

CAMERON COUNTY, TEXAS

This budget will raise more revenue from property taxes than last year's budget by an amount of \$7,905,341 which is a 10.5 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,485,020.

The members of the Commissioners' Court voting on the adoption of the 2020 budget:

FOR: Commissioner's : Joey Lopez Pct. 2, Gus Ruiz Pct 4,
County Judge Eddie Trevino

AGAINST: Commissioner's: David A. Garza Pct 3, Sofia Benavides Pct.1

ABSENT:

		<u>2019</u>	<u>2020</u>
Property Tax Rate		.416893	.436893
Effective Tax Rate		.413893	.416796
Effective M&O Tax Rate		.359172	.359128
Rollback Tax Rate		.449284	.454299
Debt Rate		.056018	.055740

The total outstanding debt obligations secured by property taxes on October 1, 2019 will be \$142,777,655.

CAMERON COUNTY, TEXAS
COMMISSIONERS' COURT APPROVED BUDGET



FISCAL YEAR 2019-2020



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

October 1, 2019

Hon. Ediberto (Eddie) Trevino, County Judge
Hon. Sofia Benavidez, Commissioner Pct. 1
Hon. Joey Lopez Commissioner Pct. 2
Hon. David A. Garza, Commissioner Pct. 3
Hon. Gus Ruiz, Commissioner Pct. 4

Dear Members of the Commissioners Court:

The budgets contained within this document represent the results of the budget development process, the Commissioners' Court review and direction, and required County obligations. The budget represents a starting point from which the County can proceed to operate according to the laws and statutes governing their activities and reflects the growth and implementation of those programs deemed priorities by this government. The following approved budgets were voted upon by Commissioners on September 17, 2019:

	2020 Proposed Budget	2020 Approved Budget	2019 Approved Budget	Increase (Decrease)
General Fund	\$ 94,507,991	\$ 97,996,941	\$ 90,991,048	\$ 7,005,893
Road & Brindge Fund	13,557,194	13,557,194	12,581,255	975,939
Law Library Fund	204,064	205,264	193,200	12,064
Employee Benefits Fund	13,664,037	14,744,037	13,646,998	1,097,039
Workers' Compensation Fund	836,228	837,129	775,000	62,129
PreTrial Release Fund	413,000	445,704	501,530	(55,826)
PreTrial Diversion Fund	572,983	472,983	-	472,983
Unlimited Tax Revenue I&S Fund	-	-	-	-
Limited Tax Revenue I&S Fund	12,099,273	12,015,848	10,422,062	1,593,786
Venue Tax Fund	1,384,807	1,404,223	2,570,175	(1,165,952)
Veterans International Bridge at Los Tomates	11,003,804	10,181,761	11,003,804	(822,043)
Free Trade Bridge at Los Indios	2,800,377	2,625,757	2,800,377	(174,620)
Gateway International Toll Bridge	7,972,981	7,275,466	7,972,981	(697,515)
Colonia Light/Scofflaw Fund	387,186	429,446	389,180	40,266
Parks System Revenue Fund	9,502,639	9,874,063	9,225,809	648,254
County Airport Fund	182,206	182,884	178,106	4,778
Drug Forfeiture Fund	2,295,529	2,295,529	2,184,780	110,749
	\$ 171,384,299	\$ 174,544,229	\$ 165,436,305	\$ 9,107,924

Other program and grant budgets will be added during 2020 Fiscal Year. They will be added through the budget amendment process with the benefits and responsibilities discussed at the time of approval. This document is intended to be dynamic in nature, and be changed to address the changing conditions facing the County. However, this document represents the legal appropriations for which all County departments must adhere.

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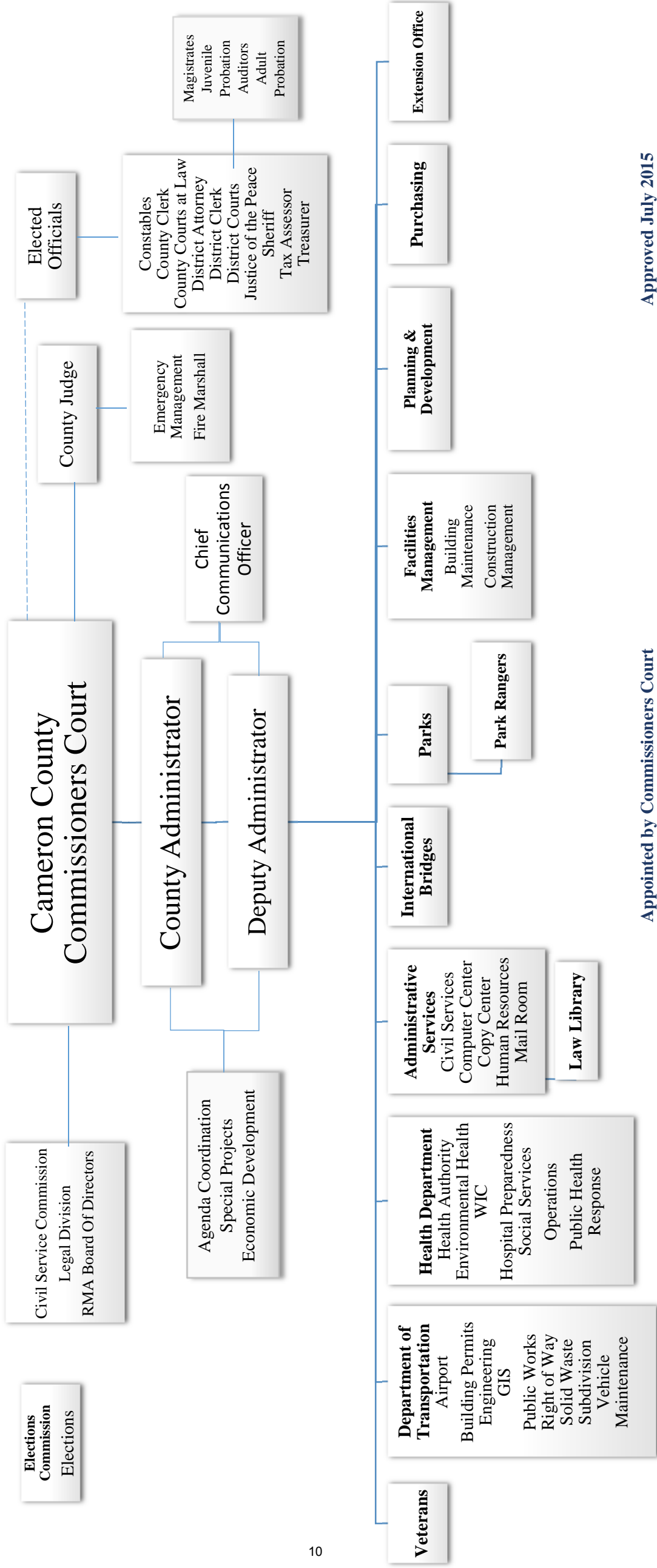
Budget Calendar

FY 2019-2020 BUDGET & TAX CALENDAR

May 1, 2019	Budget Packets sent to departments to begin formal budget preparation
May 31, 2019	Deadline for submittal of final budget requests
May 31- July 25, 2019	Preparation of Departmental Budgets & (Departmental Budget Workshops dates to be determined)
July 23, 2019	Meeting to discuss budget.
July 25, 2019	Certified Tax Roll Delivered to County
July 30, 2019	Meeting of Commissioners Court to discuss tax rate(effective & rollback rates) Certified Appraisal Roll, collection rate, debt taxes, etc., due to the Commissioners Court
August 5, 2019	FILE Proposed BUDGET W/ CCLERK
August 6, 2019	Meeting to discuss tax rate and record vote and schedule public hearing Vote regarding Elected Officials maximum compensation for publication
August 10, 2019 August 11, 2019	Publish Notice of Elected Officials salaries(set 10+ days after notice) Publish Notice of Elected Officials salaries(set 10+ days after notice) "Notice of Public Hearing on Tax Increase" (1st quarter-page notice) published at least seven days before public hearing. Calculation and publication of effective tax rate, rollback rate, etc., as required
August 13, 2019	Meeting to discuss budget.
August 18, 2019	Notice of Public hearing on Budget
August 20, 2019	Public Hearing on tax rate Public Hearing on Budget Public Hearing & Setting salaries of Elected Officials (5 days to file grievance from notice)
August 26, 2019	Last Day to file grievance regarding Elected Officials Salaries (5 days from notice of set amount)
August 27, 2019	Meeting to discuss budget.
TBD	Grievance Committee Hearing*** (tentative)
September 3, 2019	Second Public Hearing on tax rate(announce meeting to adopt) 3-14 days from this date Final changes to budget Commissioners Court considers Grievance Committee recommendations
September 10, 2019	Meeting to discuss budget.
September 15, 2019	Notice on Vote on Tax Rate (published before meeting to adopt tax rate) 2nd qtr page notice Notice of Public hearing on Budget
<i>September 17, 2019</i>	Public Hearing on Budget Final Adoption of Budget Order adopting tax rate

ELECTED OFFICIALS

Ediberto (Eddie) Trevino	County Judge
Sophia C. Benavides	Commissioner, Precinct 1
Joey Lopez	Commissioner, Precinct 2
David A. Garza	Commissioner, Precinct 3
Gus Ruiz	Commissioner, Precinct 4
Arturo Nelson	Judge, 138 th Judicial District
Benjamin Euresti, Jr.	Judge, 107 th Judicial District
Juan Magallanes	Judge, 357 th Judicial District
Janet Leal	Judge, 103 rd Judicial District
Adolfo Cordova	Judge, 197 th Judicial District
Elia Cornejo-Lopez	Judge, 404 th Judicial District
David Sanchez	Judge, 444th Judicial District
Gloria Rincones	Judge, 445th Judicial District
Arturo McDonald	Judge, County Court at Law #1
Laura Betancourt	Judge, County Court at Law #2
David Gonzalez	Judge, County Court at Law #3
Shiela Bence	Judge, County Court at Law #4
Estela Chavez-Vasquez	Judge, County Court at Law #5
Benito Ochoa IV	Justice of the Peace, Precinct 1
Linda Salazar	Justice of the Peace, Precinct 2-1
Johnathan Gracia	Justice of the Peace, Precinct 2-2
Mary Esther Sorola	Justice of the Peace, Precinct 2-3
Jesus Garcia	Justice of the Peace, Precinct 3-1
David Garza	Justice of the Peace, Precinct 3-2
Juan Mendoza	Justice of the Peace, Precinct 4
Sallie Gonzalez	Justice of the Peace, Precinct 5-1
Eloy Cano	Justice of the Peace, Precinct 5-2
Mike Trejo	Justice of the Peace, Precinct 5-3
Pete Delgadillo	Constable, Precinct 1
Abel Gomez	Constable, Precinct 2
Adrian Gonzalez	Constable, Precinct 3
Merced Burnias	Constable, Precinct 4
Everardo Solis	Constable, Precinct 5
Luis Saenz	County Attorney
Sylvia Garza Perez	County Clerk
Antonio Yzaguirre, Jr.	Tax Assessor-Collector
David Betancourt	County Treasurer
Eric Garza	District Clerk
Omar Lucio	County Sheriff



Approved July 2015

Cameron County General Information

ECONOMIC CONDITION AND OUTLOOK

Cameron County, Texas was created in 1848, and is the southernmost county in Texas. The county's population is estimated to be over 406,220 as reported by the 2010 Census count. However, the 2000 U.S. Census reports a population of 335,227, an increase of 17% since 2000. The County is approximately 1,276 square miles, including 371 square miles of rivers, estuaries, lagoons, bays and ocean water. Brownsville, the County seat, has a projected population of 206,752 and is the largest city in the Rio Grande Valley.

Population

	1990	1995	2000	2010
Brownsville	98,962	132,091	150,000	206,752
Brownsville, Harlingen & San Benito	260,120	309,578	335,227	406,220
Rio Grande Valley	701,888	860,343	1,001,187	1,193,098

Source: U.S. Census Bureau, Brownsville Economic Development Corp. (BEDC),

Climate

The County enjoys a sub-tropical environment with mild, dry winters, and warm, humid summers. The average wind velocity is 10.8 mph from the southeast. Humidity averages 75.25%. The climate is subtropical, semi-arid, and generally humid. The weather is greatly influenced by the Gulf of Mexico that borders the county to the east. The average daily temperature during the summer is 97 degrees and 68 degrees in the winter with an average rainfall of 4 inches.

Employment

	Cameron County		Texas	
	2019 ⁽¹⁾	2018	2019	2018
Civilian Labor Force	165,641	167,002	14,041,604	13,840,527
Employment	156,294	156,025	13,540,702	13,283,897
Unemployment	9,347	10,977	500,902	556,630
Unemployment Rate	5.6%	6.6%	3.6%	4.0%

(1) As of June 2019

Source: Texas Workforce Commission

“IN-BOND” INDUSTRIALIZED PROGRAM

The two cities, Brownsville, Texas, U.S.A. and H. Matamoros, Tamps., Mexico have established over the past 25 years the “In-Bond” Industrialization or “Maquiladora” program. This program allows the assembly of labor intensive products at advantageous costs; thus, allowing North American products to be more competitive on a worldwide basis. Since its inception in 1966, the “In-bond” program has grown to an estimated 108 companies, expanding to a total of 4,300,000 square feet of manufacturing space, and employing approximately 52,000 people. Cameron County gains greatly from these operations since all of the Mexican plants have offices, warehouses, or twin plants on the U.S. side; U.S. management and technical personnel live in the County; goods and services are purchased in the County for use in the Matamoros facilities.

Cameron County General Information

Intermodal Transportation

U.S. Highways 77, 83, and 281; State Highways 4, 48, 107, 45 and 550; and nine Farm-to-Market roads traverse the County. The U.S. Congress designated the U.S. Interstate Highway 69 as a high priority corridor of national significance to serve as a primary trade route from Mexico through Texas to Canada. The corridor will traverse eight states and end at two southern points of border entry - Laredo and the Rio Grande Valley.

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

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

The Brownsville Navigation District is located at the southernmost tip of Texas on the Gulf of Mexico and specific information can be found at portofbrownsville.com. The port is one of the deep-water ports along the Gulf of Mexico coast. The channel is 17 miles long and terminates in a turning basin that is 1,200 feet wide. The Port owns approximately 40,000 acres of land has 1+million sq.ft. of covered storage plus 3+ million sq.ft. of open storage. The Port has 13 cargo docks, 5 liquid cargo docks and a sixth under construction.

The channel currently has a depth of 42ft. but has Congressional authorization to deepen to 52 ft. With the additional depth the Port will be able to handle larger ships and increase its ability to attract more business.

Tourism/Recreation

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

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

The Park System provides beach access for day-use enjoyment, offering parking, stores, restaurants, beach equipment rental, and covered areas to escape the summer sun. Fishing, surfing, volleyball and strolling along the edge of the shoreline are the main activities enjoyed at the County parks on South Padre Island. Thomae Park is located on the Arroyo Colorado River, three miles from the Laguna Madre Bay. This facility caters to

Cameron County General Information

the fishing enthusiasts providing boat launches, fish cleaning facilities, vehicle and trailer parking, picnic areas and campsites.

The Park System also provides controlled access to the miles of public beaches north of Andy Bowie Park. The Cameron County Park System also provides commissioned officer park ranger patrol to the parks and the unincorporated public areas. At the end of 2016 Commissioners' approved the issuance of 24 million dollars in Certificates of Obligation for improvements to the County's coastal parks. The complete reconstruction of pavilions and parking were completed earlier this year with improvements at Isla Blanca Park to be completed in early 2019. Improvements are to include the reconstruction of the Sandpiper and DJ Lerma pavilions, expanded picnic areas, a new boardwalk and expanded parking.

The Commissioners' Court also issued \$10 million dollars in Venue Tax revenue bonds. These funds were dedicated to the design and construction of Amphitheatre/Event Center in the dolphin cove area of Isla Blanca Park and an Ecotourism Center in Laguna Vista off of highway 100. The Amphitheatre/Event center is scheduled to be completed in the last quarter of 2019 and the Ecotourism center is still in the design phase. The addition of these facilities is intended to enhance the recreational opportunities within the region.

Each year, thousands of people from states north of Texas spend their winters in Cameron County's warmer climate. They have a direct impact to the local economies both in dollars spent and hours of service to various charities and service groups. Many of the winter Texans who visited here have now become permanent, year-round residents. During Spring Break, it is estimated that over 50,000 college students come to South Padre Island and infuse more than a million dollars into the County's economy.

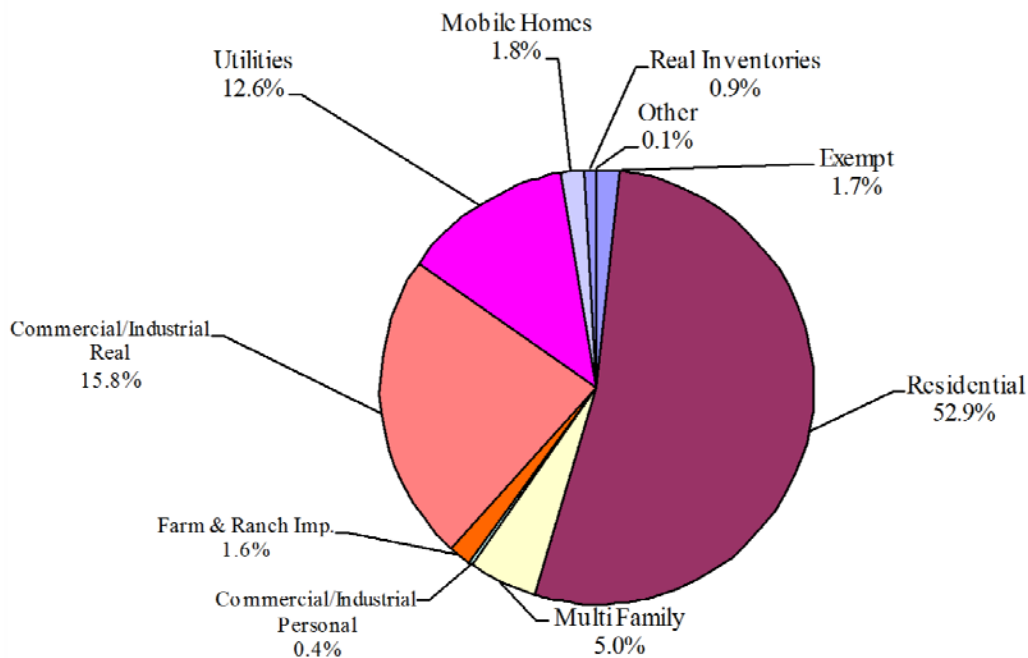
Space Exploration Technologies (Space X), a private space exploration company, broke ground on the construction site of a rocket launch pad and command center to be located east of Brownsville near Boca Chica Beach on the eastern end of Texas Highway 4. Space X is building the world's first commercial, vertical and orbital rocket launch facility in Cameron County and is committed to have 12 commercial launches per year. SpaceX currently has \$3 billion in launch contracts. SpaceX is anticipating its first launch from the Brownsville site in June of 2019. The site selection of Cameron County will impact Cameron County economically by bringing in approximately 600 direct jobs, 400 indirect and induced jobs and an annual economic impact of \$70 million plus. Every launch is expected to draw 30,000 visitors to this region.

	A	B	C	D	E	F	
			=B -A	=C/A			
	FY 2018-2019	FY 2019-2020	Increase	Percent	Tax Year 2019	100% Collection	
	Tax Year 2018	Tax Year 2019	(Decrease)	Change	100% Tax	100% Tax	
					Levy @ .416893	Levy @ .416893	
						Levy Increase	
						@ .416893	
Homestead Improvement	6,509,071,799	6,945,855,158	436,783,359	6.71%	30,345,955	27,135,865	3,210,090
Non-Homestead Improvement	5,427,650,251	5,839,873,453	412,223,202	7.59%	25,513,998	22,627,494	2,886,504
Total Improvement	11,936,722,050	12,785,728,611	849,006,561	7.11%	55,859,953	49,763,359	6,096,595
Homestead Land	2,124,866,678	2,191,046,271	66,179,593	3.11%	9,572,528	8,858,420	714,107
Non-Homestead Land	3,866,638,299	3,874,743,726	8,105,427	0.21%	16,928,484	16,119,744	808,740
Timber Market	49,618	49,618	-	0.00%	217	207	10
Ag Market	975,692,413	981,305,737	5,613,324	0.58%	4,287,256	4,067,593	219,663
T o t a l L a n d	6,967,247,008	7,047,145,352	79,898,344	1.15%	30,788,485	29,045,965	1,742,520
Total Personal Property	3,023,392,849	3,333,616,380	310,223,531	10.26%	14,564,337	12,604,313	1,960,023
Total Mineral Property	438,460	290,500	(147,960)	-33.75%	1,269	1,828	(559)
TOTAL MARKET VALUE +	21,927,800,367	23,166,780,843	1,238,980,476	5.65%	101,214,044	91,415,465	9,798,579
Homestead Cap -	141,108,666	114,282,549	(26,826,117)	-19.01%	499,292	588,272	(88,980)
Ag Market	972,527,362	978,776,655	6,249,293		4,276,207	4,054,398	221,808
Timber Use	2,525	2,615	90		11	11	1
Ag Use	101,533,300	102,892,815	1,359,515		449,532	423,285	26,246
Deferment	870,991,537	875,881,225	4,889,688	0.56%	3,826,675	3,631,113	195,562
TOTAL EXEMPTIONS -	2,210,699,979	2,350,596,422	139,896,443	6.33%	10,269,591	9,216,253	1,053,338
NET TAXABLE	18,705,000,185	19,826,020,647	1,121,020,462	5.99%	86,618,485	77,979,836	8,638,659
(less) Freeze Taxable	1,762,884,346	1,877,968,411	115,084,065	6.53%	8,204,713	7,349,341	855,371
(less) Transfer Adjustment	888,621	1,654,217	765,596		7,227	3,705	3,523
Freeze Actual Tax					-	-	-
Over 65 Deferrals	-	-	-	0.00%	-	-	-
Final Taxable Value	16,941,227,218	17,946,398,019	1,005,170,801	5.93%	78,406,545	70,626,790	7,779,765
			Less: Tax from new construction				(1,485,020)
			Net Tax from re-Appraisal Values				\$ 6,294,746
New Construction	\$ 261,987,125	\$ 339,904,708	\$ 77,917,583	29.74%	\$ 1,485,020		

Property Appraisal Comparison

New Construction Tax Year 2019

	New Construction Market Value	Tax Levy at Current Rate
Residential	185,228,259	809,249
Multi Family	17,525,375	76,567
Farm & Ranch Improvements	5,719,495	24,988
Commercial/Industrial Personal	1,287,012	5,623
Commercial/Industrial Real	80,304,908	350,847
Utilities	44,145,431	192,868
Mobile Homes	6,261,753	27,357
Real Inventories	3,051,874	13,333
Exempt	6,114,885	26,716
Other	337,632	1,475
Total	349,976,624	1,529,023

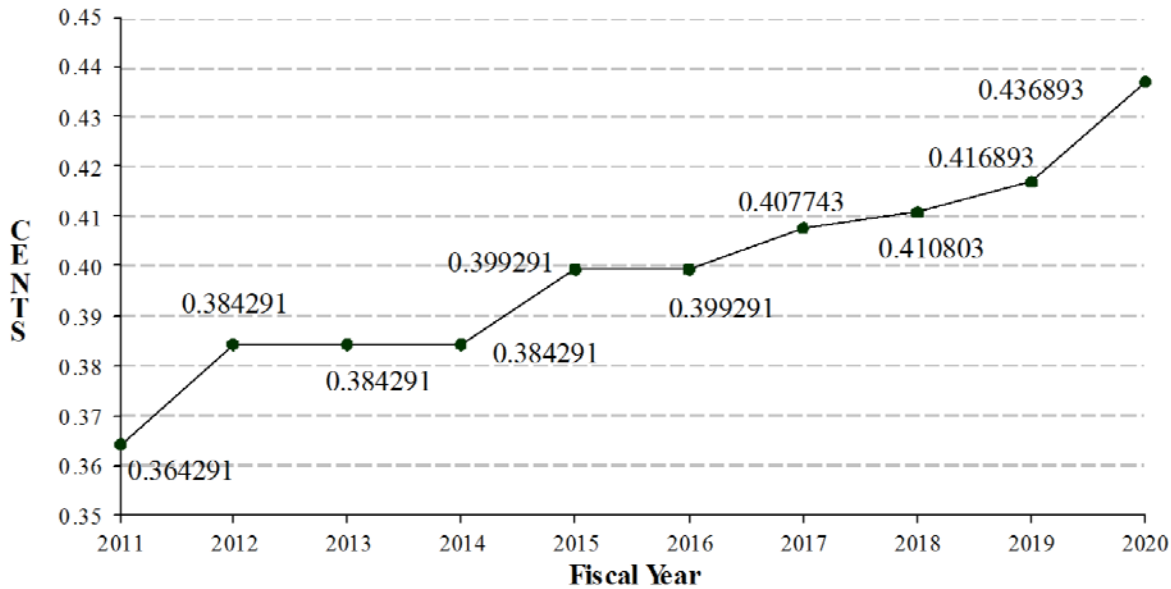


Cameron County's taxable values grew by 6.85% since January 2018. New construction in the county provided \$349,976,624 in new property values. New construction taxable values increased by 28% more than last year's amount. Residential construction represents 52.9% of the new properties. Commercial construction is also providing booming growth representing 15.8% of all new construction. Based upon the approved tax rate of \$0.436893 per \$100, at a 100% collection rate, total new construction should generate over \$1,529,023 in tax revenue.

2019-2020 Tax Rate and Tax Levy

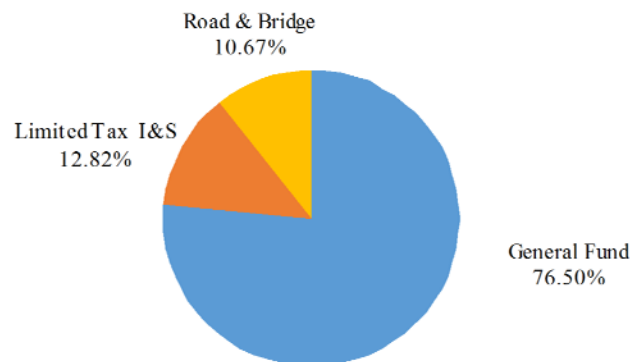
The Commissioners Court approved the tax rate of \$0.436893 per \$100 assessed property valuation. The tax rate is an increase of \$0.020000 over FY 2018-2019. At this rate, current property tax revenues are budgeted to increase by 10.5% generating \$8,733,298 in additional tax revenues at a 100% collection rate.

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



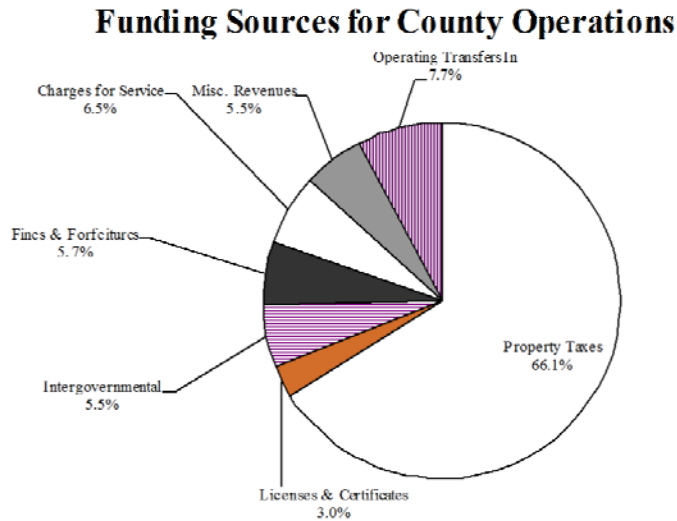
TAX RATE DISTRIBUTION

The General Fund portion of the tax revenues increased from 75.22% to 76.50% of the total levy for FY 2019-2020, compared to FY 2018-2019. Road and Bridge tax revenues decreased from 11.26% to 10.67% for the corresponding years. Debt issue tax revenues decreased from 13.53% to 12.82% .



Your Tax Dollars at Work

County's total Operating Budget for Fiscal Year 2019-2020, including the General Fund, Road & Bridge/Public Works, Debt Service and Enterprise Funds, is \$174,544,229, an increase of \$9,107,924 above the prior year's resources reflecting a 5.5% increase in government in just one year. The following chart illustrates that the County relies on property tax revenue for over half of its needed resources:

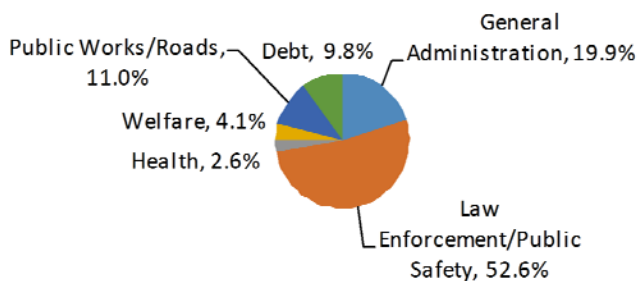


A property owner with a \$99,117 home will pay \$423.12 in County property taxes for Fiscal Year 2020, a \$9.91 increase over last year if the value of the property remained the same. These property taxes will pay the following General Government Operations, Road & Bridge/Public Works, and Debt Service requirements:

Appropriations for County Operations

\$423.12 is Spent?

How the



General Administration	83.89
General Gov't.	
Law Enforcement	222.83
Health	11.11
Welfare	17.19
Health & Welfare	28.31
Public Works / Roads	46.70
Debt	41.39
TOTAL	\$423.12

Fiscal Policy

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

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

Fund Balance

The General Fund fund balance at September 30, 2018, was \$22,412,389 compared to \$23,983,003 at September 30, 2017. The unassigned portion of the fund balance was \$20,671,803. The County defends against various on-going lawsuits for which the actual cost of the litigation cannot be accurately assessed. To recognize that a potential likely liability exists for an amount yet to be defined, the County is committing \$500,000 out of its Unreserved Fund Balance. The County is also committing \$500,000 for Indigent defense and any potential increase in General Fund fund balance to fund Capital projects.

While a portion of the fund balance is obligated, the County could access the full amount of the fund balance if an emergency should arise. The total General Fund balance represents 28% of the Fiscal Year 2018 total General Fund expenditures of \$90,863,871 (not including transfers out). If all resources were not available to the County's General Fund at the beginning of the fiscal year, the County's General Fund could operate for 90 days based on 2018 expenditures. It is likely, this would never happen. The more realistic use of the General Fund fund balance would be to provide for interim funding of County operations in the event of a hurricane or natural disaster. Available Federal emergency funds would likely take as long as several months to reach the County after such an event.

Revenues generated during FY 2019 but received up to 60 days after year-end will be attributed to FY 2019. The effect on the General Fund fund balance may not be as much as reported in this preliminary estimate.

Fund Balance in the Special Road and Bridge Fund at September 30, 2018, was \$8,519,079 compared to \$7,722,814 at September 30, 2017. The 2018 fund balance represents 67% of the \$12,791,268 annual Road and Bridge expenditures for FY 2018. Again, if all resources were not available, the Road and Bridge fund could operate for 243 days based on 2018 expenditures. Fund balance for the Road & Bridge Fund for Fiscal Year-end 2019 is estimated at \$8,519,079 an amount greater than 243 days of operation.

Fiscal Policy

Enterprise Operations:

International Toll Bridge System: The County operates three international toll bridges. Two bridges are located in Brownsville, Texas and one is located 10 miles south of the cities of Harlingen and San Benito, Texas.

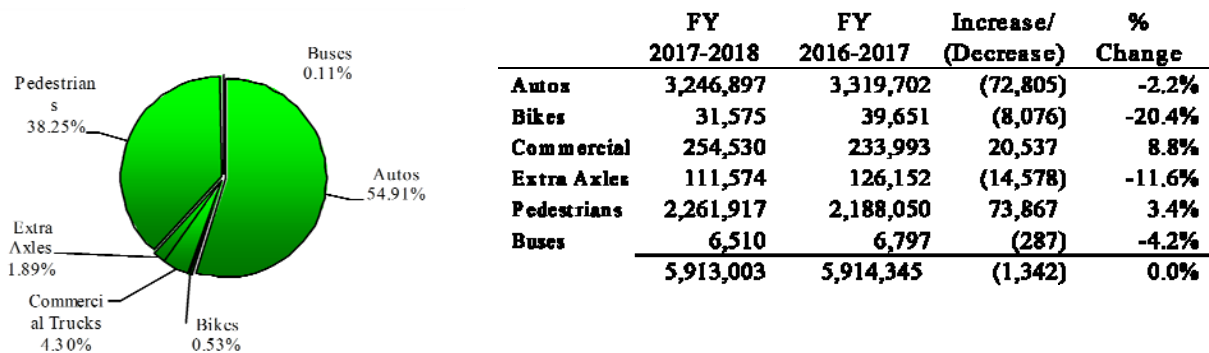
All bridges within the Cameron County International Toll Bridge System are operated under a joint agreement with the Government of Mexico. County ownership of the bridges extends to a point over the river representing the international boundary between the United States and Mexico. The respective owner governments repair and maintain specific portions of the structures. Tolls for Southbound traffic are set independently by action of the Cameron County Commissioners' Court. The following are the tolls in effect at September 30, 2019 and the changes to the toll rates to be in effect October 1, 2019:

Type of Customer/Vehicle	Sept. 30, 2019 Rate	Oct. 01, 2019 Rate	AVI Fare
Pedestrians	\$1.00	\$1.00	
Motorcycles	3.75	3.75	
Passenger Autos	3.75	3.75	
Commercial Trucks:			
Two Axle	11.00	11.00	9.50
Three Axle	15.50	15.00	13.50
Four Axle	17.25	17.25	15.50
Five Axle	22.00	22.00	19.25
Six Axle	\$25.00	\$25.00	23.25

CROSSINGS

During the year ended September 30, 2018, over 5.9 million southbound cars, trucks, bicycles, motorcycles, and pedestrians crossed south into Mexico via the Cameron County International Toll Bridges

SOUTHBOUND CROSSINGS



Southbound auto crossings, System-wide, decreased by 72,805 reflecting a 2.2% decrease. It is believed that the slowing of the economy and election uncertainty is having an effect on individuals to cross for shopping or dining out. Commercial truck crossings increased by 20,537, a 8.8% increase compared to the prior year's level.

Fiscal Policy

Enterprise Operations: continued

International Toll Bridge System: continued

Pedestrian crossings increased by over 73,867 for the current year compared to the prior year. 99% of the pedestrian traffic for the System crosses at Gateway International Bridge. It is believed that the decreased security alerts and decreasing violence caused people to cross more often.

Total operating revenue for the International Toll Bridge System was \$20,062,109, up from the prior year's \$19,664,407, a increase of \$397,702 or a 2% increase. At September 30, 2018, the Cameron County International Toll Bridge System had \$7,056,352 in working capital, an amount sufficient to provide for 319 days of operations based on fiscal year 2018 activity.

Park System: The County Park System operations generated \$9,171,559 in fees, rentals and other income for the year, which was approximately 2% below last year's totals. The net income from all Park System operations was \$2,240,864. At September 30, 2018, the Park System had \$4,282,996 in working capital, an amount sufficient to satisfy the following year's debt service and provide for 175 days of operations based on activity during fiscal year 2018.

County Airport: The Airport operations provided \$11,842 from rental revenue and commissions on aviation fuel sales. The Airport recently underwent renovations and expansion of facilities largely due to grant funding, which includes a new fuel farm and additional hangars.

Debt Administration

At September 30, 2018, the County has limited tax general obligation bonds outstanding in the amount of \$134,259,580. According to Texas statutes, the County has two debt limits. Bonds issued under Article 3, Section 52e of the Texas Constitution total \$5,189,812,184 and bonds issued under Article III section 52 of Texas Constitution total \$0. The debt limits for the two authorizations are \$5,189,912,184 (25% of real property assessed valuation) and \$1,037,982,437 (5% of assessed valuation of all taxable property); therefore, the County has a legal debt margin on general obligation debt of \$5,189,812,184 and \$1,037,982,437.

The County's bond rating is "A+" from Standard & Poor's "AA" from Fitch for general obligation debt.

Cash Management

Cash temporarily idle during the year was invested in certificates of deposit, money market funds, and state agency sponsored investment pools. The average yield on investments was 1.23%. Cameron County's investment policy is to minimize credit and market risks, while maintaining a competitive yield on its portfolio. Accordingly, the deposits were either insured by Federal Depository Insurance or collateralized. All collateral on deposits was held by the County, its agent, or a financial institution's trust department in the County's name. All investments held by the County during the year ended September 30, 2018, were classified in the category of "lowest credit risk" or Uncategorized if invested in an investment pool as defined by the Governmental Accounting Standards Board.

Fiscal Policy

Employee and Dependents' Health Benefits

On May 1, 1989, Cameron County established a Limited Risk Management Program for health and life benefits provided to County employees. Premiums are paid into an internal service fund (Health and Life Benefits Fund) by all other funds and are available to pay claims, administrative costs, and claims' reserves. Administrative costs include the cost of individual stop loss insurance (\$100,000 per insured) and aggregate stop loss insurance (determined by the monthly number of insured lives, at a specified dollar value times twelve). Premiums are actuarially calculated based on prior claims' history for the County and include an amount needed to accumulate claims' reserves for catastrophic claims. This year the Commissioners' Court approved a \$7,200 per employee premium for health insurance.

During Fiscal Year 2018, a total of \$12,644,289 was paid in benefits and \$2,027,034 was paid in administrative costs. Incurred, but not reported, claims in the amount of \$301,813 have been accrued as a liability and were actuarially determined. The Health and Life Benefits Fund reported net operating loss of \$1,324,253 as compared to a net loss of \$1,878,267 in fiscal year 2017. Preliminary Employee Benefits Fund fund balance for Fiscal Year-end September 30, 2019, is projected to be approximately \$0.

Budgeting Controls

In addition, the County maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual, appropriated budget approved by the County's Commissioners' Court. Activities of the General Fund, Special Revenue Funds, and Debt Service Funds are included in the annual, appropriated budget. Project-length budgets are adopted for the Capital Project Funds. The level of budgetary control (the level at which expenditures cannot legally exceed the appropriated amount) is at the departmental level within an individual fund. The County also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Encumbered amounts lapse at year-end; however, encumbrances are generally re-appropriated as part of the following year's budget.

The Commissioners' Court, under Chapter 111 of the Local Government Code, appointed a County Budget Officer. The preparation of the County's budgeted expenditures and the maintenance of these appropriations throughout the year are the responsibility of the Budget Officer. Estimated revenues for the forthcoming year, and the estimated fund balance to be available for appropriations at current year-end were estimated for the County's budget by the County Auditor.

SUMMARY

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

Investment Policy

1.0 INVESTMENT STRATEGY

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

1.01 Investment Pools

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

1.02 Operating Funds

Operating funds provide for the daily activities of department. These resources should be kept relatively liquid. Two weeks average requirements should be kept in investments that offer daily liquidity. Funds are released weekly by approval of the Commissioners' Court. Other resources should be invested in a ladder set of investments in 30, 60, 90 day investments and/or more if warranted.

1.03 Capital Project Funds

Investment of capital project funds should be matched with the anticipated project draws. Upon receiving funding for a construction project, the engineer, architect and auditor should schedule the required resources and the treasurer should match investment maturities to coincide with construction draws.

1.04 Reserve Funds

Reserve funds are in place to provide for a shortfall, or to provide for repairs in cases of natural disaster. Reserve funds that are in place to pay the debt service of an issue if other funds are not available should be invested in instruments that mature immediately prior to the debt issue it secures. Six month maturities are typical for these funds. If more than six months in reserves exist, then investments may extend to 30 days, still with maturities immediately before due date for payments.

Emergency reserve funds should be kept more liquid than bond debt reserves. Park System reserves during Hurricane Season, during the months of May through October, should be invested no more than 30 days. Other reserve funds should be invested in a ladder scheme in various investments that have a step system of maturities. A portion of funds should be kept in daily liquid funds for immediate access.

Operating Reserve funds should equal a level of two-month operating requirements. These funds, too, should be kept in a ladder set of investments, with one month's reserves kept in daily liquid funds such as money market investments or investment pools.

2.0 INVESTMENT SCOPE

2.01 Legal Authority to Invest

TEXAS GOVERNMENT CODE ANN., sec. 2256.003 et seq. (Vernon 1995) authorizes the Commissioners Court to invest county funds.

2.02 County Investment Portfolio Structure

This investment policy applies to all financial assets of all funds of Cameron County, Texas, at the present time and any funds to be created in the future and any other funds held in custody by the County Treasurer, **unless it is in contravention of any depository contract between Cameron County and any depository bank, and**

Investment Policy

or expressly prohibited by law.

2.03 Applicability of Policy

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

3.0 INVESTMENT OBJECTIVES AND PRIORITIES

3.01 General Statement

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

3.02 Safety of Principal

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

3.03 Maintenance of Adequate Liquidity

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

3.04 Desired Diversification

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

3.05 Rate of Return on Investments

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

3.06 Maturity

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

3.07 Quality and Capability of Investment Manager

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

Investment Policy

4.0 INVESTMENT RESPONSIBILITY AND CONTROL

4.01 Delegation of Investment Authority

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

4.02 Investment Advisory Committee

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

4.03 Prudence and Ethical Standards

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

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

4.04 Liability of Investment Officer

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

4.05 Accounting and Audit Control

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

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

Investment Policy

5.0 INVESTMENT REPORTING

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

6.0 INVESTMENT INSTITUTIONS

6.01 Depository Bank

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

.6.02 Broker/Dealers

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

6.03 Approval of Broker/Dealer

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

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

7.0 INVESTMENT INSTRUMENTS

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

7.01 Bank Investments

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

7.02 Direct Investments

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

Investment Policy

8.0 INVESTMENT PROCEDURES

8.01 Confirmation of Trade

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

8.02 Delivery versus Payment

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

8.03 Safekeeping Institution

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

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

9.0 COLLATERAL AND SAFEKEEPING

9.01 Collateral or Insurance

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

- 9.011 FDIC insurance coverage,
- 9.012 United States Government Bonds, Notes, and Bills,
- 9.013 Securities of federally sponsored U. S. Agencies and instrumentality's of the United States Government and/or obligations, including letters of credit, of the United States or its agencies and instrumentalities.
- 9.014 No Collateralized Mortgage Obligations are acceptable.

