b>\$ 176,263,393</b>	<b>\$ 8,407,743</b>	<b>\$ 13,819,908</b>	<b>\$ 25,182,999</b>	<b>\$ 76,434,214</b>	<b>\$ 633,380,882</b>

## **CAMERON COUNTY, TEXAS COMPONENT UNITS**

Discretely Presented Component Units are legally separate organizations that, because of the nature and significance of their relationship with the primary government, are included in the financial reporting entity but shown separately from the primary government's financial activities.

**Cameron County Regional Mobility Authority (CCRMA)** - The Authority was created by the State of Texas on September 30, 2004. The CCRMA is authorized to construct, maintain, repair and operate turnpike projects at locations authorized by the State Department of Transportation. The CCRMA receives its revenues from tolls, fees and rents from operation of turnpike projects. The CCRMA was formed through the efforts of Cameron County, Texas. The Commissioners' Court appoints board members with the Governor appointing the Chair.

**Cameron County Health Care Funding District (CCHCFD)** - Cameron County Health Care Funding District 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 Commissioners' 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 of county government and is not a separate political subdivision of the State. Commissioners' Court as the "Directors" of this district can influence operations of the CCHCFD.

**Cameron County Spaceport Development Corporation (CCSDC)** - The Spaceport Development Corporation (Spaceport) was created to facilitate the development of the space exploration plans and to expand the economic growth in Cameron County. The Spaceport was created by the Cameron County Commissioner's Court on January 17, 2013 pursuant to Local Government Code Section 507.003. Commissioner's Court appointed seven board members on February 14, 2013 to oversee Spaceport. The goal is to attract economic opportunities for the Cameron County by developing an infrastructure for space exploration and expand the opportunities for engineers in the field.

**CAMERON COUNTY, TEXAS  
COMBINING STATEMENT OF ACTIVITIES  
COMPONENT UNITS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>Program Revenues</b>				<b>Net (Expenses) Revenues and Changes in Net Position</b>			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Cameron County Regional Mobility Authority	Cameron County Health Care Funding District	Cameron County Spaceport Development Corporation	Total
<b>Function/Programs:</b>								
Highways and streets	\$ 23,972,812	\$ 17,153,473	\$ -	\$ 12,778,646	\$ 5,959,307	\$ -	\$ -	\$ 5,959,307
Health	61,304,523	59,537,967	-	-	-	(1,766,556)	-	(1,766,556)
Economic development and assistance	-	-	-	-	-	-	-	-
Total	<u>\$ 85,277,335</u>	<u>\$ 76,691,440</u>	<u>\$ -</u>	<u>\$ 12,778,646</u>	<u>\$ 5,959,307</u>	<u>\$ (1,766,556)</u>	<u>\$ -</u>	<u>\$ 4,192,751</u>
<b>GENERAL REVENUES:</b>								
Interest income					\$ 1,107,080	\$ 188,499	\$ 562	\$ 1,296,141
Insurance recovery					821,848	-	-	821,848
Total general revenues					<u>1,928,928</u>	<u>188,499</u>	<u>562</u>	<u>2,117,989</u>
Change in net position					7,888,235	(1,578,057)	562	6,310,740
Net position - beginning					<u>55,690,575</u>	<u>4,972,459</u>	<u>27,774</u>	<u>60,690,808</u>
Net position - ending					<u>\$ 63,578,810</u>	<u>\$ 3,394,402</u>	<u>\$ 28,336</u>	<u>\$ 67,001,548</u>

**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENT OF NET POSITION**  
**COMPONENT UNITS**  
**SEPTEMBER 30, 2024**

	<b>Cameron County Regional Mobility Authority</b>	<b>Cameron County Health Care Funding District</b>	<b>Non-Major Component Unit Cameron County Spaceport Development Corporation</b>	<b>Total</b>
<b>ASSETS</b>				
<b>Current Assets:</b>				
Cash and cash equivalents	\$ 4,309,690	\$ 3,595,691	\$ 28,336	\$ 7,933,717
Bond debt reserve	8,658,758	-	-	8,658,758
Bond debt service	2,755,000	-	-	2,755,000
Construction fund	22,318,684	-	-	22,318,684
Accounts receivable	1,366,820	-	-	1,366,820
Due from other agencies	3,570,719	15	-	3,570,734
Prepays	130,157	-	-	130,157
Total Current Assets	43,109,828	3,595,706	28,336	46,733,870
<b>Non-Current Assets:</b>				
Depreciable Capital Assets, net	89,963,934	-	-	89,963,934
Construction in progress	20,568,813	-	-	20,568,813
Land	154,268	-	-	154,268
Net pension asset	289,629	-	-	289,629
Total Non-Current Assets	110,976,644	-	-	110,976,644
<b>TOTAL ASSETS</b>	<b>154,086,472</b>	<b>3,595,706</b>	<b>28,336</b>	<b>157,710,514</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred outflows of resources - Pension	235,270	-	-	235,270
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>154,321,742</b>	<b>3,595,706</b>	<b>28,336</b>	<b>157,945,784</b>
<b>LIABILITIES</b>				
<b>Current Liabilities:</b>				
Accounts payable	2,868,915	730	-	2,869,645
Due to other governments	-	200,574	-	200,574
Due to other agencies	13,109,420	-	-	13,109,420
Unearned revenue	4,263,891	-	-	4,263,891
Accrued interest payable	297,590	-	-	297,590
Bonds	2,755,000	-	-	2,755,000
Total Current Liabilities	23,294,816	201,304	-	23,496,120
<b>Non-Current Liabilities:</b>				
Bonds	67,260,066	-	-	67,260,066
Total Non-Current Liabilities	67,260,066	-	-	67,260,066
<b>TOTAL LIABILITIES</b>	<b>90,554,882</b>	<b>201,304</b>	<b>-</b>	<b>90,756,186</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred gain on refundings	44,393	-	-	44,393
Deferred inflows of resources - Pension	143,657	-	-	143,657
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>188,050</b>	<b>-</b>	<b>-</b>	<b>188,050</b>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>90,742,932</b>	<b>201,304</b>	<b>-</b>	<b>90,944,236</b>
<b>NET POSITION</b>				
Net investment in capital assets	29,553,298	-	-	29,553,298
Restricted	28,122,114	3,394,402	28,336	31,544,852
Unrestricted	5,903,398	-	-	5,903,398
	63,578,810	3,394,402	28,336	67,001,548
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	<b>\$ 154,321,742</b>	<b>\$ 3,595,706</b>	<b>\$ 28,336</b>	<b>\$ 157,945,784</b>



**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION**  
**COMPONENT UNITS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<b>Cameron County Regional Mobility Authority</b>	<b>Cameron County Health Care Funding District</b>	<b>Non-Major Component Unit Cameron County Spaceport Development Corporation</b>	<b>Total</b>
<b>REVENUES</b>				
Transportation reinvestment zone	\$ 7,624,815	\$ -	\$ -	\$ 7,624,815
Intergovernmental	351,973	-	-	351,973
User fees and other	9,176,685	59,537,967	-	68,714,652
<b>TOTAL OPERATING REVENUES</b>	<b>17,153,473</b>	<b>59,537,967</b>	<b>-</b>	<b>76,691,440</b>
<b>EXPENDITURES</b>				
Administrative	175,050	20,000	-	195,050
Utilities	72,567	-	-	72,567
Contingencies	1,237,917	-	-	1,237,917
Charges for services	-	61,284,523	-	61,284,523
Salaries and contractual services	1,730,782	-	-	1,730,782
Advertising	116,942	-	-	116,942
Insurance	11,229	-	-	11,229
Travel	63,009	-	-	63,009
Toll operating expenses	1,548,341	-	-	1,548,341
Professional services	610,577	-	-	610,577
<b>TOTAL OPERATING EXPENDITURES</b>	<b>5,566,414</b>	<b>61,304,523</b>	<b>-</b>	<b>66,870,937</b>
<b>INCOME (LOSS) FROM OPERATIONS BEFORE DEPRECIATION</b>	<b>11,587,059</b>	<b>(1,766,556)</b>	<b>-</b>	<b>9,820,503</b>
Depreciation	3,555,537	-	-	3,555,537
<b>OPERATING INCOME (LOSS)</b>	<b>8,031,522</b>	<b>(1,766,556)</b>	<b>-</b>	<b>6,264,966</b>
<b>NON-OPERATING INCOME (EXPENSE)</b>				
Insurance recovery	821,848	-	-	821,848
Interest income	1,107,080	188,499	562	1,296,141
Interest expense	(2,206,209)	-	-	(2,206,209)
Bond issuance costs	(103,297)	-	-	(103,297)
Redevelopment project expenses	(12,541,355)	-	-	(12,541,355)
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>	<b>(12,921,933)</b>	<b>188,499</b>	<b>562</b>	<b>(12,732,872)</b>
Capital grants and contributions	12,778,646	-	-	12,778,646
<b>CHANGE IN NET POSITION</b>	<b>7,888,235</b>	<b>(1,578,057)</b>	<b>562</b>	<b>6,310,740</b>
Net position - beginning	55,690,575	4,972,459	27,774	60,690,808
Net position - ending	<u>\$ 63,578,810</u>	<u>\$ 3,394,402</u>	<u>\$ 28,336</u>	<u>\$ 67,001,548</u>

# **CAMERON COUNTY, TEXAS**

## **STATISTICAL SECTION**

This part of Cameron County's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

### **Financial Trends**

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

### **Revenue Capacity**

These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.

### **Debt Capacity**

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

### **Demographic and Economic Information**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

### **Operating Information**

These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

CAMERON COUNTY, TEXAS  
NET POSITION OF PRIMARY GOVERNMENT  
LAST TEN FISCAL YEARS

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Governmental Activities										
Net investment in capital assets	\$ 120,216,704	\$ 122,632,383	\$ 119,638,717	\$ 115,639,993	\$ 116,101,698	\$ 122,894,688	\$ 145,996,064	\$ 153,098,158	\$ 160,249,902	\$ 155,949,627
Restricted	44,560,463	37,327,915	30,808,400	31,375,131	31,083,384	31,286,799	23,615,212	22,084,780	21,417,422	20,529,228
Unrestricted	29,421,547	7,162,665	(2,397,836)	(13,463,722)	(11,259,286)	(10,850,669)	(12,595,250)	(8,977,839)	(7,582,323)	(1,084,670)
Total Governmental Activities Net Position	<u>\$ 194,198,714</u>	<u>\$ 167,122,963</u>	<u>\$ 148,049,281</u>	<u>\$ 133,551,402</u>	<u>\$ 135,925,796</u>	<u>\$ 143,330,818</u>	<u>\$ 157,016,026</u>	<u>\$ 166,205,099</u>	<u>\$ 174,085,001</u>	<u>\$ 175,394,185</u>
Business-type Activities										
Net investment in capital assets	\$ 36,195,974	\$ 33,680,280	\$ 31,471,644	\$ 30,529,738	\$ 29,969,603	\$ 30,629,814	\$ 26,650,236	\$ 24,561,386	\$ 24,026,722	\$ 22,608,558
Restricted	9,142,091	7,700,460	6,518,179	10,234,975	11,136,221	10,376,349	10,966,395	11,316,419	11,351,146	9,740,517
Unrestricted	19,131,535	20,120,199	18,264,049	10,018,850	5,990,033	6,023,478	8,094,446	6,900,014	5,868,390	6,019,264
Total Business-type Activities Net Position	<u>\$ 64,469,600</u>	<u>\$ 61,500,939</u>	<u>\$ 56,253,872</u>	<u>\$ 50,783,563</u>	<u>\$ 47,095,857</u>	<u>\$ 47,029,641</u>	<u>\$ 45,711,077</u>	<u>\$ 42,777,819</u>	<u>\$ 41,246,258</u>	<u>\$ 38,368,339</u>
Primary Government										
Net investment in capital assets	\$ 156,412,678	\$ 156,312,663	\$ 151,110,361	\$ 146,169,731	\$ 146,071,301	\$ 153,524,502	\$ 172,646,300	\$ 177,659,544	\$ 184,276,624	\$ 178,558,185
Restricted	53,702,554	45,028,375	37,326,579	41,610,106	42,219,605	41,663,148	34,581,607	33,401,199	32,768,568	30,269,745
Unrestricted	48,553,082	27,282,864	15,866,213	(3,444,872)	(5,269,253)	(4,827,191)	(4,500,804)	(2,077,825)	(1,713,933)	4,934,594
Total Primary Government Net Position	<u>\$ 258,668,314</u>	<u>\$ 228,623,902</u>	<u>\$ 204,303,153</u>	<u>\$ 184,334,965</u>	<u>\$ 183,021,653</u>	<u>\$ 190,360,459</u>	<u>\$ 202,727,103</u>	<u>\$ 208,982,918</u>	<u>\$ 215,331,259</u>	<u>\$ 213,762,524</u>

CAMERON COUNTY, TEXAS  
CHANGES IN NET POSITION  
LAST TEN FISCAL YEARS

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<b>Revenues</b>										
Government Activities - Revenues										
Charges for Services:										
General government	\$ 37,637,904	\$ 35,384,344	\$ 32,424,978	\$ 32,207,165	\$ 24,743,238	\$ 23,012,165	\$ 22,219,985	\$ 23,439,386	\$ 21,223,062	\$ 20,385,301
Law enforcement	10,072,701	9,363,887	9,684,846	13,180,365	11,852,814	13,153,860	11,409,620	12,325,920	13,984,100	13,587,738
Highways and streets	8,072,456	6,353,970	4,926,112	4,991,438	4,331,775	4,709,889	4,348,269	4,228,634	4,544,799	3,833,312
Health	442,727	499,091	467,333	357,112	571,276	594,699	685,159	724,511	1,303,585	490,002
Welfare	-	-	-	-	-	-	-	-	-	-
Operating Grants and Contributions	33,071,571	46,037,323	58,151,562	32,574,811	25,328,329	20,581,257	19,662,958	18,135,701	20,147,116	19,561,337
Capital Grants and Contributions	2,357,763	852,670	1,242,924	446,946	767,859	783,222	1,348,210	6,458,340	4,814,492	5,410,682
Total Government Activities - Revenues	91,655,122	98,491,285	106,897,755	83,757,837	67,595,291	62,835,092	59,674,201	65,312,492	66,017,154	63,268,372
Business-type Activities- Revenues										
Charges for Services	36,131,485	36,749,430	33,222,990	28,828,742	24,202,495	30,489,756	29,969,543	30,124,166	28,254,538	24,943,693
Operating Grants and Contributions	-	-	-	-	-	-	-	-	-	-
Capital Grants and Contributions	1,954,886	2,478,212	1,421,512	1,426,569	1,111,917	658,511	1,226,736	829,108	1,438,041	1,023,793
Total Business-type Activities- Revenues	38,086,371	39,227,642	34,644,502	30,255,311	25,314,412	31,148,267	31,196,279	30,953,274	29,692,579	25,967,486
Total Primary Government Revenues	\$ 129,741,493	\$ 137,718,927	\$ 141,542,257	\$ 114,013,148	\$ 92,909,703	\$ 93,983,359	\$ 90,870,480	\$ 96,265,766	\$ 95,709,733	\$ 89,235,858
<b>Expenses</b>										
Government Activities - Expenses										
General Government	\$ 43,315,469	\$ 52,762,820	\$ 58,364,073	\$ 61,027,067	\$ 52,213,204	\$ 48,507,387	\$ 48,926,972	\$ 42,335,165	\$ 39,622,529	\$ 37,768,918
Law Enforcement and public safety	96,208,401	88,012,844	84,714,475	76,828,327	80,488,845	81,019,800	78,396,622	77,870,548	75,151,900	74,313,531
Highways and streets	32,815,173	32,585,125	28,321,275	20,751,160	21,628,059	19,797,735	19,471,888	21,907,316	23,318,830	19,825,416
Health	12,072,669	11,292,442	12,712,262	12,186,416	9,267,438	9,851,444	10,166,521	10,419,455	10,325,428	10,468,682
Welfare	5,436,184	5,566,391	4,931,645	5,807,191	4,961,147	6,436,600	6,803,125	11,102,153	7,475,526	9,466,140
Interest on Long-term Debt	6,605,589	5,708,958	5,835,643	5,059,124	5,058,891	4,379,355	4,106,418	3,010,691	2,675,072	5,672,376
Total Government Activities - Expenses	196,453,485	195,928,580	194,879,373	181,659,285	173,617,584	169,992,321	167,871,546	166,645,328	158,569,285	157,515,063
Business-type Activities - Expenses										
Operational Expenses	26,831,155	25,335,204	21,327,008	19,312,225	19,198,045	20,797,354	19,773,022	21,167,053	18,133,091	17,335,338
Total Business-type Activities - Expenses	26,831,155	25,335,204	21,327,008	19,312,225	19,198,045	20,797,354	19,773,022	21,167,053	18,133,091	17,335,338
Net (expense)/revenue										
Governmental activities	(104,798,363)	(97,437,295)	(87,981,618)	(105,252,742)	(106,022,293)	(107,157,229)	(108,197,345)	(101,332,836)	(92,552,131)	(94,246,691)
Business-type activities	11,255,216	13,892,438	13,317,494	10,943,086	6,116,367	10,350,913	11,423,257	9,786,221	11,559,488	8,632,148
Total Primary Government Net Expense	\$ (93,543,147)	\$ (83,544,857)	\$ (74,664,124)	\$ (94,309,656)	\$ (99,905,926)	\$ (96,806,316)	\$ (96,774,088)	\$ (91,546,615)	\$ (80,992,643)	\$ (85,614,543)
<b>General Revenues</b>										
Governmental Activities:										
Taxes Levied for General Purposes	\$ 97,291,156	\$ 83,238,313	\$ 77,332,618	\$ 73,593,333	\$ 70,724,129	\$ 64,317,250	\$ 62,608,263	\$ 60,785,504	\$ 58,408,232	\$56,827,976
Taxes Levied for Debt Service	14,194,411	13,766,001	13,027,031	13,559,681	12,729,690	12,521,261	11,666,648	10,258,384	7,652,489	8,234,082
Unrestricted Investment Income	8,644,225	7,594,640	1,490,198	290,182	1,242,915	1,834,779	1,363,032	532,670	187,135	225,416
Other	788,934	958,893	466,831	530,510	7,189,334	8,266,322	7,621,430	7,052,604	16,705,073	8,089,403
Gain on sale of capital assets	(4,360)	322,470	865,033	149,862	350,295	(3,209,442)	3,463	55,074	184,157	130,215
SECO note payable financing	-	-	-	-	-	-	-	-	-	-
Capital lease financing	-	-	-	-	-	-	-	-	-	-
Transfers	10,868,142	10,630,660	9,344,129	7,403,486	6,380,908	9,741,851	9,774,617	9,109,773	8,797,679	7,788,931
Total Governmental Activities	131,782,508	116,510,977	102,525,840	95,527,054	98,617,271	93,472,021	93,037,453	87,794,009	91,934,765	81,296,023
Business-type Activities										
Transfers	(10,868,142)	(10,630,660)	(9,344,129)	(7,403,486)	(6,380,908)	(9,741,851)	(9,774,617)	(9,109,773)	(8,797,679)	(7,788,931)
Other	190,532	184,331	444,597	-	34,913	25,372	22,785	44,443	49,087	13,443
Gain on sale of capital assets	(42,409)	-	40,300	97,017	-	14,518	-	-	-	9,702
Unrestricted Investment Income	2,433,464	1,800,958	448,942	51,089	295,844	669,612	625,909	318,590	67,023	58,492
Total Business-type Activities	(8,286,555)	(8,645,371)	(8,410,290)	(7,255,380)	(6,050,151)	(9,032,349)	(9,125,923)	(8,746,740)	(8,681,569)	(7,707,294)
Total Primary government	\$ 123,495,953	\$ 107,865,606	\$ 94,115,550	\$ 88,271,674	\$ 92,567,120	\$ 84,439,672	\$ 83,911,530	\$ 79,047,269	\$83,253,196	\$73,588,729
<b>Change in Net Position</b>										
Governmental activities	\$ 26,984,145	\$ 19,073,682	\$ 14,544,222	\$ (2,374,394)	\$ (7,405,022)	\$ (13,685,208)	\$ (15,159,892)	\$ (13,538,827)	\$ (617,366)	\$ (12,950,668)
Business-type activities	2,968,661	5,247,067	4,907,204	3,687,706	66,216	1,318,564	2,297,334	1,039,481	2,877,919	924,854
Total Change in Net Position	\$ 29,952,806	\$ 24,320,749	\$ 19,451,426	\$ 1,313,312	\$ (7,338,806)	\$ (12,366,644)	\$ (12,862,558)	\$ (12,499,346)	\$ 2,260,553	\$ (12,025,814)

TABLE 03

CAMERON COUNTY, TEXAS  
FUND BALANCES, GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<b>General fund</b>										
Nonspendable	\$ 1,259,851	\$ 1,577,432	\$ 1,075,424	\$ 1,814,582	\$ 1,762,565	\$ 858,710	\$ 740,583	\$ 555,783	\$ 746,015	\$ 558,425
Restricted	-	-	1,471,955	1,471,957	1,000,000	1,000,000	1,000,000	1,069,742	2,967,700	1,810,252
Committed	1,471,955	1,471,955	-	-	-	-	-	-	-	-
Unassigned	48,073,933	34,815,086	22,062,719	19,841,829	21,620,013	19,927,102	20,671,803	22,357,478	22,806,356	22,183,694
Total	50,805,739	37,864,473	24,610,098	23,128,368	24,382,578	21,785,812	22,412,386	23,983,003	26,520,071	24,552,371
All Other Governmental Funds:										
<b>Special revenue funds</b>										
Nonspendable	176,609	177,775	145,734	325,192	493,945	913,399	916,019	658,189	732,418	688,600
Restricted	43,536,635	35,682,244	28,376,414	25,228,552	23,336,197	22,812,004	22,705,252	21,172,871	20,520,550	19,671,323
Committed	-	-	-	-	-	-	-	82,087	-	-
Unassigned	(9,045)	(79,925)	(8,023)	(138,759)	-	-	-	-	-	-
Total	43,704,199	35,780,094	28,514,125	25,414,985	23,830,142	23,725,403	23,621,271	21,913,147	21,252,968	20,359,923
<b>Capital project funds</b>										
Nonspendable	-	-	-	325	300	-	-	-	-	-
Restricted	57,398,922	39,356,086	53,495,036	42,932,639	38,868,479	52,383,741	12,144,057	11,347,306	24,516,079	17,135,464
Committed	-	-	-	-	-	-	-	-	-	-
Unassigned	-	(1,227,717)	-	-	-	-	-	-	-	-
Total	57,398,922	38,128,369	53,495,036	42,932,964	38,868,779	52,383,741	12,144,057	11,347,306	24,516,079	17,135,464
<b>Debt service funds</b>										
Nonspendable	-	750	-	-	-	-	-	-	-	-
Restricted	1,085,253	1,542,364	2,296,766	4,214,143	5,507,345	5,932,511	5,773,087	5,934,510	5,889,323	5,437,387
Committed	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	1,085,253	1,543,114	2,296,766	4,214,143	5,507,345	5,932,511	5,773,087	5,934,510	5,889,323	5,437,387
Total - Governmental Funds	\$ 152,994,113	\$ 113,316,050	\$ 108,916,025	\$ 95,690,460	\$ 92,588,844	\$ 103,827,467	\$ 63,950,801	\$ 63,177,966	\$ 78,178,441	\$ 67,485,145

CAMERON COUNTY, TEXAS  
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<b>REVENUES</b>										
Taxes	\$ 110,598,606	\$ 96,589,152	\$ 90,449,394	\$ 87,809,899	\$ 82,931,975	\$ 76,518,961	\$ 74,166,220	\$ 70,957,001	\$ 66,171,333	\$ 65,380,479
Licenses and permits	4,731,611	4,910,384	4,915,937	4,955,934	4,453,049	4,371,780	4,275,085	4,070,617	4,219,252	3,835,740
Intergovernmental	35,429,334	46,889,996	59,394,498	33,021,757	32,984,239	28,424,122	27,156,525	31,306,515	32,466,587	30,877,035
Charges for services	25,662,544	22,193,161	20,007,760	23,371,918	7,414,842	8,320,051	7,376,080	8,148,044	10,713,243	11,105,186
Fines and forfeitures	6,937,728	6,562,377	5,969,853	7,713,319	6,619,964	7,540,325	6,686,969	6,876,509	5,419,667	5,188,369
Other	9,226,198	8,377,888	2,286,774	769,090	8,579,056	9,983,197	8,914,531	7,510,496	8,045,399	6,809,742
<b>TOTAL REVENUES</b>	<b>192,586,021</b>	<b>185,522,958</b>	<b>183,024,216</b>	<b>157,641,917</b>	<b>142,983,125</b>	<b>135,158,436</b>	<b>128,575,410</b>	<b>128,869,182</b>	<b>127,035,481</b>	<b>123,196,551</b>
<b>EXPENDITURES</b>										
General Government	37,466,695	41,563,740	45,617,893	38,615,185	31,049,337	23,594,500	29,354,785	19,783,026	19,113,926	18,543,950
Law Enforcement and Public Safety	89,899,884	82,521,638	81,411,559	75,155,666	75,929,079	76,367,194	73,891,876	73,395,905	70,825,532	68,818,371
Highways and Streets	14,374,952	12,723,696	18,139,150	12,589,110	13,231,567	11,769,827	11,597,968	13,847,579	15,570,710	11,694,086
Health and Welfare	17,483,627	16,700,886	17,422,470	17,790,359	13,821,272	15,817,569	16,502,436	21,022,988	17,346,524	19,149,219
Capital outlay	24,250,276	22,118,202	23,170,648	16,408,120	16,718,154	10,287,050	25,564,207	15,504,803	12,122,764	6,776,797
Bond issuance costs	-	-	-	-	-	490,785	389,548	-	140,379	-
Debt Service - Principal	9,721,824	9,591,560	11,082,812	11,289,758	9,824,794	8,641,163	7,938,215	7,487,720	6,148,524	6,112,196
Debt Service - Interest	6,454,082	5,753,120	5,742,970	5,028,282	5,061,353	3,728,589	3,673,456	2,978,355	2,531,494	5,734,521
<b>TOTAL EXPENDITURES</b>	<b>199,651,340</b>	<b>190,972,842</b>	<b>202,587,502</b>	<b>176,876,480</b>	<b>165,635,556</b>	<b>150,696,677</b>	<b>168,912,491</b>	<b>154,020,376</b>	<b>143,799,853</b>	<b>136,829,140</b>
Excess of revenues over (under) expenditures	(7,065,319)	(5,449,884)	(19,563,286)	(19,234,563)	(22,652,431)	(15,538,241)	(40,337,081)	(25,151,194)	(16,764,372)	(13,632,589)
<b>OTHER FINANCING SOURCES (USES)</b>										
Bond issuance	24,294,400	-	18,725,000	14,160,000	-	40,085,000	26,925,000	-	16,260,000	-
Bond refunding	9,120,000	-	-	-	13,123,622	-	-	-	-	14,931,280
Bond premium	2,880,148	-	1,584,278	2,241,529	-	5,888,376	2,268,998	-	2,403,962	3,259,814
Bond discount	-	-	-	-	-	-	(169,430)	-	(98,210)	(142,552)
Paid to refunded bond escrow agent	(9,790,000)	-	-	-	(12,927,381)	-	-	-	-	(15,624,036)
Tax note	6,659,774	-	5,483,735	-	5,153,491	-	-	-	-	-
Tax note premium	499,240	-	605,433	-	608,443	-	-	-	-	-
Subscriptions	291,731	-	-	-	-	-	-	-	-	-
Leases	136,778	197,277	301,079	-	-	-	-	-	-	-
Gain on sale of capital assets	-	489,756	519,425	149,862	456,327	42,342	79,878	228,265	340,455	223,180
Financing proceeds	-	-	-	-	-	-	-	-	-	-
Capital lease financing	-	-	-	-	487,257	2,377,457	3,555,106	1,505,195	2,040,272	1,919,758
SECO note payable financing	-	-	-	1,710,273	-	-	-	-	-	-
Transfer in	20,194,420	19,350,788	18,687,605	9,282,160	8,284,035	14,816,040	11,267,823	9,899,277	10,758,020	8,412,688
Transfer (out)	(9,326,276)	(10,187,919)	(13,117,702)	(5,207,645)	(3,771,986)	(7,794,308)	(2,817,459)	(1,482,018)	(4,246,831)	(1,759,437)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>44,960,215</b>	<b>9,849,902</b>	<b>32,788,853</b>	<b>22,336,179</b>	<b>11,413,808</b>	<b>55,414,907</b>	<b>41,109,916</b>	<b>10,150,719</b>	<b>27,457,668</b>	<b>11,220,695</b>
Net change in fund balances	\$ 37,894,896	\$ 4,400,018	\$ 13,225,567	\$ 3,101,616	\$ (11,238,623)	\$ 39,876,666	\$ 772,835	\$ (15,000,475)	\$ 10,693,296	\$ (2,411,894)
Debt service as a percentage of noncapital expenditures	9.22%	9.09%	9.38%	10.17%	10.00%	8.81%	8.10%	7.56%	6.59%	9.11%