9.02 Safekeeping

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

9.03 Collateral Reporting

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

Investment Policy

10.0 INVESTMENT POLICY REVIEW AND AMENDMENT

10.01 Review Procedures

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

10.02 Changes to the Investment Policy

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

11.0 EXHIBITS AND APPENDICES

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

Approved Budget

The Commissioners Court's priorities for the 2019-2020 Fiscal Year were to try and implement the first phase of the commissioned compensation and classification study, provide some additional staffing with minimal impact to the tax rate

REVENUES

Current Tax revenues were budgeted at a 96.5% collection rate equal to last years rate. With a 6.55% taxable valuation growth and an increase in the tax rate the General Fund current tax revenue is projected to increase by \$5,512,367 dollars due to an increase in valuations and new construction.

Intergovernmental revenues are projected to increase by \$331,840. The main areas that account for the increases is reimbursements by other governmental agencies. The major increase is reimbursements for services.

Charges for services have been budgeted to increase by \$788,865 in revenues over last years budget. The largest increase is due the increase revenues generated for the housing of federal inmates.

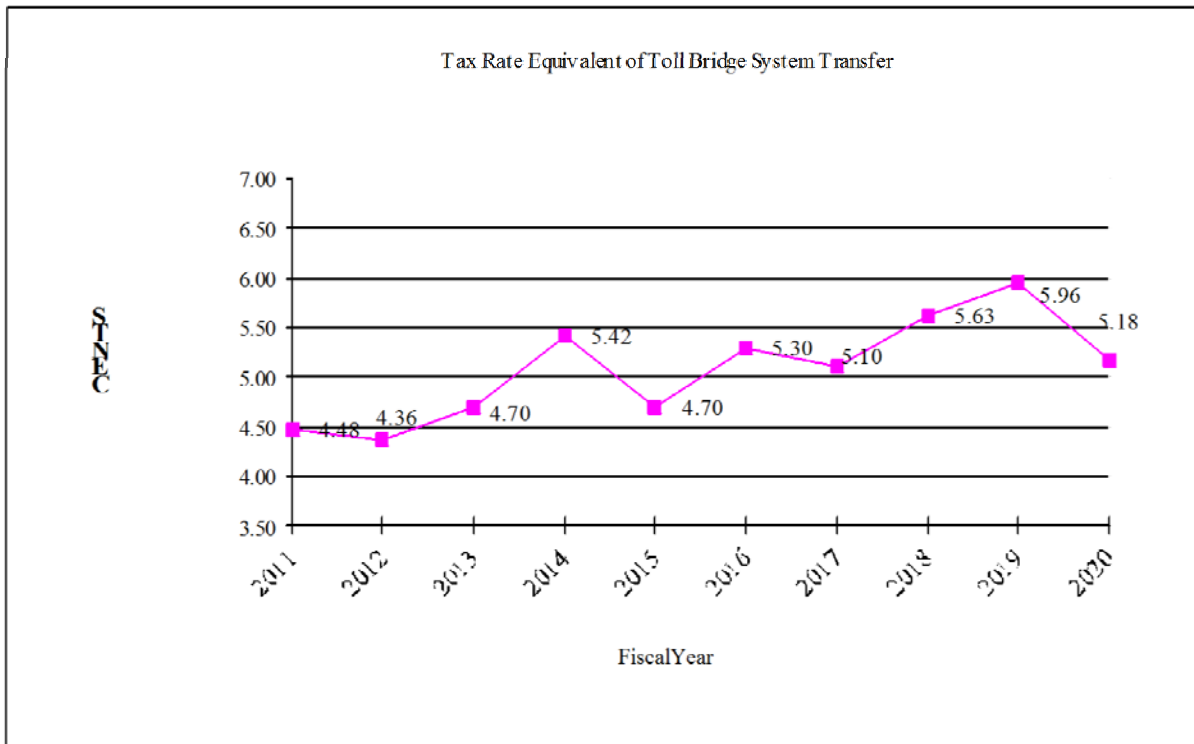
Fines and Forfeiture revenues are projected to decrease by approximately \$510,749 over last fiscal year due to a decrease in the collections in all the Courts.

Miscellaneous Revenue includes interest earnings, sales of surplus properties, commissions from rents or sales, and commissions on the collections of other governmental entities property taxes. The budgeted revenues are budgeted to increase compared to last fiscal year. The total is made up of various line item increases and increases. The largest group of increases is interest earnings. The budget was increased by \$510,763.

Toll Bridge revenues and its transfer to the General Fund constitute a significant portion of the resources available to support the County's operations. The charts below illustrate the importance of the transfer of funds from the Cameron County Toll Bridge System to the County's General Fund. The transfer for Fiscal Year 2019-2020 is scheduled to be \$8,798,638, roughly equivalent in tax rate to \$0.0518 per \$100 valuation. If the County did not have this source of funding for the General Fund, the tax rate necessary to support county operations could be as high as \$0.488693 per \$100 property valuation.

Approved Budget

Fiscal Year	Toll Bridge Transfer	Taxable Appraised Valuation	Tax Rate Equivalent
2011	6,070,577	14,538,184,554	4.18
2012	6,097,063	14,554,142,784	4.48
2013	6,915,368	14,933,614,061	4.36
2014	7,591,527	15,410,000,309	4.70
2015	6,825,444	15,487,806,113	5.42
2016	7,355,761	15,805,391,942	4.70
2017	7,702,300	16,144,489,610	5.30
2018	8,886,916	16,656,883,416	5.10
2019	10,096,657	16,941,227,218	5.63
2020	8,798,639	18,637,743,851	5.18



The revenue from the system is expected to increase as a result of the a decrease in traffic and toll rates. Toll revenue for the Toll Bridge System is projected to reach \$20,082,984 an decrease of nearly 7.78% below the Fiscal Year 2019 budget.

Approved Budget

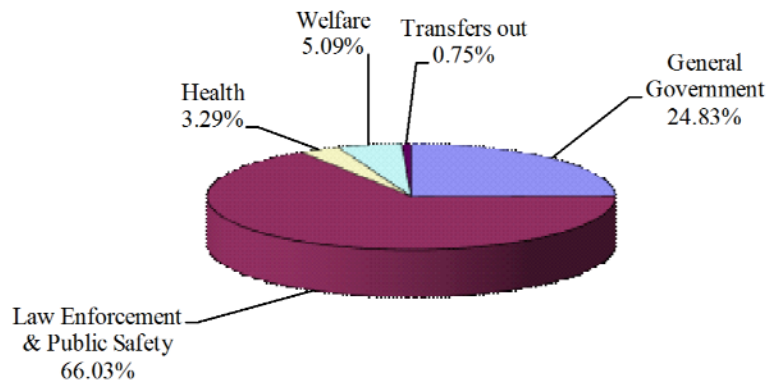
EXPENDITURES

Total General Fund appropriations are \$97,996,941 increasing by \$7,005,893 or 7.7% over the 2018-2019 Approved Budget. General Government reflects the largest increase, growing by 14.75% over the prior years approved budget. The increase in appropriations is accounted for in new positions, salary increases and grant matches.

	FY 2019-2020 Approved Budget	FY 2018-2019 Approved Budget	Increase (Decrease)	Percent Change
General Government	\$ 24,384,603	\$ 21,223,030	\$ 3,161,573	14.90%
Law Enforcement & Public Safety	64,656,036	61,069,641	3,586,395	5.87%
Health	3,226,638	3,109,091	117,547	3.78%
Welfare	4,991,066	4,883,392	107,674	2.20%
Transfers out	738,598	705,894	32,704	4.63%
Total	<u>\$ 97,996,941</u>	<u>\$ 90,991,048</u>	<u>\$ 7,005,893</u>	<u>7.70%</u>

Law Enforcement and Public Safety represent the largest segment of General Fund Appropriations at 66.01%. Funded within Law Enforcement and Public Safety are the County Courts at Law, Justice of the Peace Courts, District Courts, County Clerk, District Clerk, District Attorney, Jail, Sheriffs Office, Constables, Juvenile Department, Juvenile Boot-camp, Auto Theft Prevention Program and the Bail Bond Administration.

FY 2019-2020 General Fund Appropriations



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

CAMERON COUNTY, TEXAS

PERSONNEL

APPROVED 2019-2020 BUDGET



General Fund-General Administration Personnel

<u>County Judges Office</u>		<u>Pay Grade</u>	<u>Computer Center</u>	
(956) 544-0830			Chief Technology Officer	128
County Judge		\$65,343	Office Manager	113
& \$5,400 Juvenile Board			(2) Comm./Comp. Tech II	111
Executive Secretary		117	Information System Security	119
Office Specialist		112	(2) Programmer Analyst	122
Administrative Coordinator		117	Functional Systems Analyst	119
			Applications Supervisor	124
			Help Desk Supervisor	114
<u>Human Resources/Safety/Risk Management</u>			Network Communications	118
(956) 544-0827			Comm./Comp Tec I	110
Assistant Director-Admin. Svcs.		122	Network Engineer	122
(split 56/46 with R&B fund)			Chief Information Security Officer	125
Human Resources Assistant		108		
Workers Comp Benefits Specialist		113	<u>County Commissioners</u>	
Human Resources Assistant		108	Commissioner, Precinct 1,3,4	\$38,493
			& \$9,624 from R&B	
<u>County Clerk's Office</u>			Commissioner, Precinct 1	
(956) 544-0815			Secretary	112
County Clerk		\$82,620	Commissioner, Precinct 2	
Chief Deputy-Administrative		47,128	Secretary	112
\$57,128 total-\$10,000 records mgmt.			Commissioner, Precinct 3	
(8) Deputy Clerk		107	Secretary	112
Vault Supervisor		112	Commissioner, Precinct 4	
Supervisor SB		112	Secretary	112
Vital Stats Supervisor		116		
Office Manager		113		
Indexing Supervisor		112		
			<u>Veteran's Service Office</u>	
<u>County Clerk's Records Management</u>			Veteran's Service Officer	124
Chief Deputy-supplement		\$ 10,000	Asst. Vet. Officer	117
(7) Deputy Clerk		107	Secretary	112
			(2) Office Clerk	101
<u>Archive Records Mgmt</u>				
(3) Deputy Clerk		107		
<u>Emergency Preparedness</u>				
(956) 544-0830				
Emergency Mgt. Coord.		127		
Administrative Asst		110		
(2) Planner-Emergency Mgmt		117		
Asst. Emergency Coordinator		123		
<u>Fire Marshal</u>		Exempt		
Fire Marshal		\$ 70,000		
Deputy Fire Marshall		50,050		
Office Specialist		30,949		
Deputy Fire Marshall		46,540		

General Fund-General Administration Personnel

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

Elections Administrator	128
Chief Deputy	118
(2) Voter Registration Clerk	108
Programmer Analyst	122
(2) Administrative Asst.	110
Office specialist	112
Warehouse Clerk	102
GIS Elections	113
Office Clerk	101

County Auditor's Office*(956) 544-0822 / 544-0876 fax*

County Auditor	\$131,114
First Assistant-Assist. County Auditor	94,500
Internal Audit	54,443
Internal Audit	59,027
Internal Audit V	76,220
Internal Audit V	72,637
Internal Audit Data systems Analyst	54,603
Internal Audit -Asset Auditor	52,212
Payroll Claims Supervisor	43,182
Asst. Payroll Auditor	34,992
Asst. Payroll Auditor	31,428
Internal Audit	53,296
Office Manager	32,665
Accounts Payable Claims Supervisor	43,182
(3) Asst. Claims Auditor	31,428
Audit Records Manager	31,428
Internal Audit (Parks)	58,455
Internal Audit LE	51,077
Internal Audit	51,577
Asst. Claims Auditor	30,575
Internal Audit	45,000
Internal Audit (Bridge System)	45,000

Purchasing Department

Purchasing Agent	127
Purchasing Manager	120
Purchasing Coordinator	114
Purchasing Assistant	108
Fixed Asset Coordinator	110

County Treasurer*(956) 544-0819*

County Treasurer	\$65,032
Deputy Treasurer	121
Treasury Clerk II	108
Treasury Clerk I	106

Pay Grade**Tax Assessor-Collector***(956) 544-0800*

Tax Assessor-Collector	\$87,955
Chief Deputy Tax A/C-Administration	66,455
Special Assesments Coordinator	115
Front Line Tax Supervisor	111
(7) Tax Office Branch Mgr.	112
(3) Senior Branch Manager	115
Property Tax Division Supervisor	
(8) Bookkeeper	112
Motor Vehicle Bookkeeper	115
Bookkeeper Coordinator	115
(18) Auto /Tax Clerk I	108
(12) Auto/Tax Clerk	109
(15) Auto/Tax Clerk	110
Tax Bookkeeping Coordinator	115
(2)Administrative Coordinator	117
Administrative Asst.	117
Tax Network Coordinator	117
Internal Auditor	125

General Fund-General Administration Personnel

Reproduction Department*(956) 544-0872*

Printer	113
(2) Copy Center Technician	106

Vehicle Maintenance*(956) 399-6700*

Director	118
Chief Mechanic	113
(4) Mechanic	110
Office Specialist	112

Program Development & Management (P.D.&M.)*(956) 544-0829*

P.D.&M. Director	130
Planning Coordinator	126
Fiscal Analyst	114
Office Specialist	112
Community Development Coordinator	120
Assistant Planning Coordinator	117
Assistant Planning Coordinator	115

Civil Division*(956) 544-0880*

Chief Civil Counsel	135
Civil Counsel-Litigation	133
Civil Counsel-Contracts	133
Paralegal	117
Office Manager	113

Farm & Home Extension Office*(956) 399-7757*

(2) Extension Agent-supp.	\$23,966
Extension Agent-Home Econ.-supp.	20,575
Extension Agent-Marine-supplement	19,862
Office Specialist	112
Program Extension Asst.	112
Office Aide	102

<u>M&O Brownsville Health Clinic</u>	<u>Pay Grade</u>	<u>M&O Courthouse</u> (956) 544-0823	
Custodian	103	Building Superintendent	121
		Carpentry Supervisor	114
<u>M&O Fr. O’Brien Health Clinic –Port Isabel</u>		Carpenter II	109
Custodian	103	(2) Carpenter I	107
		Administrative Asst.	110
<u>M&O San Benito Annex.</u>		(3) Grounds Keeper	103
Custodian	103	(5) Custodian	103
Custodian	103	Office Manager	113
		(5) Maintenance Technician	107
		Maintenance Worker	105
		Maintenance Supervisor	114
		Office Clerk	101
		(2)Air Conditioner Technician	109
		Electrician	112
<u>M&O Jail</u>		<u>M&O La Feria Bldg.</u>	
(3) Maintenance Technician	107	Maintenance Technician	107
Maintenance Worker	105		
Custodian	103	<u>M&O Dancy Bldg.</u>	
Electrician	112	(3) Custodian	103
<u>M&O Harlingen Annex</u>		<u>M&O Levee Bldg.</u>	
Custodian	103	(2) Custodian	103
		Maintenance Technician	107
<u>M&O Health Clinic-Harlingen</u>			
Custodian	103		
<u>M&O Darrell Hester Bldg.</u>			
Custodian	103		
<u>M&O Orange St.</u>			
Custodian	103		

Judicial Courts Personnel

Bail Bond Administration

(956) 544-0818

Bail Bond Administrator	116
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County Court At Law #1

(956) 544-0855

Judge	188,000
<i>(\$157,000 total salary- \$5,400 supplement in Juvenile Probation budget)</i>	
Court Administrator	117
Court Coordinator	114
Court Bailiff	115
Court Reporter	126
Court Records Coordinator	109
Court Interpreter	117

County Court At Law #2

(956) 544-0856

Judge	188,000
<i>(\$157,000 total salary- \$5,400 supplement in Juvenile Probation budget)</i>	
Court Administrator	117
Court Coordinator	114
Records Coordinator	109
Court Bailiff	115
Court Reporter	117
Court Interpreter	117

County Court At Law #3

(956) 514-0881

Judge	179,600
<i>(\$157,000 total salary- \$5,400 supplement in Juvenile Probation budget)</i>	
Court Administrator	117
Court Coordinator	114
Court Bailiff	115
Court Reporter	117
Records Coordinator	109

District Trial Courts138th Judicial District Court (956) 544-0877107th Judicial District Court (956) 544-8045357th Judicial District Court (956) 544-0837103rd Judicial District Court (956) 544-0844197th Judicial District Court (956) 574-8150404th Judicial District Court (956) 574-0837444th Judicial District Court445th Judicial District Court

(8) District Judges	\$12,600	ea.
(9) Court Reporters	94,077	ea.
(8) Court Coordinator	114	
(3) Interpreters	117	
(8) Court Administrators	117	
(9) Bailiffs	115	
Associate Judge	133	

County Court At Law #4

Judge	151,600
<i>(\$157,000 total salary- \$5,400 supplement in Juvenile Probation budget)</i>	
Court Administrator	117
Court Coordinator	114
Fiscal Analyst	114
Probate Investigator	110
Court Reporter	126
Court Bailiff	115

County Court At Law #5

Judge	151,600
<i>(\$157,000 total salary- \$5,400 supplement in Juvenile Probation budget)</i>	
Court Administrator	117
Court Coordinator	114
Records Coordinator	109
Court Bailiff	115
Court Reporter	126

Indigent Defense/Pretrial Office

Juvenile Court Public Defender	124
Juvenile Court Public Defender	124
Pretrial Director	120
(2) Pretrial Officer I	112
(3) Pretrial Officer II	113
(2) Pretrial Officer III	114
Deputy Director	117

Criminal Hearing Office

Magistrate P/T	32,274
Court Administrator	113

County Clerk-Judicial

(956) 544-0848

Finance Manager	119
Collections Supervisor	112
Records Mgmt. Supervisor	112
Civil Probate Supervisor	112
(18) Deputy Clerk	107
Admin. Assist./Comm. Court Secretary	114
Supervisor-Records	112

Judicial Courts Personnel

<u>District Clerk's Office</u>	<u>Pay Grade</u>
(956) 544-0838	
District Clerk	81,000
Chief Deputy	122
Criminal Manager	118
District Clerk Supervisor	112
Collections Specialist	108
Administrative Coordinator	117
Bookkeeping Manager	118
Bookkeeper	112
(31) Court Asst. 1	107
Records Mgmt. Manager	118
Jury Manager	118

<u>Juvenile Court</u>	
Judge	48,000
Judge	48,000
Referee	24,000
Court Administrator	117
(2) Court Bailiff	115
Court Reporter	94,077
Court Coordinator	114

Justice of the Peace Personnel

Justice of the Peace, Precinct 1

Port Isabel, South Padre Island, Laguna Madre Area
(956) 943-2520

Justice of the Peace*	\$50,983
(* \$5,400 Annual Auto Allowance)	
Court Administrator	113
(2) Court Assistant II	110
Court Assistant I	107

Justice of the Peace, Precinct 2-1

Brownville / Southmost Area
(956) 544-0857

Justice of the Peace*	\$50,983
(* \$5,400 Annual Auto Allowance)	
Court Administrator	113
Court Assistant II	110
Court Assistant II	110
Court Assistant I	107

Justice of the Peace, Precinct 2-2

Brownville / Southmost Area
(956) 544-0858

Justice of the Peace*	\$50,983
(* \$5,400 Annual Auto Allowance)	
Court Administrator	113
Court Assistant II	110
Court Assistant II	110
Court Assistant I	107

Justice of the Peace, Precinct 3-1

San Benito
(956) 399-1387

Justice of the Peace*	\$50,983
(* \$5,400 Annual Auto Allowance)	
Court Administrator	113
Court Assistant II	110
Court Assistant I	107

Justice of the Peace, Precinct 3-2

San Benito
(956) 399-3525

Justice of the Peace*	\$50,983
(* \$5,400 Annual Auto Allowance)	
Court Administrator	113
Court Assistant I	107
Court Assistant I	107

Justice of the Peace, Precinct 4

Los Fresnos

Justice of the Peace*	\$50,983
(* \$5,400 Annual Auto Allowance)	
Court Administrator	113
Court Assistant II	110
Court Assistant II	110

Justice of the Peace, Precinct 5-1

Harlingen Area
(956) 427-8057

Justice of the Peace*	\$50,983
(* \$5,400 Annual Auto Allowance)	
Court Administrator	113
Court Assistant II	110
Court Assistant II	110
Warrant Officer	115
Court Assistant I	107

Justice of the Peace, Precinct 5-2

Harlingen Area
(956) 427-8058

Justice of the Peace*	\$51,889
(* \$5,400 Annual Auto Allowance)	
Court Administrator	113
Court Assistant II	110
Court Assistant II	110
Warrant Officer	115

Justice of the Peace, Precinct 5-3

Harlingen Area/La Feria
(956)

Justice of the Peace*	\$50,983
(* \$5,400 Annual Auto Allowance)	
Court Administrator	113
Court Assistant II	110
Court Assistant I	107
Warrant Officer	115

Justice of the Peace, Precinct 2-3

Brownsville

Justice of the Peace*	\$50,983
(* \$5,400 Annual Auto Allowance)	
Court Administrator	113
Court Assistant II	110
Court Assistant II	110
Court Assistant II	110

Justice of the Peace, Admin

Brownsville

Functional Analyst	116
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District Attorney Personnel

	General	Forfeiture	Other	PreTrial	Total		General	Forfeiture	Other	PreTrial	Total
	Fund	Fund		Diversion			Fund	Fund		Diversion	
COUNTY ATTORNEY	\$ 28,156				\$ 28,156	(continued)					
ASSISTANT DA	74,786	14,789		20,400	109,975	Investigator	49,858	4,182		3,060	57,100
ASSISTANT DA	56,222	2,000		3,060	61,282	Investigator	-	4,000			4,000
ASSISTANT DA	56,222	6,000		3,060	65,282	Investigator	40,841	5,000			45,841
ASSISTANT DA	56,222	1000		3,060	60,282	Investigator	40,841	5,000			45,841
ASSISTANT DA	58,874	2,500		5,100	66,474	Investigator	-	52,000			52,000
ASSISTANT DA	58,874	8,139		5,100	72,113	Paralegal					115
ASSISTANT DA	64,178	3,500		10,200	77,878	Office Specialist					112
ASSISTANT DA	64,178	3,000		10,200	82,378	Paralegal					115
ASSISTANT DA	53,040	2,500		3,060	58,600	Office Specialist					112
ASSISTANT DA	56,222	2,500		3,060	61,782	Paralegal					115
ASSISTANT DA	58,874	3,600		5,100	67,574	Office Specialist					112
ASSISTANT DA	64,178	27,524		10,200	101,902	Paralegal					115
ASSISTANT DA	58,874	3,000		5,100	66,974	Office Specialist					112
ASSISTANT DA	69,482	1,908		10,200	81,590	Paralegal					115
ASSISTANT DA	64,178	5,500		10,200	79,878	Paralegal					115
ASSISTANT DA	2,652	3,000	53,445	3,060	62,157	Office Aide					102
ASSISTANT DA	58,874	9,000		5,100	72,974	Office Specialist					112
PROSECUTOR	2,85		56,500	5,100	63,785	Office Specialist					112
ASSISTANT DA	64,178	15,500		10,200	89,878	Paralegal					115
ASSISTANT DA	58,874	2,000		5,100	65,974	Paralegal					115
ASSISTANT DA	53,040	2,500		3,060	58,600	Administrative Coordinator					117
ASSISTANT DA	74,786	6,650		20,400	101,836	Office Specialist					112
ASSISTANT DA	53,040	2,700		3,060	58,800	Functional Analyst					116
ASSISTANT DA	58,874	11,900		5,100	75,874	Paralegal					115
ASSISTANT DA	69,482	2,500		10,200	82,182	Office Specialist					112
ASSISTANT DA	69,482	13,000		10,200	92,682	OFFICE AIDE					102
ASSISTANT DA	74,786			20,400	95,186	Office Specialist					112
ASSISTANT DA	74,786	1030		20,400	96,216	AUDITOR					114
ASSISTANT DA	8,486	5,040	54,162	3,060	70,748	Office Specialist					112
ASSISTANT DA	58,874	2,500		5,100	66,474	Paralegal					115
ASSISTANT DA	53,040	122		3,060	56,222	Office Specialist					112
ASSISTANT DA	53,040				53,040	Office Specialist					112
ASSISTANT DA	69,482	2,000		10,200	81,682						
ASSISTANT DA	74,786	4,650		20,400	99,836						
ASSISTANT DA	58,800	1,500			60,300						
ASSISTANT DA	55,700	4,500			60,200						
INVESTIGATOR	48,266	82		2,040	50,388						
INVESTIGATOR	-	50,000			50,000						
INVESTIGATOR	69,482	19,217		3,060	91,759						
INVESTIGATOR	48,266			2,550	50,816						
INVESTIGATOR	48,266			3,060	51,326						
INVESTIGATOR	-				-						
INVESTIGATOR	53,570	2,430		3,060	59,060						
INVESTIGATOR	48,266	82		2,040	50,388						
COMMANDER	-				-						
INVESTIGATOR	-				-						
INVESTIGATOR	49,858	1,561		1,530	52,949						
INVESTIGATOR	69,482			3,060	72,542						
INVESTIGATOR	-	37,500			37,500						
INVESTIGATOR	-				-						
INVESTIGATOR	42,962	1,000		3,570	47,532						
INVESTIGATOR	53,570	4,366		3,060	60,996						

Constable's Personnel

Constable, Precinct 1

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

Constable	\$62,002
Chief Deputy Constable	120
(2) Deputy Constable	115
Sergeant Constable	116
Administrative	110

Constable, Precinct 4

Los Fresnos / Indian Lake Area/El Ranchito
(956) 233-4811

Constable	\$62,002
Chief Deputy Constable	120
(6) Deputy Constable	115
Sergeant Constable	116
Administrative Asst.	110

Constable, Precinct 2

Brownville / Southmost Area
(956) 544-0859

Constable	\$62,002
(7) Deputy Constable	115
Lieutenant Constable	117
Administrative Asst.	110

Constable, Precinct 3 Mental Transport

San Benito

(956) 399-8057

(7) Deputy Constable	36,346
Secretary	5,304

Constable, Precinct 5 Mental Transport

(3) Deputy Constable	36,346
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Constable, Pct. 2-Security

(13) Deputy Constable	115
Chief Deputy	120
Sergeant	116
Corporal	115

Constable, Precinct 3

San Benito

(956) 399-8057

Constable	\$57,202
Chief Deputy Constable	120
Lieutenant Constable	117
Sergeant Constable	116
(6) Deputy Constable	115
Administrative Asst.	110

Plus \$5,000 from Mental Transport

Constable, Precinct 5

Harlingen Area

(956) 427-8059

Constable	\$52,002
Chief Deputy Constable	120
(7) Deputy Constable	115
(2) Administrative Asst.	110
Lieutenant Constable	117
Sergeant Constable	116

Sheriff's Office Personnel

<u>Sheriff</u> (956) 554-6700		<u>Jail/Detention Centers</u> (956) 554-6700	
<u>Pay Grade</u>			
Sheriff	\$ 107,936	Commander	127
Chief Deputy	131	Captain	120
Captain	125	Major	124
Captain	125	(10) Office Clerk	101
(7) Lieutenant	122	Administrative Asst.	110
(5) Sgt.	119	Office Specialist	112
(70) Deputy	115	Office Aide	102
Chief Dispatcher	113	(7) Lieutenants	118
Asst. Chief Dispatcher	111	(19) Sergeant	115
(13) Dispatcher	109	(10) Corporal	113
(3) Office Clerk	101	(264) Detention Officer	111
Office Specialist	112	Data Systems Analyst	115
		Chief Cook	112
<u>AUTO THEFT</u>		Deputy-Transport	115
Sgt.	119	Deputy-Transport	115
(7) Deputy	115	PREA Coordinator	118
		PREA Officer	111
<u>Bridge</u>			
<u>Auto Theft</u>			
Sgt.	119		
(6) Deputy	115		
Dispatcher	109		
<u>Jail Infirmary</u>			
Infirmary Administrator	125		
(20) LVN	114		
RN	119		
(3) Infirmary Clerk	105		
(2) Medical Office Asst.	103		
(14) Medication Aide	101		
Administrative Asst.	110		
X-ray Tech	110		
Mental Health Counselor	117		

Juvenile Justice Personnel

	General Fund	Other Funds	Total		General Fund	Other Funds	Total
(14) Juvenile Board Member	\$5,400	\$ -	\$5,400	JUVENILE BOOTCAMP			
Admin. - Chief	78,418	48,244	126,662	BC - Admin. Facility Adminis	7,223	56,777	64,000
Admin. - Deputy Director	50,466	29,892	80,358	BC - Admin. - Operations Mgr	17,758	33,242	51,000
Admin. - Deputy Director	54,919	41,726	96,645	Det. - SS	7,773	25,651	33,424
Admin. - Administrator Compliance Auditor	50,952	12,548	63,500	BC - JSO	9,751	19,249	29,000
BC - JSO-Night Monitor	25,000	0	25,000	LIFE/BRAVE - SS	34,911	1,219	36,130
Admin. - Administrator	55,786	2,520	58,306	BC - SS	34,603	2,897	37,500
Admin. - Administrator	44,632	22,187	66,819	BC - SS	32,180	2,569	34,749
Admin. - Administrator	41,144	16,321	57,465	Det. - SS	31,684	2,316	34,000
Admin. - JPO	33,223	1,777	35,000	Det. - JSO	27,172	1,828	29,000
Admin. - JPO	38,500	0	38,500	LIFE/BRAVE - JSO	27,422	1,578	29,000
Admin. - JPO	43,847	4,653	48,500	LIFE/BRAVE - JSO	29,056	3,444	32,500
Admin. - JPO	18,397	16,603	35,000	LIFE/BRAVE - JSO	28,049	1,132	29,181
Admin. - JPO	18,120	16,880	35,000	BC - JSO	28,203	797	29,000
Admin. - JPO	11,853	26,647	38,500	LIFE/BRAVE - JSO	27,938	1,062	29,000
Admin. - JPO ARMY/GEMS	34,045	955	35,000	BC - JSO	27,889	1,219	29,108
Admin. - JPO	31,890	3,110	35,000	BC - JSO	27,496	1,504	29,000
LIFE/BRAVE - JSO-Night Monitor	1,335	23,665	25,000	BC - JSO	27,496	1,504	29,000
Admin. - JPO ARMY/GEMS	33,876	4,624	38,500	BC - SS	31,529	2,471	34,000
Admin. - Administrator	14,134	35,866	50,000	LIFE/BRAVE - JSO	27,496	1,504	29,000
Admin. - JPO	14,800	20,200	35,000	BC - JSO	27,781	1,219	29,000
Admin. - JPO Coll. BISD	24,904	10,096	35,000	BC - JSO	29,056	1,219	30,275
Admin. - JPO	19,147	15,853	35,000	BC - JSO	28,313	1,219	29,532
Paraprofessional or Provider	13,895	34,205	48,100	LIFE/BRAVE - JSO	30,256	0	30,256
Admin. - JPO	34,568	2,438	37,006	BC - CBO	22,455	3,211	25,666
Admin. - JPO	20,760	22,011	42,771	BC - CBO	22,455	2,045	24,500
BC - JPO	10,209	24,791	35,000	BC - CBO	22,425	7,075	29,500
Admin. - JPO	19,843	15,157	35,000	LIFE/BRAVE - JSO	27,422	1,578	29,000
Det. - CBO	24,100	400	24,500	BC - JSO	28,922	78	29,000
Admin. - JPO	9,850	38,650	48,500	Admin - Fiscal Assistant	27,454	2,400	29,854
Admin. - Vocational Instructor	9,570	15,430	25,000	Det. - Food Service Manager	27,120	1,500	28,620
Admin. - Administrator	26,760	36,331	63,091	LIFE/BRAVE - JPO	37,426	5,574	43,000
Admin. - JPO	15,914	27,086	43,000	Admin. - JPO	34,797	203	35,000
Admin. - JPO Grant B Border	20,215	22,785	43,000	Admin. - JPO	42,432	-	42,432
Admin. - Victims Coordinator Grant VOCA	31,500	12,877	44,377				
Admin. - Administrator	50,750	7,250	58,000				
Admin - Support Staff	7,255	16,245	23,500				
Admin. - CAO ARMY/GEMS	4,157	19,843	24,000				
Admin. - Training Coordinator	43,397	12,959	56,356				
Admin. - Administrator JJAEP(county)	11,185	43,880	55,065				
Admin. - Administrator Fiscal	25,806	46,614	72,420				
Admin - Fiscal Assistant	24,477	9,355	33,832				
BC - Support Staff	12,817	10,683	23,500				
Det. - Food Service Handler	20,915	585	21,500				
Admin - Support Staff	14,416	13,543	27,959				
Admin. - Administrator	24,495	32,560	57,055				
Admin - Support Staff	21,491	6,459	27,950				
Admin - Data Coordinator	29,160	7,569	36,729				
Admin - Support Staff	23,500	0	23,500				
Admin. - JPO Grant M SNDP	2,280	37,500	39,780				
Admin. - JPO Grant M SNDP	5,000	38,000	43,000				
Admin. - Mental Health Coordinator	58,000	0	58,000				

Juvenile Justice Personnel

	General	Other					
Juvenile Detention	Fund	Funds	Total				
Det. - Admin. Facility Administrator	\$ 54,141	\$ 11,444	\$ 65,585	Det. - JSO	28,922	1,578	30,500
Det. - Admin. Operations Manager	49,288	7,058	56,346	Det. - JSO	28,922	1,578	30,500
Det. - JPO Intake	29,704	8,796	38,500	Det. - JSO	28,922	78	29,000
BC - JSO	28,391	609	29,000	Det. - JSO	28,922	78	29,000
Admin. - JPO	35,000	-	35,000	Det. - JSO	28,922	1,578	30,500
Det. - JPO Intake	35,358	13,099	48,457	Det. - CBO	22,425	575	23,000
Det. - SS	32,379	1,621	34,000	Det. - CBO	23,414	-	23,414
Admin. - Vocational Instructor	33,990	1,889	35,879	Det. - CBO	22,425	575	23,000
BC - SS	32,095	1,905	34,000	Det. - CBO	22,425	575	23,000
Det. - JSO	27,781	1,219	29,000	Det. - CBO	22,425	575	23,000
BC - SS	37,500	-	37,500	Det. - CBO	22,425	575	23,000
Det. - JSO	27,703	1,297	29,000	Det. - CBO	22,425	575	23,000
LIFE/BRAVE - SS	32,334	3,166	35,500	Det. - Med Tech	22,188	1,548	23,736
Det. - JSO	27,703	1,297	29,000	Det. - JSO	27,923	1,007	28,930
Det. - SS	35,386	5,114	40,500	Det. - JSO	27,000	2,000	29,000
Det. - SS	32,840	1,160	34,000	Det. - JSO	26,500	2,500	29,000
Det. - JSO	28,557	1,943	30,500				
Det. - JSO	14,263	14,737	29,000				
Det. - SS	30,325	3,675	34,000				
Det. - JSO	28,332	6,193	34,525				
Det. - JSO	30,006	2,494	32,500				
Det. - JSO	28,922	78	29,000				
Det. - JSO	30,006	2,494	32,500				
Det. - JSO	25,928	3,072	29,000				
Det. - JSO	27,703	1,297	29,000				
LIFE/BRAVE - JSO	26,703	2,297	29,000				
Det. - JSO	26,428	2,572	29,000				
Det. - JSO	26,506	2,494	29,000				
BC - SS	31,006	2,994	34,000				
LIFE/BRAVE - JSO	30,006	2,494	32,500				
Det. - JSO	28,922	78	29,000				
Det. - JSO	29,000	-	29,000				
Det. - JSO	28,922	78	29,000				
Det. - JSO	28,500	2,000	30,500				
Det. - JSO	28,922	78	29,000				
Det. - JSO	28,922	78	29,000				
Det. - JSO	29,000	-	29,000				
Det. - JSO	28,017	983	29,000				
Det. - JSO	28,800	1,700	30,500				
Det. - JSO	28,922	78	29,000				
Det. - Food Service Handler	20,000	1,500	21,500				
Det. - JSO	27,606	1,394	29,000				

Health & Welfare Personnel

	<u>General</u>	<u>Other</u>	<u>Total</u>		<u>General</u>	<u>Other</u>	<u>Total</u>
<u>Health Department</u>			<u>Pay Grade</u>				
HEALTH ADMINISTRATOR	-		131	MEDICAL ASSISTANT	7,449	12,551	20,000
ASSISTANT HEALTH ADMINISTRATOR	-	-	128	COMMUNITY SERVICE AIDE I			102
PHPP DIRECTOR	3,327	56,673	60,000	TB PRIMARY CONTACT INVE	6,405	22,155	28,560
CLINICAL SERVICES PROGRAM M	-	-	124	LEAD EPIDEMIOLOGIST	10,411	50,789	61,200
DIRECTOR OF OPERATIONS - HEA	-	-	124	IMMUNIZATION OUTREACH	1,500	18,500	20,000
ADVANCED NURSE PRACTITIONER	40,031	31,870	71,901	IMMUNIZATION OUTREACH	4,398	19,062	23,460
HEALTH AUTHORITY	75,000	61,133	136,133	MEDICAL OFFICE ASSISTANT			103
ENVIRONMENTAL HEALTH DIRECTOR			124	SOCIAL WORKER	10,204	37,796	48,000
ASSISTANT ENVIRONMENTAL HEALTH			122	MEDICAL OFFICE ASSISTANT			103
PAYROLL SPECIALIST			113	IMMUNIZATION SPECIALIST	4,043	14,357	18,400
OFFICE SPECIALIST			112	TB MEDICAL ASSISTANT	6,435		6,435
COMMUNITY HEALTH WORKER			104	TB MEDICAL ASSISTANT	4,398	20,000	24,398
FISCAL ASSISTANT			110	CUSTODIAN	7,449	15,600	23,049
SPECIAL PROJECT COORDINATOR			113	LEAD CASE MANAGER	7,902	28,956	36,858
COMMUNITY HEALTH WORKER			104	HEALTH EDUCATOR	36,513	20,000	56,513
OFFICE CLERK			101	COMPUTER SUPPORT SPECIAL	8,393		8,393
COMMUNITY SERVICE AIDE I			101				
OFFICE CLERK			101				
CASE MANAGER	7,507	19,013	26,520				
IMMUNIZATION CLERK	7,262	12,512	19,774				
CLINIC COORDINATOR	7,631	18,600	26,231				
OFFICE CLERK			101				
CLINIC COORDINATOR			106				
TB CLERK	6,825	13,175	20,000				
TB CLERK	7,449	15,600	23,049				
TB MEDICAL ASSISTANT	6,825	13,175	20,000				
IMMUNIZATION COORDINATOR	8,121	23,703	31,824				
IMMUNIZATION MEDICAL ASSISTANT	4,128	15,872	20,000				
TB COMMUNITY SERVICE AIDE	7,449	15,600	23,049				
BILLING CLERK	7,661	16,630	24,291				
ADMINISTRATIVE ASSISTANT	-		110				
WAREHOUSE SUPERVISOR	-		105				
SPECIAL PROJECT COORDINATOR			113				
BILLING SPECIALIST			112				
HEALTH EDUCATOR			113				
TB LVN	10,504	36,171	46,675				
TB MEDICAL ASSISTANT	4,398	10,056	14,454				
TB LVN	8,871	31,129	40,000				
HUMAN RESOURCES SPECIALIST			115				
TB SUPERVISOR	6,000	44,000	50,000				
REGISTERED NURSE			119				
OPERATIONS SPECIALIST			102				
MEDIA GRAPHICS DESIGNER			110				
CLERK	7,449	15,600	23,049				
IMMUNIZATION OUTREACH SPECI	7,466	12,534	20,000				

Environmental Health

Director	124
Health Inspector Supervisor	114
(7) Animal Control Officer	107
Animal Control Officer-Supervisor	111
(5) Health Inspector	111
Asst. Director	122
Office Clerk	101
Animal Shelter Supervisor	111
Administrative Assistant	110

Indigent Services/Autopsies

Pathologist	142
Medical Death Investigator	120

Other Funds Personnel

Law Library**Pay Grade***(956) 544-0824*

Librarian	114
Assistant Librarian	106

Employee Benefits Fund*(956) 544-0827*

Insurance Specialist	112
Human Resource Assistant	108
Asst. Director-Human Resources	122

Workers' Compensation Fund

Safety Risk Coordinator	117
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Amphitheater/Event Center

Director of Marketing and Management	125
Office Specialist	112
(2) Maintenance Technician	107

Special Road & Bridge Fund

<u>M&O Consolidated Precincts</u>	<u>Pay Grade</u>	<u>Planning & Inspection</u>	
Road Administrator	127	County Administrator	145
Precinct Foreman	117	Chief Engineer	141
(2) Maintenance Foreman	113	Building Official	121
Construction Crew Leader	113	Office Specialist	112
(5) Asst. Foreman	112	(2) Permit Clerk	108
Asst. Maintenance Foreman	110	Deputy County Administrator	137
(16) Equipment Operator I	108	(2) Field Agent-Building Inspector I	112
(35) Equipment Operator II	109	(2) Field Agent-Building Inspector II	114
(5) Mechanic	110	Facilities Management Director	129
Lead Mechanic	113		
(27) Road Crewman	107	<u>Engineering</u>	
Administrative Services Dir.	122	Asst. Staff Engineer	131
(4) Office Specialist	112	R.O.W. Agent	118
Traffic Sign Technician	108	R.O.W. Clerk	101
		(2) Office Specialist	112
		Executive Secretary	117
<u>DA Bond Forfeiture Processing</u>		Engineering Intern	40,000
Secretary	112	Road Construction Inspector	112
		Survey Party Chief	112
		Survey Rod Man	106
		Administrative Asst.	110
		R.O.W. Agent/Surveyor	122
		CAD Technician	112
		Planner-Transportation	124
		Natural Resource Engineer	128
<u>Geographic Information Systems</u>			
Coordinator	120		
Cartographer	113		
Cartographer	113		
<u>Commissioner Precinct. #1</u>			
(956)574-8174			
Assistant	117		
Secretary(50%)	112		
Commissioner (20%)	9,624		
<u>Commissioner Precinct. #2</u>			
(956)544-7778			
Assistant	117		
Secretary(52%)	112		
Commissioner (20%)	9,624		
<u>Commissioner Precinct. #3</u>			
(956)361-8209			
Assistant	117		
Secretary(47.4%)	112		
Commissioner (20%)	9,624		
<u>Commissioner Precinct. #4</u>			
(956)427-8069			
Assistant	117		
Secretary(50%)	112		
Commissioner (20%)	9,624		
Community Outreach Coordinator	117		

International Bridge System

<u>Veterans International Bridge</u>	<u>Pay Grade</u>	<u>Gateway International Bridge</u>	
(956) 982-2224		(956) 542-4502	
County Administrator	145	County Administrator	145
Deputy Administrator	137	Deputy Administrator	137
Bridge Manager	123	Bridge Manager	123
Bridge Supervisor	120	Bridge Supervisor	120
(2) Cashier	106	Bookkeeper	112
Bookkeeper	112	Administrative Asst.	110
Administrative Asst.	110	(15) Toll Collector	106
(15) Toll Collector	106	Office Specialist	112
(8) Security Guards	104	Sergeant Security Guard	106
(3) Custodian	103	(9) Security Guards	104
Bridge System Director	134	(2) Custodian	103
Office Specialist	112	Cashier	106
Auditor	45,900	Bridge System Director	134

Free Trade Bridge at Los Indios

(956) 504-2011	
County Administrator	145
Deputy Administrator	137
Bridge Manager	123
Administrative Assistant	110
(5) Toll Collector	106
(6) Security Guards	104
(2) Custodian	103
Bridge Supervisor	120
Cashier	106
Bridge System Director	134

County Park System

<u>Community Parks</u>	<u>Pav Grade</u>	<u>Park System Administration</u>	
Park/Center Manager	115	(956) 761-5495	
Parks Foreman	114	System Director	133
Assistant Foreman-Community Parks	105	Budget Analyst	116
Maintenance Worker	103	Administrative Assistant	110
Office Aide	102	Maintenance Foreman	114
		(5) Maintenance Technician	107
		Carpenter II	109
		Parks Foreman Construction	114
<u>Isla Blanca Park</u>		Asst. Foreman Parks Construction	110
(956) 761-5494		Asst. Foreman Parks Maintenance	111
Coastal Park Manager	115	Deputy Director	123
(5) Registration Clerk	107	Special Projects Administrator	119
Bookkeeper	112	Equipment Operator	108
(8) Maintenance Worker	105		
Asst. Bookkeeper	108	<u>Browne Rd. Park</u>	
<u>Isla Blanca Park-Beach Maint</u>		Maintenance Worker	105
(956) 761-5494		Community Center Manager	115
(4) Gate Attendant	106	Park Keeper	103
(4) Maintenance Worker	105		
<u>Andy Bowie</u>		<u>Greens Division</u>	
(956) 761-2639		Parks Foreman-Greens Division	114
Asst. Coastal Park Manager	112	(4) Maintenance Worker	105
Asst. Park Manager	112	Asst. Forement-Greens Division	111
(2) Clerk/Park Keeper	107		
<u>Thomae Park</u>		<u>Park Rangers</u>	
(956) 748-2044		Chief	120
Park Manager	105	Chief Deputy Ranger	117
(5)Clerk/Park Keeper	103	(10) Ranger	115
<u>Public Beaches</u>		<u>Beach Safety</u>	
(2) Clerk/Park Keeper	107	Coordinator	118



CAMERON COUNTY, TEXAS

GENERAL FUND

APPROVED 2019-2020 BUDGET

CAMERON COUNTY, TEXAS

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

Projected For the 2019-2020 Fiscal Year

Fund 100

	2018 Annual Report	2019 Amended Budget	2019 Year-End Estimate	2020 Approved Budget
REVENUES:				
TAX REVENUES	\$ 54,677,632	\$ 55,632,994	\$ 55,632,994	\$ 61,145,361
LICENSES AND PERMITS	593,974	596,096	606,505	608,309
INTERGOVERNMENTAL REVENUES	5,560,162	5,886,415	6,218,255	6,218,255
CHARGES FOR SERVICES	6,802,571	7,175,393	7,018,326	7,964,258
FINES AND FORFEITURES	6,630,810	6,450,837	6,547,506	6,961,586
MISCELLANEOUS REVENUES	5,446,881	5,590,568	5,956,693	6,101,331
TOTAL GENERAL FUND REVENUE	79,712,030	81,332,303	81,980,279	88,999,100
EXPENDITURES				
GENERAL GOVERNMENT ADMINISTRATION	21,243,473	22,051,351	22,051,351	24,384,603
LAW ENFORCEMENT & PUBLIC SAFETY	59,390,941	62,070,435	62,070,435	64,656,036
HEALTH	2,896,744	3,060,168	3,060,168	3,226,638
WELFARE	4,938,278	4,871,642	4,871,642	4,991,066
TOTAL GENERAL FUND EXPENDITURES	88,469,436	92,053,596	92,053,596	97,258,343
Excess of Revenues Over(Under) Expenditures	(8,757,406)	(10,721,293)	(10,073,317)	(8,259,243)
OTHER FINANCING SOURCES(USES)				
Financing Proceeds	2,148,284	793,370	793,370	0
Sale of capital assets	40,138	50,000	50,000	50,000
Capital Outlay	(2,394,435)	0	0	0
Transfers In	9,101,875	9,361,257	9,361,257	8,947,841
Transfers Out	(1,709,070)	(380,121)	(380,121)	(738,598)
TOTAL OTHER FINANCING SOURCES(USES)	7,186,792	9,824,506	9,824,506	8,259,243
Excess of Revenues and other Sources Over (Under) Expenditures and Other Uses	(1,570,614)	(896,787)	(248,811)	0
Beginning Fund Balance	23,983,003	22,412,389	22,412,389	22,163,578
Ending Fund Balance	\$ 22,412,389	\$ 21,515,602	\$ 22,163,578	\$ 22,163,578

CAMERON COUNTY, TEXAS
GENERAL FUND
 Detail Schedule of Revenues and Sources of Funds
 2019-2020 Fiscal Year

Fund: 100

			<u>2019</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>
			<u>Approved</u>	<u>Amended</u>	<u>Recommended</u>	<u>Approved</u>
<u>Revenues</u>						
400	4101	Current Advalorem Taxes	55,782,915	55,782,915	59,142,454	62,698,961
400	4102	Delinquent Advalorem Taxes	1,830,682	1,830,682	1,902,691	1,902,691
400	4112	TIRZ	(1,401,500)	(1,401,500)	(2,533,060)	(2,585,290)
400	4151	Discounts	(1,186,725)	(1,186,725)	(1,355,852)	(1,431,528)
400	4152	Commissions	(577,955)	(577,955)	(610,604)	(645,946)
400	4153	Errors and Adjustments	(288,068)	(288,068)	(305,226)	(323,008)
400	4159	Penalties and Interest	1,368,645	1,368,645	1,371,134	1,424,481
400	4325	Misc Pmts - in lieu of taxes	105,000	105,000	105,000	105,000
Total	Taxes		55,632,994	55,632,994	57,716,537	61,145,361
499	4201	Beer Licenses (net)	29,868	29,868	33,077	33,077
499	4202	Liquor Licenses (net)	79,179	79,179	75,984	75,984
499	4209	Gaming licenses	17,769	17,769	21,031	21,031
499	4403	Certificates of Title	462,220	462,220	471,157	471,157
499	4404	Tax Certificates	7,060	7,060	7,060	7,060
Total	Licenses and Permits		596,096	596,096	608,309	608,309
023	4954	Indir.CostReimb.-BorderHealth	12,501	12,501	0	0
024	4963	Bio terrorism-indirect cost	56,347	56,347	49,210	49,210
032	4953	Indir.CostReimb.-WICGrants Aid	624,550	624,550	540,955	540,955
406	4353	Emergency Services District	206,000	206,000	0	15,000
4061	4353	Emergency Services District	0	54,669	68,000	68,000
4063	4353	Emergency Services District	0	0	206,000	223,800
409	4301	Contributions from other Entit	0	26,000	0	0
409	4308	Fee Revenue Admin Fee	25,500	25,500	25,500	25,500
409	4320	Federal Wildlife Allocation	47,034	47,034	41,600	45,280
409	4341	State Mixed Drink Tax	919,479	919,479	965,000	965,000
409	4342	State Bingo Tax	0	0	89,724	89,724
409	4405	Sales Tax Commissions-Tax Auto	2,519,508	2,519,508	2,519,508	2,637,387
410	4353	Emergency Services District	0	15,000	0	30,000
419	4300	State Revenue	0	0	0	52,029
419	4353	Emergency Services District	40,000	10,498	0	0
419	4958	Indirect Cost	10,500	10,500	10,500	10,500
426	4334	Aid Count Court at Law	84,000	84,000	84,000	84,000
4261	4334	Aid Count Court at Law	84,000	84,000	84,000	84,000
427	4334	Aid Count Court at Law	84,000	84,000	84,000	84,000
428	4334	Aid Count Court at Law	84,000	84,000	84,000	84,000
4285	4334	Aid Count Court at Law	84,000	84,000	84,000	84,000
4351	4300	State Revenue	264,128	264,128	249,720	249,720
4351	4332	Reimbursement Indigent defense	166,204	166,204	171,353	171,353
475	4337	DA Food Stamp Prosecutions	1,500	1,500	420	420
475	4338	State Aid-County Attorney	62,462	62,462	69,839	69,839
495	4958	Indirect Cost	14,500	14,500	14,500	14,500
512	4319	Federal-SCAAP	150,000	150,000	150,000	225,000
512	4604	Prisoner Transport	32,500	32,500	32,500	32,500

CAMERON COUNTY, TEXAS

GENERAL FUND

Detail Schedule of Revenues and Sources of Funds
2019-2020 Fiscal Year

Fund: 100

			2019	2019	2020	2020
			<u>Approved</u>	<u>Amended</u>	<u>Recommended</u>	<u>Approved</u>
5601	4301	Contributions from other Entit	25,000	25,000	35,000	35,000
630	4350	State Tobacco Reimbursement	191,535	191,535	197,006	197,006
640	4300	State Revenue	2,500	2,500	2,500	2,500
6411	4300	State Revenue	28,500	28,500	48,032	48,032
Total	Intergovernmental Revenues		5,820,248	5,886,415	5,906,867	6,218,255
404	4444	County Clerk-Records Mgmt	500,226	500,226	500,310	500,310
404	4456	Vital Statistics Preserv Fee	0	3,110	4,665	4,665
4041	4444	County Clerk-Records Mgmt	500,177	500,177	514,940	514,940
406	4204	Inspections	60,106	60,106	0	0
4063	4204	Inspections	0	0	60,106	75,000
409	4418	Child Safety Admin Fee	33,075	33,075	36,145	36,145
416	4464	Labor Charges	65,940	65,940	75,650	75,650
420	4464	Labor Charges	22,217	22,217	24,990	24,990
425	4431	Service Fees	10,593	10,593	11,055	11,055
425	4445	County Clerk-Judicial Rec Mgt	17,880	17,880	29,429	29,429
426	4415	Judges Signature Probate Fee	615	615	615	615
4261	4415	Judges Signature Probate Fee	615	615	615	615
427	4415	Judges Signature Probate Fee	615	615	615	615
428	4415	Judges Signature Probate Fee	615	615	615	615
4285	4415	Judges Signature Probate Fee	615	615	615	615
435	4422	Steno Fees and Interpreter Fee	74,172	74,172	82,866	82,866
435	4427	Jury Fees	275,964	275,964	327,083	327,083
450	4431	Service Fees	19,363	19,363	19,271	19,271
450	4446	Dist Clerk-Judicial Recd Mgmt	30,006	75,451	95,597	95,597
450	4448	Dist. Clerk-Passport Revenue	68,619	82,183	109,152	109,152
450	4449	Research fees - District Clrk	22,209	22,209	24,126	24,126
450	4453	Passport Picture fee-Dist Clrk	23,254	23,254	30,645	30,645
450	4468	Retrieval fees - Dist. Clerk	155	155	45	45
450	4470	District Clerk	537,115	537,115	502,851	515,820
453	4480	Justices of the Peace	5,550	5,550	10,050	10,050
454	4480	Justices of the Peace	50,076	50,076	37,154	37,154
455	4480	Justices of the Peace	26,152	26,152	74,345	74,345
456	4480	Justices of the Peace	15,744	15,744	23,196	23,196
457	4480	Justices of the Peace	3,860	3,860	6,300	6,300
458	4480	Justices of the Peace	9,378	9,378	13,784	13,784
460	4480	Justices of the Peace	28,040	28,040	24,163	24,163
4601	4480	Justices of the Peace	7,711	7,711	12,387	12,387
461	4480	Justices of the Peace	16,909	16,909	16,526	16,526
464	4480	Justices of the Peace	21,162	21,162	23,498	25,843
475	4460	County Attorney	58,537	58,537	58,458	58,458
475	4480	Justices of the Peace	75	75	75	75
499	4154	Beer, Wine, Liquor Commissions	8,713	8,713	9,771	9,771
499	4450	Tax Assessor/Collector-Auto	978,596	978,596	978,596	992,199
512	4424	Jail-State, Other	49,929	49,929	52,000	274,960
512	4425	Jail-Federal	2,805,201	2,805,201	3,052,572	3,052,572
551	4431	Service Fees	54 5,854	5,854	8,013	8,013

CAMERON COUNTY, TEXAS
GENERAL FUND
 Detail Schedule of Revenues and Sources of Funds
 2019-2020 Fiscal Year

Fund: 100

			<u>2019</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>
			<u>Approved</u>	<u>Amended</u>	<u>Recommended</u>	<u>Approved</u>
551	4491	Constable Precinct #1	1,688	1,688	480	480
552	4431	Service Fees	138,341	138,341	196,755	196,755
552	4492	Constable Precinct #2	15,737	15,737	7,920	7,920
5521	4431	Service Fees	1,000	1,000	500	500
553	4431	Service Fees	84,641	84,641	86,990	86,990
553	4493	Constable Precinct #3	3,814	3,814	3,413	3,413
554	4431	Service Fees	25,445	25,445	37,262	37,262
554	4494	Constable Precinct #4	6,063	6,063	11,717	11,717
555	4431	Service Fees	64,784	64,784	69,488	69,488
555	4495	Constable Precinct #5	12,106	12,106	13,413	13,413
560	4420	Sheriff Fees	266,787	266,787	256,068	256,068
560	4486	Sheriff Arrest Fees	10,313	10,313	8,727	8,727
630	4211	Registration Fees-Flu Vaccine	10,300	10,300	12,165	12,165
631	4203	Subdivision Plat InspectionFee	4,200	4,200	6,300	6,300
631	4204	Inspections	80,862	80,862	76,500	79,500
631	4205	Septic Tank Fees	31,560	31,560	53,900	53,900
Total	Charges for Services		<u>7,113,274</u>	<u>7,175,393</u>	<u>7,694,487</u>	<u>7,964,258</u>
403	4430	Fee Revenue	953,820	953,820	955,964	955,964
425	4430	Fee Revenue	167,153	167,153	257,949	257,949
425	4440	Court Cost	200	200	242	242
425	4540	Fines	170,099	170,099	206,768	206,768
4352	4430	Fee Revenue	31,908	31,908	31,925	31,925
4352	4440	Court Cost	459	459	114	114
4353	4430	Fee Revenue	198,214	198,214	220,772	220,772
450	4430	Fee Revenue	47,086	47,086	47,648	47,648
450	4454	JPTech Fee	0	251,343		
450	4478	Records Preservation Revenue	0	46,819		
450	4510	District Clerk	357,754	357,754	351,963	351,963
450	4540	Fines	21,022	21,022	20,673	20,673
452	4430	Fee Revenue	0	53,932	0	0
452	4454	JPTech Fee	111,373	137,282	117,427	117,427
453	4430	Fee Revenue	292,090	292,090	342,972	342,972
453	4440	Court Cost	12,442	12,442	17,240	17,240
453	4540	Fines	6,113	6,113	8,840	8,840
454	4430	Fee Revenue	421,157	421,157	464,507	464,507
454	4440	Court Cost	16,705	16,705	16,892	16,892
454	4540	Fines	11,524	11,524	10,649	10,649
455	4430	Fee Revenue	432,194	432,194	449,583	449,583
455	4440	Court Cost	14,025	14,025	15,201	15,201
455	4540	Fines	8,969	8,969	10,791	10,791
456	4430	Fee Revenue	247,319	247,319	220,589	220,589
456	4440	Court Cost	10,929	10,929	9,392	9,392
456	4540	Fines	8,650	8,650	7,977	7,977
457	4430	Fee Revenue	274,546	274,546	213,477	213,477
457	4440	Court Cost	10,441	10,441	8,001	8,001
457	4454	JPTech Fee	0	909	1,362	1,362

CAMERON COUNTY, TEXAS
GENERAL FUND
 Detail Schedule of Revenues and Sources of Funds
 2019-2020 Fiscal Year

Fund: 100

			2019	2019	2020	2020
			<u>Approved</u>	<u>Amended</u>	<u>Recommended</u>	<u>Approved</u>
457	4540	Fines	7,731	7,731	6,282	6,282
458	4430	Fee Revenue	250,747	250,747	267,687	267,687
458	4440	Court Cost	9,118	9,118	13,083	13,083
458	4540	Fines	6,499	6,499	9,333	9,333
460	4430	Fee Revenue	483,497	483,497	618,856	628,856
460	4440	Court Cost	22,450	22,450	28,477	28,477
460	4540	Fines	14,496	14,496	21,081	21,081
4601	4430	Fee Revenue	658,815	658,815	826,719	859,735
4601	4440	Court Cost	20,206	20,206	23,102	23,102
4601	4540	Fines	17,388	17,388	20,567	20,567
461	4430	Fee Revenue	218,220	218,220	214,632	214,632
461	4440	Court Cost	8,468	8,468	7,434	7,434
461	4540	Fines	5,773	5,773	5,640	5,640
464	4430	Fee Revenue	387,044	387,044	607,796	632,852
464	4440	Court Cost	15,867	15,867	23,431	24,877
464	4540	Fines	13,854	13,854	21,956	22,916
551	4430	Fee Revenue	3,832	3,832	3,446	3,446
552	4430	Fee Revenue	676	676	542	542
553	4430	Fee Revenue	2,762	2,762	776	776
554	4430	Fee Revenue	37,610	37,610	53,214	82,500
554	4454	JPTech Fee	0	794		
555	4430	Fee Revenue	59,386	59,386	45,590	78,500
631	4540	Fines	500	500	350	350
Total	Fines and Forfeitures		6,071,131	6,450,837	6,828,912	6,961,586
403	4441	Copy Reimbursements	85,219	85,219	90,927	90,927
403	4600	Interest Income	5,821	5,821	9,974	9,974
403	4602	Miscellaneous	0	0	225	225
405	4670	Donations	0	500	0	0
409	4172	Settlements	0	0	6,542	6,542
409	4360	Miscellaneous Revenue	0	0	7,500	7,500
409	4476	County's Waste Collection fee	248,998	248,998	273,109	280,750
409	4600	Interest Income	580,391	580,391	890,268	890,268
409	4601	Vending Machine Commissions	8,229	8,229	9,163	9,163
409	4602	Miscellaneous	125,000	125,000	65,000	75,000
409	4612	Snack Bar Commissions	3,600	3,600	3,600	3,600
415	4400	Bail Bond Fees	16,000	16,000	16,000	16,000
425	4441	Copy Reimbursements	50,505	50,505	43,959	43,959
425	4509	Transaction Fee	5,923	5,923	5,699	5,699
425	4600	Interest Income	33,862	33,862	60,906	60,906
4352	4600	Interest Income	14	14	14	14
450	4442	Copy Reimbursement-Dist Clerk	144,893	144,893	141,963	141,963
450	4509	Transaction Fee	11,698	11,698	11,070	11,070
450	4600	Interest Income	57,278	57,278	80,580	83,580
450	4602	Miscellaneous	500	500	500	500
453	4600	Interest Income	325	325	732	732
454	4600	Interest Income	538	538	914	914

CAMERON COUNTY, TEXAS
GENERAL FUND
 Detail Schedule of Revenues and Sources of Funds
 2019-2020 Fiscal Year

Fund: 100

			<u>2019</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>
			<u>Approved</u>	<u>Amended</u>	<u>Recommended</u>	<u>Approved</u>
455	4600	Interest Income	470	470	894	925
456	4600	Interest Income	305	305	464	464
457	4600	Interest Income	317	317	423	423
458	4600	Interest Income	283	283	614	614
460	4600	Interest Income	620	620	1,475	1,475
4601	4600	Interest Income	652	652	1,496	1,496
461	4600	Interest Income	281	281	456	456
464	4600	Interest Income	492	492	1,292	1,402
491	4447	Copy Receipts	0	0	50	50
495	4461	Audit Fees	34,356	34,356	34,356	34,356
499	4150	Vehicle Inventory Tax Surplus	35,570	35,570	35,570	35,570
499	4340	Tax Commissions-AdValorem	2,466,375	2,466,375	2,509,677	2,611,013
499	4600	Interest Income	72,882	72,882	95,482	95,482
499	4602	Miscellaneous	5,909	5,909	5,011	5,011
499	4609	TWX Reimbursement	4,902	4,902	11,394	11,394
499	4705	Long/Short	2,500	2,500	4,500	4,500
4997	4150	Vehicle Inventory Tax Surplus	150,221	150,221	150,221	151,875
5015	4614	Land Rental	0	0	5,700	5,700
503	4614	Land Rental	22,320	22,320	22,320	22,320
512	4611	Pay Phones Commissions	647,975	647,975	695,003	695,003
512	4665	Reimbursement Inmate damages	350	350	350	350
515	4614	Land Rental	36,000	36,000	40,992	40,992
518	4602	Miscellaneous	14,500	14,500	16,999	16,999
5541	4200	Program Revenues	394,163	394,163	394,163	394,163
5552	4200	Program Revenues	155,905	155,905	155,905	155,905
560	4602	Miscellaneous	0	0	1,776	1,776
570	4602	Miscellaneous	9,648	9,648	9,648	9,648
576	4463	Restitution Rental	24,000	24,000	24,000	24,000
630	4200	Program Revenues	0	103,761		
630	4600	Interest Income	750	750	1,141	1,141
630	4602	Miscellaneous	4,205	4,205	5,708	5,708
631	4602	Miscellaneous	18,361	18,361	28,633	28,633
640	4224	Reimburse - Equipment useage	3,201	3,201	3,201	3,201
Total	Miscellaneous		<u>5,486,307</u>	<u>5,590,568</u>	<u>5,977,559</u>	<u>6,101,331</u>
409	4380	Financing Proceeds	0	793,370		
409	4640	Sale of Surplus	50,000	50,000	50,000	50,000
Total	OTHER FINANCING SOURCES		<u>50,000</u>	<u>843,370</u>	<u>50,000</u>	<u>50,000</u>
Total Revenue & Operating Tran			80,770,050	82,175,673	84,782,671	89,049,100

CAMERON COUNTY, TEXAS

GENERAL FUND

2019-2020 Budget

100 Fund:

DEPARTMENT EXPENDITURE SUMMARY

		2019	2019	2020	2020	32,4
		Approved	Amended	Department	Recommended	Approved
		<u>Budget</u>	<u>Budget</u>	<u>Request</u>	<u>Budget</u>	<u>Budget</u>
GENERAL GOVERNMENT						
401	COUNTY JUDGE'S OFFICE	270,839	273,570	0	275,097	375,770
402	HUMAN RESOURCES	114,519	114,930	0	113,508	114,595
4021	CIVIL SERVICE COMMISSION	97,319	99,554	0	101,266	105,745
403	COUNTY CLERK	961,315	973,895	957,930	959,331	990,033
404	RECORDS MANAGEMENT	500,226	503,336	479,459	504,587	504,975
4041	OLD RECORDS RETRIEVAL	500,177	500,177	491,005	514,789	514,940
405	VETERANS SERVICE OFFICE	234,629	242,265	290,420	246,835	278,500
406	EMERGENCY MANAGEMENT	655,659	566,888	445,458	417,677	427,875
4061	LOCAL LAW ENFOR TERRORISM	0	54,669	68,338	68,000	68,000
4063	FIRE MARSHAL DIVISION	0	136,736	300,112	285,588	307,596
407	MAIL ROOM	29,705	29,705	0	14,200	14,200
408	DATA PROCESSING	1,930,356	2,017,791	1,281,571	2,171,973	2,175,754
409	GENERAL ADMINISTRATION	3,288,829	3,438,573	0	4,794,161	4,637,075
410	CIVIL DIVISION	621,414	627,358	662,807	596,136	650,304
411	COMMISSIONER PCT. #1	74,917	74,917	0	73,606	74,386
412	COMMISSIONER PCT #2	74,492	74,492	0	74,582	75,362
413	COMMISSIONER PCT. 3	77,904	77,904	0	78,225	79,014
414	COMMISSIONER PCT. 4	74,278	74,278	0	74,582	75,362
416	COPY CENTER	179,379	186,327	194,238	181,014	183,011
418	PROGRAM DEVELOPEMENT & MANAGM	0	25,000	95,000	50,000	100,000
419	PROGRAM DEVELOPMENT & MGT	445,908	447,094	482,841	440,938	519,033
420	VEHICLE MAINTENANCE	324,253	335,301	367,751	351,576	373,383
4201	VEHICLE MAINTENANCE	23,300	23,300	14,800	24,900	20,207
491	VOTER REGISTRATION / ELECTIONS	1,209,004	1,306,813	1,693,177	1,283,546	1,598,289
495	COUNTY AUDITOR	1,648,288	1,794,630	196,513	1,714,506	1,761,796
4951	PURCHASING	422,732	432,075	428,722	436,099	469,178
497	COUNTY TREASURER	272,687	275,147	293,468	274,992	284,609
499	TAX ASSESSOR-COLLECTOR	3,611,170	3,646,659	3,848,482	3,664,586	3,871,387
4997	VIT	150,221	150,221	150,255	150,221	151,875
5011	M&O VETERANS OFFICE	9,971	9,971	9,798	9,971	9,985
5012	M&O ELECTIONS BLDG	15,015	15,015	14,700	15,015	15,057
5015	M&O LEVEE ST. ANNEX	293,425	304,441	305,779	297,190	330,107
5016	M&O ANIMAL SHELTER	43,000	43,000	43,000	43,500	43,500
502	M&O CAMERON PARK LAW ENFORCEM	6,965	6,965	7,108	6,965	6,975
503	M&O LOS FRESNOS BUILDING	46,726	46,726	46,728	47,926	48,094
504	M&O RIO HONDO ANNEX	22,617	22,617	22,617	22,617	22,634
505	M&O PORT ISABEL ANNEX	24,447	24,447	24,447	24,447	24,537
510	M&O DANCY BUILDING	353,899	351,046	357,646	369,936	376,107
5111	M&O SANTA ROSA TECHNOLOGY CTR	42,428	42,428	42,428	42,528	43,093
513	M&O HARLINGEN BUILDING	102,586	102,586	102,586	98,913	99,798
514	M&O COURTHOUSE	1,784,983	1,932,887	1,814,486	1,824,714	1,868,404
515	M&O SAN BENITO ANNEX	286,308	274,558	288,358	273,953	277,905
516	M&O RECORDS WAREHOUSE	32,454	32,454	32,954	32,454	32,487
522	M & O LA FERIA BUILDING	66,717	66,717	66,837	66,870	67,570
524	M & O ARROYO CITY FIRE STATION	8,684	8,684	8,684	8,684	8,707
651	HISTORICAL COMMITTEE	1,960	1,960	14,550	1,960	1,960

CAMERON COUNTY, TEXAS

GENERAL FUND

2019-2020 Budget

100 Fund:

DEPARTMENT EXPENDITURE SUMMARY

		2019 Approved Budget	2019 Amended Budget	2020 Department Request	2020 Recommended Budget	2020 Approved Budget
665	FARM & HOME DEMONSTATION	277,336	274,231	278,336	283,519	288,732
666	M&O TICK ERADICATION	9,989	9,989	16,193	16,693	16,697
TOTAL	GENERAL GOVERNMENT	<u>21,223,030</u>	<u>22,074,327</u>	<u>16,239,582</u>	<u>23,424,376</u>	<u>24,384,603</u>
LAW ENFORCEMENT & PUBLIC SAFETY						
415	BAIL BOND ADMINISTRATION	57,685	58,815	0	60,616	67,080
425	COUNTY CLERK - JUDICIAL	1,057,353	998,255	1,015,362	1,023,994	1,048,138
426	COUNTY COURT AT LAW #1	609,414	612,826	722,181	659,836	666,440
4261	COUNTY COURT AT LAW IV	651,186	650,181	390,118	667,113	672,913
427	COUNTY COURT AT LAW #2	617,502	583,086	22,640	661,145	681,506
428	COUNTY COURT AT LAW #3	539,660	544,079	0	588,763	599,578
4285	COUNTY COURT AT LAW V	538,524	538,524	537,304	544,028	547,028
435	DISTRICT COURTS	3,573,654	3,591,016	0	3,674,823	3,772,549
4351	INDIGENT DEFENSE	2,440,966	2,438,366	0	2,436,454	2,444,190
4352	CRIMINAL HEARINGS OFFICER	110,279	112,314	0	110,773	122,695
4353	COURTHOUSE SECURITY	20,000	20,000	0	20,000	20,000
4355	JUVENILE COURT	386,356	387,028	406,028	397,434	519,488
4357	M&O MAGISTRATE COURT	10,459	10,459	13,878	11,829	11,958
450	DISTRICT CLERK	2,209,652	2,595,180	2,244,827	2,221,689	2,279,047
452	JUSTICE OF THE PEACE GENERAL	117,069	196,910	0	117,337	117,937
453	JUSTICE OF THE PEACE, 1	221,668	230,395	283,093	224,825	267,078
454	JUSTICE OF THE PEACE, 2-1	315,283	274,578	302,035	273,357	276,558
455	JUSTICE OF THE PEACE, 2-2	268,729	269,609	209,375	272,453	279,945
456	JUSTICE OF THE PEACE, 3-1	218,505	208,605	237,942	215,187	217,853
457	JUSTICE OF THE PEACE, 3-2	214,291	212,154	214,164	215,365	219,288
458	JUSTICE OF THE PEACE, #4	206,518	206,955	304,231	209,110	223,525
460	JUSTICE OF THE PEACE, 5-1	277,137	281,556	234,460	285,937	340,175
4601	JUSTICE OF THE PEACE 5-3	274,201	274,201	295,409	272,467	285,482
461	JUSTICE OF THE PEACE, 5-2	272,902	269,173	298,945	276,319	280,678
464	JUSTICE OF THE PEACE 2-3	228,183	274,533	229,991	276,331	287,369
475	DISTRICT ATTORNEY	4,922,027	4,948,177	4,107,441	4,978,810	5,095,345
512	JAIL/DETENTION CENTERS	16,632,257	16,867,671	12,646,238	16,948,572	17,512,372
5121	M & O JAIL	1,912,282	2,021,500	733,056	1,907,594	1,914,747
518	JAIL - INFIRMARY	3,277,781	3,283,205	2,641,617	3,249,728	3,367,705
520	M&O DARRELL B. HESTER BUILDING	245,355	244,242	246,742	236,012	239,006
521	M&O 35 ORANGE ST.	57,118	57,537	57,537	57,829	60,544
551	CONSTABLE PRECINCT #1	367,377	379,968	504,571	386,802	405,548
552	CONSTABLE PRECINCT #2	578,324	564,462	676,166	594,738	612,925
5521	PCT 2 SECURITY	782,510	779,580	829,740	808,338	840,178
553	CONSTABLE PRECINCT #3	658,491	678,238	154,702	705,783	769,032
5531	CONSTABLE PCT 3, 1/13	0	0	0	0	0
554	CONSTABLE PRECINCT #4	540,275	552,544	618,216	572,021	607,743
5541	MENTAL HEALTH TRANSPORT	394,163	389,763	38,000	396,537	400,737
555	CONSTABLE PCT #5	740,546	798,442	329,004	772,857	816,335
5552	CONSTABLE 5	155,905	155,905	0	156,755	156,755
560	SHERIFF	6,737,876	6,912,894	6,953,575	7,001,146	7,630,744
5601	M & O SHERIFF'S OFFICE	361,479	400,275	0	411,854	417,043

CAMERON COUNTY, TEXAS

GENERAL FUND

2019-2020 Budget

100 Fund:

DEPARTMENT EXPENDITURE SUMMARY

		2019	2019	2020	2020	2020
		Approved	Amended	Department	Recommended	Approved
		<u>Budget</u>	<u>Budget</u>	<u>Request</u>	<u>Budget</u>	<u>Budget</u>
562	SHERIFF - AUTO THEFT DETAIL	412,224	417,084	0	423,223	452,463
570	JUVENILE BOOTCAMP	1,575,316	1,578,392	1,606,633	1,596,610	1,616,064
571	JUVENILE PROBATION	2,331,740	2,347,179	2,427,619	2,329,600	2,420,837
5713	JUVENILE DETENTION	2,860,176	2,883,454	2,953,660	2,912,909	2,986,959
576	M&O ADULT PROBATION	89,275	84,457	89,275	89,275	84,456
TOTAL	LAW ENFORCEMENT & PUBLIC SAFETY	<u>61,069,673</u>	<u>62,183,767</u>	<u>45,575,775</u>	<u>62,254,178</u>	<u>64,656,036</u>
HEALTH						
507	M&O BROWNSVILLE HEALTH CLINIC	101,671	101,671	101,671	101,796	102,648
508	M&O FATHER O'BRIEN HLTH CLINIC	61,912	62,482	62,482	62,834	63,498
517	M&O HARLINGEN HEALTH BLDG	75,844	75,970	75,970	76,175	77,683
630	HEALTH DEPARTMENT	1,971,585	1,888,377	1,852,085	1,968,677	2,027,265
631	ENVIRONMENTAL HEALTH	898,079	935,551	945,552	926,619	955,544
TOTAL	HEALTH	<u>3,109,091</u>	<u>3,064,051</u>	<u>3,037,760</u>	<u>3,136,101</u>	<u>3,226,638</u>
WELFARE						
640	INDIGENT SERVICES/AUTOPSIES	886,884	884,134	884,134	889,814	891,014
641	CHILD WELFARE	721,000	721,000	0	821,000	821,000
6411	CHILD PROTECTIVE LEGAL ADMIN	141,537	130,537	119,368	141,881	143,081
642	INDIGENT HEALTH CARE CLAIMS	3,135,971	3,135,971	0	3,135,971	3,135,971
TOTAL	WELFARE	<u>4,885,392</u>	<u>4,871,642</u>	<u>1,003,502</u>	<u>4,988,666</u>	<u>4,991,066</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 400

GENERAL REVENUE

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4101	Current Advalorem Taxes	54,813,765.56	55,782,915	0	59,142,454	62,698,961
4102	Delinquent Advalorem Taxes	1,706,272.14	1,830,682	0	1,902,691	1,902,691
4112	TIRZ	-1,389,109.00	-1,401,500	0	-2,533,060	-2,585,290
4151	Discounts	-1,121,214.42	-1,186,725	0	-1,355,852	-1,431,528
4152	Commissions	-566,061.46	-577,955	0	-610,604	-645,946
4153	Errors and Adjustments	-190,111.80	-288,068	0	-305,226	-323,008
4159	Penalties and Interest	1,320,091.34	1,368,645	0	1,371,134	1,424,481
4325	Misc Pmts - in lieu of taxes	104,000.00	105,000	0	105,000	105,000
4600	Interest Income	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>54,677,632.36</u>	<u>55,632,994</u>	<u>0</u>	<u>57,716,537</u>	<u>61,145,361</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
Expenditure Total

Fund 100 Dept. 401

COUNTY JUDGE

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	65,342.34	65,343	0	65,343	65,343
6002	Salaries-Assistants/Deputies	0.00	0	0	0	65,000
6003	Salaries-Employees	122,772.42	124,298	0	125,127	136,294
6006	FICA	13,982.01	14,507	0	14,571	20,398
6007	Group Health	26,400.00	26,400	0	25,892	35,446
6008	Retirement	18,709.46	19,097	0	20,235	28,823
6011	Workers Compensation	712.13	712	0	714	1,000
6012	Unemployment Insurance	823.93	411	0	413	664
6014	Office Supplies	3,596.91	4,200	0	3,000	3,000
6047	Mobile Phones	0.00	0			
6048	Communications	11,902.01	12,000	0	12,000	12,000
6049	Postage	110.84	500	0	500	500
6050	Travel	0.00	1,500	0	2,500	2,500
6069	Equipment Rental	4,026.82	3,452	0	3,452	3,452
6073	Dues and Memberships	166.40	150	0	350	350
6078	Education and Training	0.00	700	0	1,000	1,000
6082	Contractual Expense	91.68	300	0	0	0
	<i>Expenditure Total:</i>	<u>268,636.95</u>	<u>273,570</u>	<u>0</u>	<u>275,097</u>	<u>375,770</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 402

HUMAN RESOURCES

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	9,282.28	10,946	0	10,946	10,946
6003	Salaries-Employees	53,554.27	54,023	0	54,023	54,023
6006	FICA	4,577.20	5,141	0	4,970	4,970
6007	Group Health	11,319.36	11,497	0	10,626	11,592
6008	Retirement	6,257.33	6,767	0	6,902	7,023
6011	Workers Compensation	246.93	252	0	244	244
6012	Unemployment Insurance	285.65	221	0	214	214
6014	Office Supplies	3,502.91	4,400	0	3,500	3,500
6016	Gasoline	1,663.04	1,000	0	2,000	2,000
6030	Vehicle Repairs	541.88	1,000	0	1,000	1,000
6038	Small Tools and Equipment	0.00	2,200			
6047	Mobile Phones	670.76	619	0	619	619
6048	Communications	9,383.72	10,000	0	9,500	9,500
6049	Postage	586.25	300	0	500	500
6050	Travel	835.70	650	0	1,000	1,000
6054	Advertising	57.06	0	0	1,000	1,000
6057	Vehicle Insurance	633.00	442	0	442	442
6069	Equipment Rental	2,971.92	3,672	0	2,972	2,972
6073	Dues and Memberships	419.00	400	0	400	400
6077	Data Processing	0.00	500	0	0	0
6078	Education and Training	495.00	700	0	1,400	1,400
6079	Legal Books, Publications	0.00	0	0	250	250
6195	Safety Supplies	0.00	200	0	1,000	1,000
	<i>Expenditure Total:</i>	<u>107,283.26</u>	<u>114,930</u>	<u>0</u>	<u>113,508</u>	<u>114,595</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 4021

CIVIL SERVICE COMMISSION

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	60,189.23	62,425	0	63,228	65,881
6006	FICA	4,481.26	4,605	0	4,837	5,040
6007	Group Health	13,200.00	13,200	0	13,200	14,400
6008	Retirement	5,980.69	6,061	0	6,717	7,122
6011	Workers Compensation	228.80	226	0	237	247
6012	Unemployment Insurance	264.67	199	0	209	217
6014	Office Supplies	1,247.76	1,175	0	1,250	1,250
6025	Food-Human	0.00	85			
6045	Professional Services	13,903.21	10,000	0	10,000	10,000
6049	Postage	0.00	0	0	100	100
6050	Travel	81.00	0	0	500	500
6054	Advertising	0.00	0	0	600	600
6059	Bonds	138.00	138	0	138	138
6077	Data Processing	0.00	1,440	0	0	0
6078	Education and Training	245.00	0	0	250	250
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>99,959.62</u>	<u>99,554</u>	<u>0</u>	<u>101,266</u>	<u>105,745</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 403

COUNTY CLERK

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	954,256.08	953,820	0	955,964	955,964
4441	Copy Reimbursements	86,702.50	85,219	0	90,927	90,927
4600	Interest Income	6,673.65	5,821	0	9,974	9,974
4602	Miscellaneous	90.00	0	0	225	225
<i>Revenue Total:</i>		1,047,722.23	1,044,860	0	1,057,090	1,057,090
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	82,619.10	82,620	82,620	82,620	82,620
6002	Salaries-Assistants/Deputies	49,187.46	47,128	47,128	47,128	47,128
6003	Salaries-Employees	369,293.15	379,456	382,156	384,093	401,588
6006	FICA	37,021.52	40,267	40,267	39,382	40,721
6007	Group Health	97,964.00	97,838	97,838	97,838	106,733
6008	Retirement	49,780.95	52,908	52,908	54,588	57,437
6011	Workers Compensation	1,894.99	1,970	1,970	1,927	1,993
6012	Unemployment Insurance	1,828.10	1,461	1,461	1,423	1,481
6014	Office Supplies	13,608.51	18,165	19,000	19,000	19,000
6016	Gasoline	2,740.53	2,500	2,500	2,500	2,500
6030	Vehicle Repairs	892.95	3,000	3,000	3,000	3,000
6044	Appointed Attorneys	0.00	0			
6047	Mobile Phones	533.37	510	510	510	510
6048	Communications	24,387.03	23,000	23,000	25,500	25,500
6049	Postage	6,904.12	8,000	8,000	8,000	8,000
6050	Travel	2,696.64	3,600	3,600	3,600	3,600
6054	Advertising	0.00	0	0	0	0
6057	Vehicle Insurance	677.50	442	442	442	442
6059	Bonds	213.00	3,500	3,500	3,500	3,500
6067	Equipment Maintenance	422.23	1,500	1,500	1,500	1,500
6069	Equipment Rental	9,654.96	9,520	9,520	9,520	9,520
6073	Dues and Memberships	800.00	525	550	500	500
6077	Data Processing	174,297.22	175,089	165,000	165,000	165,000
6078	Education and Training	2,515.00	2,700	2,700	2,700	2,700
6082	Contractual Expense	7,240.75	5,870	8,760	5,060	5,060
6096	Equipment	24,999.98	0			
<i>Expenditure Total:</i>		962,173.06	961,569	957,930	959,331	990,033