CAMERON COUNTY, TEXAS  
 ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY  
 LAST TEN FISCAL YEARS

FISCAL YEAR	REAL PROPERTY		PERSONAL PROPERTY		TOTAL		TOTAL ACTUAL DIRECT TAX RATE
	APPRAISED MARKET VALUE	TAXABLE ASSESSED VALUE	APPRAISED MARKET VALUE	TAXABLE ASSESSED VALUE	APPRAISED MARKET VALUE	TAXABLE ASSESSED VALUE	
2024	33,614,487,659	25,070,650,391	4,615,669,057	4,615,669,057	38,230,156,716	29,686,319,448	0.431893
2023	25,029,103,117	19,381,487,936	4,098,651,853	4,098,651,853	29,127,754,970	23,480,139,789	0.436893
2022	23,012,101,596	18,411,898,461	2,957,368,761	2,957,368,761	25,969,470,357	21,369,267,222	0.436893
2021	21,163,812,668	16,768,160,416	3,323,250,896	3,323,250,896	24,487,063,564	20,091,411,312	0.436893
2020	19,833,164,463	16,492,404,267	3,333,616,380	3,333,616,380	23,166,780,843	19,826,020,647	0.416893
2019	18,892,331,023	15,670,397,306	3,023,145,478	3,023,145,478	21,915,476,501	18,693,542,784	0.410803
2018	18,154,274,551	15,671,193,801	2,640,354,660	2,640,354,660	20,794,629,211	18,311,548,461	0.407743
2017	17,670,830,336	14,971,473,425	2,704,800,107	2,704,800,107	20,375,630,443	17,676,273,532	0.399291
2016	16,993,363,715	14,733,243,481	2,300,252,936	2,300,252,936	19,293,616,651	17,033,496,417	0.384291
2015	16,825,902,469	14,613,833,908	2,217,707,514	2,217,707,514	19,043,609,983	16,831,541,422	0.384291

**CAMERON COUNTY, TEXAS**  
**PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS**  
**LAST TEN TAX YEARS**

TABLE 06

	2024			2023			2022			2021			2020		
	M&O	Debt Service	Total	M&O	Debt Service	Total	M&O	Debt Service	Total	M&O	Debt Service	Total	M&O	Debt Service	Total
CAMERON COUNTY	0.385985	0.040908	0.426893	0.391888	0.400050	0.431893	0.389519	0.047374	0.436893	0.383608	0.053285	0.436893	0.381153	0.055740	0.436893
CITY OF BROWNSVILLE	0.357769	0.245735	0.603504	0.370087	0.237900	0.607987	0.427539	0.264380	0.691919	0.442836	0.255128	0.697964	0.445431	0.255182	0.700613
TOWN OF BAYVIEW	0.250000	0.000000	0.250000	0.250000	0.000000	0.250000	0.250000	0.000000	0.250000	0.250000	0.000000	0.250000	0.250000	0.000000	0.250000
CITY OF COMBES	0.430000	0.270000	0.700000	0.417733	0.312267	0.730000	0.432425	0.329960	0.762385	0.430000	0.330000	0.760000	0.439929	0.360071	0.800000
CITY OF HARLINGEN	0.453628	0.073896	0.527524	0.464503	0.081016	0.545519	0.512729	0.093628	0.606357	0.525762	0.094087	0.619849	0.518100	0.111900	0.630000
TOWN OF INDIAN LAKE	0.765000	0.000000	0.765000	0.765000	0.000000	0.765000	0.765000	0.000000	0.765000	0.765000	0.000000	0.765000	0.765000	0.000000	0.765000
CITY OF LA FERIA	0.490000	0.250000	0.740000	0.450000	0.310000	0.760000	0.395000	0.365000	0.760000	0.469500	0.290500	0.760000	0.209822	0.550178	0.760000
CITY OF LOS INDIOS	0.550000	0.000000	0.550000	0.487570	0.000000	0.487570	0.487570	0.000000	0.487570	0.487570	0.000000	0.487570	0.487570	0.000000	0.487570
CITY OF LOS FRESNOS	0.387900	0.297100	0.685000	0.538900	0.146100	0.685000	0.530790	0.174210	0.705000	0.506000	0.209000	0.715000	0.515700	0.199300	0.715000
TOWN OF LAGUNA VISTA	0.440964	0.013160	0.454124	0.427236	0.026888	0.454124	0.377902	0.026222	0.404124	0.372986	0.031138	0.404124	0.321574	0.032550	0.354124
CITY OF PORT ISABEL	0.520000	0.240000	0.760000	0.550000	0.140000	0.690000	0.624986	0.072922	0.697908	0.624986	0.075217	0.700203	0.626327	0.075469	0.701796
CITY OF PRIMERA	0.437169	0.162831	0.600000	0.465702	0.086888	0.552590	0.536031	0.123969	0.660000	0.609869	0.140131	0.750000	0.638921	0.111079	0.750000
CITY OF PALM VALLEY	0.490345	0.000000	0.490345	0.515463	0.000000	0.515463	0.515463	0.000000	0.515463	0.515463	0.000000	0.515463	0.515463	0.000000	0.515463
CITY OF RIO HONDO	0.522586	0.281426	0.804012	0.530782	0.281425	0.812207	0.630685	0.181522	0.812207	0.598364	0.227640	0.826004	0.600000	0.259757	0.859757
TOWN OF RANCHO VIEJO	0.381460	0.068540	0.450000	0.379666	0.070334	0.450000	0.361130	0.088670	0.450000	0.361724	0.088276	0.450000	0.361200	0.088800	0.450000
CITY OF SAN BENITO	0.661578	0.046547	0.708125	0.636844	0.071281	0.708125	0.636844	0.071281	0.708125	0.656844	0.071281	0.728125	0.656844	0.071281	0.728125
CITY OF SANTA ROSA	0.820000	0.000000	0.820000	0.820000	0.000000	0.820000	0.820000	0.000000	0.820000	0.750000	0.000000	0.750000	0.750000	0.000000	0.750000
CITY OF SOUTH PADRE ISLAND	0.185658	0.046501	0.232159	0.185021	0.047138	0.232159	0.233333	0.055810	0.289143	0.251760	0.061980	0.313740	0.252024	0.063616	0.315640
BROWNSVILLE I.S.D	0.786900	0.241764	1.028664	0.789200	0.241764	1.030964	1.056800	0.151890	1.208690	1.025400	0.150472	1.175872	1.057000	0.129706	1.186706
HARLINGEN C.I.S.D	0.755200	0.163000	0.918200	0.772200	0.163000	0.935200	1.008200	0.148000	1.156200	1.024300	0.148000	1.172300	1.068400	0.148000	1.216400
LA FERIA I.S.D	0.755200	0.200830	0.956030	0.757500	0.200830	0.958330	0.956300	0.173189	1.129489	1.030700	0.177470	1.208170	1.068350	0.186000	1.254350
LOS FRESNOS C.I.S.D	0.755200	0.125072	0.880272	0.757500	0.143262	0.900762	0.970900	0.142500	1.113400	1.041700	0.140020	1.181720	1.068350	0.119820	1.188170
LYFORD C.I.S.D.	0.709200	0.280000	0.989200	0.709200	0.280000	0.989200	0.960300	0.280000	1.240300	1.054700	0.160000	1.214700	1.068400	0.160000	1.228400
POINT ISABEL I.S.D	0.696900	0.050500	0.747400	0.774500	0.050500	0.825000	0.854600	0.050820	0.905420	0.966400	0.042600	1.009000	0.970000	0.051900	1.021900
RIO HONDO I.S.D	0.786900	0.555000	1.341900	0.771000	0.555000	1.326000	1.016800	0.497900	1.514700	1.054700	0.395104	1.449804	1.068300	0.329100	1.397400
SAN BENITO I.S.D	0.736900	0.291895	1.028795	0.763200	0.295470	1.058670	1.011600	0.279900	1.291500	1.025000	0.279900	1.304900	1.060000	0.244900	1.304900
SANTA MARIA I.S.D	0.819200	0.485000	1.304200	0.826300	0.485000	1.311300	0.942900	0.485000	1.427900	1.054700	0.415000	1.469700	1.068350	0.415000	1.483350
SANTA ROSA I.S.D	0.755200	0.502060	1.257260	0.757500	0.500000	1.257500	0.942900	0.400520	1.343420	1.063900	0.280290	1.344190	1.068350	0.276970	1.345320
SOUTH TEXAS I.S.D	0.049200	0.000000	0.049200	0.049200	0.000000	0.049200	0.049200	0.000000	0.049200	0.049200	0.000000	0.049200	0.049200	0.000000	0.049200
TEXAS SOUTHMOST COLLEGE DISTRICT	0.093166	0.021951	0.115117	0.097081	0.022686	0.119767	0.114260	0.030656	0.144916	0.121206	0.041201	0.162407	0.118289	0.044118	0.162407
PORT OF HARLINGEN	0.020085	0.000000	0.020085	0.022061	0.000000	0.022061	0.026013	0.000000	0.026013	0.027657	0.000000	0.027657	0.030000	0.000000	0.030000
BROWNSVILLE NAVIGATION DISTRICT	0.025589	0.000000	0.025589	0.025589	0.000000	0.025589	0.026067	0.003591	0.029658	0.024914	0.004864	0.029778	0.024788	0.011132	0.035920
LAGUNA MADRE WATER DISTRICT	0.000000	0.062004	0.062004	0.000000	0.056389	0.056389	0.000000	0.069300	0.069300	0.000000	0.039918	0.039918	0.000000	0.038821	0.038821
DRAINAGE DISTRICT #1	0.027416	0.000000	0.027416	0.028900	0.000000	0.028900	0.032377	0.000000	0.032377	0.033000	0.000000	0.033000	0.033000	0.000000	0.033000
DRAINAGE DISTRICT #3	0.144350	0.000000	0.144350	0.142210	0.000000	0.142210	0.147218	0.000000	0.147218	0.147218	0.000000	0.147218	0.147218	0.000000	0.147218
DRAINAGE DISTRICT #4	0.065602	0.000000	0.065602	0.067339	0.000000	0.067339	0.085460	0.000000	0.085460	0.086122	0.000000	0.086122	0.038430	0.000000	0.038430
DRAINAGE DISTRICT #5	0.125893	0.006890	0.132783	0.124701	0.008082	0.132783	0.137364	0.000000	0.137364	0.137364	0.000000	0.137364	0.137364	0.000000	0.137364
PASEO DE LA RESACA MUD #1	0.135000	0.190000	0.325000	0.165000	0.200000	0.365000	0.180000	0.215000	0.395000	0.210000	0.185000	0.395000	0.110000	0.285000	0.395000
PASEO DE LA RESACA MUD #2	0.125000	0.175000	0.300000	0.145000	0.185000	0.330000	0.115000	0.225000	0.340000	0.135000	0.205000	0.340000	0.160000	0.180000	0.340000
PASEO DE LA RESACA MUD #3	0.120000	0.210000	0.330000	0.145000	0.225000	0.370000	0.090000	0.300000	0.390000	0.120000	0.270000	0.390000	0.070000	0.320000	0.390000
VALLEY MUD #2	0.100000	0.250000	0.350000	0.097064	0.250000	0.347064	0.100000	0.250000	0.350000	0.100000	0.250000	0.350000	0.100000	0.250000	0.000000
EMERGENCY SERVICE DISTRICT #1	0.068017	0.000000	0.068017	0.073678	0.000000	0.073678	0.083067	0.000000	0.083067	0.091550	0.000000	0.091550	0.091854	0.000000	0.091854
Total Direct and Overlapping Rates	17.186160	5.847610	23.033770	17.507318	6.073270	23.220543	19.834472	5.598214	25.432686	20.627003	5.112502	25.739505	20.410701	5.425390	25.486091