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 404

RECORDS MANAGEMENT

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4444	County Clerk-Records Mgmt	363,991.78	500,226	0	500,310	500,310
4456	Vital Statistics Preserv Fee	0.00	3,110	0	4,665	4,665
	Revenue Total:	<u>363,991.78</u>	<u>503,336</u>	<u>0</u>	<u>504,975</u>	<u>504,975</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	9,999.50	10,000	10,000	10,000	13,000
6003	Salaries-Employees	189,885.03	218,232	197,465	198,216	199,546
6005	Extra Help	18,093.75	28,000	28,000	28,000	28,000
6006	FICA	16,424.93	19,657	19,657	18,126	18,457
6007	Group Health	48,782.21	51,117	51,117	69,425	75,737
6008	Retirement	19,873.17	22,983	22,983	22,120	22,976
6011	Workers Compensation	828.78	961	961	886	902
6012	Unemployment Insurance	958.06	846	846	780	794
6014	Office Supplies	3,575.76	15,000	15,000	15,000	15,000
6038	Small Tools and Equipment	0.00	7,200	7,200	7,200	7,200
6048	Communications	1,533.09	1,600	1,600	1,600	1,600
6050	Travel	3,824.51	10,115	8,700	8,700	8,700
6054	Advertising	0.00	2,000	2,000	2,000	2,000
6057	Vehicle Insurance	378.50	416	416	416	416
6077	Data Processing	2,178.22	83,138	83,138	91,742	80,271
6078	Education and Training	1,425.00	5,895	4,200	4,200	4,200
6096	Equipment	46,231.27	26,176	26,176	26,176	26,176
	Expenditure Total:	<u>363,991.78</u>	<u>503,336</u>	<u>479,459</u>	<u>504,587</u>	<u>504,975</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 4041

OLD RECORDS RETRIEVAL

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4444	County Clerk-Records Mgmt	451,848.96	500,177	0	514,940	514,940
	<i>Revenue Total:</i>	<u>451,848.96</u>	<u>500,177</u>	<u>0</u>	<u>514,940</u>	<u>514,940</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	0.00	3,978	1,073	3,978	3,978
6003	Salaries-Employees	68,915.26	83,726	77,459	77,459	80,445
6005	Extra Help	15,520.00	19,000	19,000	19,000	19,000
6006	FICA	6,268.20	8,163	8,163	7,683	7,830
6007	Group Health	20,796.28	20,889	20,889	26,743	29,174
6008	Retirement	6,855.26	8,832	8,832	8,652	9,010
6011	Workers Compensation	321.28	400	400	377	384
6012	Unemployment Insurance	371.41	352	352	331	338
6077	Data Processing	332,801.27	354,837	354,837	370,566	364,781
	<i>Expenditure Total:</i>	<u>451,848.96</u>	<u>500,177</u>	<u>491,005</u>	<u>514,789</u>	<u>514,940</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 405

VETERAN'S SERVICE OFFICE

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4670	Donations	0.00	500	0	0	0
	<i>Revenue Total:</i>	<u>0.00</u>	<u>500</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	53,417.90	52,000	55,000	52,000	62,251
6003	Salaries-Employees	100,808.91	110,244	150,166	113,407	126,952
6006	FICA	11,283.27	12,489	13,246	12,654	14,474
6007	Group Health	33,000.00	33,000	33,000	33,000	36,000
6008	Retirement	15,333.06	16,438	17,385	17,572	20,453
6011	Workers Compensation	579.85	613	1,298	620	710
6012	Unemployment Insurance	670.95	539	1,385	546	624
6014	Office Supplies	1,999.75	1,131	2,200	2,200	2,200
6016	Gasoline	742.06	800	1,000	1,000	1,000
6030	Vehicle Repairs	28.91	260	1,000	1,000	1,000
6047	Mobile Phones	1,065.51	1,010	840	1,010	1,010
6048	Communications	3,140.87	3,200	2,900	3,300	3,300
6049	Postage	728.29	678	1,500	1,500	1,500
6050	Travel	3,069.49	5,391	5,000	4,000	4,000
6057	Vehicle Insurance	1,020.25	578	600	578	578
6069	Equipment Rental	1,695.46	1,548	1,600	1,548	1,548
6073	Dues and Memberships	0.00	160	500	100	100
6077	Data Processing	0.00	1,006	1,000	0	0
6078	Education and Training	350.00	1,180	800	800	800
	<i>Expenditure Total:</i>	<u>228,934.53</u>	<u>242,265</u>	<u>290,420</u>	<u>246,835</u>	<u>278,500</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 406

EMERGENCY MANAGEMENT

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4204	Inspections	51,127.95	60,106	0	0	0
4353	Emergency Services District	206,000.00	206,000	0	0	15,000
4484	Emergency Mgmt Citations	5.00	0	0	0	0
4602	Miscellaneous	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>257,132.95</u>	<u>266,106</u>	<u>0</u>	<u>0</u>	<u>15,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	71,444.45	71,622	71,622	71,622	79,130
6003	Salaries-Employees	297,442.05	263,165	169,995	171,086	179,330
6006	FICA	27,782.66	26,862	18,483	18,641	19,892
6007	Group Health	52,800.00	50,600	33,000	33,000	36,000
6008	Retirement	36,721.48	35,124	25,085	25,721	27,939
6010	Uniforms	2,044.17	4,500	4,500	2,500	2,500
6011	Workers Compensation	3,925.15	3,964	2,810	2,738	2,862
6012	Unemployment Insurance	1,586.11	1,151	1,062	799	853
6014	Office Supplies	3,886.50	3,667	2,500	2,500	2,500
6016	Gasoline	12,918.03	13,000	7,500	5,500	5,500
6018	Diesel Fuel	299.89	3,000	0	0	0
6025	Food-Human	195.60	813	1,000	1,000	1,000
6028	Camera and Police Supplies	7,095.48	1,236	12,000	2,500	2,500
6030	Vehicle Repairs	3,975.22	5,500	4,000	3,000	3,000
6038	Small Tools and Equipment	3,400.18	6,495	3,200	3,200	3,200
6047	Mobile Phones	9,163.47	8,800	8,800	8,800	8,800
6048	Communications	18,972.18	16,500	16,500	25,201	13,000
6049	Postage	84.71	174	300	300	300
6050	Travel	3,580.39	158	3,500	3,500	3,500
6053	Freight	0.00	0			
6057	Vehicle Insurance	2,850.50	3,000	2,276	2,276	2,276
6058	Liability Other Insurance	918.00	2,000	0	0	0
6059	Bonds	50.00	184	225	225	225
6067	Equipment Maintenance	0.00	1,600	1,300	1,300	1,300
6069	Equipment Rental	3,215.03	2,968	3,500	2,968	2,968
6073	Dues and Memberships	1,128.00	1,000	1,000	1,000	1,000
6077	Data Processing	3,578.63	4,279	3,000	0	0
6078	Education and Training	1,533.00	93	3,000	3,000	3,000
6079	Legal Books, Publications	1,372.41	1,500	0	0	0
6082	Contractual Expense	9,359.65	25,000	0	25,000	25,000
6096	Equipment	64,547.42	7,500	45,000	0	0
6100	Weapons	0.00	833	0	0	0
6195	Safety Supplies	441.63	600	300	300	300
	<i>Expenditure Total:</i>	<u>646,311.99</u>	<u>566,888</u>	<u>445,458</u>	<u>417,677</u>	<u>427,875</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 4061

ESD CONTRACT

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4353	Emergency Services District	0.00	54,669	0	68,000	68,000
	<i>Revenue Total:</i>	0.00	54,669	0	68,000	68,000
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	0.00	29,425	40,000	40,000	40,000
6006	FICA	0.00	2,251	2,480	3,060	3,060
6007	Group Health	0.00	4,950	6,600	6,600	7,200
6008	Retirement	0.00	2,963	3,932	4,250	4,250
6011	Workers Compensation	0.00	110	150	150	150
6012	Unemployment Insurance	0.00	97	176	132	132
6014	Office Supplies	0.00	8,873	9,000	9,000	8,400
6077	Data Processing	0.00	6,000	6,000	4,808	4,808
	<i>Expenditure Total:</i>	0.00	54,669	68,338	68,000	68,000

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 4063

FIRE MARSHAL DIVISION

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4204	Inspections	0.00	0	0	60,106	75,000
4353	Emergency Services District	0.00	0	0	206,000	223,800
	Revenue Total:	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>266,106</u>	<u>298,800</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	0.00	0	70,000	0	0
6003	Salaries-Employees	0.00	72,044	123,887	184,349	197,839
6006	FICA	0.00	5,540	14,925	14,176	15,208
6007	Group Health	0.00	8,800	26,400	26,400	28,800
6008	Retirement	0.00	7,243	20,442	19,553	21,354
6010	Uniforms	0.00	0	500	500	1,500
6011	Workers Compensation	0.00	881	2,435	2,254	2,494
6012	Unemployment Insurance	0.00	237	1,774	607	652
6014	Office Supplies	0.00	0	500	500	500
6016	Gasoline	0.00	0	7,500	7,500	7,500
6018	Diesel Fuel	0.00	0	3,000	3,000	3,000
6028	Camera and Police Supplies	0.00	11,991	5,000	5,000	5,000
6030	Vehicle Repairs	0.00	0	1,000	1,000	1,000
6038	Small Tools and Equipment	0.00	9,800	5,000	5,000	5,000
6050	Travel	0.00	5,000	3,000	3,000	3,000
6056	Property Insurance	0.00	0	1,224	1,224	1,224
6059	Bonds	0.00	0	225	225	225
6073	Dues and Memberships	0.00	3,000	3,000	3,000	3,000
6077	Data Processing	0.00	4,000	2,000	0	2,000
6078	Education and Training	0.00	4,000	4,000	4,000	4,000
6079	Legal Books, Publications	0.00	0	1,500	1,500	1,500
6100	Weapons	0.00	0	2,500	2,500	2,500
6195	Safety Supplies	0.00	4,200	300	300	300
	Expenditure Total:	<u>0.00</u>	<u>136,736</u>	<u>300,112</u>	<u>285,588</u>	<u>307,596</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 407

MAIL ROOM

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	996.48	2,000	0	2,000	2,000
6048	Communications	962.04	800	0	1,200	1,200
6069	Equipment Rental	7,105.99	26,905	0	11,000	11,000
	<i>Expenditure Total:</i>	<u>9,064.51</u>	<u>29,705</u>	<u>0</u>	<u>14,200</u>	<u>14,200</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 408

DATA PROCESSING

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	94,068.36	95,002	0	95,002	95,002
6003	Salaries-Employees	558,442.97	554,058	0	580,529	595,615
6004	Overtime	43.39	500	500	500	500
6006	FICA	48,696.10	51,665	0	51,716	52,870
6007	Group Health	94,222.00	94,090	0	93,892	102,427
6008	Retirement	64,960.87	68,009	0	71,819	74,710
6011	Workers Compensation	2,495.53	2,533	0	2,535	2,592
6012	Unemployment Insurance	2,886.65	2,229	0	2,231	2,281
6014	Office Supplies	5,249.08	14,250	15,000	14,250	14,250
6016	Gasoline	1,308.90	2,000	3,000	2,000	2,000
6030	Vehicle Repairs	199.92	1,000	2,000	1,000	1,000
6038	Small Tools and Equipment	0.00	0	4,000	0	0
6047	Mobile Phones	5,058.72	5,000	6,000	5,000	5,000
6048	Communications	359,441.75	320,000	320,000	374,000	350,000
6049	Postage	86.89	100	200	100	100
6050	Travel	1,476.47	6,500	8,600	6,500	6,500
6056	Property Insurance	0.00	0	0	0	8
6057	Vehicle Insurance	219.50	750	1,000	750	750
6067	Equipment Maintenance	661,768.35	665,425	876,771	831,771	831,771
6069	Equipment Rental	3,478.06	2,722	4,000	2,722	2,722
6073	Dues and Memberships	150.00	200	500	200	200
6077	Data Processing	50,213.92	111,633	25,000	20,000	20,000
6078	Education and Training	4,502.50	10,000	10,000	10,000	10,000
6082	Contractual Expense	3,775.85	656	2,000	5,456	5,456
6096	Equipment	211,326.29	5,669	3,000	0	0
	<i>Expenditure Total:</i>	<u>2,174,072.07</u>	<u>2,013,991</u>	<u>1,281,571</u>	<u>2,171,973</u>	<u>2,175,754</u>

**CAMERON COUNTY, TEXAS
GENERAL FUND
6076 Fees mbers**

Fund 100 Dept. 409

GENERAL ADMINISTRATION

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4172	Settlements	4,619.08	0	0	6,542	6,542
4204	Inspections	0.00	0			
4301	Contributions from other Entit	0.00	26,000	0	0	0
4308	Fee Revenue Admin Fee	24,681.82	25,500	0	25,500	25,500
4320	Federal Wildlife Allocation	40,622.65	47,034	0	41,600	45,280
4321	Health Ins Premiums	0.00	0			
4341	State Mixed Drink Tax	956,834.63	919,479	0	965,000	965,000
4342	State Bingo Tax	82,550.41	0	0	89,724	89,724
4360	Miscellaneous Revenue	3.09	0	0	7,500	7,500
4380	Financing Proceeds	2,148,284.46	933,561			
4405	Sales Tax Commissions-Tax Auto	2,234,608.97	2,519,508	0	2,519,508	2,637,387
4418	Child Safety Admin Fee	36,145.05	33,075	0	36,145	36,145
4476	County's Waste Collection fee	247,190.76	248,998	0	273,109	280,750
4600	Interest Income	632,374.22	580,391	0	890,268	890,268
4601	Vending Machine Commissions	9,303.94	8,229	0	9,163	9,163
4602	Miscellaneous	200,306.94	125,000	0	65,000	75,000
4612	Snack Bar Commissions	3,000.00	3,600	0	3,600	3,600
4614	Land Rental	12,000.00	0	0	0	0
4640	Sale of Surplus	30,026.60	50,000	0	50,000	50,000
4642	Sale of Land	10,110.57	0			
4670	Donations	0.00	0	0	0	0
Revenue Total:		<u>6,672,663.19</u>	<u>5,520,375</u>	<u>0</u>	<u>4,982,659</u>	<u>5,121,859</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	0.00	1,904	0	4,000	4,000
6025	Food-Human	0.00	2,000	0	2,000	2,000
6033	Contingencies	0.00	18,560	0	1,688,582	1,395,969
6040	Audit and Accounting	45,252.00	63,600	0	67,512	67,512
6045	Professional Services	55,072.17	120,195	0	38,000	38,000
6047	Mobile Phones	920.40	1,368	0	1,368	1,368
6048	Communications	3,756.80	300	0	4,209	4,600
6049	Postage	1,091.80	0	0	2,000	2,000
6050	Travel	0.00	30,000	0	20,000	20,000
6054	Advertising	8,930.14	11,000	0	11,000	11,000
6056	Property Insurance	12,568.24	10,000	0	10,000	20,136
6057	Vehicle Insurance	0.00	0			
6058	Liability Other Insurance	101,617.94	88,000	0	88,000	88,000
6067	Equipment Maintenance	21,927.32	24,888	0	24,888	24,888
6070	INDIRECT COST	1,179,863.14	1,223,050	0	1,149,121	1,149,121
6072	Settlements and Judgments	1,000,000.00	15,000	0	0	0
6073	Dues and Memberships	52,438.50	46,259	0	53,235	53,235
6076	Bank Fees	275,164.73	280,000	0	285,000	285,000

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 409

GENERAL ADMINISTRATION

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
6077	Data Processing	7,430.46	185,200	0	2,000	2,000
6078	Education and Training	0.00	0	0	0	0
6082	Contractual Expense	1,191,421.10	1,317,249	0	1,343,246	1,468,246
6087	Miscellaneous	17.00	0			
6089	Land Acquisitions	0.00	0			
	<i>Expenditure Total:</i>	<u>3,957,471.74</u>	<u>3,438,573</u>	<u>0</u>	<u>4,794,161</u>	<u>4,637,075</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 410

CIVIL DIVISION

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4353	Emergency Services District	0.00	15,000	0	0	30,000
	<i>Revenue Total:</i>	<u>0.00</u>	<u>15,000</u>	<u>0</u>	<u>0</u>	<u>30,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	134,544.82	129,418	129,418	129,418	129,418
6003	Salaries-Employees	234,200.63	287,127	286,779	274,791	302,278
6006	FICA	27,095.96	33,969	32,910	30,922	34,264
6007	Group Health	33,000.00	33,000	33,000	31,997	34,906
6008	Retirement	36,716.51	43,321	43,321	42,941	46,666
6009	Auto Allowance	0.00	0	14,200	0	16,200
6011	Workers Compensation	181.24	1,533	1,485	202	216
6012	Unemployment Insurance	1,594.72	1,465	1,420	1,334	1,425
6014	Office Supplies	2,634.55	2,500	2,500	2,500	2,500
6045	Professional Services	74,089.37	40,000	73,750	40,000	40,000
6048	Communications	6,160.33	6,200	6,200	6,200	6,600
6049	Postage	417.58	250	450	250	250
6050	Travel	6,229.83	6,632	7,200	7,200	7,200
6059	Bonds	0.00	93	93	93	93
6069	Equipment Rental	3,791.97	4,035	4,035	4,035	4,035
6071	Court Costs and Transcripts	12,026.51	2,500	2,500	3,000	3,000
6072	Settlements and Judgments	105,767.46	720	720	720	720
6073	Dues and Memberships	1,489.00	1,533	1,533	1,533	1,533
6077	Data Processing	4,907.77	4,243	710	0	0
6078	Education and Training	3,887.50	4,068	5,000	3,500	3,500
6079	Legal Books, Publications	15,097.53	24,500	15,500	15,500	15,500
6082	Contractual Expense	45.84	0	83	0	0
	<i>Expenditure Total:</i>	<u>703,879.12</u>	<u>627,107</u>	<u>662,807</u>	<u>596,136</u>	<u>650,304</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 411

COMMISSIONER PCT. #1

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	38,492.26	38,493	0	38,493	38,493
6003	Salaries-Employees	16,934.37	17,631	0	16,250	16,250
6006	FICA	4,104.43	4,293	0	4,188	4,188
6007	Group Health	8,580.00	8,580	0	8,580	9,360
6008	Retirement	5,519.82	5,652	0	5,836	5,836
6011	Workers Compensation	207.50	210	0	205	205
6012	Unemployment Insurance	70.64	58	0	54	54
	<i>Expenditure Total:</i>	<u>73,909.02</u>	<u>74,917</u>	<u>0</u>	<u>73,606</u>	<u>74,386</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 412

COMMISSIONER PCT. #2

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	36,106.02	38,493	0	38,493	38,493
6003	Salaries-Employees	16,442.15	16,442	0	16,442	16,442
6006	FICA	3,977.45	4,293	0	4,203	4,203
6007	Group Health	8,580.00	8,580	0	8,580	9,360
6008	Retirement	5,224.91	5,652	0	5,836	5,836
6011	Workers Compensation	205.92	210	0	206	206
6012	Unemployment Insurance	72.28	54	0	54	54
6047	Mobile Phones	0.00	768	0	768	768
	<i>Expenditure Total:</i>	<u>70,608.73</u>	<u>74,492</u>	<u>0</u>	<u>74,582</u>	<u>75,362</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 413

COMMISSIONER PCT. #3

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	38,492.49	38,493	0	38,493	38,493
6003	Salaries-Employees	19,192.10	19,384	0	19,384	19,384
6006	FICA	4,318.84	4,428	0	4,428	4,428
6007	Group Health	8,749.44	8,679	0	8,679	9,468
6008	Retirement	5,733.59	5,828	0	6,149	6,149
6011	Workers Compensation	219.95	217	0	217	217
6012	Unemployment Insurance	85.28	64	0	64	64
6047	Mobile Phones	768.00	811	0	811	811
	<i>Expenditure Total:</i>	<u>77,559.69</u>	<u>77,904</u>	<u>0</u>	<u>78,225</u>	<u>79,014</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 414

COMMISSIONER PCT. #4

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	38,492.49	38,493	0	38,493	38,493
6003	Salaries-Employees	15,556.81	16,442	0	16,442	16,442
6006	FICA	3,940.08	4,203	0	4,203	4,203
6007	Group Health	8,580.00	8,580	0	8,580	9,360
6008	Retirement	5,370.32	5,532	0	5,836	5,836
6011	Workers Compensation	205.42	206	0	206	206
6012	Unemployment Insurance	68.38	54	0	54	54
6047	Mobile Phones	0.00	768	0	768	768
	<i>Expenditure Total:</i>	<u>72,213.50</u>	<u>74,278</u>	<u>0</u>	<u>74,582</u>	<u>75,362</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 415

BAIL BOND ADMINISTRATION

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4400	Bail Bond Fees	17,724.00	16,000	0	16,000	16,000
	<i>Revenue Total:</i>	<u>17,724.00</u>	<u>16,000</u>	<u>0</u>	<u>16,000</u>	<u>16,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	38,112.96	39,068	0	39,411	44,031
6005	Extra Help	0.00	0	0	0	0
6006	FICA	2,698.53	2,989	0	3,015	3,368
6007	Group Health	6,600.00	6,600	0	6,600	7,200
6008	Retirement	3,787.43	3,934	0	4,187	4,760
6011	Workers Compensation	144.82	147	0	148	165
6012	Unemployment Insurance	167.21	129	0	130	145
6014	Office Supplies	567.64	1,700	0	800	800
6048	Communications	1,106.23	1,320	0	2,314	2,600
6049	Postage	0.00	250	0	250	250
6050	Travel	675.49	117	0	1,200	1,200
6069	Equipment Rental	2,231.97	2,061	0	2,061	2,061
6078	Education and Training	150.00	500	0	500	500
6082	Contractual Expense	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>56,242.28</u>	<u>58,815</u>	<u>0</u>	<u>60,616</u>	<u>67,080</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 416

REPRODUCTION

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4464	Labor Charges	74,723.75	65,940	0	75,650	75,650
	<i>Revenue Total:</i>	<u>74,723.75</u>	<u>65,940</u>	<u>0</u>	<u>75,650</u>	<u>75,650</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	49,494.14	49,879	61,369	49,879	49,879
6003	Salaries-Employees	55,727.47	55,790	61,369	55,790	55,790
6005	Extra Help	11,922.50	12,449	9,848	12,449	12,449
6006	FICA	8,753.79	9,036	19,800	9,036	9,036
6007	Group Health	19,800.00	19,800	9,473	19,800	21,600
6008	Retirement	10,473.18	10,641	1,200	11,226	11,423
6011	Workers Compensation	943.53	1,004	929	1,004	1,004
6012	Unemployment Insurance	517.17	390	6,000	390	390
6014	Office Supplies	5,541.75	6,000	6,000	6,000	6,000
6038	Small Tools and Equipment	1,249.00	0	200	0	0
6048	Communications	345.62	400	50	400	400
6049	Postage	0.00	50	1,500	100	100
6050	Travel	0.00	1,440	1,500	1,440	1,440
6067	Equipment Maintenance	6,913.72	8,762	9,000	8,500	8,500
6069	Equipment Rental	3,738.00	3,738	6,000	5,000	5,000
6096	Equipment	0.00	6,948			
	<i>Expenditure Total:</i>	<u>175,419.87</u>	<u>186,327</u>	<u>194,238</u>	<u>181,014</u>	<u>183,011</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 418

CENSUS

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	436.99	12,500	25,000	25,000	25,000
6025	Food-Human	0.00	0	5,000	0	5,000
6048	Communications	0.00	0	5,000	0	5,000
6050	Travel	1,921.28	0	5,000	0	5,000
6054	Advertising	0.00	12,500	30,000	25,000	30,000
6077	Data Processing	0.00	0	20,000	0	20,000
6087	Miscellaneous	0.00	0	5,000	0	5,000
6096	Equipment	0.00	0	0	0	5,000
	<i>Expenditure Total:</i>	<u>2,358.27</u>	<u>25,000</u>	<u>95,000</u>	<u>50,000</u>	<u>100,000</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 419

PROGRAM, DEVELOPMENT & MGT.

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	0	0	0	52,029
4353	Emergency Services District	43,000.00	10,498	0	0	0
4958	Indirect Cost	0.00	10,500	0	10,500	10,500
	<i>Revenue Total:</i>	<u>43,000.00</u>	<u>20,998</u>	<u>0</u>	<u>10,500</u>	<u>62,529</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	78,550.92	77,244	77,244	77,295	85,000
6003	Salaries-Employees	224,501.94	221,936	259,555	233,919	281,433
6005	Extra Help	0.00	0	0	0	0
6006	FICA	22,467.23	22,960	25,838	23,881	28,519
6007	Group Health	39,598.91	39,600	46,200	39,600	50,400
6008	Retirement	30,157.45	30,660	34,727	33,062	39,611
6011	Workers Compensation	1,138.01	1,122	1,265	1,167	1,374
6012	Unemployment Insurance	1,316.87	988	1,112	1,027	1,209
6014	Office Supplies	5,993.22	6,500	7,500	6,000	6,000
6016	Gasoline	0.00	0	1,000	0	0
6047	Mobile Phones	960.00	960	960	960	960
6048	Communications	10,493.53	10,500	10,500	10,500	11,000
6049	Postage	1,291.66	863	863	1,000	1,000
6050	Travel	283.53	1,300	1,750	1,800	1,800
6054	Advertising	8,354.57	6,000	5,000	5,500	5,500
6057	Vehicle Insurance	0.00	0	750	0	0
6059	Bonds	0.00	110	220	110	110
6069	Equipment Rental	3,216.46	2,970	2,970	2,970	2,970
6073	Dues and Memberships	0.00	500	750	500	500
6077	Data Processing	0.00	8,478	1,000	0	0
6078	Education and Training	325.00	500	3,500	1,500	1,500
6082	Contractual Expense	45.84	10,637	137	147	147
	<i>Expenditure Total:</i>	<u>428,695.14</u>	<u>443,828</u>	<u>482,841</u>	<u>440,938</u>	<u>519,033</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 420

VEHICLE MAINTENANCE

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4464	Labor Charges	21,878.16	22,217	0	24,990	24,990
	<i>Revenue Total:</i>	<u>21,878.16</u>	<u>22,217</u>	<u>0</u>	<u>24,990</u>	<u>24,990</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	51,712.41	51,928	51,928	52,165	56,135
6003	Salaries-Employees	160,012.02	171,131	171,131	180,644	192,203
6006	FICA	15,419.03	17,419	17,419	17,810	18,998
6007	Group Health	45,481.92	45,467	45,467	45,494	49,630
6008	Retirement	21,077.36	22,929	22,929	24,733	26,845
6010	Uniforms	1,222.18	2,486	2,000	1,500	1,500
6011	Workers Compensation	1,616.27	1,956	1,956	2,043	2,189
6012	Unemployment Insurance	938.93	752	752	768	820
6014	Office Supplies	989.96	4,200	3,000	2,700	2,700
6016	Gasoline	90.38	500	500	500	500
6018	Diesel Fuel	3,483.18	3,500	4,000	3,500	3,500
6022	Drugs Medicine	0.00	60	60	60	60
6030	Vehicle Repairs	2,188.37	1,500	3,000	3,000	3,000
6038	Small Tools and Equipment	0.00	0	3,000	0	0
6047	Mobile Phones	1,371.22	1,100	1,100	1,100	1,100
6048	Communications	1,229.55	1,400	1,400	2,856	2,500
6049	Postage	0.00	100	100	100	100
6056	Property Insurance	24.80	0	1,000	1,000	0
6057	Vehicle Insurance	958.50	1,109	1,109	1,109	1,109
6060	Electricity	0.00	0	8,000	0	0
6062	Water	0.00	0	1,000	0	0
6063	Sewage and Garbage	0.00	0	5,000	0	0
6064	Building Maintenance	0.00	0	1,500	0	0
6067	Equipment Maintenance	2,923.15	4,000	4,000	4,000	4,000
6069	Equipment Rental	427.66	200	400	200	200
6077	Data Processing	1,830.11	3,314	10,000	5,000	5,000
6078	Education and Training	0.00	250	2,000	250	250
6082	Contractual Expense	0.00	0	4,000	1,044	1,044
	<i>Expenditure Total:</i>	<u>312,997.00</u>	<u>335,301</u>	<u>367,751</u>	<u>351,576</u>	<u>373,383</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 4201

VEHICLE MAINTENANCE

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	589.12	600	600	600	600
6018	Diesel Fuel	0.00	0	400	1,000	1,000
6056	Property Insurance	273.07	5,000	3,000	5,000	307
6057	Vehicle Insurance	0.00	0			
6060	Electricity	6,453.86	7,000	5,000	8,000	8,000
6062	Water	0.00	1,000	1,000	1,000	1,000
6063	Sewage and Garbage	4,323.60	4,900	0	5,500	5,500
6064	Building Maintenance	1,099.19	1,500	1,000	1,500	1,500
6067	Equipment Maintenance	690.77	0	3,000	1,500	1,500
6082	Contractual Expense	498.00	3,300	800	800	800
	<i>Expenditure Total:</i>	<u>13,927.61</u>	<u>23,300</u>	<u>14,800</u>	<u>24,900</u>	<u>20,207</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 425

COUNTY CLERK - JUDICIAL

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	173,573.80	167,153	0	257,949	257,949
4431	Service Fees	10,335.80	10,593	0	11,055	11,055
4440	Court Cost	171.41	200	0	242	242
4441	Copy Reimbursements	47,691.79	50,505	0	43,959	43,959
4445	County Clerk-Judicial Rec Mgt	21,537.77	17,880	0	29,429	29,429
4509	Transaction Fee	5,548.96	5,923	0	5,699	5,699
4540	Fines	168,462.28	170,099	0	206,768	206,768
4600	Interest Income	36,000.50	33,862	0	60,906	60,906
4602	Miscellaneous	0.00	0	0	0	0
<i>Revenue Total:</i>		463,322.31	456,215	0	616,007	616,007
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	43,005.93	46,005	45,147	45,147	45,670
6003	Salaries-Employees	629,136.18	611,452	629,417	642,357	649,120
6006	FICA	49,913.97	54,997	54,997	52,594	53,151
6007	Group Health	156,862.00	155,866	155,866	155,991	170,172
6008	Retirement	66,783.10	72,520	72,520	73,038	75,107
6011	Workers Compensation	2,550.79	2,719	2,719	2,578	2,605
6012	Unemployment Insurance	2,949.71	2,376	2,376	2,269	2,293
6014	Office Supplies	16,894.00	13,700	13,700	13,700	13,700
6048	Communications	3,219.50	4,300	4,300	2,000	2,000
6049	Postage	23,031.33	20,000	20,000	20,000	20,000
6050	Travel	2,837.42	3,600	3,600	3,600	3,600
6069	Equipment Rental	9,897.46	9,520	9,520	9,520	9,520
6078	Education and Training	980.00	1,200	1,200	1,200	1,200
<i>Expenditure Total:</i>		1,008,061.39	998,255	1,015,362	1,023,994	1,048,138

CAMERON COUNTY, TEXAS
GENERAL FUND
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Fund 100 Dept. 426

COUNTY COURT AT LAW I

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4334	Aid Count Court at Law	82,600.00	84,000	0	84,000	84,000
4415	Judges Signature Probate Fee	556.42	615	0	615	615
4602	Miscellaneous	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>83,156.42</u>	<u>84,615</u>	<u>0</u>	<u>84,615</u>	<u>84,615</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	151,598.79	151,600	190,600	188,000	188,000
6003	Salaries-Employees	307,530.75	307,948	339,637	308,758	309,986
6006	FICA	32,819.24	35,247	40,563	38,043	38,137
6007	Group Health	45,943.00	46,200	46,200	46,200	50,400
6008	Retirement	45,639.96	46,265	57,319	52,684	53,742
6010	Uniforms	190.00	550	605	550	550
6011	Workers Compensation	2,288.42	2,258	2,615	2,394	2,414
6012	Unemployment Insurance	1,354.80	1,016	1,750	1,016	1,020
6014	Office Supplies	4,404.02	4,295	2,200	2,200	2,200
6044	Appointed Attorneys	0.00	0	15,000	2,000	2,000
6045	Professional Services	1,400.00	1,000	1,100	1,000	1,000
6047	Mobile Phones	0.00	0	0	0	0
6048	Communications	1,855.28	1,631	1,794	1,000	1,000
6049	Postage	0.00	0	110	100	100
6050	Travel	3,644.33	5,040	10,000	5,040	5,040
6058	Liability Other Insurance	1,142.47	1,510	1,661	1,510	1,510
6059	Bonds	0.00	3,107	352	3,107	3,107
6067	Equipment Maintenance	0.00	0	5,000	0	0
6069	Equipment Rental	1,134.00	1,134	1,247	1,134	1,134
6071	Court Costs and Transcripts	1,995.00	1,000	1,100	1,000	1,000
6073	Dues and Memberships	460.00	500	550	500	500
6077	Data Processing	1,104.40	125	138	0	0
6078	Education and Training	1,497.50	2,100	2,310	2,100	2,100
6079	Legal Books, Publications	0.00	0	0	1,200	1,200
6082	Contractual Expense	102.34	300	330	300	300
	<i>Expenditure Total:</i>	<u>606,104.30</u>	<u>612,826</u>	<u>722,181</u>	<u>659,836</u>	<u>666,440</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
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Fund 100 Dept. 4261

COUNTY COURT AT LAW IV

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4334	Aid Count Court at Law	82,600.00	84,000	0	84,000	84,000
4415	Judges Signature Probate Fee	0.00	615	0	615	615
	<i>Revenue Total:</i>	<u>82,600.00</u>	<u>84,615</u>	<u>0</u>	<u>84,615</u>	<u>84,615</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	151,339.27	151,600	151,600	151,600	151,600
6003	Salaries-Employees	310,665.02	303,791	39,929	310,853	310,853
6006	FICA	32,944.90	35,348	35,348	35,378	35,378
6007	Group Health	46,200.00	46,200	46,200	46,200	50,400
6008	Retirement	45,928.26	46,476	46,476	49,065	49,065
6010	Uniforms	0.00	550	605	550	550
6011	Workers Compensation	2,290.84	2,902	2,902	2,908	2,908
6012	Unemployment Insurance	1,361.60	1,023	1,023	1,024	1,024
6014	Office Supplies	1,776.93	2,000	2,052	2,200	2,200
6016	Gasoline	0.00	300	0	0	2,400
6028	Camera and Police Supplies	0.00	1,175	1,292	1,175	1,175
6030	Vehicle Repairs	0.00	700	0	0	0
6044	Appointed Attorneys	39,103.80	40,000	45,000	45,000	45,000
6045	Professional Services	0.00	0	605	550	550
6047	Mobile Phones	672.04	540	594	540	540
6048	Communications	1,089.70	1,631	1,210	3,600	2,800
6049	Postage	615.01	110	500	110	110
6050	Travel	3,926.05	5,040	4,788	5,040	5,040
6052	Travel-Mileage Reimbursement	0.00	4,054	0	0	0
6058	Liability Other Insurance	1,500.00	1,500	1,650	1,500	1,500
6059	Bonds	0.00	0	196	3,107	3,107
6069	Equipment Rental	1,963.65	1,813	1,994	1,813	1,813
6071	Court Costs and Transcripts	16.00	628	1,210	1,100	1,100
6073	Dues and Memberships	0.00	500	550	500	500
6078	Education and Training	3,609.00	2,300	2,394	2,100	2,100
6079	Legal Books, Publications	0.00	0	2,000	1,200	1,200
	<i>Expenditure Total:</i>	<u>645,002.07</u>	<u>650,181</u>	<u>390,118</u>	<u>667,113</u>	<u>672,913</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
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Fund 100 Dept. 427

COUNTY COURT AT LAW II

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4334	Aid Count Court at Law	82,600.00	84,000	0	84,000	84,000
4415	Judges Signature Probate Fee	556.42	615	0	615	615
	Revenue Total:	<u>83,156.42</u>	<u>84,615</u>	<u>0</u>	<u>84,615</u>	<u>84,615</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	151,598.79	151,600	0	188,000	188,000
6003	Salaries-Employees	259,891.98	277,359	0	310,044	322,754
6006	FICA	29,046.02	35,829	0	38,142	39,114
6007	Group Health	39,343.00	46,200	0	46,200	50,400
6008	Retirement	40,892.74	46,912	0	52,827	55,128
6010	Uniforms	0.00	707	605	550	550
6011	Workers Compensation	2,106.24	2,278	0	2,420	2,556
6012	Unemployment Insurance	1,144.77	1,037	0	1,021	1,063
6014	Office Supplies	3,152.74	2,745	2,200	2,200	2,200
6044	Appointed Attorneys	0.00	0	2,200	2,000	2,000
6045	Professional Services	0.00	0	550	500	500
6047	Mobile Phones	521.52	540	594	540	540
6048	Communications	1,827.18	1,600	1,760	1,000	1,000
6049	Postage	0.00	0	110	100	100
6050	Travel	5,510.49	5,010	6,544	5,040	5,040
6058	Liability Other Insurance	1,500.00	1,500	1,342	1,220	1,220
6059	Bonds	0.00	3,107	198	3,107	3,107
6069	Equipment Rental	1,134.00	1,134	1,247	1,134	1,134
6071	Court Costs and Transcripts	0.00	375	1,100	1,000	1,000
6073	Dues and Memberships	460.00	605	550	500	500
6077	Data Processing	3,110.48	773			
6078	Education and Training	1,090.00	3,475	3,310	2,100	2,100
6079	Legal Books, Publications	0.00	0	0	1,200	1,200
6082	Contractual Expense	102.34	300	330	300	300
	Expenditure Total:	<u>542,432.29</u>	<u>583,086</u>	<u>22,640</u>	<u>661,145</u>	<u>681,506</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
Expenditure Total

Fund 100 Dept. 428

COUNTY COURT AT LAW III

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4334	Aid Count Court at Law	82,600.00	84,000	0	84,000	84,000
4415	Judges Signature Probate Fee	556.44	615	0	615	615
4602	Miscellaneous	912.03	0			
	Revenue Total:	<u>84,068.47</u>	<u>84,615</u>	<u>0</u>	<u>84,615</u>	<u>84,615</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	142,541.19	151,600	0	179,600	179,600
6003	Salaries-Employees	255,376.98	253,266	0	261,677	266,977
6006	FICA	27,709.05	32,192	0	33,799	34,204
6007	Group Health	39,372.96	39,600	0	39,600	43,200
6008	Retirement	39,612.46	40,716	0	46,809	48,204
6010	Uniforms	212.80	550	0	550	550
6011	Workers Compensation	2,078.68	2,067	0	2,205	2,302
6012	Unemployment Insurance	1,114.86	1,117	0	861	879
6014	Office Supplies	1,331.18	2,000	0	2,200	2,200
6044	Appointed Attorneys	0.00	2,000	0	2,000	2,000
6045	Professional Services	0.00	600	0	600	600
6047	Mobile Phones	521.52	540	0	540	540
6048	Communications	1,834.07	1,600	0	1,000	1,000
6049	Postage	54.75	110	0	110	110
6050	Travel	4,625.32	5,040	0	5,040	5,040
6058	Liability Other Insurance	1,500.00	1,500	0	1,500	1,500
6059	Bonds	0.00	3,287	0	3,178	3,178
6069	Equipment Rental	2,393.28	2,394	0	2,394	2,394
6071	Court Costs and Transcripts	3,831.00	1,000	0	1,000	1,000
6073	Dues and Memberships	310.00	500	0	500	500
6078	Education and Training	1,355.00	2,100	0	2,100	2,100
6079	Legal Books, Publications	0.00	0	0	1,200	1,200
6082	Contractual Expense	51.18	300	0	300	300
	Expenditure Total:	<u>525,826.28</u>	<u>544,079</u>	<u>0</u>	<u>588,763</u>	<u>599,578</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 4285

COUNTY COURT AT LAW V

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4334	Aid Count Court at Law	61,600.00	84,000	0	84,000	84,000
4415	Judges Signature Probate Fee	0.00	615	0	615	615
	Revenue Total:	<u>61,600.00</u>	<u>84,615</u>	<u>0</u>	<u>84,615</u>	<u>84,615</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	117,367.67	151,600	151,600	151,600	151,600
6003	Salaries-Employees	188,452.11	253,445	253,445	253,505	253,505
6006	FICA	22,803.08	31,027	31,027	31,032	31,032
6007	Group Health	25,520.14	39,600	39,600	39,600	43,200
6008	Retirement	30,702.92	40,728	40,728	42,967	42,967
6010	Uniforms	840.37	550	1,050	550	550
6011	Workers Compensation	1,543.02	2,047	2,047	2,047	2,047
6012	Unemployment Insurance	820.05	834	834	834	834
6014	Office Supplies	4,197.87	2,359	1,600	2,200	2,200
6028	Camera and Police Supplies	1,036.83	0	0	0	0
6044	Appointed Attorneys	0.00	1,000	2,000	2,000	2,000
6045	Professional Services	375.00	1,000	1,000	1,000	1,000
6047	Mobile Phones	0.00	0	0	0	0
6048	Communications	643.98	1,600	1,600	3,400	2,800
6049	Postage	0.00	0	0	100	100
6050	Travel	2,009.14	5,684	5,040	5,040	5,040
6058	Liability Other Insurance	0.00	1,220	0	1,220	1,220
6059	Bonds	277.00	20	320	320	320
6069	Equipment Rental	1,057.35	1,813	1,813	1,813	1,813
6071	Court Costs and Transcripts	0.00	1,000	1,000	1,000	1,000
6073	Dues and Memberships	225.00	225	500	500	500
6077	Data Processing	0.00	1,407			
6078	Education and Training	2,440.00	1,365	2,100	2,100	2,100
6079	Legal Books, Publications	0.00	0	0	1,200	1,200
	Expenditure Total:	<u>400,311.53</u>	<u>538,524</u>	<u>537,304</u>	<u>544,028</u>	<u>547,028</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
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Fund 100 Dept. 435