**CAMERON COUNTY, TEXAS**  
**PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS**  
**LAST TEN TAX YEARS**

TABLE 06 (Continued)

	2019			2018			2017			2016			2015		
	M&O	Debt Service	Total	M&O	Debt Service	Total	M&O	Debt Service	Total	M&O	Debt Service	Total	M&O	Debt Service	Total
CAMERON COUNTY	0.360875	0.056018	0.416893	0.357829	0.052974	0.410803	0.356401	0.051342	0.407743	0.348885	0.050406	0.399291	0.344583	0.039708	0.384291
CITY OF BROWNSVILLE	0.446046	0.254567	0.700613	0.449615	0.250998	0.700613	0.449303	0.251310	0.700613	0.459744	0.240869	0.700613	0.466677	0.233936	0.700613
TOWN OF BAYVIEW	0.250000	0.000000	0.250000	0.250000	0.000000	0.250000	0.250000	0.000000	0.250000	0.250000	0.000000	0.250000	0.250000	0.000000	0.250000
CITY OF COMBES	0.438828	0.333098	0.771926	0.438828	0.333098	0.771926	0.425177	0.374767	0.799944	0.612483	0.198616	0.811099	0.612483	0.198616	0.811099
CITY OF HARLINGEN	0.460827	0.128000	0.588827	0.456327	0.132500	0.588827	0.460327	0.128500	0.588827	0.450901	0.137926	0.588827	0.449723	0.139104	0.588827
TOWN OF INDIAN LAKE	0.775000	0.000000	0.775000	0.775000	0.000000	0.775000	0.784482	0.000000	0.784482	0.800000	0.000000	0.800000	0.800000	0.000000	0.800000
CITY OF LA FERIA	0.211291	0.548709	0.760000	0.207454	0.552546	0.760000	0.187800	0.572200	0.760000	0.246155	0.467432	0.713587	0.283204	0.426113	0.709317
CITY OF LOS INDIOS	0.468600	0.000000	0.468600	0.468600	0.000000	0.468600	0.432362	0.000000	0.432362	0.432362	0.000000	0.432362	0.450000	0.000000	0.450000
CITY OF LOS FRESNOS	0.561900	0.153100	0.715000	0.620491	0.094509	0.715000	0.629058	0.085942	0.715000	0.617688	0.097312	0.715000	0.591360	0.123640	0.715000
TOWN OF LAGUNA VISTA	0.319624	0.034500	0.354124	0.319624	0.034500	0.354124	0.306124	0.038000	0.344124	0.302065	0.035522	0.337290	0.301023	0.038077	0.339100
CITY OF PORT ISABEL	0.626327	0.000000	0.626327	0.626327	0.000000	0.626327	0.626327	0.000000	0.626327	0.626327	0.000000	0.626327	0.626327	0.000000	0.626327
CITY OF PRIMERA	0.622767	0.127233	0.750000	0.551265	0.138755	0.690020	0.557806	0.132214	0.690020	0.551769	0.137838	0.689607	0.535719	0.158905	0.694624
CITY OF PALM VALLEY	0.515463	0.000000	0.515463	0.481118	0.000000	0.481118	0.452541	0.000000	0.452541	0.452541	0.000000	0.452541	0.422541	0.000000	0.422541
CITY OF RIO HONDO	0.619992	0.239765	0.859757	0.620600	0.240000	0.860600	0.620600	0.240000	0.860600	0.860600	0.000000	0.860600	0.860600	0.000000	0.860600
TOWN OF RANCHO VIEJO	0.358909	0.091091	0.450000	0.356876	0.093124	0.450000	0.354673	0.095327	0.450000	0.399374	0.020532	0.419906	0.374275	0.017659	0.391934
CITY OF SAN BENITO	0.656844	0.071281	0.728125	0.656844	0.071281	0.728125	0.656844	0.071281	0.728125	0.656844	0.071281	0.728125	0.656844	0.071281	0.728125
CITY OF SANTA ROSA	0.720000	0.000000	0.720000	0.720000	0.000000	0.720000	0.650000	0.000000	0.650000	0.575830	0.000000	0.575830	0.569529	0.000000	0.569529
CITY OF SOUTH PADRE ISLAND	0.250245	0.065395	0.315640	0.249640	0.066000	0.315640	0.239110	0.066530	0.305640	0.235468	0.027286	0.262754	0.227828	0.026556	0.254384
BROWNSVILLE I.S.D	1.152500	0.112500	1.265000	1.152500	0.112500	1.265000	1.152500	0.000000	1.152500	1.040000	0.105666	1.145666	1.040000	0.102155	1.142155
HARLINGEN C.I.S.D	1.170000	0.148000	1.318000	1.170000	0.148000	1.318000	1.170000	0.148000	1.318000	1.040000	0.178000	1.218000	1.040000	0.178000	1.218000
LA FERIA I.S.D	1.170000	0.129100	1.299100	1.170000	0.129100	1.299100	1.170000	0.129100	1.299100	1.170000	0.129100	1.299100	1.170000	0.129100	1.299100
LOS FRESNOS C.I.S.D	1.170000	0.020000	1.190000	1.170000	0.020000	1.190000	1.170000	0.020000	1.190000	1.170000	0.020000	1.190000	1.170000	0.020000	1.190000
LYFORD C.I.S.D.	1.170000	0.150000	1.320000	1.170000	0.140000	1.310000	1.170000	0.150000	1.320000	1.170000	0.110000	1.280000	1.170000	0.050000	1.220000
POINT ISABEL I.S.D	1.040050	0.040607	1.080657	1.039983	0.041651	1.081634	1.04015	0.077619	1.081634	0.980643	0.100991	1.081634	0.980820	0.100814	1.081634
RIO HONDO I.S.D	1.170000	0.309100	1.479100	1.170000	0.309100	1.479100	1.170000	0.309100	1.479100	1.170000	0.199100	1.369100	1.170000	0.139100	1.309100
SAN BENITO I.S.D	1.170000	0.134900	1.304900	1.170000	0.134900	1.304900	1.170000	0.134900	1.304900	1.170000	0.134900	1.304900	1.170000	0.134900	1.304900
SANTA MARIA I.S.D	1.170000	0.410000	1.580000	1.170000	0.410000	1.580000	1.170000	0.310000	1.480000	1.170000	0.110000	1.280000	1.040000	0.240000	1.280000
SANTA ROSA I.S.D	1.170000	0.276965	1.446965	1.170000	0.276965	1.446965	1.170000	0.276965	1.446965	1.170000	0.202200	1.372200	1.170000	0.202200	1.372200
SOUTH TEXAS I.S.D	0.049200	0.000000	0.049200	0.049200	0.000000	0.049200	0.049200	0.000000	0.049200	0.049200	0.000000	0.049200	0.049200	0.000000	0.049200
TEXAS SOUTHMOST COLLEGE DISTRICT	0.115248	0.047159	0.162407	0.119310	0.043097	0.162407	0.112892	0.045332	0.158224	0.100972	0.063122	0.164094	0.101596	0.061339	0.162935
PORT OF HARLINGEN	0.000000	0.000000	0.000000	0.030000	0.000000	0.030000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
BROWNSVILLE NAVIGATION DISTRICT	0.035920	0.000000	0.035920	0.024885	0.011035	0.035920	0.006524	0.029396	0.035920	0.007900	0.034100	0.042000	0.008100	0.034900	0.043000
LAGUNA MADRE WATER DISTRICT	0.000000	0.040101	0.040101	0.000000	0.043860	0.043860	0.000000	0.045020	0.045020	0.000000	0.039260	0.039260	0.000000	0.080820	0.080820
DRAINAGE DISTRICT #1	0.033000	0.000000	0.033000	0.032000	0.000000	0.032000	0.030450	0.000000	0.030450	0.029500	0.000000	0.029500	0.029700	0.000000	0.029700
DRAINAGE DISTRICT #3	0.147218	0.000000	0.147218	0.147218	0.000000	0.147218	0.147218	0.000000	0.147218	0.147218	0.000000	0.147218	0.147218	0.000000	0.147218
DRAINAGE DISTRICT #4	0.041320	0.000000	0.041320	0.041320	0.000000	0.041320	0.041320	0.000000	0.041320	0.041320	0.000000	0.041320	0.041320	0.000000	0.041320
DRAINAGE DISTRICT #5	0.137364	0.000000	0.137364	0.137364	0.000000	0.137364	0.137364	0.000000	0.137364	0.137364	0.000000	0.137364	0.137364	0.000000	0.137364
PASEO DE LA RESACA MUD #1	0.110000	0.285000	0.395000	0.115000	0.285000	0.400000	0.110000	0.310000	0.420000	0.080000	0.340000	0.420000	0.340000	0.080000	0.420000
PASEO DE LA RESACA MUD #2	0.160000	0.180000	0.340000	0.150000	0.250000	0.400000	0.140000	0.280000	0.420000	0.100000	0.320000	0.420000	0.320000	0.100000	0.420000
PASEO DE LA RESACA MUD #3	0.070000	0.320000	0.390000	0.075000	0.325000	0.400000	0.050000	0.370000	0.420000	0.020000	0.400000	0.420000	0.400000	0.020000	0.420000
VALLEY MUD #2	0.100000	0.250000	0.350000	0.250000	0.100000	0.350000	0.100000	0.250000	0.350000	0.100000	0.250000	0.350000	0.270000	0.100000	0.370000
EMERGENCY SERVICE DISTRICT #1	0.089392	0.000000	0.089392	0.093629	0.000000	0.093629	0.096746	0.000000	0.096746	0.100000	0.000000	0.100000	0.100000	0.000000	0.100000
Total Direct and Overlapping Rates	21.304750	4.956189	26.260939	21.423847	4.840493	26.264340	20.977164	4.992845	25.970009	21.043153	4.221162	25.264315	21.888034	3.246923	25.134957

Table 07

CAMERON COUNTY, TEXAS  
TEN PRINCIPAL TAXPAYERS  
FISCAL YEARS 2024 AND 2015

TAXPAYER	TYPE OF ACTIVITY	TAX YEAR 2023			TAX YEAR 2014		
		TOTAL ASSESSED TAXABLE VALUATION	RANK	PERCENT OF CAMERON COUNTY ASSESSED VALUATION	TOTAL ASSESSED TAXABLE VALUATION	RANK	PERCENT OF CAMERON COUNTY ASSESSED VALUATION
AEP Texas Central Co.	Electrical Utility	\$ 350,086,497	1	1.18%	\$ 147,889,603	1	0.88%
Valley Crossing Pipeline LLC	Transportation Services	190,217,660	2	0.64%	-	-	-
Rayos Del Sol Solar Project LLC	Electric Transmission Utility	155,000,000	3	0.52%	-	-	-
Wal-Mart Stores, Inc.	Retail	145,048,801	4	0.49%	40,957,104	7	0.24%
La Chalupa LLC	Wind Farm	135,265,750	5	0.46%			
Palmas Wind LLC	Wind Farm	116,500,000	6	0.39%			
Union Pacific RR	Rail Road	93,055,591	7	0.31%	42,827,010	6	0.25%
VHS Harlingen Hospital Company	Healthcare	60,586,250	8	0.20%	76,296,561	3	0.45%
Sharyland Utilities LP	Energy	59,075,540	9	0.20%	-	-	-
East Raymond Wind Farm LLC	Wind Farm	54,628,600	10	0.18%	-	-	-
Panasonic Automotive Electronics	Retail	-	-	-	83,394,789	2	0.50%
Los Vientos Windpower LLC	Wind Farm	-	-	-	50,020,650	4	0.30%
ComCast Corporation	Telecommunications	-	-	-	46,784,056	5	0.28%
GLH LP	Manufacturing	-	-	-	36,885,090	9	0.22%
CBL/Sunrise Commoms LP	Retail	-	-	-	40,643,073	8	0.24%
Southwestern Bell Telephone	Telephone Company	-	-	-	33,904,150	10	0.20%
TOTAL ASSESSED VALUATION		<u>\$ 1,359,464,689</u>		<u>4.58%</u>	<u>\$ 599,602,086</u>		<u>3.56%</u>

Source: Cameron County Appraisal District

Note: Due to mergers, closing of plants and diversification of companies the current top ten taxpayers were not always listed in the top ten and therefore the data was not available in prior years.

TABLE 08

CAMERON COUNTY, TEXAS  
PROPERTY TAX LEVIES AND COLLECTIONS  
LAST TEN FISCAL YEARS

FISCAL YEAR ENDED SEPTEMBER 30,	TOTAL TAX LEVY FOR FISCAL YEAR	COLLECTED WITHIN THE FISCAL YEAR OF THE LEVY		COLLECTIONS IN SUBSEQUENT YEARS	TOTAL COLLECTIONS TO DATE	
		AMOUNT COLLECTED	PERCENTAGE OF LEVY		AMOUNT COLLECTED	PERCENTAGE OF LEVY
2024	\$ 124,976,580	\$ 120,965,679	96.79%	\$ -	\$ 120,965,679	96.79%
2023	\$ 101,011,027	\$ 98,045,257	97.06%	\$ 1,719,509	\$ 99,764,766	98.77%
2022	\$ 94,391,666	\$ 91,904,824	97.37%	\$ 1,783,150	\$ 93,687,974	99.25%
2021	\$ 85,865,018	\$ 83,381,706	97.11%	\$ 2,010,289	\$ 85,391,995	99.45%
2020	\$ 84,722,213	\$ 81,889,780	96.66%	\$ 2,440,635	\$ 84,330,415	99.54%
2019	\$ 76,465,202	\$ 73,916,448	96.67%	\$ 2,220,364	\$ 76,136,812	99.57%
2018	\$ 73,952,498	\$ 71,599,371	96.82%	\$ 2,094,128	\$ 73,693,499	99.65%
2017	\$ 70,898,567	\$ 68,513,788	96.64%	\$ 2,152,149	\$ 70,665,937	99.67%
2016	\$ 66,935,094	\$ 64,602,762	96.52%	\$ 2,098,735	\$ 66,701,497	99.65%
2015	\$ 66,138,187	\$ 63,887,037	96.60%	\$ 2,034,308	\$ 65,921,345	99.67%

CAMERON COUNTY, TEXAS  
COMPUTATION OF DIRECT AND OVERLAPPING DEBT  
SEPTEMBER 30, 2024

	NET BONDED DEBT	PERCENTAGE APPLICABLE TO COUNTY	COUNTY'S SHARE OF NET DEBT	PER CAPITA DEBT
Cameron County	\$ 171,210,168 <sup>1</sup>	100%	171,210,168	\$ 396.44
Total	<u>\$ 171,210,168</u>		<u>\$ 171,210,168</u>	<u>\$ 396.44</u>
Overlapping Debt				
Cities or townships:				
Brownsville	\$ 196,593,000	100%	\$ 196,593,000	\$ 455.21
Harlingen	22,715,000	100%	22,715,000	52.60
All others	87,472,000	100%	87,472,000	202.54
Total cities or townships	<u>\$ 306,780,000</u>		<u>\$ 306,780,000</u>	<u>\$ 710.35</u>
School districts:				
Brownsville	\$ 33,160,000	100%	\$ 33,160,000	\$ 76.78
Harlingen CISD	78,655,000	100%	78,655,000	182.12
San Benito CISD	69,200,000	100%	69,200,000	160.23
Los Fresnos CISD	77,560,000	7%	5,770,464	13.36
All others	109,808,324	100%	109,808,324	254.26
Total school districts	<u>\$ 368,383,324</u>		<u>\$ 296,593,788</u>	<u>\$ 686.76</u>
Colleges:				
Texas Southmost College	\$ 17,805,000	100%	\$ 17,805,000	\$ 41.23
Total Colleges	<u>\$ 17,805,000</u>		<u>\$ 17,805,000</u>	<u>\$ 41.23</u>
Special districts:				
Water Districts	\$ 54,965,000	100%	\$ 54,965,000	\$ 127.27
Municipal Utility District	13,551,000	100%	13,551,000	31.38
Drainage Districts	10,720,000	100%	10,720,000	24.82
Total special districts	<u>\$ 79,236,000</u>		<u>\$ 79,236,000</u>	<u>\$ 183.47</u>

Source: The Municipal Advisory Council of Texas

Notes: Overlapping governments are those that coincide with the geographic boundaries of Cameron County.

All listed entities lie 100% within the boundaries of Cameron County.

Per capita debt is equal to debt divided by July 2024 estimated population of 431,874

<sup>1</sup>Debt, net of original issuance discounts and premiums.

Table 10

CAMERON COUNTY, TEXAS  
OUTSTANDING DEBT BY TYPE  
LAST TEN FISCAL YEARS

FISCAL YEAR	GOVERNMENT ACTIVITIES <sup>1</sup>						BUSINESS-TYPE ACTIVITIES <sup>1</sup>					TOTAL PRIMARY GOVERNMENT
	TAX NOTE	GENERAL OBLIGATION BONDS	CERTIFICATES OF OBLIGATION	NOTE PAYABLE	LEASE LIABILITIES	SUBSCRIPTION LIABILITIES	TAX NOTE	REVENUE BONDS	CERTIFICATES OF OBLIGATION	NOTE PAYABLE	LEASE LIABILITIES	
2024	13,964,777	-	154,808,191	1,433,964	736,131	267,105	1,398,870	-	45,818,420	250,915	6,924	218,685,297
2023	8,301,839	-	137,321,421	1,703,988	949,676	-	1,041,677	-	33,702,627	179,379	12,313	183,212,920
2022	9,619,969	-	146,153,973	2,134,923	1,103,860	-	1,058,733	-	36,560,738	235,700	19,421	196,887,317
2021	4,639,411	-	135,291,266	1,174,491	-	-	341,358	-	33,305,369	251,260	-	175,003,155
2020	5,734,387	-	127,008,120	3,305,042	-	-	416,509	-	35,712,556	615,835	-	172,792,449
2019	-	-	134,921,423	5,788,700	-	-	-	-	37,465,420	1,064,558	-	179,240,101
2018	-	-	94,812,118	6,251,294	-	-	-	615,000	39,374,271	723,286	-	141,775,969
2017	-	120,000	73,049,818	5,064,093	-	-	-	1,675,000	40,946,912	582,652	-	121,438,475
2016	-	235,000	78,640,840	6,020,699	-	-	-	2,690,000	39,278,186	503,853	-	127,368,578
2015	-	3,150,000	64,366,826	5,753,969	-	-	-	4,595,000	19,248,204	38,052	-	97,152,051

<sup>1</sup>Debt of both governmental and business-type activities, net of original issuance discounts and premiums.

TABLE 11

CAMERON COUNTY, TEXAS  
 RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE  
 AND NET BONDED DEBT PER CAPITA  
 LAST TEN FISCAL YEARS

FISCAL YEAR	POPULATION <sup>1</sup>	TAXABLE ASSESSED VALUE	TAX DEBT <sup>2</sup>	LESS DEBT SERVICE FUND	LESS SELF SUPPORTING DEBT	TOTAL NET TAX DEBT	TOTAL NET TAX DEBT TO ASSESSED VALUE	DEBT PER CAPITA
2024	431,874	29,686,319,448	217,675,137	1,085,253	47,468,205	169,121,679	0.57%	391.60%
2023	426,710	23,480,139,789	182,250,931	1,543,114	34,923,683	145,784,134	0.62%	341.65%
2022	423,028	21,369,267,222	195,764,036	2,296,766	37,855,171	155,612,099	0.73%	367.85%
2021	421,017	20,091,411,312	175,003,155	4,214,143	33,897,987	136,891,025	0.68%	325.14%
2020	423,163	19,826,020,647	172,792,449	5,782,209	36,744,900	130,265,340	0.66%	307.84%
2019	423,908	18,693,542,784	179,240,101	6,742,543	38,529,978	133,967,580	0.72%	316.03%
2018	423,725	18,311,548,461	141,775,969	6,302,722	40,712,557	94,760,690	0.52%	223.64%
2017	422,135	17,676,273,532	121,438,475	6,306,834	43,204,564	71,927,077	0.41%	170.39%
2016	422,156	17,033,496,417	127,368,578	6,479,285	42,472,039	78,417,254	0.46%	185.75%
2015	420,392	16,831,541,422	97,152,051	5,983,567	23,881,256	67,287,228	0.40%	160.06%

<sup>1</sup>Source U. S. Census - Population estimates, Census 2024, Census 2010

<sup>2</sup>Debt of both governmental and business-type activities, net of original issuance discounts and premiums.

TABLE 12

CAMERON COUNTY, TEXAS  
COMPUTATION OF LEGAL DEBT MARGIN  
SEPTEMBER 30, 2024

Total Taxable Assessed Value		\$ 29,686,319,448
Debt limit - 25% of assessed value of real property (Article 3, Section 52, Constitution State of Texas)		7,421,579,862
Amount of debt applicable to debt limit:		
Total Debt	217,675,137 <sup>1</sup>	
Less: Unlimited Tax Bonds	-	
Less: Self-Supporting Debt	47,468,205 <sup>1</sup>	
Less: Debt Service Funds Assets	<u>1,085,253</u>	<u>169,121,679</u>
LEGAL DEBT MARGIN		<u>\$ 7,252,458,183</u>

<sup>1</sup>Debt of both governmental and business-type activities, net of original issuance discounts and premiums.

CAMERON COUNTY, TEXAS  
DEMOGRAPHIC STATISTICS  
LAST TEN FISCAL YEARS

FISCAL YEAR	POPULATION <sup>1</sup>	PER CAPITA INCOME <sup>2</sup>	MEDIAN AGE <sup>1</sup>	SCHOOL ENROLLMENT <sup>3</sup>	UNEMPLOYMENT RATE <sup>4</sup>	PERSONAL INCOME <sup>5</sup>
2024	431,874	\$ 23,142	33.4	85,752	5.1%	\$ 38,523
2023	426,710	\$ 21,440	32.6	87,193	4.7%	\$ 37,861
2022	425,208	\$ 19,371	32.6	87,193	5.9%	\$ 37,861
2021	421,017	\$ 17,430	32.4	91,534	7.3%	\$ 33,690
2020	423,163	\$ 18,431	31.9	95,305	10.9%	\$ 29,928
2019	423,908	\$ 16,587	31.4	97,701	6.2%	\$ 28,756
2018	423,725	\$ 15,457	31.3	99,090	6.9%	\$ 27,055
2017	422,135	\$ 15,457	31.3	100,731	6.4%	\$ 27,055
2016	422,156	\$ 15,105	31.2	101,992	6.9%	\$ 26,826
2015	420,392	\$ 14,898	31.0	103,585	6.9%	\$ 25,211

<sup>1</sup>U. S. Census - Population estimates, Census 2024, Census 2010

<sup>2</sup>U. S. Census - Population estimates, Census 2023, Census 2010

<sup>3</sup>Region One Education Service Center

<sup>4</sup>U.S. Department of Labor - Beta.bls.gov

<sup>5</sup>U.S. Department of Commerce - Bea.gov



Table 14

CAMERON COUNTY, TEXAS  
TEN PRINCIPAL EMPLOYERS  
FISCAL YEARS 2024 AND 2015

EMPLOYER	TYPE OF ACTIVITY	FISCAL YEAR 2024			FISCAL YEAR 2015		
		NO. OF EMPLOYEES	RANK	PERCENT OF CAMERON COUNTY EMPLOYMENT <sup>1</sup>	NO. OF EMPLOYEES	RANK	PERCENT OF CAMERON COUNTY EMPLOYMENT <sup>2</sup>
Brownsville ISD	Education	7,500	1	4.82%	7,670	1	5.74%
University of Texas Rio Grande Valley	Education	4,476	2	2.88%	1,734	5	1.30%
Harlingen CISD	Education	3,278	3	2.11%	3,321	2	2.49%
HEB Grocery	Retail	2,349	4	*			0.00%
Wal-Mart Stores, Inc.	Retail	*	5	*	1,392	8	1.04%
SpaceX	Aerospace	2,100	6	1.35%			0.00%
Cameron County	Government	1,929	7	1.24%	1,678	4	1.26%
Los Fresnos CISD	Education	1,628	8	1.05%			
Keppel Amfels	Manufacturing	1,532	9	0.99%	1,650	6	1.24%
Caring For You Home Health	Medical	1,500	10	0.96%	975	10	0.73%
San Benito CISD	Education	1,470		0.95%	1,400	7	1.05%
City of Brownsville	Government	1,279		0.82%	1,227	9	0.92%
Valley Baptist Medical Center	Medical	1,049		0.67% *	3,234	3	2.42%

Sources: Greater Brownsville Incentives Corp., Brownsville ISD, Valley Baptist Medical Center, Harlingen CISD, Wal-Mart Associates, Inc., H-E-B Grocery, Cameron County, San Benito CISD, Keppel Amfels, UTRGV, Public Utilities Board, and City of Brownsville.