DISTRICT COURTS

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4422	Steno Fees and Interpreter Fee	78,909.30	74,172	0	82,866	82,866
4427	Jury Fees	330,023.27	275,964	0	327,083	327,083
4602	Miscellaneous	1,072.59	0	0	0	0
	Revenue Total:	<u>410,005.16</u>	<u>350,136</u>	<u>0</u>	<u>409,949</u>	<u>409,949</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	102,924.87	100,800	0	100,800	100,800
6002	Salaries-Assistants/Deputies	984,135.01	943,690	0	966,690	966,690
6003	Salaries-Employees	1,243,971.07	1,185,202	0	1,220,426	1,276,398
6005	Extra Help	14,625.31	30,000	0	20,000	20,000
6006	FICA	174,734.36	177,288	0	176,556	180,837
6007	Group Health	285,070.87	287,760	0	287,760	313,920
6008	Retirement	232,185.56	229,734	0	242,351	252,654
6010	Uniforms	2,925.91	5,100	0	5,100	5,100
6011	Workers Compensation	13,218.91	13,690	0	13,621	14,447
6012	Unemployment Insurance	9,519.33	7,295	0	7,262	7,446
6014	Office Supplies	17,403.43	16,288	0	18,000	18,000
6018	Diesel Fuel	0.00	0			
6028	Camera and Police Supplies	1,388.20	5,000	0	5,000	5,000
6038	Small Tools and Equipment	15,100.20	0	0	0	0
6044	Appointed Attorneys	27,228.94	27,600	0	30,000	30,000
6045	Professional Services	4,305.00	500	0	1,000	1,000
6047	Mobile Phones	871.22	1,817	0	1,817	1,817
6048	Communications	18,587.63	21,000	0	16,400	16,400
6049	Postage	2,860.01	3,000	0	3,000	3,000
6050	Travel	27,956.88	32,600	0	33,600	33,600
6056	Property Insurance	0.00	0			
6058	Liability Other Insurance	4,289.46	4,500	0	4,500	4,500
6059	Bonds	0.00	200	0	200	200
6069	Equipment Rental	21,471.49	21,000	0	21,000	21,000
6071	Court Costs and Transcripts	33,504.80	51,659	0	35,000	35,000
6073	Dues and Memberships	2,924.00	2,740	0	2,740	2,740
6077	Data Processing	1,084.38	5,612	0	0	0
6078	Education and Training	10,248.51	8,400	0	8,400	8,400
6079	Legal Books, Publications	0.00	0	0	80,000	80,000
6082	Contractual Expense	716.41	34,941	0	0	0
6084	Judges	6,125.57	12,600	0	12,600	12,600
6085	Juror's Fees	402,074.00	360,000	0	360,000	360,000
6086	Juror's Expense	1,115.65	1,000	0	1,000	1,000
6087	Miscellaneous	0.00	0			
	Expenditure Total:	<u>3,662,566.98</u>	<u>3,591,016</u>	<u>0</u>	<u>3,674,823</u>	<u>3,772,549</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
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Fund 100 Dept. 4351

INDIGENT DEFENSE

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	431,932.75	264,128	0	249,720	249,720
4332	Reimbursement Indigent defense	161,667.10	166,204	0	171,353	171,353
	Revenue Total:	<u>593,599.85</u>	<u>430,332</u>	<u>0</u>	<u>421,073</u>	<u>421,073</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	122,536.57	120,781	0	121,237	121,237
6003	Salaries-Employees	37,889.26	37,889	0	37,889	42,781
6006	FICA	11,990.43	12,337	0	12,173	12,547
6007	Group Health	19,800.00	19,800	0	17,728	19,339
6008	Retirement	15,955.65	16,191	0	16,905	17,730
6009	Auto Allowance	1,648.40	0	0	0	0
6011	Workers Compensation	612.81	605	0	597	615
6012	Unemployment Insurance	709.27	710	0	525	541
6014	Office Supplies	0.00	1,600	0	1,600	1,600
6044	Appointed Attorneys	1,907,405.27	2,040,000	0	2,040,000	2,040,000
6045	Professional Services	74,966.93	125,000	0	125,000	125,000
6047	Mobile Phones	0.00	0	0	0	0
6048	Communications	1,323.14	1,353	0	700	700
6049	Postage	0.00	150	0	150	150
6050	Travel	1,493.87	1,200	0	1,200	1,200
6071	Court Costs and Transcripts	35,885.76	60,000	0	60,000	60,000
6073	Dues and Memberships	0.00	505			
6078	Education and Training	500.00	245	0	750	750
	Expenditure Total:	<u>2,232,717.36</u>	<u>2,438,366</u>	<u>0</u>	<u>2,436,454</u>	<u>2,444,190</u>

CAMERON COUNTY, TEXAS
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Fund 100 Dept. 4352

CRIMINAL HEARINGS OFFICER

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	25,531.02	31,908	0	31,925	31,925
4440	Court Cost	367.54	459	0	114	114
4600	Interest Income	20.00	14	0	14	14
	<i>Revenue Total:</i>	<u>25,918.56</u>	<u>32,381</u>	<u>0</u>	<u>32,053</u>	<u>32,053</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	34,838.28	35,655	0	35,721	36,608
6005	Extra Help	49,797.00	49,632	0	49,632	60,632
6006	FICA	6,404.32	6,524	0	6,530	6,597
6007	Group Health	6,600.00	6,600	0	6,600	7,200
6008	Retirement	3,481.38	3,590	0	3,795	3,957
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	338.43	322	0	320	323
6012	Unemployment Insurance	391.43	282	0	282	285
6014	Office Supplies	1,491.06	1,600	0	1,600	1,600
6048	Communications	0.00	800	0	800	0
6049	Postage	0.00	250	0	250	250
6050	Travel	0.00	1,800	0	1,800	1,800
6059	Bonds	100.00	200	0	200	200
6069	Equipment Rental	170.72	2,049	0	2,049	2,049
6071	Court Costs and Transcripts	468.75	0	0	0	0
6076	Bank Fees	0.00	0	0	0	0
6077	Data Processing	0.00	1,917	0	0	0
6078	Education and Training	350.00	499	0	600	600
6082	Contractual Expense	296.52	594	0	594	594
	<i>Expenditure Total:</i>	<u>104,727.89</u>	<u>112,314</u>	<u>0</u>	<u>110,773</u>	<u>122,695</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 4353

COURTHOUSE SECURITY

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	202,945.65	198,214	0	220,772	220,772
	<i>Revenue Total:</i>	<u>202,945.65</u>	<u>198,214</u>	<u>0</u>	<u>220,772</u>	<u>220,772</u>
<u>EXPENDITURE ACCOUNTS</u>						
6050	Travel	0.00	10,000	0	10,000	10,000
6078	Education and Training	0.00	10,000	0	10,000	10,000
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>20,000</u>	<u>0</u>	<u>20,000</u>	<u>20,000</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 4355

JUVENILE COURT

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	137,627.82	139,077	214,077	139,077	214,077
6003	Salaries-Employees	132,172.30	132,894	155,317	138,360	162,809
6006	FICA	20,308.28	20,847	0	21,224	28,832
6007	Group Health	33,000.00	33,000	0	33,000	36,000
6008	Retirement	22,354.21	27,387	0	29,404	40,670
6010	Uniforms	848.49	900	0	900	900
6011	Workers Compensation	2,061.95	2,089	0	2,100	2,502
6012	Unemployment Insurance	1,160.94	898	0	913	1,242
6014	Office Supplies	999.88	1,000	1,200	1,200	1,200
6016	Gasoline	0.00	0	1,400	0	0
6028	Camera and Police Supplies	215.04	0	600	0	0
6045	Professional Services	21,425.00	20,000	20,000	20,000	20,000
6047	Mobile Phones	540.00	540	540	540	540
6050	Travel	3,174.17	4,800	6,800	5,800	5,800
6057	Vehicle Insurance	0.00	0	238	0	0
6069	Equipment Rental	2,529.80	2,336	2,336	2,336	2,336
6071	Court Costs and Transcripts	0.00	0			
6073	Dues and Memberships	605.00	260	520	580	580
6078	Education and Training	845.00	1,000	3,000	2,000	2,000
	<i>Expenditure Total:</i>	<u>379,867.88</u>	<u>387,028</u>	<u>406,028</u>	<u>397,434</u>	<u>519,488</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 4357

M&O MAGISTRATE COURT

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	0.00	0	0	0	0
6010	Uniforms	0.00	0	150	150	150
6014	Office Supplies	669.97	1,030	1,030	1,030	1,030
6038	Small Tools and Equipment	1,113.14	1,300	1,300	1,300	1,300
6048	Communications	691.23	0	700	700	700
6056	Property Insurance	402.51	1,529	1,529	1,529	1,658
6064	Building Maintenance	1,556.11	3,000	3,000	3,000	3,000
6067	Equipment Maintenance	207.90	2,900	3,000	3,000	3,000
6069	Equipment Rental	2,048.64	0	2,049	0	0
6071	Court Costs and Transcripts	0.00	0			
6082	Contractual Expense	421.68	700	1,120	1,120	1,120
	<i>Expenditure Total:</i>	<u>7,111.18</u>	<u>10,459</u>	<u>13,878</u>	<u>11,829</u>	<u>11,958</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 450

DISTRICT CLERK

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4308	Fee Revenue Admin Fee	0.00	0			
4430	Fee Revenue	44,401.64	47,086	0	47,648	47,648
4431	Service Fees	18,515.15	19,363	0	19,271	19,271
4442	Copy Reimbursement-Dist Clerk	143,945.40	144,893	0	141,963	141,963
4446	Dist Clerk-Judicial Recd Mgmt	28,709.10	75,451	0	95,597	95,597
4448	Dist. Clerk-Passport Revenue	79,831.20	82,183	0	109,152	109,152
4449	Research fees - District Clrk	22,883.20	22,209	0	24,126	24,126
4452	District Clerk FAX Fee	22.00	0	0	0	0
4453	Passport Picture fee-Dist Clrk	25,590.00	23,254	0	30,645	30,645
4454	JP Tech Fee	0.00	251,343			
4468	Retrieval fees - Dist. Clerk	150.00	155	0	45	45
4470	District Clerk	583,746.36	537,115	0	502,851	515,820
4478	Records Preservation Revenue	0.00	46,819			
4509	Transaction Fee	11,462.00	11,698	0	11,070	11,070
4510	District Clerk	332,959.13	357,754	0	351,963	351,963
4540	Fines	19,563.24	21,022	0	20,673	20,673
4600	Interest Income	65,318.53	57,278	0	80,580	83,580
4602	Miscellaneous	3,403.70	500	0	500	500
4742	JP Technology Funds	0.00	0			
Revenue Total:		<u>1,380,500.65</u>	<u>1,698,123</u>	<u>0</u>	<u>1,436,084</u>	<u>1,452,053</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	80,999.32	81,000	81,000	81,000	81,000
6002	Salaries-Assistants/Deputies	51,509.43	52,144	52,144	52,229	52,229
6003	Salaries-Employees	1,266,488.99	1,281,795	1,284,895	1,293,054	1,311,255
6004	Overtime	7,792.54	13,564	10,000	0	0
6005	Extra Help	0.00	10,000	15,000	10,000	10,000
6006	FICA	103,858.84	110,068	110,068	109,949	111,429
6007	Group Health	283,800.00	283,800	283,800	283,800	309,600
6008	Retirement	139,868.61	143,783	143,783	151,522	156,272
6011	Workers Compensation	5,380.91	5,392	5,392	5,386	5,459
6012	Unemployment Insurance	5,869.51	4,478	4,478	4,472	4,536
6014	Office Supplies	29,108.65	35,310	40,000	35,750	35,750
6016	Gasoline	1,141.51	2,000	2,000	2,000	2,000
6030	Vehicle Repairs	1,639.74	2,000	2,000	2,000	2,000
6038	Small Tools and Equipment	0.00	1,350	1,350	0	0
6047	Mobile Phones	880.00	960	960	960	960
6048	Communications	22,819.73	25,000	25,000	18,000	19,000
6049	Postage	65,203.89	63,000	63,000	63,000	63,000
6050	Travel	7,521.99	9,700	10,000	7,100	7,100
6057	Vehicle Insurance	1,102.75	533	533	533	533
6058	Liability Other Insurance	6,532.10	6,540	6,100	6,100	6,100

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 450

DISTRICT CLERK

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
6059	Bonds	0.00	1,243	1,243	1,243	1,243
6067	Equipment Maintenance	0.00	500	500	500	500
6069	Equipment Rental	29,230.95	33,410	36,000	35,010	36,000
6073	Dues and Memberships	175.00	360	360	360	360
6077	Data Processing	45,454.58	386,407	55,000	50,000	55,000
6078	Education and Training	4,055.00	5,350	6,000	3,500	3,500
6082	Contractual Expense	2,854.56	4,221	4,221	4,221	4,221
6096	Equipment	0.00	30,530			
	<i>Expenditure Total:</i>	<u>2,163,288.60</u>	<u>2,594,438</u>	<u>2,244,827</u>	<u>2,221,689</u>	<u>2,279,047</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 452

JUSTICE OF PEACE ADMIN.

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	0.00	53,932	0	0	0
4454	JPTech Fee	69,365.40	137,282	0	117,427	117,427
	Revenue Total:	<u>69,365.40</u>	<u>191,214</u>	<u>0</u>	<u>117,427</u>	<u>117,427</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	46,609.77	48,266	0	48,266	48,266
6006	FICA	3,387.62	3,692	0	3,692	3,692
6007	Group Health	6,600.00	6,600	0	6,600	7,200
6008	Retirement	4,640.18	4,860	0	5,128	5,128
6011	Workers Compensation	183.29	181	0	181	181
6012	Unemployment Insurance	212.15	159	0	159	159
6014	Office Supplies	0.00	0	0	0	0
6047	Mobile Phones	659.72	456	0	456	456
6050	Travel	420.74	2,662	0	2,400	2,400
6067	Equipment Maintenance	0.00	46,963	0	45,000	45,000
6071	Court Costs and Transcripts	1,689.00	5,000	0	5,000	5,000
6073	Dues and Memberships	0.00	93	0	455	455
6077	Data Processing	2,423.95	22,046	0	0	0
6078	Education and Training	600.00	2,000			
6096	Equipment	0.00	53,932	0	0	0
	Expenditure Total:	<u>67,426.42</u>	<u>196,910</u>	<u>0</u>	<u>117,337</u>	<u>117,937</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 453

JUSTICE OF THE PEACE #1

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	338,500.28	292,090	0	342,972	342,972
4440	Court Cost	15,310.38	12,442	0	17,240	17,240
4480	Justices of the Peace	5,743.40	5,550	0	10,050	10,050
4540	Fines	6,424.79	6,113	0	8,840	8,840
4600	Interest Income	529.36	325	0	732	732
4602	Miscellaneous	60.00	0			
4705	Long/Short	0.00	0	0	0	0
	Revenue Total:	<u>366,568.21</u>	<u>316,520</u>	<u>0</u>	<u>379,834</u>	<u>379,834</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	50,982.73	50,983	56,383	50,983	50,983
6003	Salaries-Employees	99,217.30	99,819	99,218	100,036	127,201
6005	Extra Help	11,704.00	7,396	30,000	0	0
6006	FICA	12,201.03	12,515	13,791	11,966	14,044
6007	Group Health	26,400.00	26,400	33,000	26,400	36,000
6008	Retirement	14,939.92	15,186	16,444	16,044	19,262
6009	Auto Allowance	5,399.94	5,400	7,400	5,400	5,400
6010	Uniforms	0.00	0	1,500	0	0
6011	Workers Compensation	615.50	593	1,100	566	668
6012	Unemployment Insurance	488.03	353	695	330	420
6014	Office Supplies	2,270.24	1,695	5,000	3,000	3,000
6047	Mobile Phones	463.70	960	960	960	960
6048	Communications	718.01	720	720	720	720
6049	Postage	705.00	1,000	2,000	2,000	2,000
6050	Travel	1,598.76	2,755	5,000	1,800	1,800
6059	Bonds	0.00	178	178	178	178
6069	Equipment Rental	2,064.66	1,906	2,268	1,906	1,906
6073	Dues and Memberships	0.00	100	400	100	100
6076	Bank Fees	418.09	300	0	300	300
6077	Data Processing	0.00	0	2,000	0	0
6078	Education and Training	347.01	600	3,000	600	600
6079	Legal Books, Publications	0.00	0	500	0	0
6082	Contractual Expense	0.00	1,536	1,536	1,536	1,536
	Expenditure Total:	<u>230,533.92</u>	<u>230,395</u>	<u>283,093</u>	<u>224,825</u>	<u>267,078</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 454

JUSTICE OF THE PEACE #2-1

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	417,502.77	421,157	0	464,507	464,507
4440	Court Cost	16,305.16	16,705	0	16,892	16,892
4480	Justices of the Peace	49,977.20	50,076	0	37,154	37,154
4540	Fines	10,996.63	11,524	0	10,649	10,649
4600	Interest Income	604.54	538	0	914	914
4705	Long/Short	-36.00	0	0	0	0
4742	JP Technology Funds	0.00	0			
	Revenue Total:	<u>495,350.30</u>	<u>500,000</u>	<u>0</u>	<u>530,116</u>	<u>530,116</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	50,982.73	50,983	56,081	50,983	50,983
6003	Salaries-Employees	139,237.66	127,492	140,241	127,492	127,492
6004	Overtime	0.00	0			
6005	Extra Help	0.00	3,360	3,696	0	0
6006	FICA	14,692.39	14,397	15,837	14,140	14,140
6007	Group Health	39,600.00	33,000	36,300	33,000	36,000
6008	Retirement	18,917.11	17,972	19,769	18,960	19,293
6009	Auto Allowance	5,399.94	5,400	5,940	5,400	5,400
6011	Workers Compensation	722.91	682	750	669	669
6012	Unemployment Insurance	612.35	432	475	421	421
6014	Office Supplies	6,047.87	6,180	4,180	3,800	3,800
6030	Vehicle Repairs	0.00	0	0	0	0
6047	Mobile Phones	960.00	960	1,056	960	960
6048	Communications	3,555.45	3,900	4,290	5,332	5,200
6049	Postage	2,233.69	3,000	3,300	3,000	3,000
6050	Travel	1,570.68	620	3,300	3,000	3,000
6059	Bonds	71.00	178	196	178	178
6069	Equipment Rental	3,133.91	2,893	3,182	2,893	2,893
6073	Dues and Memberships	135.00	150	165	150	150
6076	Bank Fees	274.55	450	495	450	450
6077	Data Processing	0.00	0			
6078	Education and Training	450.00	900	990	900	900
6079	Legal Books, Publications	36.00	350	385	350	350
6082	Contractual Expense	1,261.05	1,279	1,407	1,279	1,279
	Expenditure Total:	<u>289,894.29</u>	<u>274,578</u>	<u>302,035</u>	<u>273,357</u>	<u>276,558</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 455

JUSTICE OF THE PEACE #2-2

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	423,644.00	432,194	0	449,583	449,583
4440	Court Cost	14,115.19	14,025	0	15,201	15,201
4480	Justices of the Peace	28,862.00	26,152	0	74,345	74,345
4540	Fines	9,165.51	8,969	0	10,791	10,791
4600	Interest Income	606.95	470	0	894	925
4602	Miscellaneous	0.00	0	0	0	0
	Revenue Total:	<u>476,393.65</u>	<u>481,810</u>	<u>0</u>	<u>550,814</u>	<u>550,845</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	50,982.73	50,983	56,383	50,983	50,983
6003	Salaries-Employees	116,409.94	128,235	127,492	128,502	132,102
6006	FICA	12,414.71	14,123	0	14,144	14,419
6007	Group Health	33,000.00	33,000	0	33,000	36,000
6008	Retirement	16,638.76	18,047	0	19,068	19,792
6009	Auto Allowance	5,399.94	5,400	5,400	5,400	5,400
6011	Workers Compensation	634.67	672	0	673	687
6012	Unemployment Insurance	510.31	423	0	424	436
6014	Office Supplies	3,905.68	4,172	4,000	3,500	3,500
6047	Mobile Phones	0.00	0	1,000	960	960
6048	Communications	2,934.76	3,300	0	4,333	4,200
6049	Postage	2,396.26	3,000	4,000	3,000	3,000
6050	Travel	1,625.67	2,588	4,500	3,000	3,000
6059	Bonds	142.00	178	0	178	178
6069	Equipment Rental	2,424.00	2,424	0	2,424	2,424
6073	Dues and Memberships	60.00	135	600	135	135
6076	Bank Fees	259.64	400	0	400	400
6078	Education and Training	440.00	950	3,000	750	750
6079	Legal Books, Publications	0.00	300	1,000	300	300
6082	Contractual Expense	1,261.05	1,279	2,000	1,279	1,279
	Expenditure Total:	<u>251,440.12</u>	<u>269,609</u>	<u>209,375</u>	<u>272,453</u>	<u>279,945</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 456

JUSTICE OF THE PEACE #3-1

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	234,456.65	247,319	0	220,589	220,589
4440	Court Cost	10,614.07	10,929	0	9,392	9,392
4480	Justices of the Peace	20,690.10	15,744	0	23,196	23,196
4540	Fines	8,602.53	8,650	0	7,977	7,977
4600	Interest Income	386.79	305	0	464	464
	Revenue Total:	<u>274,750.14</u>	<u>282,947</u>	<u>0</u>	<u>261,618</u>	<u>261,618</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	50,982.73	50,983	50,983	50,983	50,983
6003	Salaries-Employees	58,657.01	85,719	91,594	91,594	91,594
6006	FICA	8,546.79	11,702	11,702	11,394	11,394
6007	Group Health	19,800.00	26,400	26,400	26,400	28,800
6008	Retirement	10,899.64	14,763	14,763	15,147	15,413
6009	Auto Allowance	5,399.94	5,400	8,000	5,400	5,400
6010	Uniforms	0.00	0	3,000	0	0
6011	Workers Compensation	419.42	550	0	535	535
6012	Unemployment Insurance	485.41	316	0	302	302
6014	Office Supplies	1,024.31	2,000	4,000	2,500	2,500
6016	Gasoline	0.00	0	4,400	0	0
6047	Mobile Phones	674.17	960	1,000	960	960
6048	Communications	2,674.96	2,700	3,500	2,860	2,860
6049	Postage	1,622.75	2,000	6,000	2,000	2,000
6050	Travel	2,756.46	1,800	6,000	1,800	1,800
6059	Bonds	0.00	178	400	178	178
6069	Equipment Rental	990.00	990	800	990	990
6073	Dues and Memberships	0.00	135	500	135	135
6076	Bank Fees	458.39	350	0	350	350
6078	Education and Training	150.00	600	3,000	600	600
6079	Legal Books, Publications	0.00	150	1,000	150	150
6082	Contractual Expense	1,222.14	909	500	909	909
6087	Miscellaneous	0.00	0	400	0	0
	Expenditure Total:	<u>166,764.12</u>	<u>208,605</u>	<u>237,942</u>	<u>215,187</u>	<u>217,853</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 457

JUSTICE OF THE PEACE #3-2

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	249,560.80	274,546	0	213,477	213,477
4440	Court Cost	9,589.19	10,441	0	8,001	8,001
4454	JP Tech Fee	0.00	909	0	1,362	1,362
4480	Justices of the Peace	5,237.10	3,860	0	6,300	6,300
4540	Fines	7,153.02	7,731	0	6,282	6,282
4600	Interest Income	368.83	317	0	423	423
4705	Long/Short	0.10	0	0	0	0
	Revenue Total:	<u>271,909.04</u>	<u>297,804</u>	<u>0</u>	<u>235,845</u>	<u>235,845</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	50,982.73	50,983	50,983	50,983	50,983
6003	Salaries-Employees	62,962.08	88,966	92,020	92,082	92,304
6006	FICA	8,767.24	11,429	11,429	11,431	11,448
6007	Group Health	19,800.00	26,400	26,400	26,400	28,800
6008	Retirement	11,331.30	14,405	14,405	15,199	15,489
6009	Auto Allowance	5,399.94	5,400	5,400	5,400	5,400
6011	Workers Compensation	435.75	536	536	536	537
6012	Unemployment Insurance	280.27	304	304	304	305
6014	Office Supplies	1,317.37	2,000	2,000	2,500	2,500
6045	Professional Services	0.00	0	0	0	0
6047	Mobile Phones	960.00	960	960	960	960
6048	Communications	3,418.74	2,900	2,900	2,608	3,600
6049	Postage	990.00	2,000	2,000	2,000	2,000
6050	Travel	978.44	1,800	1,800	1,800	1,800
6059	Bonds	0.00	178	178	178	178
6069	Equipment Rental	990.00	990	990	990	990
6073	Dues and Memberships	135.00	135	350	135	135
6076	Bank Fees	219.80	350	0	350	350
6077	Data Processing	0.00	909			
6078	Education and Training	450.00	600	600	600	600
6082	Contractual Expense	1,222.14	909	909	909	909
	Expenditure Total:	<u>170,640.80</u>	<u>212,154</u>	<u>214,164</u>	<u>215,365</u>	<u>219,288</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 458

JUSTICE OF THE PEACE #4

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	243,827.59	250,747	0	267,687	267,687
4440	Court Cost	9,705.38	9,118	0	13,083	13,083
4480	Justices of the Peace	12,245.50	9,378	0	13,784	13,784
4540	Fines	7,251.05	6,499	0	9,333	9,333
4600	Interest Income	364.97	283	0	614	614
4602	Miscellaneous	30.00	0			
	Revenue Total:	<u>273,424.49</u>	<u>276,025</u>	<u>0</u>	<u>304,501</u>	<u>304,501</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	50,982.73	50,983	60,000	50,983	50,983
6002	Salaries-Assistants/Deputies	0.00	0	66,136	0	0
6003	Salaries-Employees	63,215.54	67,715	68,000	67,848	97,916
6004	Overtime	659.02	0	0	0	0
6005	Extra Help	16,000.23	28,274	30,000	28,274	0
6006	FICA	9,933.55	11,730	12,000	11,740	11,877
6007	Group Health	19,895.19	19,800	20,000	19,800	28,800
6008	Retirement	11,389.40	11,953	12,000	12,624	16,096
6009	Auto Allowance	5,399.94	5,400	7,400	5,400	5,400
6010	Uniforms	0.00	0	800	0	0
6011	Workers Compensation	490.30	551	860	552	558
6012	Unemployment Insurance	343.24	317	317	317	323
6014	Office Supplies	1,373.57	1,444	5,000	2,500	2,500
6047	Mobile Phones	1,415.88	960	960	960	960
6048	Communications	1,084.57	1,280	1,280	920	920
6049	Postage	999.69	1,000	6,050	2,000	2,000
6050	Travel	1,615.61	1,750	6,000	1,800	1,800
6059	Bonds	0.00	178	178	178	178
6069	Equipment Rental	1,434.96	1,791	2,000	1,435	1,435
6073	Dues and Memberships	0.00	135	600	135	135
6076	Bank Fees	217.39	350	350	350	350
6078	Education and Training	350.00	650	3,000	600	600
6079	Legal Books, Publications	0.00	100	700	100	100
6082	Contractual Expense	1,064.52	594	600	594	594
6096	Equipment	0.00	0	0	0	0
	Expenditure Total:	<u>187,865.33</u>	<u>206,955</u>	<u>304,231</u>	<u>209,110</u>	<u>223,525</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 460

JUSTICE OF THE PEACE #5-1

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	510,806.51	483,497	0	618,856	628,856
4440	Court Cost	24,067.37	22,450	0	28,477	28,477
4454	JP Tech Fee	0.00	0			
4480	Justices of the Peace	33,177.21	28,040	0	24,163	24,163
4486	Sheriff Arrest Fees	0.00	0	0	0	0
4540	Fines	15,374.02	14,496	0	21,081	21,081
4600	Interest Income	825.09	620	0	1,475	1,475
	Revenue Total:	<u>584,250.20</u>	<u>549,103</u>	<u>0</u>	<u>694,052</u>	<u>704,052</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	50,982.73	50,983	60,000	50,983	50,983
6003	Salaries-Employees	159,322.44	139,562	147,000	141,381	177,948
6006	FICA	16,002.66	14,929	0	15,202	18,000
6007	Group Health	33,000.00	33,000	0	33,000	43,200
6008	Retirement	20,948.82	19,048	0	20,340	24,650
6009	Auto Allowance	5,399.94	5,400	6,000	5,400	5,400
6010	Uniforms	549.00	0	0	550	550
6011	Workers Compensation	1,249.79	1,218	0	1,300	1,543
6012	Unemployment Insurance	589.70	453	0	464	584
6014	Office Supplies	2,140.99	1,762	5,000	3,000	3,000
6016	Gasoline	1,392.42	1,200	2,000	1,800	1,800
6030	Vehicle Repairs	207.29	500	1,000	1,000	1,000
6047	Mobile Phones	960.00	960	960	960	960
6048	Communications	0.00	671			
6049	Postage	2,000.00	4,604	5,000	3,654	3,654
6050	Travel	1,627.84	2,386	3,000	2,500	2,500
6057	Vehicle Insurance	115.50	442	350	442	442
6058	Liability Other Insurance	0.00	9	0	9	9
6059	Bonds	0.00	0	200	178	178
6069	Equipment Rental	2,172.04	2,005	2,000	2,005	2,005
6070	INDIRECT COST	0.00	0			
6073	Dues and Memberships	0.00	35	250	100	100
6076	Bank Fees	162.20	120	0	250	250
6078	Education and Training	200.00	1,700	1,500	750	750
6079	Legal Books, Publications	0.00	0	200	100	100
6082	Contractual Expense	1,052.16	569	0	569	569
6096	Equipment	0.00	0	0	0	0
	Expenditure Total:	<u>300,075.52</u>	<u>281,556</u>	<u>234,460</u>	<u>285,937</u>	<u>340,175</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 4601

JUSTICE OF THE PEACE #5-3

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	812,741.33	658,815	0	826,719	859,735
4440	Court Cost	25,093.71	20,206	0	23,102	23,102
4480	Justices of the Peace	9,664.60	7,711	0	12,387	12,387
4540	Fines	22,013.54	17,388	0	20,567	20,567
4600	Interest Income	954.81	652	0	1,496	1,496
4705	Long/Short	-379.00	0			
	Revenue Total:	<u>870,088.99</u>	<u>704,772</u>	<u>0</u>	<u>884,271</u>	<u>917,287</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	50,982.73	50,983	50,983	50,983	50,983
6002	Salaries-Assistants/Deputies	0.00	0	41,683	0	0
6003	Salaries-Employees	125,321.04	130,567	105,181	131,047	138,887
6006	FICA	13,352.85	14,412	14,412	14,412	15,012
6007	Group Health	33,000.00	33,000	33,000	33,000	36,000
6008	Retirement	17,547.17	18,282	18,282	19,287	20,473
6009	Auto Allowance	5,399.94	5,400	5,400	5,400	5,400
6010	Uniforms	166.89	550	550	550	550
6011	Workers Compensation	1,125.85	1,191	1,191	1,191	1,335
6012	Unemployment Insurance	550.15	431	431	431	457
6014	Office Supplies	2,342.28	2,500	3,500	2,500	2,500
6028	Camera and Police Supplies	484.48	0	700	0	0
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	960.00	960	960	960	960
6048	Communications	6,008.95	7,100	7,100	2,881	3,100
6049	Postage	2,006.67	2,050	3,000	2,500	2,500
6050	Travel	964.43	2,400	3,000	2,400	2,400
6059	Bonds	0.00	0	200	178	178
6069	Equipment Rental	2,231.97	2,061	2,500	2,061	2,061
6073	Dues and Memberships	60.00	100	200	100	100
6076	Bank Fees	294.40	200	0	200	200
6078	Education and Training	150.00	750	1,500	750	750
6079	Legal Books, Publications	0.00	0	100	100	100
6082	Contractual Expense	0.00	1,264	1,536	1,536	1,536
	Expenditure Total:	<u>262,949.80</u>	<u>274,201</u>	<u>295,409</u>	<u>272,467</u>	<u>285,482</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 461

JUSTICE OF THE PEACE #5-2

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	210,395.44	218,220	0	214,632	214,632
4440	Court Cost	7,698.73	8,468	0	7,434	7,434
4480	Justices of the Peace	14,264.12	16,909	0	16,526	16,526
4540	Fines	5,502.49	5,773	0	5,640	5,640
4600	Interest Income	316.16	281	0	456	456
4705	Long/Short	0.00	0	0	0	0
	Revenue Total:	<u>238,176.94</u>	<u>249,651</u>	<u>0</u>	<u>244,688</u>	<u>244,688</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	51,887.52	51,889	62,002	51,889	51,889
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	134,960.54	130,203	143,165	136,695	137,484
6006	FICA	13,837.47	14,802	15,000	14,840	14,900
6007	Group Health	33,000.00	33,000	33,000	33,000	36,000
6008	Retirement	18,650.41	18,881	18,680	19,971	20,471
6009	Auto Allowance	5,399.94	5,400	10,000	5,400	5,400
6010	Uniforms	363.32	300	550	550	550
6011	Workers Compensation	1,137.16	1,213	1,213	1,238	1,243
6012	Unemployment Insurance	570.71	448	448	449	454
6014	Office Supplies	2,928.15	3,000	3,500	2,500	2,500
6016	Gasoline	0.00	0	0	0	0
6047	Mobile Phones	326.36	960	960	960	960
6049	Postage	2,998.80	2,787	3,000	3,000	3,000
6050	Travel	1,557.74	2,400	3,500	2,400	2,400
6057	Vehicle Insurance	0.00	0	0	0	0
6059	Bonds	0.00	391	178	178	178
6069	Equipment Rental	1,602.51	1,480	1,480	1,480	1,480
6073	Dues and Memberships	0.00	100	400	100	100
6076	Bank Fees	146.61	250	0	250	250
6078	Education and Training	200.00	1,000	1,200	750	750
6079	Legal Books, Publications	0.00	100	100	100	100
6082	Contractual Expense	1,052.16	569	569	569	569
6100	Weapons	372.00	0	0	0	0
	Expenditure Total:	<u>270,991.40</u>	<u>269,173</u>	<u>298,945</u>	<u>276,319</u>	<u>280,678</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 464

JUSTICE OF THE PEACE 2-3

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	459,008.08	387,044	0	607,796	632,852
4440	Court Cost	18,658.78	15,867	0	23,431	24,877
4480	Justices of the Peace	21,353.50	21,162	0	23,498	25,843
4540	Fines	16,556.27	13,854	0	21,956	22,916
4600	Interest Income	680.98	492	0	1,292	1,402
4705	Long/Short	-21.84	0	0	0	0
	Revenue Total:	<u>516,235.77</u>	<u>438,419</u>	<u>0</u>	<u>677,973</u>	<u>707,890</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	47,287.96	50,983	57,981	50,983	50,983
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	99,904.61	132,424	145,210	132,941	139,534
6005	Extra Help	8,836.25	0	0	0	0
6006	FICA	11,789.41	14,619	0	14,483	14,988
6007	Group Health	26,400.00	33,000	0	33,000	36,000
6008	Retirement	14,645.87	18,701	0	19,539	20,595
6009	Auto Allowance	5,399.94	5,400	5,400	5,400	5,400
6011	Workers Compensation	591.27	697	0	690	714
6012	Unemployment Insurance	476.24	444	0	439	460
6014	Office Supplies	3,046.78	4,652	3,500	3,000	3,000
6028	Camera and Police Supplies	0.00	0	2,000	0	0
6047	Mobile Phones	651.09	960	1,000	960	960
6048	Communications	3,107.25	3,570	0	4,161	4,000
6049	Postage	1,551.51	2,000	4,000	2,500	2,500
6050	Travel	709.49	748	4,500	2,400	2,400
6059	Bonds	0.00	178	0	178	178
6069	Equipment Rental	3,218.28	2,971	0	2,971	2,971
6073	Dues and Memberships	0.00	60	1,000	0	0
6076	Bank Fees	449.85	350	0	350	350
6078	Education and Training	300.00	1,100	2,500	600	600
6079	Legal Books, Publications	0.00	140	900	200	200
6082	Contractual Expense	196.53	1,536	2,000	1,536	1,536
	Expenditure Total:	<u>228,562.33</u>	<u>274,533</u>	<u>229,991</u>	<u>276,331</u>	<u>287,369</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 475

DISTRICT ATTORNEY

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4337	DA Food Stamp Prosecutions	7,780.00	1,500	0	420	420
4338	State Aid-County Attorney	73,072.16	62,462	0	69,839	69,839
4460	County Attorney	54,111.55	58,537	0	58,458	58,458
4480	Justices of the Peace	186.41	75	0	75	75
<i>Revenue Total:</i>		<u>135,150.12</u>	<u>122,574</u>	<u>0</u>	<u>128,792</u>	<u>128,792</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	27,235.12	28,156	28,156	28,156	28,156
6002	Salaries-Assistants/Deputies	2,011,200.22	1,947,651	2,145,833	2,061,651	2,061,651
6003	Salaries-Employees	1,503,610.99	1,550,266	1,641,744	1,575,712	1,634,658
6006	FICA	263,998.48	279,314	0	280,412	284,922
6007	Group Health	484,298.20	439,771	0	427,268	466,111
6008	Retirement	351,905.57	366,770	0	388,109	401,292
6009	Auto Allowance	3,738.42	0	5,400	0	0
6011	Workers Compensation	12,625.44	12,575	0	12,080	12,110
6012	Unemployment Insurance	15,467.24	12,526	0	12,587	12,810
6014	Office Supplies	25,023.93	19,475	29,000	29,000	29,000
6028	Camera and Police Supplies	4,995.90	4,978	10,000	5,000	5,000
6030	Vehicle Repairs	0.00	400	40,000	0	0
6038	Small Tools and Equipment	1,222.00	0	6,000	0	0
6045	Professional Services	0.00	10,819	15,000	5,000	5,000
6047	Mobile Phones	0.00	0	108	108	108
6048	Communications	29,360.91	27,311	25,000	22,000	22,800
6049	Postage	4,089.22	1,800	6,000	4,000	4,000
6050	Travel	29,143.81	25,600	38,000	33,600	33,600
6057	Vehicle Insurance	0.00	0	200	0	0
6059	Bonds	284.00	500	500	500	500
6067	Equipment Maintenance	0.00	500	3,000	3,000	3,000
6069	Equipment Rental	14,806.44	14,020	15,000	14,320	14,320
6071	Court Costs and Transcripts	10,243.01	17,357	15,000	8,000	8,000
6073	Dues and Memberships	9,280.00	10,600	10,000	9,600	9,600
6077	Data Processing	3,181.74	128,386	6,000	0	0
6078	Education and Training	14,850.00	17,000	15,000	15,000	15,000
6079	Legal Books, Publications	27,977.04	25,500	27,500	27,500	27,500
6082	Contractual Expense	10,108.05	6,902	25,000	16,207	16,207
<i>Expenditure Total:</i>		<u>4,858,645.73</u>	<u>4,948,177</u>	<u>4,107,441</u>	<u>4,978,810</u>	<u>5,095,345</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 491

VOTER REGISTRATION & ELECTIONS

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4447	Copy Receipts	0.00	0	0	50	50
	<i>Revenue Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>50</u>	<u>50</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	78,882.77	78,132	78,132	78,132	78,132
6003	Salaries-Employees	257,863.79	325,195	340,195	329,440	364,099
6004	Overtime	99,941.11	50,000	200,000	50,000	50,000
6005	Extra Help	334,019.23	245,000	400,000	245,000	485,114
6006	FICA	63,200.20	53,496	63,500	53,820	75,254
6007	Group Health	76,750.26	72,600	15,000	72,600	79,200
6008	Retirement	35,634.95	45,650	9,000	48,611	53,210
6009	Auto Allowance	0.00	0	0	0	5,400
6010	Uniforms	0.00	0	5,000	0	0
6011	Workers Compensation	4,718.59	2,620	100	2,635	3,665
6012	Unemployment Insurance	1,723.42	2,305	800	2,318	3,225
6014	Office Supplies	73,670.33	85,061	150,000	105,000	105,000
6016	Gasoline	3,708.25	4,000	5,000	4,000	4,000
6025	Food-Human	2,507.17	700	1,000	1,000	1,000
6030	Vehicle Repairs	8,189.19	3,540	3,000	2,040	2,040
6038	Small Tools and Equipment	613.06	0	500	0	0
6045	Professional Services	0.00	0	8,000	8,000	8,000
6046	Medical and Dental	85.00	100	0	0	0
6047	Mobile Phones	41,058.76	27,000	45,000	45,000	45,000
6048	Communications	4,526.58	2,540	5,000	3,000	3,000
6049	Postage	66,052.19	26,000	90,000	67,000	67,000
6050	Travel	4,084.45	4,600	9,000	3,600	3,600
6054	Advertising	10,627.63	10,300	21,000	10,000	10,000
6055	Printing and Binding	0.00	43,000	90,000	0	0
6057	Vehicle Insurance	1,335.50	1,200	1,200	1,200	1,200
6059	Bonds	70.00	150	500	150	150
6067	Equipment Maintenance	41,455.00	76,066	81,000	81,000	81,000
6068	Real Estate Rental	0.00	0	550	550	550
6069	Equipment Rental	3,538.56	16,749	18,000	18,000	18,000
6073	Dues and Memberships	150.00	550	500	500	500
6077	Data Processing	5,247.26	47,884	47,900	47,900	47,900
6078	Education and Training	1,651.00	1,500	2,000	2,000	2,000
6079	Legal Books, Publications	250.00	125	300	50	50
6082	Contractual Expense	171.90	0	2,000	1,000	1,000
6096	Equipment	800,261.02	80,750			
	<i>Expenditure Total:</i>	<u>2,021,987.17</u>	<u>1,306,813</u>	<u>1,693,177</u>	<u>1,283,546</u>	<u>1,598,289</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 495

COUNTY AUDITOR

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4461	Audit Fees	34,631.00	34,356	0	34,356	34,356
4958	Indirect Cost	14,304.00	14,500	0	14,500	14,500
	Revenue Total:	<u>48,935.00</u>	<u>48,856</u>	<u>0</u>	<u>48,856</u>	<u>48,856</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	131,499.69	131,114	0	131,114	131,114
6002	Salaries-Assistants/Deputies	989,338.98	1,046,637	0	1,063,706	1,089,937
6004	Overtime	2,924.21	3,000	0	3,000	3,000
6006	FICA	82,208.05	90,401	0	91,707	93,713
6007	Group Health	146,599.64	149,050	0	151,800	165,600
6008	Retirement	111,802.80	118,902	0	127,251	132,320
6011	Workers Compensation	4,248.30	4,428	0	4,492	4,590
6012	Unemployment Insurance	4,914.97	3,896	0	3,953	4,039
6014	Office Supplies	13,989.81	12,988	14,000	14,000	14,000
6016	Gasoline	575.20	500	700	700	700
6030	Vehicle Repairs	137.98	100	200	200	200
6038	Small Tools and Equipment	0.00	312	350	350	350
6047	Mobile Phones	1,474.76	1,480	1,480	1,480	1,480
6048	Communications	21,790.67	22,036	23,500	23,500	23,500
6049	Postage	836.54	890	900	900	900
6050	Travel	8,255.83	14,951	16,000	12,000	12,000
6056	Property Insurance	0.00	0	0	0	0
6057	Vehicle Insurance	231.00	235	350	350	350
6059	Bonds	92.50	103	93	93	93
6067	Equipment Maintenance	60,431.81	64,260	63,060	63,060	63,060
6069	Equipment Rental	5,269.88	5,312	5,350	5,350	5,350
6073	Dues and Memberships	2,078.00	2,730	2,730	2,500	2,500
6077	Data Processing	27,262.58	74,669	60,000	6,000	6,000
6078	Education and Training	4,557.00	6,796	7,800	7,000	7,000
6082	Contractual Expense	45.84	0	0	0	0
6096	Equipment	0.00	36,300			
6195	Safety Supplies	0.00	207	0	0	0
	Expenditure Total:	<u>1,620,566.04</u>	<u>1,791,297</u>	<u>196,513</u>	<u>1,714,506</u>	<u>1,761,796</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 4951

COUNTY PURCHASING

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	79,657.88	80,663	81,669	81,669	95,231
6003	Salaries-Employees	194,508.15	208,302	209,950	209,950	220,166
6006	FICA	20,649.53	22,179	22,309	22,382	24,201
6007	Group Health	46,200.00	46,200	46,200	46,200	50,400
6008	Retirement	27,258.46	29,099	29,366	30,980	34,094
6011	Workers Compensation	1,035.51	1,084	1,108	1,094	1,183
6012	Unemployment Insurance	1,198.18	953	963	962	1,041
6014	Office Supplies	2,667.73	2,352	2,397	2,397	2,397
6038	Small Tools and Equipment	0.00	596	0	0	0
6047	Mobile Phones	1,463.47	1,431	1,416	1,431	1,431
6048	Communications	7,795.46	7,837	6,300	7,700	7,700
6049	Postage	377.42	450	450	450	450
6050	Travel	1,129.38	2,040	2,450	1,740	1,740
6054	Advertising	25,066.82	25,000	20,000	25,000	25,000
6069	Equipment Rental	2,593.80	2,594	2,384	2,384	2,384
6073	Dues and Memberships	320.00	320	310	310	310
6078	Education and Training	975.00	975	1,450	1,450	1,450
	<i>Expenditure Total:</i>	<u>412,896.79</u>	<u>432,075</u>	<u>428,722</u>	<u>436,099</u>	<u>469,178</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 497

COUNTY TREASURER

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4415	Judges Signature Probate Fee	0.00	0			
	<i>Revenue Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	65,031.54	65,032	72,000	65,032	65,032
6002	Salaries-Assistants/Deputies	48,323.58	49,331	52,000	49,626	53,600
6003	Salaries-Employees	63,294.75	63,355	67,000	63,354	63,354
6006	FICA	12,753.53	13,596	13,596	13,618	13,922
6007	Group Health	26,400.00	26,400	26,400	26,400	28,800
6008	Retirement	17,589.24	17,896	17,896	18,911	19,673
6011	Workers Compensation	672.09	666	666	668	682
6012	Unemployment Insurance	491.92	372	372	373	386
6014	Office Supplies	4,393.15	5,848	8,000	6,000	7,000
6047	Mobile Phones	960.00	960	960	960	960
6048	Communications	4,179.65	4,212	4,212	4,210	4,560
6049	Postage	10,065.06	8,800	8,800	8,800	8,800
6050	Travel	3,056.81	3,629	4,500	3,200	4,000
6059	Bonds	615.00	5,912	615	5,615	5,615
6067	Equipment Maintenance	0.00	683	750	500	500
6069	Equipment Rental	3,216.59	2,970	2,970	2,970	2,970
6073	Dues and Memberships	160.00	150	500	450	450
6077	Data Processing	0.00	1,296	1,296	0	0
6078	Education and Training	555.00	555	900	900	900
6079	Legal Books, Publications	592.74	188	500	300	300
6082	Contractual Expense	2,366.10	3,105	3,105	3,105	3,105
6096	Equipment	5,910.00	0	6,430	0	0
	<i>Expenditure Total:</i>	<u>270,626.75</u>	<u>274,956</u>	<u>293,468</u>	<u>274,992</u>	<u>284,609</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 499

TAX ASSESSOR/COLLECTOR

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4150	Vehicle Inventory Tax Surplus	16,216.19	35,570	0	35,570	35,570
4154	Beer, Wine, Liquor Commissions	9,523.25	8,713	0	9,771	9,771
4201	Beer Licenses (net)	34,817.50	29,868	0	33,077	33,077
4202	Liquor Licenses (net)	69,060.25	79,179	0	75,984	75,984
4209	Gaming licenses	14,506.00	17,769	0	21,031	21,031
4340	Tax Commissions-AdValorem	2,275,327.64	2,466,375	0	2,509,677	2,611,013
4403	Certificates of Title	468,400.00	462,220	0	471,157	471,157
4404	Tax Certificates	7,190.00	7,060	0	7,060	7,060
4450	Tax Assessor/Collector-Auto	971,391.40	978,596	0	978,596	992,199
4600	Interest Income	75,253.50	72,882	0	95,482	95,482
4602	Miscellaneous	6,176.62	5,909	0	5,011	5,011
4609	TWX Reimbursement	4,634.00	4,902	0	11,394	11,394
4705	Long/Short	3,618.26	2,500	0	4,500	4,500
Revenue Total:		3,956,114.61	4,171,543	0	4,258,310	4,373,249
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	86,264.23	87,955	87,955	87,955	87,955
6002	Salaries-Assistants/Deputies	166,461.32	150,395	226,016	167,091	155,666
6003	Salaries-Employees	1,850,053.76	2,007,679	2,130,842	2,053,481	2,189,613
6005	Extra Help	26,722.00	26,733	25,000	25,000	25,000
6006	FICA	157,445.51	178,160	187,028	178,588	188,128
6007	Group Health	460,028.00	486,915	495,000	486,915	538,380
6008	Retirement	208,755.14	231,905	264,284	245,248	263,033
6011	Workers Compensation	8,126.04	9,868	9,290	9,936	10,433
6012	Unemployment Insurance	9,014.99	7,392	8,068	7,410	7,822
6014	Office Supplies	53,701.29	74,460	64,060	64,060	64,060
6016	Gasoline	6,679.28	5,000	5,000	5,000	5,000
6030	Vehicle Repairs	2,743.37	5,000	3,500	3,500	3,500
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	6,885.48	4,600	4,600	4,600	4,600
6048	Communications	53,990.08	51,800	51,800	55,605	58,000
6049	Postage	89,449.73	114,430	102,000	102,000	102,000
6050	Travel	4,173.76	4,000	4,000	4,000	4,000
6054	Advertising	20,999.04	16,000	21,000	21,000	21,000
6057	Vehicle Insurance	2,294.00	2,000	2,000	2,000	2,000
6058	Liability Other Insurance	0.00	0			
6059	Bonds	71.00	701	701	701	701
6067	Equipment Maintenance	13,618.10	17,100	15,000	15,000	15,000
6069	Equipment Rental	21,778.29	36,000	36,000	36,000	36,000
6073	Dues and Memberships	810.00	1,491	1,491	1,491	1,491
6076	Bank Fees	0.00	0	3,000	3,000	3,000
6077	Data Processing	46,178.07	67,583	63,315	54,370	54,370

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 499

TAX ASSESSOR/COLLECTOR

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
6078	Education and Training	2,010.00	3,046	3,046	3,046	3,046
6082	Contractual Expense	20,912.01	27,589	34,486	27,589	27,589
6096	Equipment	25,685.00	28,857			
	<i>Expenditure Total:</i>	<u>3,344,849.49</u>	<u>3,646,659</u>	<u>3,848,482</u>	<u>3,664,586</u>	<u>3,871,387</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 4997

VEHICLE INVENTORY TAX

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4150	Vehicle Inventory Tax Surplus	53,653.29	150,221	0	150,221	151,875
	<i>Revenue Total:</i>	<u>53,653.29</u>	<u>150,221</u>	<u>0</u>	<u>150,221</u>	<u>151,875</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	6,999.11	7,000	5,000	7,000	5,000
6003	Salaries-Employees	10,701.85	45,892	47,892	45,892	47,892
6005	Extra Help	1,310.00	20,000	25,000	20,000	25,000
6006	FICA	1,383.98	3,511	4,199	3,511	5,959
6007	Group Health	6,600.00	6,600	7,200	6,600	7,200
6008	Retirement	1,759.72	4,608	5,934	4,608	5,718
6011	Workers Compensation	73.16	344	209	344	209
6012	Unemployment Insurance	56.52	367	181	367	257
6014	Office Supplies	10,392.65	10,000	10,000	10,000	10,000
6016	Gasoline	0.00	4,896	5,000	4,896	5,000
6027	Clothing	0.00	600	0	600	0
6028	Camera and Police Supplies	0.00	600	0	600	0
6030	Vehicle Repairs	0.00	0	1,040	0	1,040
6038	Small Tools and Equipment	4,635.60	4,500	0	4,500	0
6047	Mobile Phones	0.00	720	1,000	720	1,000
6048	Communications	0.00	500	0	500	0
6049	Postage	3,330.00	3,300	3,000	3,300	3,000
6050	Travel	0.00	3,035	3,000	3,000	3,000
6054	Advertising	0.00	1,600	1,600	1,600	1,600
6069	Equipment Rental	0.00	2,000	2,000	2,000	2,000
6073	Dues and Memberships	0.00	500	500	500	500
6077	Data Processing	22.70	7,000	7,000	7,000	7,000
6078	Education and Training	0.00	1,965	2,000	2,000	2,000
6079	Legal Books, Publications	385.00	500	500	500	500
6096	Equipment	6,003.00	20,183	18,000	20,183	18,000
	<i>Expenditure Total:</i>	<u>53,653.29</u>	<u>150,221</u>	<u>150,255</u>	<u>150,221</u>	<u>151,875</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 5011

M&O VETERANS' OFFICE

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	1,427.94	2,600	2,600	2,600	2,600
6056	Property Insurance	414.32	413	400	413	427
6060	Electricity	2,256.90	2,298	2,298	2,298	2,298
6062	Water	165.60	200	500	200	200
6063	Sewage and Garbage	1,238.52	1,360	1,000	1,360	1,360
6064	Building Maintenance	249.90	1,500	1,500	1,500	1,500
6067	Equipment Maintenance	23.26	1,000	1,000	1,000	1,000
6082	Contractual Expense	463.92	600	500	600	600
	<i>Expenditure Total:</i>	<u>6,240.36</u>	<u>9,971</u>	<u>9,798</u>	<u>9,971</u>	<u>9,985</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 5012

M&O ELECTIONS OFFICE

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	2,598.22	2,600	2,600	2,600	2,600
6056	Property Insurance	1,218.43	1,215	1,200	1,215	1,257
6060	Electricity	6,704.99	6,700	6,700	6,700	6,700
6062	Water	329.10	400	600	400	400
6063	Sewage and Garbage	1,355.97	1,500	1,000	1,500	1,500
6064	Building Maintenance	283.80	1,000	1,000	1,000	1,000
6067	Equipment Maintenance	225.00	1,000	1,000	1,000	1,000
6082	Contractual Expense	360.56	600	600	600	600
	<i>Expenditure Total:</i>	<u>13,076.07</u>	<u>15,015</u>	<u>14,700</u>	<u>15,015</u>	<u>15,057</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 5015

M&O LEVEE ST. ANNEX

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4614	Land Rental	0.00	0	0	5,700	5,700
	<i>Revenue Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>5,700</u>	<u>5,700</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	61,046.70	58,938	63,100	68,977	69,669
6006	FICA	4,647.80	5,234	5,126	5,277	5,330
6007	Group Health	19,800.00	19,800	19,800	19,800	21,600
6008	Retirement	6,091.98	6,889	6,727	7,328	7,531
6010	Uniforms	0.00	1,000	1,000	1,000	1,000
6011	Workers Compensation	1,505.05	1,636	1,631	1,680	1,696
6012	Unemployment Insurance	271.16	226	295	228	230
6014	Office Supplies	7,712.88	6,400	8,400	5,000	5,000
6018	Diesel Fuel	0.00	600	600	600	600
6048	Communications	0.00	0	12,000	0	0
6056	Property Insurance	22,462.21	45,318	14,500	14,500	44,651
6060	Electricity	102,162.57	108,600	100,000	110,000	110,000
6062	Water	1,417.18	2,000	12,000	2,000	2,000
6063	Sewage and Garbage	3,948.85	4,800	8,000	4,800	4,800
6064	Building Maintenance	18,784.61	17,000	20,000	20,000	20,000
6067	Equipment Maintenance	2,799.68	12,000	11,600	15,000	15,000
6069	Equipment Rental	1,660.00	0	1,000	1,000	1,000
6082	Contractual Expense	5,676.17	14,000	20,000	20,000	20,000
	<i>Expenditure Total:</i>	<u>259,986.84</u>	<u>304,441</u>	<u>305,779</u>	<u>297,190</u>	<u>330,107</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 5016

M&O ANIMAL SHELTER

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	707.17	2,000	2,000	1,500	1,500
6017	Butane	13,534.52	12,000	12,000	12,000	12,000
6056	Property Insurance	0.00	1,200	1,200	1,200	1,200
6060	Electricity	6,629.62	11,000	11,000	11,000	11,000
6062	Water	2,172.08	2,500	2,500	2,500	2,500
6063	Sewage and Garbage	1,080.00	7,000	7,000	8,000	8,000
6064	Building Maintenance	559.25	4,000	4,000	4,000	4,000
6067	Equipment Maintenance	2,760.48	3,000	3,000	3,000	3,000
6082	Contractual Expense	216.00	300	300	300	300
	<i>Expenditure Total:</i>	<u>27,659.12</u>	<u>43,000</u>	<u>43,000</u>	<u>43,500</u>	<u>43,500</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 502

M&O CAMERON PARK LAW ENFORCEMENT

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	494.40	500	500	500	500
6056	Property Insurance	307.57	307	300	307	317
6060	Electricity	0.00	358	358	358	358
6062	Water	0.00	500	500	500	500
6063	Sewage and Garbage	0.00	500	500	500	500
6064	Building Maintenance	623.32	2,000	2,000	2,000	2,000
6067	Equipment Maintenance	121.46	1,000	1,000	1,000	1,000
6082	Contractual Expense	1,344.00	1,750	1,750	1,750	1,750
6195	Safety Supplies	48.32	50	200	50	50
	<i>Expenditure Total:</i>	<u>2,939.07</u>	<u>6,965</u>	<u>7,108</u>	<u>6,965</u>	<u>6,975</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 503

M&O LOS FRESNOS

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4614	Land Rental	22,320.00	22,320	0	22,320	22,320
	<i>Revenue Total:</i>	<u>22,320.00</u>	<u>22,320</u>	<u>0</u>	<u>22,320</u>	<u>22,320</u>
<u>EXPENDITURE ACCOUNTS</u>						
6004	Overtime	23.82	0	0	0	0
6005	Extra Help	15,834.26	12,029	12,029	12,029	12,029
6006	FICA	1,216.01	920	920	920	920
6010	Uniforms	269.36	300	300	300	300
6011	Workers Compensation	387.80	293	293	293	293
6012	Unemployment Insurance	69.84	40	40	40	40
6014	Office Supplies	1,807.90	3,000	3,000	3,000	3,000
6048	Communications	1,111.20	0	2,000	1,200	1,200
6056	Property Insurance	4,779.70	4,764	4,746	4,764	4,932
6060	Electricity	11,563.54	12,000	10,500	12,000	12,000
6062	Water	2,162.44	2,500	1,900	2,500	2,500
6063	Sewage and Garbage	1,633.63	1,800	1,300	1,800	1,800
6064	Building Maintenance	425.00	5,000	4,000	4,000	4,000
6067	Equipment Maintenance	945.89	2,350	4,000	4,000	4,000
6082	Contractual Expense	1,044.34	1,730	1,700	1,080	1,080
	<i>Expenditure Total:</i>	<u>43,274.73</u>	<u>46,726</u>	<u>46,728</u>	<u>47,926</u>	<u>48,094</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 504

M&O RIO HONDO ANNEX

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	4,800.00	8,830	8,830	8,830	8,830
6006	FICA	365.50	675	675	675	675
6011	Workers Compensation	116.59	215	215	215	215
6012	Unemployment Insurance	20.87	29	29	29	29
6014	Office Supplies	942.19	1,000	1,000	1,000	1,000
6048	Communications	0.00	0	0	0	0
6056	Property Insurance	493.49	492	492	492	509
6060	Electricity	6,520.54	5,600	5,600	5,600	5,600
6062	Water	444.00	1,000	1,000	1,000	1,000
6063	Sewage and Garbage	767.04	1,100	1,100	1,100	1,100
6064	Building Maintenance	939.68	1,000	1,000	1,000	1,000
6067	Equipment Maintenance	1,150.42	2,400	2,400	2,400	2,400
6082	Contractual Expense	263.12	276	276	276	276
	<i>Expenditure Total:</i>	<u>16,823.44</u>	<u>22,617</u>	<u>22,617</u>	<u>22,617</u>	<u>22,634</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 505

M&O PORT ISABEL ANNEX

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	671.96	1,000	1,000	1,000	1,000
6048	Communications	1,278.96	0	0	0	0
6056	Property Insurance	2,555.35	2,547	2,547	2,547	2,637
6060	Electricity	8,638.91	7,500	7,500	8,500	8,500
6062	Water	1,752.00	2,100	2,100	2,100	2,100
6063	Sewage and Garbage	3,782.92	3,300	3,300	3,300	3,300
6064	Building Maintenance	1,986.13	2,500	2,000	2,000	2,000
6067	Equipment Maintenance	468.93	2,500	2,500	1,500	1,500
6082	Contractual Expense	2,397.80	3,000	3,500	3,500	3,500
	<i>Expenditure Total:</i>	<u>23,532.96</u>	<u>24,447</u>	<u>24,447</u>	<u>24,447</u>	<u>24,537</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 507

M&O BROWNSVILLE HEALTH CENTER

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	23,197.36	22,572	22,572	22,572	22,572
6006	FICA	1,767.87	1,727	1,727	1,727	1,727
6007	Group Health	6,600.00	6,600	6,600	6,600	7,200
6008	Retirement	2,203.64	2,273	2,273	2,398	2,440
6010	Uniforms	265.95	300	300	300	300
6011	Workers Compensation	550.21	550	550	550	550
6012	Unemployment Insurance	99.23	74	74	74	74
6014	Office Supplies	2,509.21	4,000	4,000	4,000	4,000
6048	Communications	7,206.29	7,300	7,300	7,300	7,300
6056	Property Insurance	2,602.68	2,475	2,475	2,475	2,685
6060	Electricity	41,774.42	37,500	37,500	33,500	33,500
6062	Water	1,281.14	1,500	1,500	1,500	1,500
6063	Sewage and Garbage	3,383.73	3,300	3,300	3,300	3,300
6064	Building Maintenance	2,106.52	4,000	4,000	6,000	6,000
6067	Equipment Maintenance	1,244.81	4,000	4,000	6,000	6,000
6082	Contractual Expense	2,401.46	3,500	3,500	3,500	3,500
	<i>Expenditure Total:</i>	<u>99,194.52</u>	<u>101,671</u>	<u>101,671</u>	<u>101,796</u>	<u>102,648</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 508

M&O FATHER O'BRIEN HLTH CLINIC

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	23,768.17	24,182	24,182	24,355	24,355
6006	FICA	1,818.02	1,850	1,850	1,863	1,863
6007	Group Health	6,600.00	6,600	6,600	6,600	7,200
6008	Retirement	2,363.45	2,435	2,435	2,587	2,587
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	578.24	579	579	593	593
6012	Unemployment Insurance	104.26	80	80	80	80
6014	Office Supplies	1,140.02	2,000	2,000	2,000	2,000
6018	Diesel Fuel	0.00	100	100	100	100
6056	Property Insurance	1,837.92	1,832	1,832	1,832	1,896
6060	Electricity	10,124.20	8,200	8,200	8,200	8,200
6062	Water	1,611.00	1,500	1,500	1,500	1,500
6063	Sewage and Garbage	2,842.32	3,300	3,300	3,300	3,300
6064	Building Maintenance	267.23	2,000	2,000	2,000	2,000
6067	Equipment Maintenance	2,379.16	3,000	3,000	3,000	3,000
6082	Contractual Expense	1,626.76	4,824	4,824	4,824	4,824
	<i>Expenditure Total:</i>	<u>57,060.75</u>	<u>62,482</u>	<u>62,482</u>	<u>62,834</u>	<u>63,498</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 510

M&O DANCY BUILDING

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	64,143.95	69,684	69,684	68,250	70,200
6006	FICA	4,877.27	5,331	5,331	5,221	5,370
6007	Group Health	19,800.00	19,800	19,800	19,800	21,600
6008	Retirement	4,861.27	7,017	7,017	7,251	7,589
6010	Uniforms	0.00	0	900	0	0
6011	Workers Compensation	1,583.55	1,657	1,657	1,662	1,709
6012	Unemployment Insurance	285.21	230	230	225	232
6014	Office Supplies	5,264.90	5,000	5,000	5,000	5,000
6018	Diesel Fuel	0.00	2,000	2,500	2,000	2,000
6056	Property Insurance	30,288.24	30,000	30,000	30,000	31,880
6060	Electricity	118,301.57	115,000	115,000	130,000	130,000
6062	Water	10,468.02	10,000	10,000	10,000	10,000
6063	Sewage and Garbage	4,292.36	4,000	4,000	4,000	4,000
6064	Building Maintenance	12,340.44	33,000	25,000	25,000	25,000
6067	Equipment Maintenance	18,322.57	24,800	50,000	50,000	50,000
6069	Equipment Rental	0.00	0	0	0	0
6077	Data Processing	0.00	12,000	0	0	0
6082	Contractual Expense	7,830.18	11,527	11,527	11,527	11,527
	<i>Expenditure Total:</i>	<u>302,659.53</u>	<u>351,046</u>	<u>357,646</u>	<u>369,936</u>	<u>376,107</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 5111

M&O SANTA ROSA TECHNOLOGY CTR

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	14,795.71	10,322	10,322	10,322	10,322
6006	FICA	1,131.72	790	790	790	790
6011	Workers Compensation	360.95	251	251	251	251
6012	Unemployment Insurance	64.98	34	34	34	34
6014	Office Supplies	1,288.66	5,500	5,500	5,500	5,500
6048	Communications	1,409.86	1,400	1,400	1,500	1,500
6056	Property Insurance	2,739.96	2,731	2,731	2,731	3,296
6060	Electricity	6,663.13	9,000	9,000	9,000	9,000
6062	Water	484.49	2,400	2,400	2,400	2,400
6063	Sewage and Garbage	2,880.65	4,000	4,000	4,000	4,000
6064	Building Maintenance	1,099.93	2,500	2,500	2,500	2,500
6067	Equipment Maintenance	2,507.21	2,500	2,500	2,500	2,500
6082	Contractual Expense	585.68	1,000	1,000	1,000	1,000
	<i>Expenditure Total:</i>	<u>36,012.93</u>	<u>42,428</u>	<u>42,428</u>	<u>42,528</u>	<u>43,093</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 512

JAIL, DETENTION CENTER 1 & 2

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4223	Reimburse - Salaries	10,702.54	0	0	0	0
4319	Federal-SCAAP	0.00	150,000	0	150,000	225,000
4424	Jail-State, Other	51,940.00	49,929	0	52,000	274,960
4425	Jail-Federal	2,556,040.76	2,805,201	0	3,052,572	3,052,572
4604	Prisoner Transport	43,305.00	32,500	0	32,500	32,500
4611	Pay Phones Commissions	652,962.42	647,975	0	695,003	695,003
4665	Reimbursement Inmate damages	356.66	350	0	350	350
	Revenue Total:	<u>3,315,307.38</u>	<u>3,685,955</u>	<u>0</u>	<u>3,982,425</u>	<u>4,280,385</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	137,690.39	185,142	185,142	181,489	184,925
6003	Salaries-Employees	9,439,864.23	9,634,896	9,717,896	9,946,079	10,255,361
6004	Overtime	936,528.14	636,000	600,000	500,000	500,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	784,849.81	799,880	0	813,009	836,932
6007	Group Health	2,058,394.30	2,118,600	0	2,118,600	2,318,400
6008	Retirement	1,048,566.61	1,052,878	0	1,128,978	1,182,593
6010	Uniforms	45,277.08	48,262	50,000	50,000	50,000
6011	Workers Compensation	185,568.84	164,111	0	167,546	172,658
6012	Unemployment Insurance	45,891.98	34,504	0	35,069	36,101
6014	Office Supplies	70,473.71	64,081	75,500	75,500	73,000
6016	Gasoline	28,950.12	32,000	40,000	32,000	32,000
6018	Diesel Fuel	1,687.69	3,767	5,000	5,000	5,000
6025	Food-Human	1,354,047.39	1,500,000	1,500,000	1,450,000	1,425,000
6026	Household Supplies	248,225.10	242,500	244,000	244,000	244,000
6027	Clothing	30,187.99	39,762	45,000	45,000	40,000
6028	Camera and Police Supplies	16,667.72	28,738	25,000	25,000	25,000
6030	Vehicle Repairs	17,348.46	21,500	25,000	25,000	25,000
6038	Small Tools and Equipment	13,052.15	98,930	25,000	10,000	10,000
6046	Medical and Dental	16,492.00	15,728	12,000	12,000	12,000
6047	Mobile Phones	3,079.99	3,002	3,000	3,002	3,002
6048	Communications	8,074.07	9,000	9,000	4,000	4,000
6049	Postage	2,187.10	2,500	2,500	2,500	2,500
6050	Travel	2,051.24	5,450	6,000	6,000	6,000
6057	Vehicle Insurance	7,168.50	8,000	8,000	8,000	8,000
6067	Equipment Maintenance	18,886.88	10,000	10,000	20,000	10,000
6069	Equipment Rental	22,995.26	24,500	24,500	24,500	24,500
6073	Dues and Memberships	551.00	0	1,000	1,000	1,000
6077	Data Processing	8,933.15	6,302	3,000	0	7,200
6078	Education and Training	2,400.00	7,500	6,000	6,000	6,000
6082	Contractual Expense	20,160.48	19,700	19,700	8,300	11,200
6096	Equipment	-0.00	49,760	0	0	0

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 512

JAIL, DETENTION CENTER 1 & 2

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
6100	Weapons	0.00	0	3,000	0	0
6195	Safety Supplies	997.79	678	1,000	1,000	1,000
	<i>Expenditure Total:</i>	<u>16,577,249.17</u>	<u>16,867,671</u>	<u>12,646,238</u>	<u>16,948,572</u>	<u>17,512,372</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 5121

M&O JAIL

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	191,256.62	169,987	172,987	168,322	168,322
6004	Overtime	0.00	3,000			
6006	FICA	14,076.22	13,233	0	12,877	12,877
6007	Group Health	39,600.00	39,600	0	39,600	43,200
6008	Retirement	18,705.65	17,420	0	17,882	18,196
6010	Uniforms	1,483.50	1,500	1,500	1,500	1,500
6011	Workers Compensation	3,403.05	4,212	0	4,099	4,099
6012	Unemployment Insurance	752.02	571	0	555	555
6014	Office Supplies	4,921.94	67	3,400	3,400	3,400
6018	Diesel Fuel	0.00	0			
6026	Household Supplies	0.00	0	500	0	0
6056	Property Insurance	91,778.98	91,459	0	91,459	94,698
6060	Electricity	421,640.70	420,000	0	425,000	425,000
6061	Natural Gas	80,245.52	77,000	0	77,000	77,000
6062	Water	271,089.64	280,000	0	310,000	310,000
6063	Sewage and Garbage	311,311.81	312,000	0	330,000	330,000
6064	Building Maintenance	227,550.90	289,683	275,000	225,000	225,000
6067	Equipment Maintenance	184,023.38	223,000	200,000	200,000	200,000
6082	Contractual Expense	70,157.67	0	0	0	0
6096	Equipment	72,092.32	78,768	78,769	0	0
6195	Safety Supplies	399.29	0	400	400	400
6196	Safety Equipment	499.05	0	500	500	500
	<i>Expenditure Total:</i>	<u>2,004,988.26</u>	<u>2,021,500</u>	<u>733,056</u>	<u>1,907,594</u>	<u>1,914,747</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 513

M&O HARLINGEN BUILDING

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	22,983.12	22,882	22,882	22,882	22,882
6006	FICA	1,721.75	1,750	1,750	1,750	1,750
6007	Group Health	6,600.00	6,600	6,600	6,600	7,200
6008	Retirement	2,285.44	2,304	2,304	2,431	2,474
6010	Uniforms	460.70	700	400	400	400
6011	Workers Compensation	558.21	557	557	557	557
6012	Unemployment Insurance	100.62	76	76	76	76
6014	Office Supplies	2,291.40	5,500	5,500	5,500	5,500
6056	Property Insurance	6,878.56	6,855	6,855	6,855	7,097
6060	Electricity	42,405.01	39,700	40,000	35,000	35,000
6062	Water	813.83	1,000	1,000	1,000	1,000
6063	Sewage and Garbage	2,142.35	2,500	2,500	2,500	2,500
6064	Building Maintenance	3,027.54	4,800	4,800	5,000	5,000
6067	Equipment Maintenance	2,371.68	4,000	4,000	5,000	5,000
6082	Contractual Expense	1,372.28	2,712	2,712	2,712	2,712
6195	Safety Supplies	490.00	650	650	650	650
	<i>Expenditure Total:</i>	<u>96,502.49</u>	<u>102,586</u>	<u>102,586</u>	<u>98,913</u>	<u>99,798</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 514

M&O COURTHOUSE BUILDING

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	55,795.92	56,912	56,912	56,100	56,100
6003	Salaries-Employees	651,620.57	674,986	682,786	689,642	702,362
6004	Overtime	4,225.98	0	2,300	0	0
6006	FICA	52,946.30	56,831	56,831	57,049	58,022
6007	Group Health	166,636.52	165,000	165,000	165,000	187,200
6008	Retirement	70,758.18	74,808	74,808	79,225	81,990
6010	Uniforms	8,484.68	7,500	7,500	7,500	7,500
6011	Workers Compensation	13,573.27	15,823	15,823	15,392	16,253
6012	Unemployment Insurance	3,145.55	2,452	2,452	2,461	2,503
6014	Office Supplies	20,710.77	21,500	21,500	21,500	21,500
6016	Gasoline	24,665.05	24,000	24,000	24,000	24,000
6018	Diesel Fuel	2,050.62	4,000	4,000	4,000	4,000
6022	Drugs Medicine	0.00	150	150	150	150
6025	Food-Human	273.70	0	274	0	0
6026	Household Supplies	0.00	0	10,000	0	0
6030	Vehicle Repairs	8,165.52	13,500	15,000	10,000	10,000
6038	Small Tools and Equipment	118,526.65	0	1,000	0	0
6046	Medical and Dental	0.00	1,500	1,500	1,500	1,500
6047	Mobile Phones	8,411.33	8,200	8,000	8,200	8,200
6048	Communications	11,138.14	12,200	12,200	10,545	12,000
6049	Postage	50.57	200	200	200	200
6050	Travel	261.00	1,300	1,300	1,300	1,300
6056	Property Insurance	64,688.13	63,400	63,400	63,400	66,074
6057	Vehicle Insurance	3,426.50	3,650	3,650	3,650	3,650
6060	Electricity	288,078.17	290,000	300,000	290,000	290,000
6062	Water	48,740.75	50,000	50,000	57,000	57,000
6063	Sewage and Garbage	82,601.34	80,000	80,000	100,000	100,000
6064	Building Maintenance	51,719.31	58,000	52,000	55,000	55,000
6067	Equipment Maintenance	57,319.44	54,000	50,000	50,000	50,000
6069	Equipment Rental	2,883.19	4,200	4,200	4,200	4,200
6077	Data Processing	27,802.99	5,133	1,000	1,000	1,000
6078	Education and Training	590.00	1,300	1,300	1,300	1,300
6082	Contractual Expense	165,234.91	116,842	45,400	45,400	45,400
6096	Equipment	124,245.66	64,500			
6195	Safety Supplies	0.00	1,000	0	0	0
<i>Expenditure Total:</i>		<u>2,138,770.71</u>	<u>1,932,887</u>	<u>1,814,486</u>	<u>1,824,714</u>	<u>1,868,404</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 515

M&O SAN BENITO ANNEX

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4614	Land Rental	34,545.13	36,000	0	40,992	40,992
	<i>Revenue Total:</i>	<u>34,545.13</u>	<u>36,000</u>	<u>0</u>	<u>40,992</u>	<u>40,992</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	47,923.15	48,961	48,961	46,805	47,977
6006	FICA	3,289.70	3,745	3,745	3,581	3,670
6007	Group Health	13,200.00	13,200	13,200	13,200	14,400
6008	Retirement	4,763.05	4,931	4,931	4,972	5,186
6010	Uniforms	961.48	1,400	1,400	1,400	1,400
6011	Workers Compensation	1,169.46	1,192	1,192	1,140	1,168
6012	Unemployment Insurance	210.60	161	161	154	158
6014	Office Supplies	5,159.63	8,000	8,000	8,000	8,000
6048	Communications	1,728.10	2,000	2,000	1,712	1,712
6056	Property Insurance	32,903.35	32,789	32,789	32,789	34,034
6060	Electricity	96,679.64	86,600	100,000	85,000	85,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	4,166.68	5,000	5,000	5,000	5,000
6063	Sewage and Garbage	17,802.33	20,000	20,000	20,000	20,000
6064	Building Maintenance	11,244.70	27,000	17,000	20,000	20,000
6067	Equipment Maintenance	6,734.97	13,979	23,979	25,000	25,000
6069	Equipment Rental	0.00	0	800	0	0
6077	Data Processing	0.00	1,000	1,000	1,000	1,000
6082	Contractual Expense	4,023.36	4,600	4,200	4,200	4,200
	<i>Expenditure Total:</i>	<u>251,960.20</u>	<u>274,558</u>	<u>288,358</u>	<u>273,953</u>	<u>277,905</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 516

M&O RECORDS WAREHOUSE

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	1,882.02	2,000	2,000	2,000	2,000
6056	Property Insurance	717.73	954	954	954	987
6060	Electricity	19,508.73	15,000	18,000	18,000	18,000
6062	Water	888.87	1,000	1,000	1,000	1,000
6063	Sewage and Garbage	2,654.09	4,500	3,000	2,500	2,500
6064	Building Maintenance	1,706.63	3,000	2,000	2,000	2,000
6067	Equipment Maintenance	4,274.87	4,000	4,000	4,000	4,000
6069	Equipment Rental	0.00	1,000	1,000	1,000	1,000
6082	Contractual Expense	331.30	1,000	1,000	1,000	1,000
	<i>Expenditure Total:</i>	<u>31,964.24</u>	<u>32,454</u>	<u>32,954</u>	<u>32,454</u>	<u>32,487</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 517

M&O HARLINGEN HEALTH BUILDING

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	24,460.81	24,504	24,504	24,543	25,048
6006	FICA	1,740.81	1,875	1,875	1,878	1,916
6007	Group Health	6,600.00	6,600	6,600	6,600	7,200
6008	Retirement	2,431.37	2,468	2,468	2,607	2,708
6010	Uniforms	242.75	300	300	300	300
6011	Workers Compensation	595.39	597	597	598	610
6012	Unemployment Insurance	107.12	158	158	81	83
6014	Office Supplies	1,884.20	3,000	3,000	3,000	3,000
6048	Communications	6,535.13	6,600	6,600	6,700	6,900
6056	Property Insurance	1,421.16	1,417	1,417	1,417	1,467
6060	Electricity	17,917.49	18,000	18,000	18,000	18,000
6062	Water	359.78	500	500	500	500
6063	Sewage and Garbage	2,123.22	2,200	2,200	2,200	2,200
6064	Building Maintenance	523.10	3,000	3,000	3,000	3,000
6067	Equipment Maintenance	59.91	4,000	4,000	4,000	4,000
6068	Real Estate Rental	2.00	1	1	1	1
6082	Contractual Expense	674.12	750	750	750	750
	<i>Expenditure Total:</i>	<u>67,678.36</u>	<u>75,970</u>	<u>75,970</u>	<u>76,175</u>	<u>77,683</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 518

JAIL INFIRMARY

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4602	Miscellaneous	16,640.00	14,500	0	16,999	16,999
	<i>Revenue Total:</i>	<u>16,640.00</u>	<u>14,500</u>	<u>0</u>	<u>16,999</u>	<u>16,999</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	126,770.21	137,356	0	140,715	147,534
6003	Salaries-Employees	1,395,541.58	1,409,129	1,493,129	1,445,099	1,516,769
6004	Overtime	13,359.54	65,000	30,000	20,000	20,000
6006	FICA	113,835.24	126,262	0	122,845	127,319
6007	Group Health	288,475.00	290,400	0	290,400	316,800
6008	Retirement	152,872.37	166,204	0	170,595	179,911
6011	Workers Compensation	2,276.67	2,496	2,496	2,424	2,529
6012	Unemployment Insurance	6,671.73	5,447	5,447	5,299	5,492
6014	Office Supplies	8,770.03	8,850	10,000	9,000	9,000
6022	Drugs Medicine	16,796.75	25,000	30,000	25,000	25,000
6038	Small Tools and Equipment	0.00	1,157			
6045	Professional Services	113,168.00	129,000	125,000	125,000	125,000
6047	Mobile Phones	1,692.07	1,536	2,000	2,300	2,300
6048	Communications	2,931.88	3,500	3,850	3,500	2,500
6049	Postage	1.00	0	1,000	100	100
6050	Travel	0.00	1,200	2,000	1,200	1,200
6067	Equipment Maintenance	0.00	1,250	1,250	1,250	1,250
6069	Equipment Rental	6,676.43	6,986	7,684	6,836	6,836
6073	Dues and Memberships	0.00	200	200	200	200
6077	Data Processing	10,070.50	19,667	13,000	12,000	12,000
6078	Education and Training	0.00	965	1,061	965	965
6082	Contractual Expense	200,000.00	200,000	200,000	200,000	200,000
6101	Physicians/Non-Emergency	95,330.84	105,000	115,000	115,000	115,000
6102	Prescriptions	392,361.16	468,000	456,500	415,000	415,000
6103	Hospital-In Patient	0.00	8,000	10,000	10,000	10,000
6104	Hospital-Out Patient	30,620.85	36,600	55,000	55,000	55,000
6105	Laboratory Xray	42,014.14	64,000	77,000	70,000	70,000
	<i>Expenditure Total:</i>	<u>3,020,235.99</u>	<u>3,283,205</u>	<u>2,641,617</u>	<u>3,249,728</u>	<u>3,367,705</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 520

M&O DARRELL HESTER BUILDING

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	22,050.06	23,370	23,370	23,485	25,037
6006	FICA	1,686.65	1,788	1,788	1,797	1,915
6007	Group Health	6,600.00	6,600	6,600	6,600	7,200
6008	Retirement	2,195.23	2,353	2,353	2,495	2,706
6010	Uniforms	0.00	800	200	0	0
6011	Workers Compensation	562.38	569	569	572	610
6012	Unemployment Insurance	101.40	77	77	78	83
6014	Office Supplies	3,300.47	4,500	4,500	4,500	4,500
6018	Diesel Fuel	0.00	100	100	100	100
6022	Drugs Medicine	0.00	146	146	146	146
6038	Small Tools and Equipment	0.00	3,347	3,347	3,347	3,347
6056	Property Insurance	13,436.48	13,292	13,292	13,292	13,762
6060	Electricity	88,306.72	82,200	85,000	75,000	75,000
6061	Natural Gas	3,859.69	4,500	4,500	4,500	4,500
6062	Water	8,431.56	10,000	10,000	10,000	10,000
6063	Sewage and Garbage	20,966.02	21,100	21,100	21,100	21,100
6064	Building Maintenance	17,100.83	27,200	29,000	29,000	29,000
6067	Equipment Maintenance	18,157.94	23,780	25,000	25,000	25,000
6069	Equipment Rental	650.00	720	800	0	0
6082	Contractual Expense	8,936.20	17,800	15,000	15,000	15,000
	<i>Expenditure Total:</i>	<u>216,341.63</u>	<u>244,242</u>	<u>246,742</u>	<u>236,012</u>	<u>239,006</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 521

M&O ORANGE ST.