<sup>1</sup>U.S. Department of Labor Statistics - 2024 Preliminary Total Employment - 155,518

<sup>2</sup>U.S. Department of Labor Statistics - 2015 Total Employment - 133,512

\*Number of Employees unavailable

CAMERON COUNTY, TEXAS  
Full-time Equivalent County Government Employees by Function  
Last Ten Fiscal Years

Category	FY 23-24	FY 22-23	FY 21-22	FY 20-21	FY 19-20	FY 18-19	FY 17-18	FY 16-17	FY 15-16	FY 14-15
COUNTY GOVERNMENT	1,929	1,838	1,646	1,676	1,861	1,843	1,828	1,702	1,694	1,678
General Government	300	277	252	243	253	250	244	217	215	210
General Administration	83	78	73	77	82	81	81	71	72	71
Financial Administration	36	29	26	32	29	29	27	26	26	25
Tax Administration	98	93	86	67	78	77	75	69	67	67
Facilities Management	58	54	51	53	51	50	50	43	42	39
Election Administration	26	24	16	14	13	13	11	8	8	8
Justice System	489	492	459	488	491	489	486	435	431	427
Criminal Justice	315	312	293	319	314	312	309	274	270	267
Civil Justice	-	-	-	-	1	1	1	4	4	4
Juvenile Services	175	180	166	169	176	176	176	157	157	156
Public Safety	221	214	209	228	250	247	245	209	208	206
Law Enforcement	209	203	199	217	237	235	234	197	196	194
Emergency Management	12	11	10	11	13	12	11	12	12	12
Corrections & Rehabilitation	383	348	257	269	373	372	371	365	365	365
Housing & Booking	383	348	257	269	373	372	371	365	365	365
Health & Human Services	189	185	180	162	180	180	179	182	181	181
Health Care	189	185	180	162	180	180	179	182	181	181
Community & Economic Development	125	118	99	97	94	86	86	78	79	76
Housing & Urban Development	5	10	7	7	7	6	6	5	5	5
Parks & Recreation	101	89	80	78	78	71	71	66	67	64
Libraries	-	-	-	-	2	2	2	-	-	-
Culture & Education	6	7	7	7	7	7	7	7	7	7
Venue Facility	5	5	3	3	1	-	-	-	-	-
Infrastructure & Environmental Services	222	206	190	189	220	219	217	216	215	213
Roads, Bridges & Toll Facilities	183	170	159	158	195	194	193	193	192	190
Development & Regulation	39	36	31	31	25	25	24	23	23	23

*\*The County Clerk's Department has a component of Judicial function and general government function relating to its record keeping and vital statistics duties.*

Source: Cameron County Payroll Department

Table 16

CAMERON COUNTY, TEXAS  
OPERATING INDICATORS  
LAST TEN FISCAL YEARS

COUNTY GOVERNMENT Function	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015
<u>Financial Administration</u>										
County Auditor										
# Payroll Checks	3,634	2,935	4,103	2,982	2,491	2,699	3,181	2,556	3,320	2,648
# of Payroll Direct Deposits	49,061	47,115	49,108	49,885	50,327	50,312	50,803	50,616	50,093	49,331
# of A/P Checks	17,211	18,233	17,435	18,094	16,990	17,923	17,560	17,738	17,284	17,715
County Treasurer										
# of Receipts Issued	7,085	6,320	6,385	6,264	5,957	6,369	6,729	7,031	7,131	6,800
<u>Tax Administration</u>										
Tax Assessor-Collector										
# of Vehicles Registered	358,638	350,188	348,578	345,128	323,317	323,110	317,364	306,178	301,047	299,148
# of Tax Accounts	220,964	219,233	216,825	215,055	214,056	212,692	210,067	208,562	207,484	210,015
<u>Elections Administration</u>										
Elections Department										
# of new voters registered	20,236	15,380	15,715	12,494	14,151	12,541	13,774	10,708	15,687	6,770
<u>Criminal Justice</u>										
County Court at Law (All Courts)										
Civil Cases Filed	905	1,085	1,025	1,092	1,234	2,091	1,597	1,377	1,253	1,313
Misdemeanor Cases Filed	5,596	5,440	5,236	5,055	3,243	4,536	4,807	4,931	6,162	7,175
<u>District Courts (All Courts)</u>										
Civil Cases Filed	4,675	3,473	3,350	3,218	3,636	11,020	10,716	10,221	10,460	9,922
Criminal Cases Filed	4,415	3,655	3,983	3,538	3,405	3,187	3,448	3,659	3,557	3,794
<u>Justice of the Peace (All Precincts)</u>										
Civil Cases Filed	9,231	8,402	7,125	8,128	9,461	10,847	8,290	6,957	5,310	5,005
Civil Cases Disposed	9,082	7,130	6,687	6,716	7,450	9,867	6,929	4,921	4,553	3,926
Criminal Cases Filed	32,359	27,617	34,773	42,115	49,437	68,050	66,909	53,451	36,514	31,321
Criminal Cases Disposed	25,333	24,705	29,055	39,294	36,820	75,364	71,668	42,528	41,630	29,725
<u>District Clerk</u>										
# of Passport Applications	3,599	3,326	1,851	645	847	4,117	3,106	2,570	1,546	1,254
<u>County Clerk</u>										
Marriage Licenses	3,282	3,061	3,249	2,987	3,061	2,699	4,961	5,524	3,139	2,947
Birth Certificates	2,665	2,372	1,195	1,675	972	1,617	1,318	1,506	1,604	1,462
Real Property Filings	43,756	34,664	49,360	56,212	46,503	41,428	14,736	-	-	-
<u>Corrections &amp; Rehabilitation</u>										
Jail capacity	1,554	1,554	1,554	1,746	1,746	1,746	1,554	1,746	1,746	1,746
<u>Health &amp; Human Services</u>										
# of Immunizations applied	14,777	15,538	16,063	9,217	8,514	18,624	16,631	16,849	17,751	15,069
<u>Planning and Inspection</u>										
# of Building Permit Issued	1,667	2,050	2,050	2,089	2,066	1,837	2,178	1,770	1,506	1,414
# of Inspections	7,129	12,994	12,994	11,920	11,903	13,989	9,125	8,134	7,371	6,282
CAMERON COUNTY EMERGENCY COMMUNICATION DISTRICT-GIS DEPARTMENT										
<u>GIS</u>										
New address applications	946	1,006	882	856	846	941	1,081	906	725	706

Source: Cameron County Departments, Cameron County Emergency Communication District-GIS Department

Table 17

CAMERON COUNTY, TEXAS  
CAPITAL ASSET STATISTICS BY FUNCTION  
LAST TEN FISCAL YEARS

COUNTY GOVERNMENT										
Function	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015
General Government										
Buildings	15	15	15	14	12	12	12	11	10	10
Vehicles	73	54	52	52	57	52	47	47	50	48
Justice System										
Buildings	2	2	2	2	2	2	2	2	3	3
Vehicles	83	62	62	62	64	63	62	58	56	44
Juvenile Services										
Buildings	2	2	2	2	2	2	3	3	3	3
Vehicles	2	-	-	-	-	-	-	-	-	-
Public Safety										
Buildings	9	9	9	9	9	9	9	9	9	9
Vehicles	316	316	283	289	272	253	246	234	224	218
Corrections & Rehabilitation										
Buildings	8	8	8	8	8	8	8	8	8	8
Vehicles	29	29	29	29	29	29	28	29	27	41
Health & Human Services										
Buildings	7	7	7	7	7	7	7	7	7	7
Vehicles	45	42	38	39	41	38	33	30	28	26
Parks & Recreation										
Buildings	53	53	52	51	51	51	50	50	50	50
Vehicles	56	56	55	52	52	51	51	51	51	27
Culture and Education										
Buildings	9	9	9	9	9	9	9	9	9	9
Vehicles	3	3	3	3	3	3	3	3	3	3
Infrastructure & Environmental Services										
Buildings	10	10	10	10	9	11	9	9	9	9
Vehicles	149	136	110	117	127	126	118	121	121	134
Number of Bridges	3	3	3	3	3	3	3	3	3	3
Miles of County Maintained Roads	711	715	711	711	755	755	755	754	793	793

Source: Cameron County Departments

**SINGLE AUDIT**

**SCHEDULE OF EXPENDITURES OF  
FEDERAL AND STATE AWARDS**

**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT  
AUDITING STANDARDS***

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

We have audited, in accordance with the 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, the 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, 2024, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements, and have issued our report thereon dated April 4, 2025.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County’s internal control. Accordingly, we do not express an opinion on the effectiveness of County’s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether County’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Burton, McCumber, & Longoria LLP*

Brownsville, Texas

April 4, 2025

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM  
GUIDANCE AND THE STATE OF TEXAS GRANT MANAGEMENT STANDARDS**

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

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Cameron County, Texas ("County") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the State of Texas Grant Management Standards that could have a direct and material effect on each of County's major federal or state programs for the year ended September 30, 2024. The County's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal or state programs for the year ended September 30, 2024.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the audit requirements of the State of Texas Grant Management Standards. Our responsibilities under those standards, the Uniform Guidance and the State of Texas Grant Management Standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal or state programs.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. 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, *Government Auditing Standards*, the Uniform Guidance and the State of Texas Grant Management Standards will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would



influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal or state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and the State of Texas Grant Management Standards we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the State of Texas Grant Management Standards, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

#### **Report on Internal Control over Compliance**

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the State of Texas Grant Management Standards. Accordingly, this report is not suitable for any other purpose.

*Burton, McCumber, & Longoria LLP*

Brownsville, Texas  
April 4, 2025

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Federal Grantor / Passed- Through Grantor Program Title	Federal ALN Number	Passed-Through Grantor's Number	Federal Disburse- ments/ Expen- ditures	Grantee Disburse- ments/ Expen- ditures	Total Expenditures	Passed- Through Amounts to Sub-Recipients
<b><u>U.S. Department of Agriculture</u></b>						
<b><u>Food and Nutrition Service</u></b>						
<b><u>Passed- Through Texas Health and Human Services Commission</u></b>						
WIC Funding	10.557	HHS00080130001	\$ 10,193	\$ -	\$ 10,193	\$ -
WIC Funding	10.557	HHS00080130001	4,578,959	-	4,578,959	-
Snap Program	10.561	HHS00080130001	62	-	62	-
Snap Program	10.561	HHS00080130001	19,268	-	19,268	-
Peer Counselor	10.557	HHS00080130001	935	-	935	-
Peer Counselor	10.557	HHS00080130001	472,060	-	472,060	-
Lactation	10.557	HHS00080130001	32,667	-	32,667	-
Registered Dietitian	10.557	HHS00080130001	13,529	-	13,529	-
Extra Funding/Summer Food Program	10.557	HHS00080130001	27,500	-	27,500	-
Extra Funding TXIN Internet	10.557	HHS00080130001	7,398	-	7,398	-
Extra Funding TXIN Internet	10.557	HHS00080130001	7,145	-	7,145	-
Extra Funding IPE	10.557	HHS00080130001	17,449	-	17,449	-
<b>Total Texas Health and Human Services Commission</b>			<b>5,187,164</b>	<b>-</b>	<b>5,187,164</b>	<b>-</b>
<b><u>U.S. Department of Agriculture</u></b>						
<b><u>Passed-Through Texas Rural Development</u></b>						
Colonia Esquina Flood Mitigation Predevelopment and Planning Grant	10.770	49-031-884602419	30,000	-	30,000	-
<b>Total Texas Rural Development</b>			<b>30,000</b>	<b>-</b>	<b>30,000</b>	<b>-</b>
<b>Total U.S. Department of Agriculture</b>			<b>5,217,164</b>	<b>-</b>	<b>5,217,164</b>	<b>-</b>
<b><u>U.S. Department of Housing &amp; Urban Development/</u></b>						
<b><u>Texas Department of Agriculture</u></b>						
Olmito Water Improvements	14.228	CFC21-0446	208,618	172,570	381,188	-
<b>Total CDCB-Entitlement Grants Cluster</b>			<b>208,618</b>	<b>172,570</b>	<b>381,188</b>	<b>-</b>
<b><u>U.S. Department of Housing &amp; Urban Development</u></b>						
<b><u>Pass Through Texas General Land Office</u></b>						
Community Development Block Grant Program and Non-Entitlement Grants in Hawaii	14.228	7220023	209,329	-	209,329	-
<b>Total CDBG</b>			<b>209,329</b>	<b>-</b>	<b>209,329</b>	<b>-</b>
<b>Total U.S. Department of Housing &amp; Urban Development</b>			<b>417,947</b>	<b>172,570</b>	<b>590,517</b>	<b>-</b>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Federal Grantor / Passed- Through Grantor Program Title	Federal ALN Number	Passed-Through Grantor's Number	Federal Disburse- ments/ Expen- ditures	Grantee Disburse- ments/ Expen- ditures	Total Expenditures	Passed- Through Amounts to Sub-Recipients
<b><u>U.S. Department of Justice</u></b>						
<b><u>Passed- Through Drug Enforcement Agency</u></b>						
OCDETF/CCDA	16.U05		1,356	16,430	17,786	-
DRUG ENFORCEMENT/CCDA	16.U05		11,138	1,811	12,949	-
FBI/CCDA	16.U05		2,321	740	3,061	-
CUSTOMS/CCDA	16.U05		1,985	1,846	3,832	-
DRUG ENFORCEMENT/CCDA	16.U05		19,939	6,923	26,862	-
CONSTABLE PCT 4/OCDETF	16.U05		-	8,844	8,844	-
CUSTOMS/SHERIFF	16.U05		289	565	854	-
OCDETF/SHERIFF	16.U05		19,968	-	19,968	-
DRUG ENFORCEMENT/SHERIFF	16.U05		20,708	3,443	24,150	-
<b>Total Drug Enforcement Agency</b>			<b>77,704</b>	<b>40,602</b>	<b>118,306</b>	<b>-</b>
<b><u>U.S. Department of Justice</u></b>						
<b><u>Office on Violence Against Women</u></b>						
Domestic Violence Unit (VAWA) FY25	16.588	1844919	4,473	1,917	6,390	-
Domestic Violence Unit (VAWA) FY24	16.588	1844918	61,110	26,190	87,299	-
<b>Total Office on Violence Against Women</b>			<b>65,582</b>	<b>28,107</b>	<b>93,689</b>	<b>-</b>
<b><u>U.S. Department of Justice</u></b>						
<b><u>Bureau of Justice Assistance</u></b>						
COPS 2020-2023	16.710		254,425	-	254,425	-
Equitable Sharing Program - District Attorney FD DOJ	16.922	TX031015A	95,783	-	95,783	-
Equitable Sharing Program - Constable Pet. 5 DOJ	16.922	TX0311900	2,066	-	2,066	-
JAG 2021	16.738	A-346012	592	-	592	-
JAG 2023	16.738	O-BJA-2023-171790	8,412	-	8,412	-
<b>Total Bureau of Justice Assistance</b>			<b>361,278</b>	<b>-</b>	<b>361,278</b>	<b>-</b>
<b><u>U.S. Department of Justice</u></b>						
<b><u>Bureau of Justice Assistance</u></b>						
<b><u>Pass through Texas Office of the Governor</u></b>						
DFCS - Direct File Case System 2023	16.738	4083702	100,000	-	100,000	-
<b>Total Texas Office of the Governor</b>			<b>100,000</b>	<b>-</b>	<b>100,000</b>	<b>-</b>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