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	23,773.53	24,142	24,142	24,267	25,951
6006	FICA	1,818.61	1,847	1,847	1,856	1,985
6007	Group Health	6,600.00	6,600	6,600	6,600	7,200
6008	Retirement	2,362.98	2,424	2,424	2,578	2,805
6010	Uniforms	268.84	360	360	360	360
6011	Workers Compensation	580.58	587	587	591	632
6012	Unemployment Insurance	104.54	80	80	80	86
6014	Office Supplies	983.45	2,000	2,000	2,000	2,000
6056	Property Insurance	799.49	797	797	797	825
6060	Electricity	2,375.22	2,800	2,800	2,800	2,800
6062	Water	888.87	1,000	1,000	1,000	1,000
6063	Sewage and Garbage	3,250.85	3,300	3,300	3,300	3,300
6064	Building Maintenance	3,383.85	6,000	6,000	6,000	6,000
6067	Equipment Maintenance	698.76	4,000	4,000	4,000	4,000
6082	Contractual Expense	976.72	1,600	1,600	1,600	1,600
	<i>Expenditure Total:</i>	<u>48,866.29</u>	<u>57,537</u>	<u>57,537</u>	<u>57,829</u>	<u>60,544</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 522

M&O LA FERIA ANNEX

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	28,054.52	27,763	27,763	27,763	27,763
6006	FICA	2,145.99	2,124	2,124	2,124	2,124
6007	Group Health	6,600.00	6,600	6,600	6,600	7,200
6008	Retirement	2,788.31	2,796	2,796	2,949	3,001
6010	Uniforms	0.00	0	120	0	0
6011	Workers Compensation	677.29	676	676	676	676
6012	Unemployment Insurance	121.94	92	92	92	92
6014	Office Supplies	1,253.04	2,000	2,000	2,000	2,000
6056	Property Insurance	1,370.15	1,366	1,366	1,366	1,414
6060	Electricity	11,898.01	11,500	11,500	11,500	11,500
6062	Water	1,216.29	2,000	2,000	2,000	2,000
6063	Sewage and Garbage	1,253.15	1,900	1,900	1,900	1,900
6064	Building Maintenance	1,928.39	3,000	3,000	3,000	3,000
6067	Equipment Maintenance	1,422.60	3,400	3,400	3,400	3,400
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	1,131.40	1,500	1,500	1,500	1,500
	<i>Expenditure Total:</i>	<u>61,861.08</u>	<u>66,717</u>	<u>66,837</u>	<u>66,870</u>	<u>67,570</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 524

M&O ARROYO CITY FIRE STATION

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6056	Property Insurance	686.17	684	684	684	707
6060	Electricity	2,545.07	3,500	3,500	3,500	3,500
6062	Water	1,188.43	1,500	1,500	1,500	1,500
6063	Sewage and Garbage	383.68	600	600	600	600
6064	Building Maintenance	484.72	1,000	1,000	1,000	1,000
6067	Equipment Maintenance	167.76	1,000	1,000	1,000	1,000
6082	Contractual Expense	236.00	400	400	400	400
	<i>Expenditure Total:</i>	<u>5,691.83</u>	<u>8,684</u>	<u>8,684</u>	<u>8,684</u>	<u>8,707</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 551

CONSTABLE PCT#1

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	4,746.74	3,832	0	3,446	3,446
4431	Service Fees	5,915.22	5,854	0	8,013	8,013
4491	Constable Precinct #1	1,060.00	1,688	0	480	480
	<i>Revenue Total:</i>	<u>11,721.96</u>	<u>11,374</u>	<u>0</u>	<u>11,939</u>	<u>11,939</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	52,036.40	62,002	62,002	62,002	62,002
6002	Salaries-Assistants/Deputies	0.00	0	47,342	0	0
6003	Salaries-Employees	168,577.65	183,578	209,984	187,591	199,800
6004	Overtime	0.00	0	0	0	0
6006	FICA	16,364.20	18,865	41,524	19,167	20,101
6007	Group Health	39,600.00	39,600	45,000	39,600	43,200
6008	Retirement	21,989.89	24,640	31,182	26,395	28,178
6010	Uniforms	2,009.65	2,200	2,500	2,750	2,750
6011	Workers Compensation	3,834.89	4,135	3,942	4,137	4,316
6012	Unemployment Insurance	772.53	603	804	615	656
6014	Office Supplies	1,576.17	2,200	2,000	2,000	2,000
6016	Gasoline	15,089.38	16,000	25,000	16,000	16,000
6028	Camera and Police Supplies	1,428.97	3,100	1,600	1,600	1,600
6030	Vehicle Repairs	5,430.35	6,500	9,500	8,000	8,000
6038	Small Tools and Equipment	0.00	0	1,500	0	0
6047	Mobile Phones	980.26	913	913	913	913
6048	Communications	793.93	800	800	800	800
6049	Postage	300.24	1,100	400	300	300
6050	Travel	624.60	2,100	2,100	2,100	2,100
6057	Vehicle Insurance	3,223.25	6,000	6,000	6,000	6,000
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	136.75	178	178	178	178
6067	Equipment Maintenance	832.00	1,100	1,500	1,100	1,100
6068	Real Estate Rental	1,260.00	1,500	1,600	1,500	1,500
6069	Equipment Rental	2,064.66	1,906	2,500	1,906	1,906
6073	Dues and Memberships	317.00	100	500	500	500
6077	Data Processing	0.00	148	3,500	948	948
6078	Education and Training	0.00	600	600	600	600
6079	Legal Books, Publications	94.90	100	100	100	100
	<i>Expenditure Total:</i>	<u>339,337.67</u>	<u>379,968</u>	<u>504,571</u>	<u>386,802</u>	<u>405,548</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 552

CONSTABLE PCT#2

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	529.55	676	0	542	542
4431	Service Fees	144,366.93	138,341	0	196,755	196,755
4492	Constable Precinct #2	10,755.00	15,737	0	7,920	7,920
4494	Constable Precinct #4	0.00	0			
	<i>Revenue Total:</i>	<u>155,651.48</u>	<u>154,754</u>	<u>0</u>	<u>205,217</u>	<u>205,217</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	52,036.40	62,002	72,002	62,002	63,502
6003	Salaries-Employees	277,692.87	292,826	372,867	324,195	331,497
6004	Overtime	0.00	0	0	0	0
6006	FICA	24,310.61	29,544	29,544	29,618	30,424
6007	Group Health	59,400.00	66,000	66,000	66,000	72,000
6008	Retirement	32,870.09	38,648	38,648	40,843	42,699
6010	Uniforms	2,433.36	2,700	3,000	4,950	4,950
6011	Workers Compensation	5,636.22	6,688	6,688	6,645	6,838
6012	Unemployment Insurance	1,203.18	1,062	1,062	1,064	1,094
6014	Office Supplies	2,848.31	3,350	4,000	3,000	3,000
6016	Gasoline	21,055.59	20,000	26,000	20,000	20,000
6028	Camera and Police Supplies	9,948.57	7,682	8,000	4,000	4,000
6030	Vehicle Repairs	8,094.34	11,232	13,200	10,000	10,000
6047	Mobile Phones	960.00	960	960	960	960
6048	Communications	2,669.35	2,246	2,246	3,400	3,900
6049	Postage	2,409.48	2,900	3,400	2,900	2,900
6050	Travel	2,078.31	2,616	3,000	2,500	2,500
6056	Property Insurance	0.00	0			
6057	Vehicle Insurance	5,362.00	5,400	7,020	5,400	5,400
6059	Bonds	71.00	0	178	178	178
6067	Equipment Maintenance	20.20	0	2,000	2,000	2,000
6068	Real Estate Rental	0.00	0	2,000	0	0
6069	Equipment Rental	3,227.64	3,006	3,071	3,133	3,133
6073	Dues and Memberships	0.00	60	2,000	0	0
6077	Data Processing	1,754.99	2,977	3,500	0	0
6078	Education and Training	1,300.00	2,325	4,000	1,300	1,300
6079	Legal Books, Publications	0.00	0	400	0	0
6082	Contractual Expense	196.53	238	380	0	0
6096	Equipment	35,908.00	0	0	0	0
6100	Weapons	0.00	0	1,000	650	650
	<i>Expenditure Total:</i>	<u>553,487.04</u>	<u>564,462</u>	<u>676,166</u>	<u>594,738</u>	<u>612,925</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 5521

PCT 2 SECURITY

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4431	Service Fees	1,125.00	1,000	0	500	500
	<i>Revenue Total:</i>	<u>1,125.00</u>	<u>1,000</u>	<u>0</u>	<u>500</u>	<u>500</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	484,551.76	549,771	572,335	572,779	590,841
6006	FICA	37,544.01	42,976	42,972	43,818	45,199
6007	Group Health	92,400.00	99,000	99,000	99,000	108,000
6008	Retirement	48,199.07	55,912	55,912	60,053	63,059
6010	Uniforms	2,917.07	6,355	6,500	8,250	8,250
6011	Workers Compensation	8,912.51	10,189	10,189	10,373	10,704
6012	Unemployment Insurance	2,176.74	1,832	1,832	1,865	1,925
6014	Office Supplies	1,492.78	2,000	2,300	2,000	2,000
6016	Gasoline	0.00	0	10,200	0	0
6028	Camera and Police Supplies	1,937.84	3,915	4,000	2,000	2,000
6030	Vehicle Repairs	0.00	0	10,000	0	0
6038	Small Tools and Equipment	0.00	0	1,500	500	500
6050	Travel	2,589.50	2,741	3,500	3,000	3,000
6067	Equipment Maintenance	1,479.80	1,500	2,000	2,500	2,500
6069	Equipment Rental	0.00	0	0	0	0
6077	Data Processing	0.00	0	2,000	0	0
6078	Education and Training	2,250.00	2,100	3,000	2,200	2,200
6079	Legal Books, Publications	0.00	0	500	0	0
6105	Laboratory Xray	0.00	1,289	2,000	0	0
	<i>Expenditure Total:</i>	<u>686,451.08</u>	<u>779,580</u>	<u>829,740</u>	<u>808,338</u>	<u>840,178</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 553

CONSTABLE PCT#3

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	2,182.79	2,762	0	776	776
4431	Service Fees	80,476.91	84,641	0	86,990	86,990
4493	Constable Precinct #3	2,420.00	3,814	0	3,413	3,413
	<i>Revenue Total:</i>	<u>85,079.70</u>	<u>91,217</u>	<u>0</u>	<u>91,179</u>	<u>91,179</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	52,019.84	57,202	62,002	57,202	62,002
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	355,181.17	376,192	0	396,426	437,708
6006	FICA	30,017.15	33,228	0	34,776	38,301
6007	Group Health	72,600.00	74,259	0	72,600	79,200
6008	Retirement	40,469.40	41,453	0	47,484	53,299
6010	Uniforms	5,494.89	5,500	6,500	5,500	5,500
6011	Workers Compensation	7,149.48	7,502	0	7,831	8,622
6012	Unemployment Insurance	1,564.97	1,224	0	1,286	1,422
6014	Office Supplies	2,557.91	2,500	3,500	3,000	3,000
6016	Gasoline	33,473.44	34,000	35,000	31,000	31,000
6028	Camera and Police Supplies	5,501.65	2,400	4,000	2,400	2,400
6030	Vehicle Repairs	18,749.01	16,500	25,000	19,500	19,500
6047	Mobile Phones	1,966.36	1,500	2,000	1,500	1,500
6048	Communications	4,624.84	4,400	4,800	4,800	5,100
6049	Postage	245.40	300	300	400	400
6050	Travel	1,652.40	4,200	4,200	4,200	4,200
6056	Property Insurance	0.00	0	0	0	0
6057	Vehicle Insurance	6,695.25	9,600	0	9,600	9,600
6059	Bonds	0.00	178	200	178	178
6067	Equipment Maintenance	0.00	1,100	1,700	1,100	1,100
6069	Equipment Rental	1,623.57	1,500	1,500	1,500	1,500
6073	Dues and Memberships	317.00	1,500	1,500	1,500	1,500
6078	Education and Training	710.00	2,000	2,500	2,000	2,000
	<i>Expenditure Total:</i>	<u>642,613.73</u>	<u>678,238</u>	<u>154,702</u>	<u>705,783</u>	<u>769,032</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 554

CONSTABLE PCT#4

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	77,676.61	37,610	0	53,214	82,500
4431	Service Fees	23,876.29	25,445	0	37,262	37,262
4454	JP Tech Fee	0.00	794			
4494	Constable Precinct #4	5,491.14	6,063	0	11,717	11,717
4495	Constable Precinct #5	0.00	0	0	0	0
	Revenue Total:	<u>107,044.04</u>	<u>69,912</u>	<u>0</u>	<u>102,193</u>	<u>131,479</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	52,036.40	62,002	62,002	62,002	62,002
6003	Salaries-Employees	281,255.98	287,071	290,698	304,850	344,508
6004	Overtime	0.00	0	5,000	0	0
6006	FICA	24,500.77	27,423	30,966	28,064	31,098
6007	Group Health	59,400.00	59,400	62,000	59,400	72,000
6008	Retirement	32,786.71	35,718	38,000	38,699	43,762
6010	Uniforms	4,409.52	4,400	5,500	5,500	6,000
6011	Workers Compensation	5,707.51	6,154	14,500	6,271	7,004
6012	Unemployment Insurance	1,220.27	966	3,000	997	1,131
6014	Office Supplies	1,557.46	1,440	3,500	2,000	2,000
6016	Gasoline	29,935.66	30,000	48,000	30,000	3,300
6028	Camera and Police Supplies	7,118.52	5,612	4,000	3,300	4,000
6030	Vehicle Repairs	8,375.28	11,500	18,500	13,500	13,500
6038	Small Tools and Equipment	0.00	1,739	0	0	0
6047	Mobile Phones	1,254.10	1,225	1,500	1,225	1,225
6048	Communications	504.01	1,294	700	500	500
6049	Postage	822.94	615	1,200	1,200	1,200
6050	Travel	952.02	1,933	4,000	3,000	3,000
6051	Travel-Prisoner Transportation	0.00	0	4,000	0	0
6057	Vehicle Insurance	7,158.75	6,000	7,000	6,000	6,000
6059	Bonds	0.00	0	200	178	178
6067	Equipment Maintenance	129.98	200	2,500	1,000	1,000
6069	Equipment Rental	2,043.99	1,887	2,500	1,887	1,887
6077	Data Processing	1,571.72	4,485	950	948	948
6078	Education and Training	330.00	1,480	3,500	1,500	1,500
6079	Legal Books, Publications	0.00	0	500	0	0
6096	Equipment	37,673.53	0	4,000	0	0
	Expenditure Total:	<u>560,745.12</u>	<u>552,544</u>	<u>618,216</u>	<u>572,021</u>	<u>607,743</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 5541

MENTAL HEALTH TRANSPORT

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	334,855.73	394,163	0	394,163	394,163
	<i>Revenue Total:</i>	<u>334,855.73</u>	<u>394,163</u>	<u>0</u>	<u>394,163</u>	<u>394,163</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	251,545.25	255,329	0	260,869	260,869
6004	Overtime	9,031.68	18,000	18,000	18,000	18,000
6006	FICA	19,330.71	21,334	0	21,334	21,334
6007	Group Health	46,495.32	46,200	0	46,200	50,400
6008	Retirement	25,910.92	27,862	0	28,601	28,601
6010	Uniforms	2,188.47	2,200	3,000	3,000	3,000
6011	Workers Compensation	4,740.83	5,096	0	5,096	5,096
6012	Unemployment Insurance	1,151.79	1,222	0	917	917
6016	Gasoline	3,686.46	5,500	7,000	5,500	5,500
6028	Camera and Police Supplies	1,947.40	1,950	3,000	1,950	1,950
6030	Vehicle Repairs	2,030.00	4,500	5,000	4,500	4,500
6050	Travel	0.00	0	1,000	0	0
6057	Vehicle Insurance	300.50	570	0	570	570
6078	Education and Training	0.00	0	1,000	0	0
	<i>Expenditure Total:</i>	<u>368,359.33</u>	<u>389,763</u>	<u>38,000</u>	<u>396,537</u>	<u>400,737</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 555

CONSTABLE PCT#5

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	85,924.00	59,386	0	45,590	78,500
4431	Service Fees	65,236.49	64,784	0	69,488	69,488
4495	Constable Precinct #5	10,408.60	12,106	0	13,413	13,413
	Revenue Total:	<u>161,569.09</u>	<u>136,276</u>	<u>0</u>	<u>128,491</u>	<u>161,401</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	52,001.91	52,003	52,003	52,003	62,002
6003	Salaries-Employees	417,503.27	424,258	0	441,953	462,316
6006	FICA	34,450.29	37,053	37,053	37,788	40,110
6007	Group Health	85,800.00	85,800	85,800	85,800	93,600
6008	Retirement	46,703.04	48,437	48,437	52,151	56,348
6010	Uniforms	3,300.47	6,050	6,050	6,050	6,050
6011	Workers Compensation	7,839.72	8,117	8,117	8,183	8,714
6012	Unemployment Insurance	1,798.40	1,415	1,415	1,448	1,516
6014	Office Supplies	1,993.60	2,000	2,000	2,000	2,000
6016	Gasoline	45,956.37	35,000	35,000	35,000	35,000
6028	Camera and Police Supplies	5,290.47	4,300	3,300	3,300	3,300
6030	Vehicle Repairs	25,226.06	22,000	25,000	22,000	22,000
6038	Small Tools and Equipment	2,309.72	3,568			
6047	Mobile Phones	1,578.34	1,600	1,600	1,600	1,600
6048	Communications	4,305.44	5,000	5,000	4,202	2,400
6049	Postage	414.82	750	750	750	750
6050	Travel	1,420.62	3,200	4,200	4,200	4,200
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6057	Vehicle Insurance	9,959.00	8,700	8,700	8,700	8,700
6059	Bonds	0.00	178	178	178	178
6067	Equipment Maintenance	85.00	1,300	0	1,300	1,300
6069	Equipment Rental	934.83	900	900	900	900
6077	Data Processing	591.24	4,153	1,051	1,051	1,051
6078	Education and Training	915.00	2,200	2,200	2,200	2,200
6079	Legal Books, Publications	99.70	100	250	100	100
6096	Equipment	37,673.53	0			
6100	Weapons	0.00	0	0	0	0
	Expenditure Total:	<u>788,150.84</u>	<u>758,082</u>	<u>329,004</u>	<u>772,857</u>	<u>816,335</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 5552

PCT 5 MENTAL HEALTH TRANSPORT

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	101,819.22	155,905	0	155,905	155,905
	<i>Revenue Total:</i>	<u>101,819.22</u>	<u>155,905</u>	<u>0</u>	<u>155,905</u>	<u>155,905</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	75,804.67	109,028	0	109,038	109,038
6004	Overtime	2,409.57	4,500	0	4,500	4,500
6006	FICA	5,782.78	8,686	0	8,686	8,686
6007	Group Health	13,750.00	19,800	0	19,800	19,800
6008	Retirement	7,785.35	11,433	0	12,273	12,273
6011	Workers Compensation	1,431.05	2,083	0	2,083	2,083
6012	Unemployment Insurance	342.11	375	0	375	375
	<i>Expenditure Total:</i>	<u>107,305.53</u>	<u>155,905</u>	<u>0</u>	<u>156,755</u>	<u>156,755</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
6082 actual Expe

Fund 100 Dept. 560

SHERIFF'S OFFICE

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4420	Sheriff Fees	252,563.77	266,787	0	256,068	256,068
4486	Sheriff Arrest Fees	9,962.37	10,313	0	8,727	8,727
4602	Miscellaneous	5,000.04	0	0	1,776	1,776
4670	Donations	0.00	0	0	0	0
<i>Revenue Total:</i>		<u>267,526.18</u>	<u>277,100</u>	<u>0</u>	<u>266,571</u>	<u>266,571</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	107,934.97	107,936	107,936	107,936	107,936
6002	Salaries-Assistants/Deputies	149,891.83	150,746	150,746	151,404	156,588
6003	Salaries-Employees	3,850,111.85	3,917,096	3,967,096	3,996,508	4,447,170
6004	Overtime	44,002.86	35,000	35,000	35,000	35,000
6006	FICA	306,092.35	326,156	326,156	328,323	363,196
6007	Group Health	717,672.32	726,000	726,000	752,400	806,400
6008	Retirement	413,694.52	424,516	424,516	449,799	506,969
6010	Uniforms	33,480.77	40,000	40,000	40,000	40,000
6011	Workers Compensation	65,580.24	69,501	69,501	68,387	75,597
6012	Unemployment Insurance	17,479.31	13,556	13,556	13,616	15,120
6014	Office Supplies	41,083.14	40,455	50,000	45,000	43,000
6016	Gasoline	363,963.39	350,000	350,000	360,000	360,000
6018	Diesel Fuel	1,897.18	6,000	6,000	6,000	6,000
6022	Drugs Medicine	0.00	300	1,500	300	300
6028	Camera and Police Supplies	28,484.29	61,054	30,000	30,000	30,000
6030	Vehicle Repairs	261,613.29	227,000	250,000	240,000	240,000
6045	Professional Services	0.00	4,756	0	0	5,000
6046	Medical and Dental	2,583.00	2,100	2,100	8,100	8,100
6047	Mobile Phones	32,579.60	31,800	31,800	31,800	31,800
6048	Communications	65,323.59	65,000	65,000	57,105	63,000
6049	Postage	32,290.02	25,000	25,000	25,000	25,000
6050	Travel	18,064.58	20,280	20,000	18,000	18,000
6051	Travel-Prisoner Transportation	98,813.96	90,000	90,000	130,000	130,000
6054	Advertising	0.00	500	500	500	500
6057	Vehicle Insurance	35,456.25	90,000	90,000	45,000	45,000
6059	Bonds	497.00	568	568	568	568
6067	Equipment Maintenance	4,315.62	5,244	10,000	10,000	8,000
6069	Equipment Rental	16,309.80	18,000	18,000	18,000	18,000
6070	INDIRECT COST	0.00	0			
6073	Dues and Memberships	2,720.00	4,900	4,900	3,900	3,900
6077	Data Processing	36,974.94	22,665	200	0	0
6078	Education and Training	7,340.00	8,265	10,000	8,000	8,000
6082	Contractual Expense	21,595.88	28,500	27,500	20,500	32,600
6100	Weapons	2,193.84	0	10,000	0	0
6195	Safety Supplies	6,748.30	0	0	0	0

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 560

SHERIFF'S OFFICE

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
	<i>Expenditure Total:</i>	<u>6,786,788.69</u>	<u>6,912,894</u>	<u>6,953,575</u>	<u>7,001,146</u>	<u>7,630,744</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 5601

M&O SHERIFF'S OFFICE

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4301	Contributions from other Entit	0.00	25,000	0	35,000	35,000
	<i>Revenue Total:</i>	<u>0.00</u>	<u>25,000</u>	<u>0</u>	<u>35,000</u>	<u>35,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	2,000.00	2,000	0	2,000	2,000
6048	Communications	122,050.00	138,948	0	134,000	134,000
6056	Property Insurance	9,004.52	5,900	0	5,900	11,089
6060	Electricity	58,427.86	59,100	0	55,000	55,000
6061	Natural Gas	1,433.00	1,440	0	1,440	1,440
6062	Water	2,588.29	3,000	0	3,000	3,000
6063	Sewage and Garbage	13,119.57	13,500	0	16,500	16,500
6064	Building Maintenance	6,228.73	3,000	0	3,000	3,000
6067	Equipment Maintenance	98,934.75	47,952	0	102,000	102,000
6069	Equipment Rental	116,763.11	86,639	0	89,014	89,014
6096	Equipment	0.00	38,796			
	<i>Expenditure Total:</i>	<u>430,549.83</u>	<u>400,275</u>	<u>0</u>	<u>411,854</u>	<u>417,043</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 562

SHERIFF'S AUTO THEFT

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	269,932.14	300,534	0	304,215	324,009
6006	FICA	19,423.36	22,991	0	23,272	24,787
6007	Group Health	52,800.00	52,800	0	52,800	57,600
6008	Retirement	26,991.54	29,925	0	32,013	34,714
6010	Uniforms	2,187.00	4,400	0	4,400	4,400
6011	Workers Compensation	4,970.38	5,454	0	5,529	5,893
6012	Unemployment Insurance	1,187.75	980	0	994	1,060
	<i>Expenditure Total:</i>	<u>377,492.17</u>	<u>417,084</u>	<u>0</u>	<u>423,223</u>	<u>452,463</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 570

JUVENILE BOOTCAMP

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4602	Miscellaneous	7,879.60	9,648	0	9,648	9,648
	<i>Revenue Total:</i>	<u>7,879.60</u>	<u>9,648</u>	<u>0</u>	<u>9,648</u>	<u>9,648</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	849,120.83	891,761	910,788	893,688	893,688
6004	Overtime	0.00	0	500	500	500
6005	Extra Help	60,163.00	63,786	70,000	70,000	70,000
6006	FICA	67,121.75	73,762	75,069	73,907	73,907
6007	Group Health	207,800.00	211,200	217,800	211,200	230,400
6008	Retirement	84,407.82	89,853	91,443	94,995	94,995
6010	Uniforms	12.66	3,500	3,500	3,500	3,500
6011	Workers Compensation	1,605.51	1,621	1,276	1,619	1,619
6012	Unemployment Insurance	4,007.66	3,376	3,238	3,182	3,182
6014	Office Supplies	671.35	14,750	12,350	12,350	12,350
6016	Gasoline	1,014.86	600	1,300	1,300	1,300
6022	Drugs Medicine	8,690.75	15,000	15,000	15,000	15,000
6025	Food-Human	57,118.27	64,600	80,000	80,000	80,000
6027	Clothing	739.54	1,800	800	800	800
6030	Vehicle Repairs	20.11	500	1,000	1,000	1,000
6038	Small Tools and Equipment	756.00	9,570	0	0	0
6045	Professional Services	495.00	2,000	500	500	500
6046	Medical and Dental	4,598.24	23,430	25,000	25,000	25,000
6047	Mobile Phones	467.28	500	500	500	500
6048	Communications	2,835.27	3,500	3,500	2,800	2,800
6056	Property Insurance	7,222.55	7,198	7,198	7,198	7,452
6057	Vehicle Insurance	862.50	389	389	389	389
6060	Electricity	57,488.96	58,500	56,000	66,000	66,000
6061	Natural Gas	826.35	214	1,200	1,200	1,200
6062	Water	2,504.69	2,852	2,500	2,500	2,500
6063	Sewage and Garbage	7,194.69	7,100	6,700	8,400	8,400
6064	Building Maintenance	10,768.70	15,500	10,000	10,000	10,000
6067	Equipment Maintenance	11,896.94	4,834	3,000	3,000	3,000
6069	Equipment Rental	2,012.77	1,664	3,050	3,050	3,050
6073	Dues and Memberships	500.00	500	500	500	500
6077	Data Processing	0.00	1,200	0	0	0
6082	Contractual Expense	2,980.56	3,332	2,532	2,532	2,532
6096	Equipment	39,922.57	0	0	0	0
	<i>Expenditure Total:</i>	<u>1,495,827.18</u>	<u>1,578,392</u>	<u>1,606,633</u>	<u>1,596,610</u>	<u>1,616,064</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 571

JUVENILE PROBATION

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	74,251.70	75,600	75,600	75,600	75,600
6002	Salaries-Assistants/Deputies	76,408.27	78,418	78,418	78,418	78,418
6003	Salaries-Employees	1,380,007.00	1,389,886	1,527,362	1,436,082	1,492,675
6006	FICA	113,016.16	121,326	128,626	122,340	126,670
6007	Group Health	222,384.36	230,715	230,715	230,715	251,689
6008	Retirement	152,088.92	159,005	168,811	168,926	178,008
6010	Uniforms	0.00	575	800	800	800
6011	Workers Compensation	3,525.00	3,525	2,186	3,169	3,240
6012	Unemployment Insurance	6,472.64	5,587	5,549	4,998	5,185
6014	Office Supplies	8,258.19	17,118	17,100	17,100	17,100
6016	Gasoline	22,821.26	18,800	21,000	21,000	21,000
6018	Diesel Fuel	0.00	0	400	400	400
6022	Drugs Medicine	10,022.63	5,000	8,000	8,000	8,000
6025	Food-Human	0.00	0	0	0	0
6030	Vehicle Repairs	11,472.46	15,000	13,300	13,300	13,300
6038	Small Tools and Equipment	1,785.25	7,781	0	0	0
6045	Professional Services	1,724.00	584	1,950	1,950	1,950
6046	Medical and Dental	8,774.56	10,000	10,000	10,000	10,000
6047	Mobile Phones	14,706.24	12,800	14,100	14,100	14,100
6048	Communications	18,862.39	42,630	21,000	20,000	20,000
6049	Postage	3,049.74	2,700	3,000	3,000	3,000
6051	Travel-Prisoner Transportation	3,723.71	3,500	3,500	3,500	3,500
6057	Vehicle Insurance	5,485.50	6,700	6,700	6,700	6,700
6058	Liability Other Insurance	0.00	195	195	195	195
6059	Bonds	497.00	304	71	71	71
6067	Equipment Maintenance	5,393.25	2,000	2,000	2,000	2,000
6069	Equipment Rental	7,419.77	6,905	7,805	7,805	7,805
6077	Data Processing	8,093.72	16,665	0	0	0
6080	Board of Children	5,966.39	34,920	67,431	67,431	67,431
6082	Contractual Expense	65,803.43	76,340	12,000	12,000	12,000
6096	Equipment	0.00	2,600	0	0	0
	<i>Expenditure Total:</i>	<u>2,232,013.54</u>	<u>2,347,179</u>	<u>2,427,619</u>	<u>2,329,600</u>	<u>2,420,837</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 5713

JUVENILE DETENTION

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	53,130.16	54,141	54,141	54,141	54,141
6003	Salaries-Employees	1,598,151.28	1,720,065	1,786,106	1,736,572	1,764,246
6004	Overtime	139.75	1,500	1,500	1,500	1,500
6005	Extra Help	168,804.25	156,304	156,304	156,304	156,304
6006	FICA	135,260.30	147,995	152,851	149,282	151,399
6007	Group Health	402,600.00	415,800	409,200	415,800	453,600
6008	Retirement	163,975.97	178,814	184,761	190,397	196,730
6010	Uniforms	496.50	4,000	4,000	4,000	4,000
6011	Workers Compensation	4,107.93	3,853	2,597	2,877	2,912
6012	Unemployment Insurance	8,033.02	7,076	6,594	6,430	6,521
6014	Office Supplies	938.72	23,925	12,925	12,925	12,925
6022	Drugs Medicine	4,358.73	11,000	15,000	15,000	15,000
6025	Food-Human	68,949.31	94,675	120,000	120,000	120,000
6027	Clothing	232.50	6,000	3,000	3,000	3,000
6028	Camera and Police Supplies	6,048.29	4,000	5,135	5,135	5,135
6038	Small Tools and Equipment	14,953.69	10,400	0	0	0
6045	Professional Services	1,825.00	2,309	2,500	2,500	2,500
6046	Medical and Dental	4,719.61	18,000	25,000	25,000	25,000
6047	Mobile Phones	2,541.60	2,700	2,700	2,700	2,700
6048	Communications	0.00	0	0	0	0
6067	Equipment Maintenance	127.50	1,166	166	166	166
6069	Equipment Rental	4,551.99	3,530	3,530	3,530	3,530
6073	Dues and Memberships	500.00	500	500	500	500
6077	Data Processing	1,332.00	300			
6078	Education and Training	0.00	3,150	1,650	1,650	1,650
6082	Contractual Expense	4,757.55	1,740	3,500	3,500	3,500
6087	Miscellaneous	0.00	3,520	0	0	0
6096	Equipment	0.00	6,991	0	0	0
	<i>Expenditure Total:</i>	2,650,535.65	2,883,454	2,953,660	2,912,909	2,986,959

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 576

ADULT PROBATION

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4463	Restitution Rental	24,000.00	24,000	0	24,000	24,000
	<i>Revenue Total:</i>	<u>24,000.00</u>	<u>24,000</u>	<u>0</u>	<u>24,000</u>	<u>24,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	2,277.60	4,200	4,200	4,200	4,200
6048	Communications	0.00	0	0	0	0
6056	Property Insurance	9,867.24	10,182	15,000	15,000	10,181
6060	Electricity	27,572.33	30,000	30,000	30,000	30,000
6062	Water	1,620.44	2,000	2,000	2,000	2,000
6063	Sewage and Garbage	2,222.40	2,400	2,400	2,400	2,400
6064	Building Maintenance	1,235.75	7,000	5,000	5,000	5,000
6067	Equipment Maintenance	5,005.74	16,000	18,000	18,000	18,000
6068	Real Estate Rental	9,485.40	9,600	9,600	9,600	9,600
6082	Contractual Expense	2,327.91	3,075	3,075	3,075	3,075
	<i>Expenditure Total:</i>	<u>61,614.81</u>	<u>84,457</u>	<u>89,275</u>	<u>89,275</u>	<u>84,456</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 630

HEALTH DEPARTMENT

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	0.00	103,761			
4211	Registration Fees-Flu Vaccine	9,753.88	10,300	0	12,165	12,165
4350	State Tobacco Reimbursement	191,535.90	191,535	0	197,006	197,006
4600	Interest Income	1,202.63	750	0	1,141	1,141
4602	Miscellaneous	7,018.61	4,205	0	5,708	5,708
	Revenue Total:	<u>209,511.02</u>	<u>310,551</u>	<u>0</u>	<u>216,020</u>	<u>216,020</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	381,326.75	301,133	318,133	366,087	366,087
6003	Salaries-Employees	806,169.20	808,161	864,161	929,731	955,884
6005	Extra Help	15,344.00	20,000	20,000	20,000	20,000
6006	FICA	87,191.21	101,121	101,121	100,660	102,661
6007	Group Health	204,108.91	195,989	195,989	195,989	221,007
6008	Retirement	118,057.24	131,096	131,096	137,662	142,905
6011	Workers Compensation	3,641.11	4,398	4,398	4,036	4,122
6012	Unemployment Insurance	5,307.61	4,362	4,362	4,342	4,429
6014	Office Supplies	7,973.32	9,405	8,405	9,405	9,405
6016	Gasoline	9,046.77	8,800	11,800	11,800	11,800
6017	Butane	0.00	1,000	1,000	1,000	1,000
6022	Drugs Medicine	22,965.00	19,600	19,600	19,600	19,600
6025	Food-Human	0.00	0	0	0	0
6030	Vehicle Repairs	1,664.62	3,000	3,000	3,000	3,000
6045	Professional Services	7,199.53	10,000	10,000	10,000	10,000
6046	Medical and Dental	250.00	2,000	2,000	2,000	2,000
6047	Mobile Phones	5,169.27	11,600	11,600	8,281	8,281
6048	Communications	101,920.44	104,000	104,000	104,000	104,000
6049	Postage	3,151.58	5,000	5,000	5,000	5,000
6050	Travel	4,287.08	7,000	5,000	5,000	5,000
6054	Advertising	0.00	500	500	500	500
6057	Vehicle Insurance	4,276.50	6,125	6,125	6,125	6,125
6059	Bonds	0.00	71	71	71	71
6060	Electricity	3,074.92	2,900	2,900	2,900	2,900
6063	Sewage and Garbage	3,380.00	3,000	3,000	3,000	3,000
6064	Building Maintenance	228.92	500	500	100	100
6067	Equipment Maintenance	3,657.89	1,600	1,600	1,600	1,600
6069	Equipment Rental	4,588.83	4,500	4,500	4,500	4,500
6073	Dues and Memberships	7,591.16	5,800	5,800	5,800	5,800
6077	Data Processing	20,461.87	0	0	0	0
6078	Education and Training	748.04	1,588	1,588	1,588	1,588
6082	Contractual Expense	6,625.98	4,836	4,836	4,900	4,900
6096	Equipment	0.00	129,292			
	Expenditure Total:	<u>1,839,407.75</u>	<u>1,908,377</u>	<u>1,852,085</u>	<u>1,968,677</u>	<u>2,027,265</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 631

ENVIRONMENTAL HEALTH

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4203	Subdivision Plat Inspection Fee	6,300.00	4,200	0	6,300	6,300
4204	Inspections	76,450.00	80,862	0	76,500	79,500
4205	Septic Tank Fees	50,380.00	31,560	0	53,900	53,900
4540	Fines	218.31	500	0	350	350
4602	Miscellaneous	23,989.80	18,361	0	28,633	28,633
Revenue Total:		<u>157,338.11</u>	<u>135,483</u>	<u>0</u>	<u>165,683</u>	<u>168,683</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	62,408.26	65,365	65,365	66,213	68,105
6003	Salaries-Employees	388,137.29	412,944	447,944	471,283	483,207
6004	Overtime	14,080.30	15,000	20,000	15,000	15,000
6005	Extra Help	3,404.00	30,700	30,700	0	0
6006	FICA	33,934.34	42,687	45,365	42,266	43,323
6007	Group Health	118,800.00	118,800	125,400	125,400	136,800
6008	Retirement	46,133.98	53,108	56,633	58,695	61,218
6010	Uniforms	4,368.06	5,600	5,600	5,000	5,000
6011	Workers Compensation	2,304.47	2,411	2,838	2,376	2,447
6012	Unemployment Insurance	2,066.84	1,844	1,998	1,823	1,869
6014	Office Supplies	16,065.05	16,428	15,000	15,000	15,000
6016	Gasoline	28,813.70	27,000	27,000	27,000	27,000
6022	Drugs Medicine	21,233.56	20,000	20,000	20,000	20,000
6024	Animal Feed	4,838.03	7,000	7,000	7,000	7,000
6025	Food-Human	0.00	0	0	0	0
6028	Camera and Police Supplies	3,164.83	1,940	4,000	4,000	4,000
6030	Vehicle Repairs	8,636.93	8,000	8,000	8,000	8,000
6038	Small Tools and Equipment	32,864.89	0	0	0	0
6045	Professional Services	5,423.50	10,620	8,000	8,000	8,000
6047	Mobile Phones	8,944.85	8,200	8,200	8,200	8,200
6048	Communications	10,270.46	9,930	9,300	9,869	9,869
6049	Postage	2,187.49	1,800	1,800	1,800	1,800
6050	Travel	1,632.39	4,936	8,000	8,000	8,000
6054	Advertising	0.00	0	5,000	5,000	5,000
6056	Property Insurance	59.15	80	60	60	72
6057	Vehicle Insurance	2,092.75	2,451	1,800	1,800	1,800
6059	Bonds	0.00	0	0	0	0
6069	Equipment Rental	3,588.51	6,015	6,015	4,000	4,000
6073	Dues and Memberships	897.00	1,300	3,000	3,000	3,000
6077	Data Processing	3,026.36	2,925	1,925	1,925	1,925
6078	Education and Training	2,785.00	6,375	8,700	5,000	5,000
6082	Contractual Expense	454.14	909	909	909	909
6096	Equipment	26,840.00	27,300	0	0	0
Expenditure Total:		<u>859,456.13</u>	<u>911,668</u>	<u>945,552</u>	<u>926,619</u>	<u>955,544</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 640

INDIGENT SERVICES/AUTOPSIES

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4224	Reimburse - Equipment useage	170.15	3,201	0	3,201	3,201
4300	State Revenue	0.00	2,500	0	2,500	2,500
	<i>Revenue Total:</i>	<u>170.15</u>	<u>5,701</u>	<u>0</u>	<u>5,701</u>	<u>5,701</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	408,506.54	407,880	407,880	407,880	407,880
6003	Salaries-Employees	65,147.43	66,830	66,830	66,830	66,830
6005	Extra Help	6,237.50	9,420	19,450	19,450	19,450
6006	FICA	19,385.39	37,042	36,698	37,803	37,803
6007	Group Health	13,200.00	13,200	13,200	13,200	14,400
6008	Retirement	6,586.85	6,730	6,730	9,100	9,100
6011	Workers Compensation	826.71	8,886	8,803	9,068	9,068
6012	Unemployment Insurance	2,114.50	1,598	1,583	1,631	1,631
6014	Office Supplies	44.12	0	458	458	458
6038	Small Tools and Equipment	0.00	0	0	0	0
6045	Professional Services	129,800.00	144,180	130,000	130,000	130,000
6046	Medical and Dental	155,999.81	171,179	171,179	171,179	171,179
6047	Mobile Phones	996.53	900	900	900	900
6048	Communications	2,104.00	2,108	2,108	2,300	2,300
6050	Travel	2,579.81	6,066	8,000	8,000	8,000
6052	Travel-Mileage Reimbursement	0.00	0	0	1,700	1,700
6058	Liability Other Insurance	8,315.00	7,115	8,315	8,315	8,315
6073	Dues and Memberships	0.00	0	1,000	1,000	1,000
6078	Education and Training	850.00	1,000	1,000	1,000	1,000
	<i>Expenditure Total:</i>	<u>822,694.19</u>	<u>884,134</u>	<u>884,134</u>	<u>889,814</u>	<u>891,014</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 641

CHILD WELFARE

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6044	Appointed Attorneys	817,115.00	700,000	0	800,000	800,000
6054	Advertising	19,234.54	20,000	0	20,000	20,000
6080	Board of Children	96.94	1,000	0	1,000	1,000
	<i>Expenditure Total:</i>	<u>836,446.48</u>	<u>721,000</u>	<u>0</u>	<u>821,000</u>	<u>821,000</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 6411

CHILD PROTECTIVE LEGAL ADMIN

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	48,354.45	28,500	0	48,032	48,032
	<i>Revenue Total:</i>	48,354.45	28,500	0	48,032	48,032
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	109,692.21	96,608	118,368	107,608	107,608
6006	FICA	8,122.12	8,232	0	8,232	8,232
6007	Group Health	13,200.00	13,200	0	13,200	14,400
6008	Retirement	10,904.30	10,804	0	11,432	11,432
6011	Workers Compensation	53.63	371	0	54	54
6012	Unemployment Insurance	471.47	473	0	355	355
6014	Office Supplies	722.99	849	1,000	1,000	1,000
	<i>Expenditure Total:</i>	143,166.72	130,537	119,368	141,881	143,081