<b>Federal Grantor / Passed- Through Grantor Program Title</b>	<b>Federal ALN Number</b>	<b>Passed-Through Grantor's Number</b>	<b>Federal Disburse- ments/ Expen- ditures</b>	<b>Grantee Disburse- ments/ Expen- ditures</b>	<b>Total Expenditures</b>	<b>Passed- Through Amounts to Sub-Recipients</b>
<b><u>U.S. Department of Justice</u></b>						
<b><u>Office of Justice Programs</u></b>						
Juvenile Drug Treatment Court Program	16.585	15PJDP-21GG-02829-DGCT	98,978		98,978	-
FY22 Adult Drug Court Discretionary Grant Program	16.585	15PBJA-22-GG-03977-DGCT	114,692	38,231	152,923	-
<b>Total Office of Justice Programs</b>			<u>213,670</u>	<u>38,231</u>	<u>251,901</u>	<u>-</u>
<b><u>U.S. Department of Justice</u></b>						
<b><u>VC-Coronavirus State Fiscal Recovery Fund (Victims of Crime - SB 8)</u></b>						
Victim Assistance Program (VOCA) F24	16.575	1674119	595,613	-	595,613	-
<b>Total VC-Coronavirus State Fiscal Recovery Fund (Victims of Crime - SB 8)</b>			<u>595,613</u>	<u>-</u>	<u>595,613</u>	<u>-</u>
<b>Total U.S. Department of Justice</b>			<u>1,413,848</u>	<u>106,940</u>	<u>1,520,788</u>	<u>-</u>
<b><u>U.S. Department of Treasury</u></b>						
<b><u>Equitable Sharing Program</u></b>						
Equitable Sharing Program - District Attorney DOT	21.016	TX031015A	174,585	-	174,585	-
Equitable Sharing Program - Constable Pct. 3 DOT	21.016	TX0311600	7,192	-	7,192	-
Equitable Sharing Program - Constable Pct. 4 DOT	21.016	TX0312100	32,126	-	32,126	-
Equitable Sharing Program - Sheriff DOT	21.016	TX0310000	4,006	-	4,006	-
<b>Total Equitable Sharing Program</b>			<u>217,909</u>	<u>-</u>	<u>217,909</u>	<u>-</u>
<b><u>U.S. Department of Treasury</u></b>						
<b><u>Emergency Rental Assistance</u></b>						
Emergency Rental Assistance Program II	21.023		521,003	-	521,003	-
<b>Total Emergency Rental Assistance</b>			<u>521,003</u>	<u>-</u>	<u>521,003</u>	<u>-</u>
<b><u>U.S. Department of Treasury</u></b>						
<b><u>American Rescue Plan Act (ARPA)</u></b>						
Coronavirus State and Local Fiscal Recovery Fund (CSLFRF)	21.027		6,369,833	-	6,369,833	2,820,893
<b>Total ARPA</b>			<u>6,369,833</u>	<u>-</u>	<u>6,369,833</u>	<u>2,820,893</u>
<b><u>U.S. Department of Treasury</u></b>						
<b><u>American Rescue Plan Act (ARPA)</u></b>						
<b><u>Pass through The State of Texas Office of Court Administration</u></b>						
OCA ARPA Funding Award	21.027	4553701	248,848	-	248,848	-
<b>Total State of Texas Office of Court Administration</b>			<u>248,848</u>	<u>-</u>	<u>248,848</u>	<u>-</u>
<b>Total U.S. Department of Treasury</b>			<u>7,357,593</u>	<u>-</u>	<u>7,357,593</u>	<u>2,820,893</u>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Federal Grantor / Passed- Through Grantor Program Title	Federal ALN Number	Passed-Through Grantor's Number	Federal Disburse- ments/ Expen- ditures	Grantee Disburse- ments/ Expen- ditures	Total Expenditures	Passed- Through Amounts to Sub-Recipients
<b><u>U.S. Department of Health and Human Services</u></b>						
<b><u>Pass through Texas Department of State Health Services</u></b>						
COVID-19 Detection and Mitigation in Confinement Facilities Grant Program	93.323	HHS001193700021	280,830	-	280,830	-
COVID-19 Immunizations Program	93.268	HHS001019500007	28,075	-	28,075	-
COVID-19 Immunizations Program	93.268	HHS001019500007	180,288	-	180,288	-
COVID-19 PH Workforce Expansion	93.354	HHS001075900001	211,162	-	211,162	-
PH Infrastructure Grant	93.967	HHS001308900001	290,447	-	290,447	-
COVID-19 Health Disparities	93.391	HHS001057600009	34,349	-	34,349	-
Immunization Cooperative Agreements	93.268	HHS001331300010	10,030	-	10,030	-
Immunization Cooperative Agreements	93.268	HHS001331300010	275,685	-	275,685	-
Public Health Emergency Preparedness	93.069	HHS001439500016	72,724	7,272	79,996	-
Public Health Emergency Preparedness	93.069	HHS001311200029	241,299	24,129	265,428	-
RLSS/LPHS	93.991	HHS001324900011	3,729	-	3,729	-
RLSS/LPHS	93.991	HHS001324900011	50,622	-	50,622	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	HHS001096400008	162,476	40,044	202,520	-
TB State-Federal	93.116	HHS001437400007	7,872	1,722	9,593	-
SHS/CASE 2024	93.994	HHS0000315700003	88,935	-	88,935	-
SHS/CASE 2025	93.994	HHS001392100001	4,283	-	4,283	-
Medicaid Administration(MAC)	93.778	529-11-0041-00006	2,317	-	2,317	-
Medicaid Administration(MAC)	93.778	529-11-0041-00006	84,787	-	84,787	-
<b>Total Texas Department of State Health Services</b>			<b>2,029,909</b>	<b>73,167</b>	<b>2,103,076</b>	<b>-</b>
<b><u>U.S. Department of Health and Human Services</u></b>						
<b><u>Centers for Disease Control and Prevention</u></b>						
Healthy Brain Initiative	93.334	23NU58DP007513	7,566	-	7,566	-
Bold Grant FY24	93.334	1 NU58DP007513-01-00	166,754	-	166,754	-
<b>Total Centers for Disease Control and Prevention</b>			<b>174,320</b>	<b>-</b>	<b>174,320</b>	<b>-</b>
<b><u>U.S. Department of Health and Human Services</u></b>						
<b><u>National Association of County and City Health Officials</u></b>						
NACCHO RIM	93.421	2021-092301	22,222	-	22,222	-
NACCHO BLOC COVID+	93.421	2022-030702	10,241	-	10,241	-
NACCHO Disabilities Grant	93.421	2023-012412	14,019	-	14,019	-
NACCHO COVID/RIM	93.283	2023-060513	91,816	-	91,816	-
<b>Total National Association of County and City Health Officials</b>			<b>138,298</b>	<b>-</b>	<b>138,298</b>	<b>-</b>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Federal Grantor / Passed- Through Grantor Program Title	Federal ALN Number	Passed-Through Grantor's Number	Federal Disburse- ments/ Expen- ditures	Grantee Disburse- ments/ Expen- ditures	Total Expenditures	Passed- Through Amounts to Sub-Recipients
<b><u>U.S. Department of Health and Human Services</u></b>						
<b><u>Office of Population Affairs</u></b>						
WHFPT-LARC PART A	93.260	2020C07230	9,114	-	9,114	-
2023-2024 QIA FUND PART A	93.260	2020C07230	4,249	-	4,249	-
Family Planning-Services FY24	93.217	FPHPA6401-01	43,659	-	43,659	-
Family Planning-Services FY25	93.217	FPHPA6401-01	47,668	-	47,668	-
<b>Total Office of Population Affairs</b>			<u>104,690</u>	<u>-</u>	<u>104,690</u>	<u>-</u>
<b>Total Department of Health and Human Services</b>			<u>2,447,216</u>	<u>73,167</u>	<u>2,520,383</u>	<u>-</u>
<b><u>Office of the Executive Office of the President</u></b>						
<b><u>Passed- Through SWBT HIDTA</u></b>						
High Intensity Drug Trafficking Area Program (HIDTA)	95.001	G21AC0013A	11,865	-	11,865	-
High Intensity Drug Trafficking Area Program (HIDTA)	95.001	G21SS0003A	570,834	-	570,834	-
High Intensity Drug Trafficking Area Program (HIDTA)	95.001	G22AC0013A	37,183	-	37,183	-
High Intensity Drug Trafficking Area Program (HIDTA)	95.001	G22SS0003A	489,636	-	489,636	-
High Intensity Drug Trafficking Area Program (HIDTA)	95.001	G23AC0013A	43,709	-	43,709	-
High Intensity Drug Trafficking Area Program (HIDTA)	95.001	G23SS0003A	2,159,760	-	2,159,760	-
High Intensity Drug Trafficking Area Program (HIDTA)	95.001	G24AC0013A	1,495	-	1,495	-
High Intensity Drug Trafficking Area Program (HIDTA)	95.001	G24SS0003A	364,263	-	364,263	-
<b>Total SWBT HIDTA</b>			<u>3,678,745</u>	<u>-</u>	<u>3,678,745</u>	<u>-</u>
<b>Total Office of the Executive Office of the President</b>			<u>3,678,745</u>	<u>-</u>	<u>3,678,745</u>	<u>-</u>
<b><u>U.S. Department of Homeland Security</u></b>						
<b><u>Federal Emergency Management Agency (FEMA)</u></b>						
Cameron-2021 OPSG	97.067	3186507	366,306	-	366,306	-
Cameron-2022 OPSG	97.067	3186508	515,919	-	515,919	-
Cameron-2023 OPSG	97.067	3186509	973,084	-	973,084	-
Hazard Mitigation Gant (HMPG) Memorial Day Floods 2015	97.039	DR4223	607,199	28,280	635,479	-
Texas Hurricane Beryl	97.036	DR4798-TX	64,358	-	64,358	-
Kennedy 2022 OPSG DA	97.067	4159804	45,444	-	45,444	-
Kennedy 2023 OPSG DA	97.067	4159805	79,631	-	79,631	-
<b>Total FEMA</b>			<u>2,651,940</u>	<u>28,280</u>	<u>2,680,220</u>	<u>-</u>
<b>Total U.S. Department of Homeland Security</b>			<u>2,651,940</u>	<u>28,280</u>	<u>2,680,220</u>	<u>-</u>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Federal Grantor / Passed- Through Grantor Program Title	Federal ALN Number	Passed-Through Grantor's Number	Federal Disburse- ments/ Expen- ditures	Grantee Disburse- ments/ Expen- ditures	Total Expenditures	Passed- Through Amounts to Sub-Recipients
<b><u>U.S Federal Aviation Administration</u></b>						
<b><u>Pass through The Texas Department of Transportation</u></b>						
Airport Layout Project Participation	20.106	24ALPTISB	-	30,573	30,573	-
<b>Total Texas Department of Transportation</b>			-	30,573	30,573	
<b>Total U.S. Federal Aviation Administration</b>			-	30,573	30,573	-
<b><u>U.S Department of Commerce</u></b>						
<b><u>National Oceanic and Atmospheric Administration</u></b>						
<b><u>Pass through The General Land Office</u></b>						
CMP Cycle 26 - Adolph Thomas Jr. County Park Interpretive Signage Project	11.419	2411000E395	15,000	-	15,000	-
<b>Total General Land Office</b>			15,000	-	15,000	-
<b>Total U.S Department of Commerce</b>			15,000	-	15,000	-
<b><u>U.S. Department of the Interior</u></b>						
<b><u>National Park Service</u></b>						
<b><u>Pass through Texas Parks and Wildlife</u></b>						
La Esperanza Community Park Inclusive Water Recreation and Other Inclusive Improvements	15.916	P22AP01473	285,508	-	285,508	-
<b>Total Texas Parks and Wildlife</b>			285,508	-	285,508	-
<b><u>Office of Natural Resources Revenue</u></b>						
<b><u>Pass through The General Land Office</u></b>						
Gulf of Mexico Energy Security Act - GOMESA FUNDS	15.435		519,355	-	519,355	-
<b>Total of The General Land Office</b>			519,355	-	519,355	-
<b>Total U.S. Department of Interior</b>			804,863	-	804,863	-
<b>Total Federal Awards</b>			<b>24,004,320</b>	<b>411,530</b>	<b>24,415,850</b>	<b>2,820,893</b>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

<b>State Grantor / Passed Through Grantor Program Title</b>	<b>Pass-Through Grantor's Number</b>	<b>State Disburse- ments/ Expen- ditures</b>	<b>Grantee Disburse- ments/ Expen- ditures</b>	<b>Total Expenditures</b>	<b>Passed Through Amounts to Sub-Recipients</b>
<b><u>Texas Juvenile Justice Department</u></b>					
Intervention & Prevention	D-2023-03085	117,176	-	117,176	-
Intervention & Prevention	D-2025-5-31	8,046	-	8,046	-
Border Project	D-2023-03083	22,848	-	22,848	-
Border Project	D-2025-3-31	2,567	-	2,567	-
JJAEP	JJAEP-2023-03558	900,506	-	900,506	-
JJAEP-Mandated		8,240	-	8,240	-
DSA Pre-Residential Detention	D-2023-00999	111,065	-	111,065	-
DSA Post-Residential Detention	D-2023-01000	71,366	-	71,366	-
Grant R - Reimbursement	23-D0277	2,889	-	2,889	-
Grant R - DSA	D-2023-03087	346,885	-	346,885	-
Grant R - DSA	D-2025-10-31	25,458	-	25,458	-
DSA-Forensic Treatment Program	D-2023-03356	8,900	-	8,900	-
Juvenile Probation-State Aid	SA-2023-02846	3,070,503	-	3,070,503	-
Juvenile Probation-State Aid	SA-2025-2-31	215,808	-	215,808	-
Special Needs Diversionary Program	D-2023-03086	99,538	-	99,538	-
Special Needs Diversionary Program	D-2025-7-31	7,938	-	7,938	-
Salary Adjustment Grant	D-2023-03645	383,798	-	383,798	-
Salary Adjustment Grant	D-2025-15-131	41,535	-	41,535	-
Supplemental and Emergent	SE-2024-06586	14,479	-	14,479	-
VP - Vocational (Pilot)	D-2023-03082	112,256	-	112,256	-
VP - Vocational (Pilot)	D-2025-14-31	4,889	-	4,889	-
DSA Re-Build Enhancement	D-2023-03084	132,851	-	132,851	-
DSA Re-Build Enhancement	D-2025-4-31	8,476	-	8,476	-
Supplemental and Emergent	SE-2024-05119	26,000	-	26,000	-
Detention Expansion Projects	D-2024-05005	9,450	-	9,450	-
Detention Expansion Projects	D-2025-9-31	6,483	-	6,483	-
<b>Total Texas Juvenile Justice Department</b>		<b>5,759,950</b>	<b>-</b>	<b>5,759,950</b>	<b>-</b>



**CAMERON COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

<b>State Grantor / Passed Through Grantor Program Title</b>	<b>Pass-Through Grantor's Number</b>	<b>State Disburse- ments/ Expen- ditures</b>	<b>Grantee Disburse- ments/ Expen- ditures</b>	<b>Total Expenditures</b>	<b>Passed Through Amounts to Sub-Recipients</b>
<b><u>Texas Department of State Health Services</u></b>					
IDCU/SUR	HHS001315700006	8,332	-	8,332	-
IDCU/SUR	HHS001315700006	116,212	-	116,212	-
IDCU/COVID-19	HHS000812700007	90,335	-	90,335	-
TB/PC	HHS001437400007	9,566	3,303	12,869	-
TB/PC	HHS001182200005	241,410	67,864	309,274	-
<b>Total Texas Department of State Health Services</b>		<b>465,855</b>	<b>71,167</b>	<b>537,022</b>	<b>-</b>
<b><u>Texas Health and Human Services Commission</u></b>					
Title V Prenatal		23,768	-	23,768	-
Family Planning Program	HHS000734600023	153,689	-	153,689	-
Family Planning Program	HHS000734600023	4,099	-	4,099	-
<b>Total Texas Health and Human Services Commission</b>		<b>181,556</b>	<b>-</b>	<b>181,556</b>	<b>-</b>
<b><u>Criminal Justice Division - Specialty Courts</u></b>					
<b><u>Passed Through Office of the Governor</u></b>					
Veterans Court Grant 24	4421302	75,372	-	75,372	-
Veterans Court Grant 25	4421303	5,101	-	5,101	-
Divert Court 24	2022812	153,784	-	153,784	-
Divert Court 25	2022814	5,512	-	5,512	-
484th D.C. Specialized Treatment Services FY24	4778901	23,962	-	23,962	-
<b>Total Criminal Justice Division - Specialty Courts</b>		<b>263,730</b>	<b>-</b>	<b>263,730</b>	<b>-</b>
<b><u>SF-State Criminal Justice Planning (421) Fund</u></b>					
Community Based Treatment Services	2025-SF-ST-0015	3,732	-	3,732	-
Community Based Treatment Services	2024-SF-ST-0015	42,605	-	42,605	-
<b>Total SF-State Criminal Justice Planning (421) Fund</b>		<b>46,337</b>	<b>-</b>	<b>46,337</b>	<b>-</b>

**CAMERON COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

State Grantor / Passed Through Grantor Program Title	Pass-Through Grantor's Number	State Disburse- ments/ Expen- ditures	Grantee Disburse- ments/ Expen- ditures	Total Expenditures	Passed Through Amounts to Sub-Recipients
<b><u>Criminal Justice Division - SH-Bullet-Resistant Shield Grant Program</u></b>					
<b><u>Passed Through Office of the Governor</u></b>					
Bullet-Resistant Shield FY23	4610501	245,957	-	245,957	-
<b>Total Criminal Justice Division - SH-Bullet-Resistant Shield Grant Program</b>		<u>245,957</u>	<u>-</u>	<u>245,957</u>	<u>-</u>
<b><u>Criminal Justice Division - BG-Rifle-Resistant Body Armor Grant Program (BAGP)</u></b>					
<b><u>Passed Through Office of the Governor</u></b>					
Rifle-Resistant Body Armor Grant Program 24 - Park Rangers	4830601	24,080	-	24,080	-
<b>Total Criminal Justice Division - BG-Rifle-Resistant Body Armor Grant Program (BAGP)</b>		<u>24,080</u>	<u>-</u>	<u>24,080</u>	<u>-</u>
<b><u>Homeland Security Grants Division</u></b>					
<b><u>Passed Through Office of the Governor</u></b>					
Enhancing Election Security	4860601	53,603	-	53,603	-
Local Border Security Program 24 - Sheriff's Office	2999909	53,166	-	53,166	-
Local Border Security Program 24 - Park Rangers	4509002	8,594	-	8,594	-
Border Prosecution Unit 24-25	2537611	342,957	-	342,957	-
<b>Total Homeland Security Grants Division</b>		<u>458,319</u>	<u>-</u>	<u>458,319</u>	<u>-</u>
<b><u>Texas Office of the Attorney General</u></b>					
<b><u>Chapter 59 Asset Forfeitures</u></b>					
Cameron County District Attorney		622,704	-	622,704	-
Cameron County Constable Pct 2		2,723	-	2,723	-
Cameron County Constable Pct 3		1,400	-	1,400	-
Cameron County Constable Pct 4		10,799	-	10,799	-
Cameron County Constable Pct 5		303	-	303	-
Cameron County Sheriff Office		380,920	-	380,920	-
Cameron County Park Rangers		101	-	101	-
<b>Total Texas Office of the Attorney General</b>		<u>1,018,950</u>	<u>-</u>	<u>1,018,950</u>	<u>-</u>
<b><u>Texas Indigent Defense Commission</u></b>					
Juvenile Public Defender Mental Health Expansion	MH-24-002	63,553	63,553	127,105	-
<b>Total Indigent Defense Commission</b>		<u>63,553</u>	<u>63,553</u>	<u>127,105</u>	<u>-</u>

**CAMERON COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

<b>State Grantor / Passed Through Grantor Program Title</b>	<b>Pass-Through Grantor's Number</b>	<b>State Disburse- ments/ Expen- ditures</b>	<b>Grantee Disburse- ments/ Expen- ditures</b>	<b>Total Expenditures</b>	<b>Passed Through Amounts to Sub-Recipients</b>
<b><u>University of Texas Health Science Center at Houston</u></b>					
GET PHIT		7,488	-	7,488	-
<b>Total University of Texas Health Science Center at Houston</b>		<u>7,488</u>	<u>-</u>	<u>7,488</u>	<u>-</u>
<b><u>Texas Veterans Commission</u></b>					
Veterans Assistance Grant 23	GT-VSO22-008	69,385	540	69,925	-
Veterans Assistance Grant 24	VSO24-F-017	34,021	-	34,021	-
<b>Total Veterans Commission</b>		<u>103,406</u>	<u>540</u>	<u>103,946</u>	<u>-</u>
<b><u>Texas Water Development Board</u></b>					
Paso Real Drainage Project No. 40156	G1001292	275,658	-	275,658	-
<b>Total Texas Water Development Board</b>		<u>275,658</u>	<u>-</u>	<u>275,658</u>	<u>-</u>
<b><u>Texas Department of Transportation</u></b>					
Routine Airport Maintenance Program	M2321PTIS3	100,000	11,112	111,112	-
<b>Total Veterans Commission</b>		<u>100,000</u>	<u>11,112</u>	<u>111,112</u>	<u>-</u>
<b><u>Texas Department of Parks and Wildlife</u></b>					
Olmito Park Nature Trail Phase I	RTS-22003	200,000	-	200,000	-
Olmito Nature Park	RDR-24004	142,240	-	142,240	-
La Esperanza Park	50-00524	423,015	-	423,015	-
<b>Total Texas Department of Parks and Wildlife</b>		<u>765,255</u>	<u>-</u>	<u>765,255</u>	<u>-</u>
<b><u>General Land Office</u></b>					
Lower Laguna Madre Hydrodynamic Characterization	22-131-005-D411	97,337	-	97,337	-
<b>Total General Land Office</b>		<u>97,337</u>	<u>-</u>	<u>97,337</u>	<u>-</u>
<b>Total State Awards</b>		<u>9,877,432</u>	<u>146,372</u>	<u>10,023,804</u>	<u>-</u>
<b>Total Federal and State Awards</b>		<u>\$ 33,872,520</u>	<u>\$ 557,902</u>	<u>\$ 34,430,422</u>	<u>\$ 2,820,893</u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**Note 1 – Basis of Presentation**

The accompanying schedule of expenditures of federal/state awards includes the federal and state grant activity of Cameron County, Texas as the primary government, and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State of Texas Grant Management Standards*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used, in preparation of, the general purpose financial statements.

**Note 2 – Indirect Cost Rate**

The Uniform Guidance allows an organization to elect a 10% de minimis indirect cost rate. For the fiscal year ended September 30, 2024, the County elected to use this rate.

**Note 3 – Non-cash, Loans and Loan Guarantees, and Federally Funded Insurance**

During the fiscal year ended September 30, 2024, Cameron County, Texas had \$0 balances for Non-cash, Loans and Loan Guarantees, and Federally Funded Insurance.

**CAMERON COUNTY, TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS –  
FEDERAL AND STATE AWARDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**I. SUMMARY OF INDEPENDENT AUDITOR'S RESULTS**

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiencies identified that are not considered to be material weaknesses? ☐ Yes ☒ None Reported
- Noncompliance material to financial statements noted? ☐ Yes ☒ No

Federal/State Awards

Internal control over major programs:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiencies identified that are not considered to be material weaknesses? ☐ Yes ☒ None Reported

Type of auditors' report issued on compliance for major programs: Unmodified

- Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516? ☐ Yes ☒ No

Identification of major programs:

<u>Assistance Listing Numbers</u>	<u>Name of Federal/State Program or Cluster</u>
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Federal –

21.027	Coronavirus State and Local Fiscal Recovery Funds
97.067	Homeland Security Grant Program
14.228	Community Development Block Grants/State's Program

Federal dollar threshold used to distinguish between Type A and Type B programs \$750,000

Auditee qualified as low-risk auditee? ☒ Yes ☐ No

**CAMERON COUNTY, TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS –  
FEDERAL AND STATE AWARDS – (CONTINUED)  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**I. SUMMARY OF INDEPENDENT AUDITOR’S RESULTS – (continued)**

<u>State –</u>	<u>Name of State Program</u>
TJJD-A	Juvenile Probation State Aid
TJJD-B	Border Project
TJJD-P	Juvenile Justice Alternative Ed Program
TJJD-R	Reimbursement/Allocation
TJJD-M	Special Need/MHMB
TJJD-S	Prevention and Intervention Demo
Texas Parks and Wildlife	La Esperanza Park (Rider)
State dollar threshold used to distinguish Type A and Type B programs	<u>\$750,000</u>

**II. FINANCIAL STATEMENT FINDINGS**

None noted which were required to be reported.

**III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AND STATE AWARDS**

None noted which were required to be reported.



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