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 642

INDIGENT HEALTH CLAIMS

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	3,135,971.00	3,135,971	0	3,135,971	3,135,971
	<i>Expenditure Total:</i>	<u>3,135,971.00</u>	<u>3,135,971</u>	<u>0</u>	<u>3,135,971</u>	<u>3,135,971</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 651

HISTORICAL COMMITTEE

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	0.00	1,960	1,000	1,960	1,960
6038	Small Tools and Equipment	0.00	0	300	0	0
6049	Postage	0.00	0	250	0	0
6050	Travel	0.00	0	2,500	0	0
6054	Advertising	0.00	0	3,000	0	0
6073	Dues and Memberships	0.00	0	500	0	0
6078	Education and Training	0.00	0	2,000	0	0
6087	Miscellaneous	0.00	0	5,000	0	0
	<i>Expenditure Total:</i>	0.00	1,960	14,550	1,960	1,960

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 665

FARM & HOME DEMONSTRATION

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	86,524.35	102,345	108,945	110,325	110,325
6003	Salaries-Employees	83,146.74	67,591	64,640	67,270	68,176
6006	FICA	9,084.46	13,505	13,279	13,586	13,684
6007	Group Health	46,200.00	46,200	46,200	46,200	50,400
6008	Retirement	4,987.22	6,806	6,509	7,147	7,147
6011	Workers Compensation	647.84	662	651	666	671
6012	Unemployment Insurance	749.48	583	573	586	590
6014	Office Supplies	3,592.42	4,089	4,200	4,200	4,200
6016	Gasoline	3,570.06	3,500	3,500	3,500	3,500
6018	Diesel Fuel	873.79	1,500	1,500	1,500	1,500
6029	Demonstration	0.00	800	800	800	800
6030	Vehicle Repairs	1,153.92	2,000	2,000	2,000	2,000
6048	Communications	8,557.52	8,600	8,600	8,800	8,800
6050	Travel	6,854.78	9,500	10,500	10,500	10,500
6057	Vehicle Insurance	1,415.75	1,154	1,154	1,154	1,154
6059	Bonds	0.00	71			
6069	Equipment Rental	1,900.60	1,755	1,755	1,755	1,755
6073	Dues and Memberships	830.00	690	830	830	830
6077	Data Processing	1,200.00	1,380	1,200	1,200	1,200
6078	Education and Training	1,240.00	1,500	1,500	1,500	1,500
	Expenditure Total:	<u>262,528.93</u>	<u>274,231</u>	<u>278,336</u>	<u>283,519</u>	<u>288,732</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2019-2020 Budget

Fund 100 Dept. 666

M&O TICK ERRADICATION

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6022	Drugs Medicine	0.00	375	375	375	375
6056	Property Insurance	118.29	118	118	118	122
6060	Electricity	3,667.56	1,796	8,000	8,500	8,500
6062	Water	1,552.59	2,200	2,200	2,200	2,200
6064	Building Maintenance	1,538.32	5,000	5,000	5,000	5,000
6067	Equipment Maintenance	76.25	500	500	500	500
	<i>Expenditure Total:</i>	<u>6,953.01</u>	<u>9,989</u>	<u>16,193</u>	<u>16,693</u>	<u>16,697</u>

CAMERON COUNTY, TEXAS

ROAD AND BRIDGE FUND

Precinct Road & Bridge System

Fund Summary

Departments:

150-421 GIS

150-475 District Attorney Bond Forfeiture

150-617 Commissioner Pct. 1 Staff

150-618 Commissioner Pct. 2 Staff

150-619 Commissioner Pct. 3 Staff

150-620 Commissioner Pct. 4 Staff

150-621 Consolidated Road & Bridge Maintenance & Operations

150-622 Road & Bridge Engineering

150-623 Planning & Inspections

APPROVED 2019-2020 BUDGET

CAMERON COUNTY, TEXAS

ROAD & BRIDGESchedule of Revenues, Expenditures, and Changes in Fund Balance
For the Fiscal Year Ending September 30, 2019

	2018 Actual	2019 Approved Budget	2019 Year-End Estimate	2020 Recommended Budget	2020 Approved Budget
ROAD & BRIDGE REVENUES:					
Taxes	\$ 7,834,983	\$ 8,324,887	\$ 8,324,887	\$ 8,875,078	\$ 8,875,078
License & Permits	3,681,111	3,492,655	3,492,655	3,629,212	3,629,212
Intergovernmental Revenues	667,158	502,000	991,051	500,416	500,416
Charges for Services	-	26,624	16,320	19,402	19,402
Miscellaneous	305,560	185,089	185,089	387,937	387,937
TOTAL REVENUES	12,488,812	12,531,255	13,010,002	13,412,045	13,412,045
EXPENDITURES					
Unitized Transition System					
GIS Mapping	185,239	199,757	182,607	187,097	188,897
D.A. Bond Forfeiture	41,123	40,732	40,732	42,639	43,239
Commissioner Staff Pct. #1	99,261	107,156	107,656	106,529	102,005
M&O Pct 1 Warehouse		8,300	12,500	12,800	12,800
Commissioner Staff Pct. #2	106,198	108,948	110,178	111,820	111,110
M&O Pct 2 Warehouse		8,720	12,140	19,400	19,400
Commissioner Staff Pct. #3	106,362	112,074	112,074	112,608	113,628
M&O Pct 3 Warehouse		7,800	9,900	10,000	10,000
Commissioner Staff Pct. #4	106,846	107,872	111,341	113,126	164,817
M&O Pct 4 Warehouse		8,600	12,200	16,300	16,300
Consolidated R&B	10,462,449	9,997,648	11,210,761	10,842,405	10,742,694
Road & Bridge Engineering	816,639	1,018,400	1,060,785	1,078,045	1,121,345
CTIF Projects	-	-	-	-	-
Planning & Inspections	867,151	855,248	876,524	904,425	910,959
TOTAL EXPENDITURES	12,791,268	12,581,255	13,859,398	13,557,194	13,557,194
Excess of Revenues Over (Under) Expenditures	(302,456)	(50,000)	(849,396)	(145,149)	(145,149)
OTHER FINANCING SOURCES(USES)					
Sale of Capital Assets	31,950	50,000	15,891	50,000	50,000
Transfer In	-	-	-	95,149	95,149
Transfer Out	(340,051)	-	-	-	-
Financing proceeds	1,406,822	-	985,297	-	-
TOTAL OTHER FINANCING SOURCES (USES)	1,098,721	50,000	1,001,188	145,149	145,149
 Net Change in fund Balance	 796,265	 -	 151,792	 -	 -
 Fund Balance - Beginning	 7,722,814	 7,109,793	 8,519,079	 8,670,871	 8,670,871
Use of Fund Balance					
Fund Balance - Ending	<u>\$ 8,519,079</u>	<u>\$ 7,109,793</u>	<u>\$ 8,670,871</u>	<u>\$ 8,670,871</u>	<u>\$ 8,670,871</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2019-2020 Budget

<u>Dept.</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Approved</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>Expe Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	4,186,368	4,186,368	0	4,516,967	4,516,967
400	GENERAL REVENUE	0.00	8,324,887	8,324,887	0	8,875,078	8,875,078
421	G.I.S. MAPPING	0.00	0	0	0	0	0
621	CONSOLIDATED PRECINTS	0.00	50,000	1,486,263	0	50,000	50,000
622	ENGINEERING & RIGHT OF WA	0.00	20,000	20,000	0	20,000	20,000
	<i>Revenue Total:</i>	0.00	12,581,255	14,017,518	0	13,462,045	13,462,045
<u>TRANSFERS IN</u>							
083	PARK SYSTEM TRANSFER	0.00	0	0	0	95,149	95,749
	<i>Fund Balance:</i>	0.00	0	0	0	95,149	95,749
<u>TRANSFERS OUT</u>							
013	COLONIA ACCESS	0.00	0	0	0	0	0
041	DISASTER ASSISTANCE HOME	0.00	0	208,776	0	0	0
	<i>Fund Balance:</i>	0.00	0	208,776	0	0	0
<u>EXPENDITURE ACCOUNTS</u>							
421	G.I.S. MAPPING	0.00	199,757	202,607	206,880	187,097	188,897
475	DISTRICT ATTORNEY	0.00	40,732	40,732	31,704	42,639	43,239
617	COMMISSIONERS STAFF PCT 1	0.00	107,656	107,656	0	106,529	102,005
6171	EWIDS	0.00	8,300	12,500	27,009	12,800	12,800
618	COMMISSIONERS STAFF PCT 2	0.00	108,948	110,178	2,460	111,820	111,110
6181	PCT 2 M&O WAREHOUSE	0.00	8,820	12,140	31,213	19,400	19,400
619	COMMISSIONERS STAFF PCT 3	0.00	112,074	112,074	0	112,608	113,628
6191	PCT 3 M&O WAREHOUSE	0.00	7,900	9,900	11,500	10,000	10,000
620	COMMISSIONER STAFF PCT 4	0.00	107,872	111,341	0	113,126	164,817
6201	PCT 4 M&O WAREHOUSE	0.00	8,900	12,200	26,809	16,300	16,300
621	CONSOLIDATED PRECINTS	0.00	9,996,648	11,460,761	10,065,248	10,842,405	10,742,694
6211	COLONIA PAVING PROJECT	0.00	0	0	0	0	0
622	ENGINEERING & RIGHT OF WA	0.00	1,018,400	1,060,785	1,141,242	1,078,045	1,121,345
623	PLANNING & INSPECTION	0.00	855,248	876,524	910,305	904,425	910,959
	<i>Expense Total:</i>	0.00	12,581,255	14,129,398	12,454,370	13,557,194	13,557,194

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
Times New Roman1

Fund 150 Dept. 000

ROAD & BRIDGE ORG.

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4311	Building Permits	460,701.00	367,655	0	408,736	408,736
4312	Recording and Filing Fees	3,182.00	4,644	0	3,776	3,776
4313	Review Fees	21,725.00	26,624	0	19,402	19,402
4343	Automobile Licenses	360,000.00	360,000	0	360,000	360,000
4344	Automobile Registration Fees	3,220,410.00	3,125,000	0	3,220,476	3,220,476
4345	Overweight Fees	138,317.81	122,000	0	120,416	120,416
4354	Commercial Veh. Violations	148,212.00	66,000	0	122,765	122,765
4520	Bond Forfeitures	50,419.21	49,445	0	95,610	95,610
4600	Interest Income	103,601.64	65,000	0	165,786	165,786
4702	ACH UNIDENTIFIED	0.00	0			
	Revenue Total:	<u>4,506,568.66</u>	<u>4,186,368</u>	<u>0</u>	<u>4,516,967</u>	<u>4,516,967</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2019-2020 Budget

Fund 150 Dept. 400

ROAD & BRIDGE

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4101	Current Advalorem Taxes	7,688,882.93	8,203,407	0	8,741,007	8,741,007
4102	Delinquent Advalorem Taxes	230,163.91	232,267	0	257,605	257,605
4151	Discounts	-157,275.93	-173,159	0	-185,082	-185,082
4152	Commissions	-79,249.22	-84,516	0	-90,102	-90,102
4153	Errors and Adjustments	-26,615.90	-42,178	0	-44,993	-44,993
4159	Penalties and Interest	179,077.44	189,066	0	196,643	196,643
	<i>Revenue Total:</i>	<u>7,834,983.23</u>	<u>8,324,887</u>	<u>0</u>	<u>8,875,078</u>	<u>8,875,078</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2019-2020 Budget

Fund 150 Dept. 421

GIS

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	0.00	0	0	0	0
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	130,991.37	147,153	147,153	131,000	131,000
6006	FICA	9,391.31	11,257	11,257	10,022	10,022
6007	Group Health	26,400.00	19,800	19,800	19,800	21,600
6008	Retirement	13,022.38	14,818	14,774	14,161	14,161
6011	Workers Compensation	319.10	543	1,519	482	482
6012	Unemployment Insurance	581.04	486	1,177	432	432
6030	Vehicle Repairs	475.62	500	500	500	500
6050	Travel	0.00	2,000	2,000	2,000	2,000
6057	Vehicle Insurance	1,004.25	1,000	1,000	1,000	1,000
6069	Equipment Rental	0.00	0	3,000	3,000	3,000
6077	Data Processing	3,053.88	3,850	3,500	3,500	3,500
6078	Education and Training	0.00	1,200	1,200	1,200	1,200
	<i>Expenditure Total:</i>	185,238.95	202,607	206,880	187,097	188,897

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2019-2020 Budget

Fund 150 Dept. 475

DISTRICT ATTORNEY

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	0.00	0	31,704	0	0
6003	Salaries-Employees	29,295.18	28,822	0	30,243	30,243
6006	FICA	2,173.84	2,205	0	2,314	2,314
6007	Group Health	6,600.00	6,600	0	6,600	7,200
6008	Retirement	2,912.39	2,902	0	3,269	3,269
6011	Workers Compensation	14.30	108	0	113	113
6012	Unemployment Insurance	126.88	95	0	100	100
	<i>Expenditure Total:</i>	<u>41,122.59</u>	<u>40,732</u>	<u>31,704</u>	<u>42,639</u>	<u>43,239</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2019-2020 Budget

Fund 150 Dept. 617

COMMISSIONER PCT#1 STAFF

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	9,622.47	9,624	0	9,624	9,624
6002	Salaries-Assistants/Deputies	43,414.28	42,879	0	42,879	44,379
6003	Salaries-Employees	14,202.82	17,631	0	16,250	16,250
6006	FICA	4,858.53	5,439	0	5,333	5,448
6007	Group Health	11,220.00	11,220	0	11,220	12,240
6008	Retirement	6,689.21	7,062	0	7,432	263
6011	Workers Compensation	260.79	263	0	258	263
6012	Unemployment Insurance	259.15	200	0	195	200
6014	Office Supplies	1,894.45	600	0	1,200	1,200
6016	Gasoline	821.39	1,550	0	2,800	2,800
6030	Vehicle Repairs	178.53	694	0	1,000	1,000
6047	Mobile Phones	1,856.73	2,340	0	2,340	2,340
6048	Communications	3,188.93	3,400	0	1,900	1,900
6049	Postage	25.53	50	0	50	50
6050	Travel	170.30	2,656	0	2,000	2,000
6057	Vehicle Insurance	542.25	870	0	870	870
6059	Bonds	0.00	178	0	178	178
6078	Education and Training	10.00	500	0	500	500
6082	Contractual Expense	45.84	500	0	500	500
	<i>Expenditure Total:</i>	<u>99,261.20</u>	<u>107,656</u>	<u>0</u>	<u>106,529</u>	<u>102,005</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2019-2020 Budget

Fund 150 Dept. 6171

PCT 1 M&O WAREHOUSE

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	0.00	0	11,596	0	0
6006	FICA	0.00	0	887	0	0
6010	Uniforms	0.00	0	150	0	0
6011	Workers Compensation	0.00	0	283	0	0
6012	Unemployment Insurance	0.00	0	93	0	0
6014	Office Supplies	0.00	400	400	400	400
6048	Communications	0.00	2,000	2,000	0	0
6056	Property Insurance	0.00	3,000	3,000	3,000	3,000
6060	Electricity	0.00	2,000	2,000	4,000	4,000
6062	Water	0.00	600	600	600	600
6063	Sewage and Garbage	0.00	800	800	800	800
6064	Building Maintenance	0.00	500	1,500	1,500	1,500
6067	Equipment Maintenance	0.00	1,000	1,500	1,500	1,500
6082	Contractual Expense	0.00	2,200	2,200	1,000	1,000
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>12,500</u>	<u>27,009</u>	<u>12,800</u>	<u>12,800</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2019-2020 Budget

Fund 150 Dept. 618

COMMISSIONER PCT#2 STAFF

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	9,435.27	9,624	0	9,624	9,624
6002	Salaries-Assistants/Deputies	42,882.99	42,879	0	43,450	43,450
6003	Salaries-Employees	16,884.83	17,481	0	17,854	17,854
6006	FICA	4,957.22	5,500	0	5,573	5,573
6007	Group Health	11,220.00	11,220	0	11,220	12,240
6008	Retirement	6,899.24	7,048	0	7,667	7,667
6011	Workers Compensation	261.29	263	0	266	266
6012	Unemployment Insurance	260.78	199	0	202	202
6014	Office Supplies	612.66	1,200	0	1,200	1,200
6016	Gasoline	0.00	1,925	1,000	2,400	1,000
6030	Vehicle Repairs	547.73	1,000	250	1,000	250
6047	Mobile Phones	960.00	1,920	960	1,920	960
6048	Communications	3,276.70	2,600	0	2,600	2,600
6049	Postage	1,420.37	50	0	50	50
6050	Travel	2,131.36	2,000	0	2,000	4,000
6057	Vehicle Insurance	484.50	870	250	870	250
6059	Bonds	0.00	178	0	178	178
6069	Equipment Rental	3,216.59	2,970	0	2,970	2,970
6078	Education and Training	655.00	975	0	500	500
6082	Contractual Expense	91.68	276	0	276	276
6085	Juror's Fees	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>106,198.21</u>	<u>110,178</u>	<u>2,460</u>	<u>111,820</u>	<u>111,110</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2019-2020 Budget

Fund 150 Dept. 6181

PCT 2 M&O WAREHOUSE

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	0.00	0	11,596	0	0
6006	FICA	0.00	0	887	0	0
6007	Group Health	0.00	0	3,300	0	0
6008	Retirement	0.00	0	1,164	0	0
6010	Uniforms	0.00	0	150	0	0
6011	Workers Compensation	0.00	0	283	0	0
6012	Unemployment Insurance	0.00	0	93	0	0
6014	Office Supplies	0.00	400	400	400	400
6056	Property Insurance	0.00	3,000	3,000	3,000	3,000
6060	Electricity	0.00	2,000	2,000	4,000	4,000
6062	Water	0.00	3,840	3,840	7,200	7,200
6063	Sewage and Garbage	0.00	800	800	800	800
6064	Building Maintenance	0.00	400	1,500	1,500	1,500
6067	Equipment Maintenance	0.00	1,000	1,500	1,500	1,500
6082	Contractual Expense	0.00	700	700	1,000	1,000
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>12,140</u>	<u>31,213</u>	<u>19,400</u>	<u>19,400</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2019-2020 Budget

Fund 150 Dept. 619

COMMISSIONER PCT#3 STAFF

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	9,622.47	9,624	0	9,624	9,624
6002	Salaries-Assistants/Deputies	46,219.70	45,000	0	45,000	45,000
6003	Salaries-Employees	16,380.79	17,493	0	17,493	17,493
6006	FICA	5,551.24	5,664	0	5,664	5,664
6007	Group Health	11,220.00	11,220	0	11,220	12,240
6008	Retirement	7,182.05	7,262	0	7,796	7,796
6011	Workers Compensation	274.29	270	0	270	270
6012	Unemployment Insurance	274.81	206	0	206	206
6014	Office Supplies	0.00	737	0	1,200	1,200
6016	Gasoline	1,104.45	1,800	0	2,400	2,400
6030	Vehicle Repairs	47.50	737	0	1,000	1,000
6047	Mobile Phones	1,152.00	1,152	0	1,152	1,152
6048	Communications	4,960.12	4,100	0	4,100	4,100
6049	Postage	0.00	50	0	50	50
6050	Travel	0.00	3,479	0	2,000	2,000
6057	Vehicle Insurance	600.00	870	0	870	870
6059	Bonds	0.00	0	0	178	178
6069	Equipment Rental	1,772.62	1,885	0	1,885	1,885
6078	Education and Training	0.00	525	0	500	500
	<i>Expenditure Total:</i>	<u>106,362.04</u>	<u>112,074</u>	<u>0</u>	<u>112,608</u>	<u>113,628</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2019-2020 Budget

Fund 150 Dept. 6191

PCT 3 M&O WAREHOUSE

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	0.00	400	400	400	400
6048	Communications	0.00	2,000	2,000	0	0
6056	Property Insurance	0.00	3,000	3,000	3,000	3,000
6060	Electricity	0.00	2,000	2,000	2,000	2,000
6062	Water	0.00	600	600	600	600
6064	Building Maintenance	0.00	400	1,500	1,500	1,500
6067	Equipment Maintenance	0.00	1,000	1,500	1,500	1,500
6082	Contractual Expense	0.00	500	500	1,000	1,000
	<i>Expenditure Total:</i>	0.00	9,900	11,500	10,000	10,000

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2019-2020 Budget

Fund 150 Dept. 620

COMMISSIONER PCT#4 STAFF

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	9,622.47	9,624	0	9,624	9,624
6002	Salaries-Assistants/Deputies	45,186.95	45,808	0	46,861	46,861
6003	Salaries-Employees	13,623.34	16,442	0	16,442	55,942
6006	FICA	5,043.24	5,645	0	5,726	8,748
6007	Group Health	11,220.00	11,220	0	11,220	15,840
6008	Retirement	6,810.29	7,238	0	7,883	12,153
6011	Workers Compensation	258.71	270	0	273	422
6012	Unemployment Insurance	256.89	206	0	209	339
6014	Office Supplies	921.93	2,100	0	1,200	1,200
6016	Gasoline	3,828.29	4,000	0	4,000	2,000
6018	Diesel Fuel	0.00	500	0	0	2,000
6030	Vehicle Repairs	999.57	1,000	0	1,000	1,000
6047	Mobile Phones	1,713.94	1,020	0	1,920	1,920
6048	Communications	518.42	900	0	1,400	1,400
6049	Postage	20.00	50	0	50	50
6050	Travel	1,738.49	2,000	0	2,000	2,000
6057	Vehicle Insurance	2,632.25	870	0	870	870
6059	Bonds	0.00	178	0	178	178
6069	Equipment Rental	1,916.59	1,770	0	1,770	1,770
6078	Education and Training	535.00	500	0	500	500
	<i>Expenditure Total:</i>	<u>106,846.37</u>	<u>111,341</u>	<u>0</u>	<u>113,126</u>	<u>164,817</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2019-2020 Budget

Fund 150 Dept. 6201

PCT 4 M&O WAREHOUSE

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	0.00	0	11,596	0	0
6006	FICA	0.00	0	887	0	0
6010	Uniforms	0.00	0	150	0	0
6011	Workers Compensation	0.00	0	283	0	0
6012	Unemployment Insurance	0.00	0	93	0	0
6014	Office Supplies	0.00	400	400	400	400
6048	Communications	0.00	2,000	2,000	0	0
6056	Property Insurance	0.00	3,000	3,000	3,000	3,000
6060	Electricity	0.00	2,000	2,000	4,000	4,000
6062	Water	0.00	800	800	2,400	2,400
6063	Sewage and Garbage	0.00	1,500	1,500	2,500	2,500
6064	Building Maintenance	0.00	400	1,500	1,500	1,500
6067	Equipment Maintenance	0.00	1,000	1,500	1,500	1,500
6082	Contractual Expense	0.00	1,100	1,100	1,000	1,000
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>12,200</u>	<u>26,809</u>	<u>16,300</u>	<u>16,300</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2019-2020 Budget

Fund 150 Dept. 621

CONSOLIDATE R&B MAINT & OPERAT

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4301	Contributions from other Entit	57,349.64	450,966	0	0	0
4380	Financing Proceeds	1,406,821.37	985,297			
4602	Miscellaneous	40.04	0			
4641	Sale of Capital Assets	31,950.00	50,000	0	50,000	50,000
	<i>Revenue Total:</i>	<u>1,496,161.05</u>	<u>1,486,263</u>	<u>0</u>	<u>50,000</u>	<u>50,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	41,345.43	50,157	52,507	52,507	52,507
6003	Salaries-Employees	3,026,692.68	3,226,350	3,280,865	3,280,865	3,284,265
6004	Overtime	7,398.25	25,000	25,000	25,000	25,000
6006	FICA	225,935.24	255,412	255,076	255,076	255,336
6007	Group Health	670,998.53	686,756	687,766	687,766	750,290
6008	Retirement	306,033.47	336,113	360,337	360,337	360,705
6010	Uniforms	24,303.74	29,300	29,300	29,300	29,300
6011	Workers Compensation	87,079.37	99,607	102,886	102,886	103,001
6012	Unemployment Insurance	13,245.55	11,014	11,000	11,000	11,011
6014	Office Supplies	7,495.01	42,000	45,000	45,000	45,000
6016	Gasoline	111,762.69	85,850	110,000	110,000	110,000
6017	Butane	1,869.35	3,000	3,000	3,000	3,000
6018	Diesel Fuel	318,761.82	289,700	275,000	275,000	275,000
6022	Drugs Medicine	0.00	1,000	1,000	1,000	1,000
6030	Vehicle Repairs	259,003.74	223,000	230,000	230,000	230,000
6033	Contingencies	0.00	2,972	0	0	870,447
6037	Road Materials	0.00	102,688	252,688	1,036,836	2,387,923
6038	Small Tools and Equipment	13,997.93	28,580	6,500	6,500	6,500
6045	Professional Services	35,994.67	89,900	80,000	80,000	80,000
6046	Medical and Dental	628.00	1,500	1,500	1,500	1,500
6047	Mobile Phones	20,797.02	19,000	22,000	22,000	22,000
6048	Communications	50,653.94	43,800	49,800	49,800	49,800
6049	Postage	94.96	280	300	100	100
6050	Travel	0.00	2,000	2,000	2,000	2,000
6056	Property Insurance	19,175.21	18,000	25,000	18,000	18,000
6057	Vehicle Insurance	36,613.75	45,000	45,000	45,000	45,000
6059	Bonds	0.00	100	100	100	100
6060	Electricity	11,670.17	7,200	7,000	7,000	7,000
6062	Water	7,099.45	7,650	7,100	7,100	7,100
6063	Sewage and Garbage	60,381.39	83,400	75,000	75,000	75,000
6064	Building Maintenance	4,548.66	10,000	10,000	10,000	10,000
6065	Bridge Repair	0.00	5,000	10,000	10,000	10,000
6067	Equipment Maintenance	386,165.06	314,670	350,000	350,000	350,000
6069	Equipment Rental	26,736.40	39,100	40,000	40,000	40,000
6073	Dues and Memberships	725.30	1,509	1,100	1,309	1,309

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2019-2020 Budget

Fund 150 Dept. 621

CONSOLIDATE R&B MAINT & OPERAT

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
6076	Bank Fees	328.22	150	0	0	0
6077	Data Processing	9,277.59	13,376	2,000	2,000	2,000
6078	Education and Training	1,416.00	2,500	2,500	2,500	2,500
6082	Contractual Expense	6,020.69	69,385	40,000	40,000	40,000
6096	Equipment	1,421,960.95	1,229,629	0	0	0
6097	Debt Retirement	956,442.03	1,096,000	1,096,000	1,096,000	1,096,000
6098	Debt Interest	29,296.57	65,000	65,000	65,000	65,000
6136	Road Materials Pct. 1	260,971.77	334,309	334,309	334,309	0
6137	Road Materials Pct. 2	267,971.60	317,484	334,309	334,309	0
6138	Road Materials Pct. 3	828,386.28	935,773	835,773	835,773	0
6139	Road Materials Pct. 4	886,478.35	1,192,547	883,532	883,532	0
6195	Safety Supplies	15,890.72	18,000	18,000	18,000	18,000
6199	Bad Debt	0.00	0			
	Expenditure Total:	<u>10,461,647.55</u>	<u>11,460,761</u>	<u>10,065,248</u>	<u>10,842,405</u>	<u>10,742,694</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2019-2020 Budget

Fund 150 Dept. 622

ROAD & BRIDGE ENGINEERING

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4301	Contributions from other Entit	20,000.00	20,000	0	20,000	20,000
	<i>Revenue Total:</i>	<u>20,000.00</u>	<u>20,000</u>	<u>0</u>	<u>20,000</u>	<u>20,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	71,298.98	94,735	285,183	146,814	146,814
6003	Salaries-Employees	449,255.76	491,730	466,647	545,893	545,893
6006	FICA	39,236.12	49,896	57,514	52,992	52,992
6007	Group Health	85,800.00	92,400	85,800	99,000	108,000
6008	Retirement	51,794.58	65,680	75,483	74,882	74,882
6011	Workers Compensation	1,380.54	1,940	3,000	2,078	2,078
6012	Unemployment Insurance	2,298.42	2,152	6,014	2,286	2,286
6014	Office Supplies	11,616.35	12,000	12,000	12,000	12,000
6016	Gasoline	3,157.69	7,000	7,000	7,000	7,000
6030	Vehicle Repairs	5,864.07	5,000	5,000	5,000	5,000
6038	Small Tools and Equipment	0.00	19,548	0	0	0
6045	Professional Services	6,641.00	3,241	10,000	10,000	10,000
6047	Mobile Phones	9,996.83	10,000	12,500	10,000	10,000
6048	Communications	18,250.06	20,000	20,000	20,000	20,000
6049	Postage	870.36	1,000	1,000	1,000	1,000
6050	Travel	2,843.34	8,100	7,500	7,500	7,500
6054	Advertising	647.20	1,000	6,500	3,500	3,500
6057	Vehicle Insurance	2,809.75	2,100	2,100	2,100	2,100
6059	Bonds	0.00	100	100	100	100
6067	Equipment Maintenance	6,041.88	9,659	1,000	1,000	1,000
6069	Equipment Rental	9,802.88	11,000	12,000	11,000	11,000
6070	INDIRECT COST	0.00	24,000	0	0	34,300
6073	Dues and Memberships	662.23	1,400	1,400	1,400	1,400
6077	Data Processing	2,755.62	18,891	3,500	3,500	3,500
6078	Education and Training	2,102.00	4,000	5,000	4,000	4,000
6082	Contractual Expense	28,028.34	50,058	45,000	45,000	45,000
6088	Right of Way (R.O.W.)	3,485.00	9,800	10,000	10,000	10,000
6096	Equipment	0.00	44,355	0	0	0
	<i>Expenditure Total:</i>	<u>816,639.00</u>	<u>1,060,785</u>	<u>1,141,242</u>	<u>1,078,045</u>	<u>1,121,345</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2019-2020 Budget

Fund 150 Dept. 623

PLANNING AND INSPECTION

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	252,844.78	255,935	263,535	267,256	267,256
6003	Salaries-Employees	347,752.74	384,574	410,785	397,638	397,638
6006	FICA	43,326.58	50,131	51,585	50,864	50,864
6007	Group Health	66,841.91	71,537	65,500	71,881	78,415
6008	Retirement	59,718.98	65,989	60,000	71,875	71,875
6010	Uniforms	1,963.47	3,000	3,000	3,000	3,000
6011	Workers Compensation	1,649.65	1,982	1,800	2,017	2,017
6012	Unemployment Insurance	2,485.35	2,163	2,600	2,194	2,194
6014	Office Supplies	4,131.92	4,478	6,000	5,000	5,000
6016	Gasoline	13,213.89	12,000	12,000	12,000	12,000
6030	Vehicle Repairs	4,927.38	5,000	5,000	5,000	5,000
6046	Medical and Dental	0.00	300	300	300	300
6047	Mobile Phones	673.67	700	7,000	700	700
6049	Postage	28.63	100	100	100	100
6050	Travel	1,898.47	3,360	3,500	3,500	3,500
6052	Travel-Mileage Reimbursement	0.00	1,000	5,000	2,000	2,000
6057	Vehicle Insurance	385.00	4,000	4,000	4,000	4,000
6059	Bonds	0.00	100	100	100	100
6077	Data Processing	9,623.58	6,013	3,500	0	0
6078	Education and Training	2,489.00	4,162	5,000	5,000	5,000
	<i>Expenditure Total:</i>	813,955.00	876,524	910,305	904,425	910,959

CAMERON COUNTY, TEXAS

LAW LIBRARY FUND

APPROVED 2019-2020 BUDGET

CAMERON COUNTY, TEXAS**LAW LIBRARY FUND****Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance****For the Fiscal Year Ending September 30, 2019**

	2018	2019	2019	2020	2020
	Actual	Approved	Year-end	Recommended	Approved
			Estimate		
REVENUES					
Library Fees	\$ 183,506	\$ 192,000	\$ 195,547	\$ 192,000	\$ 192,000
Photocopying	0	0	0	0	0
Interest Income	2,936	1,200	3,500	3,000	3,000
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	<u>186,442</u>	<u>193,200</u>	<u>199,047</u>	<u>195,000</u>	<u>195,000</u>
OTHER SOURCES (USES)					
Transfer in	0	0	0	0	0
ESTIMATED BEGINNING FUND BALANCE	<u>403,105</u>	<u>323,658</u>	<u>342,307</u>	<u>320,107</u>	<u>307,354</u>
AMOUNT AVAILABLE	589,547	516,858	541,354	515,107	502,354
LESS APPROPRIATIONS:	<u>247,240</u>	<u>214,341</u>	<u>234,000</u>	<u>204,064</u>	<u>205,264</u>
PROJECTED YEAR-END FUND BALANCE	<u><u>\$ 342,307</u></u>	<u><u>\$ 302,517</u></u>	<u><u>\$ 307,354</u></u>	<u><u>\$ 311,043</u></u>	<u><u>\$ 297,090</u></u>

CAMERON COUNTY, TEXAS
LAW LIBRARY FUND
2019-2020 Budget

<u>Dept.</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Approved</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>Expe Approved</u>
<u>REVENUE ACCOUNTS</u>							
650	LAW LIBRARY	0.00	193,200	193,200	0	195,000	195,000
	<i>Revenue Total:</i>	<u>0.00</u>	<u>193,200</u>	<u>193,200</u>	<u>0</u>	<u>195,000</u>	<u>195,000</u>
<u>EXPENDITURE ACCOUNTS</u>							
650	LAW LIBRARY	0.00	204,341	214,341	0	204,064	205,264
	<i>Expense Total:</i>	<u>0.00</u>	<u>204,341</u>	<u>214,341</u>	<u>0</u>	<u>204,064</u>	<u>205,264</u>

CAMERON COUNTY, TEXAS
LAW LIBRARY FUND
Expenditure Total

Fund 170 Dept. 650

LAW LIBRARY

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4409	Law Library Fees	183,505.59	192,000	0	192,000	192,000
4600	Interest Income	2,935.95	1,200	0	3,000	3,000
	Revenue Total:	<u>186,441.54</u>	<u>193,200</u>	<u>0</u>	<u>195,000</u>	<u>195,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	35,132.70	34,998	0	43,698	43,698
6003	Salaries-Employees	26,602.20	34,981	0	29,571	29,571
6006	FICA	4,595.41	5,353	0	5,605	5,605
6007	Group Health	13,200.00	13,200	0	13,200	14,400
6008	Retirement	6,136.64	7,047	0	7,920	7,920
6011	Workers Compensation	189.22	263	0	275	275
6012	Unemployment Insurance	268.57	231	0	242	242
6014	Office Supplies	567.55	920	0	920	920
6033	Contingencies	0.00	306	0	0	0
6048	Communications	4,516.75	600	0	600	600
6049	Postage	15.34	500	0	100	100
6069	Equipment Rental	419.02	1,777	0	1,777	1,777
6077	Data Processing	0.00	1,362	0	0	0
6079	Legal Books, Publications	155,550.47	112,665	0	100,000	100,000
6082	Contractual Expense	45.84	138	0	156	156
	Expenditure Total:	<u>247,239.71</u>	<u>214,341</u>	<u>0</u>	<u>204,064</u>	<u>205,264</u>

CAMERON COUNTY, TEXAS

EMPLOYEE BENEFITS FUND

APPROVED 2019-2020 BUDGET

CAMERON COUNTY, TEXAS
EMPLOYEE BENEFITS FUND

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ending September 30, 2019

	2018	2019	2019	2020	2020
	Actual	Approved	Year-end	Recommended	Approved
			Estimate		
REVENUES					
Employee Premiums	\$ 13,460,461	\$ 13,634,037	\$ 13,616,998	\$ 13,634,037	\$ 14,714,037
Cobra Premiums	24,686	20,000	12,000	20,000	20,000
Other Revenues	0	0	0		0
Interest Revenues	12,600	10,000	15,500	10,000	10,000
Miscellaneous	1,209		5,000	0	0
TOTAL REVENUES	13,498,956	13,664,037	13,649,498	13,664,037	14,744,037
OTHER SOURCES (USES)					
Transfer in	1,324,253	0	1,353,432	0	0
ESTIMATED BEGINNING FUND BALANCE	0	0	0	0	0
AMOUNT AVAILABLE	14,823,209	13,664,037	15,002,930	13,664,037	14,744,037
LESS APPROPRIATIONS: USE OF FUND BALANCE	14,823,209 0	13,514,732 0	15,002,930 0	13,510,417 0	14,744,037 0
PROJECTED YEAR-END FUND BALANCE	\$ -	\$ 149,305	\$ -	\$ 153,620	\$ -

CAMERON COUNTY, TEXAS
HEALTH TRUST
 2019-2020 Budget

<u>Dept.</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Approved</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>Expe Approved</u>
<u>REVENUE ACCOUNTS</u>							
409	GENERAL ADMINISTRATION	0.00	13,664,037	13,669,037	0	13,664,037	14,744,037
	<i>Revenue Total:</i>	0.00	13,664,037	13,669,037	0	13,664,037	14,744,037
<u>EXPENDITURE ACCOUNTS</u>							
402	HUMAN RESOURCES	0.00	153,620	154,305	0	162,915	164,715
409	GENERAL ADMINISTRATION	0.00	13,510,417	13,514,732	0	13,510,417	14,579,322
	<i>Expense Total:</i>	0.00	13,664,037	13,669,037	0	13,673,332	14,744,037

CAMERON COUNTY, TEXAS
HEALTH TRUST
2019-2020 Budget

Fund 300 Dept. 402

CAMERON COUNTY HEALTH INS. TR

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	44,620.57	56,266	0	60,450	60,450
6003	Salaries-Employees	51,380.54	57,228	0	58,725	58,725
6006	FICA	7,038.74	8,682	0	9,117	9,117
6007	Group Health	19,800.00	19,800	0	19,800	21,600
6008	Retirement	9,540.70	11,429	0	12,883	12,883
6011	Workers Compensation	364.83	426	0	447	447
6012	Unemployment Insurance	422.13	374	0	393	393
6014	Office Supplies	982.61	0	0	1,000	1,000
6016	Gasoline	0.00	0	0	0	0
6049	Postage	0.00	100	0	100	100
	<i>Expenditure Total:</i>	<u>134,150.12</u>	<u>154,305</u>	<u>0</u>	<u>162,915</u>	<u>164,715</u>

CAMERON COUNTY, TEXAS
HEALTH TRUST
2019-2020 Budget

Fund 300 Dept. 409

GENERAL ADMINISTRATION

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4321	Health Ins Premiums	13,460,460.77	13,634,037	0	13,634,037	14,714,037
4322	Cobra Premiums	24,686.05	20,000	0	20,000	20,000
4600	Interest Income	12,600.02	10,000	0	10,000	10,000
4602	Miscellaneous	1,208.89	5,000			
	<i>Revenue Total:</i>	<u>13,498,955.73</u>	<u>13,669,037</u>	<u>0</u>	<u>13,664,037</u>	<u>14,744,037</u>
<u>EXPENDITURE ACCOUNTS</u>						
6045	Professional Services	17,735.00	54,315	0	55,000	55,000
6046	Medical and Dental	12,644,289.21	11,618,213	0	11,618,213	12,687,118
6082	Contractual Expense	2,027,034.22	1,837,204	0	1,837,204	1,837,204
6087	Miscellaneous	0.00	5,000			
	<i>Expenditure Total:</i>	<u>14,689,058.43</u>	<u>13,514,732</u>	<u>0</u>	<u>13,510,417</u>	<u>14,579,322</u>

CAMERON COUNTY, TEXAS

WORKERS' COMPENSATION FUND

APPROVED 2019-2020 BUDGET

CAMERON COUNTY, TEXAS
WORKERS' COMPENSATION FUND

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ending September 30, 2019

	2018	2019	2019	2020	2020
	Actual	Approved	Year-end	Recommended	Approved
			Estimate		
REVENUES					
Employee Premiums	\$ 694,395	\$ 689,000	\$ 683,057	\$ 689,000	\$ 689,000
Other Revenues	0	0	0		0
Interest Revenues	12,475	10,000	17,278	15,000	15,000
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	<u>706,870</u>	<u>699,000</u>	<u>700,335</u>	<u>704,000</u>	<u>704,000</u>
OTHER SOURCES (USES)					
Transfer in	0	0	0	0	0
ESTIMATED BEGINNING					
FUND BALANCE	<u>1,726,618</u>	<u>1,679,909</u>	<u>1,679,909</u>	<u>1,544,016</u>	<u>1,544,016</u>
AMOUNT AVAILABLE	2,433,488	2,378,909	2,380,244	2,248,016	2,248,016
LESS APPROPRIATIONS:	<u>753,579</u>	<u>836,228</u>	<u>836,228</u>	<u>836,228</u>	<u>837,129</u>
USE OF FUND BALANCE	0	0	0	0	0
PROJECTED YEAR-END					
FUND BALANCE	<u>\$ 1,679,909</u>	<u>\$ 1,542,681</u>	<u>\$ 1,544,016</u>	<u>\$ 1,411,788</u>	<u>\$ 1,410,887</u>

CAMERON COUNTY, TEXAS
WORKERS COMPENSATION FUND
 2019-2020 Budget

<u>Dept.</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Approved</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>Expe Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	10,000	10,000	0	15,000	15,000
409	GENERAL ADMINISTRATION	0.00	689,000	689,000	0	689,000	689,000
	<i>Revenue Total:</i>	0.00	699,000	699,000	0	704,000	704,000
<u>EXPENDITURE ACCOUNTS</u>							
402	HUMAN RESOURCES	0.00	61,228	61,228	0	61,529	62,129
409	GENERAL ADMINISTRATION	0.00	775,000	775,000	0	775,000	775,000
	<i>Expense Total:</i>	0.00	836,228	836,228	0	836,529	837,129

CAMERON COUNTY, TEXAS
WORKERS COMPENSATION FUND
Revenue Total:

Fund 301 Dept. 000

WORKERS COMPESATION FUND

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4600	Interest Income	12,474.56	10,000	0	15,000	15,000
	<i>Revenue Total:</i>	12,474.56	10,000	0	15,000	15,000

CAMERON COUNTY, TEXAS
WORKERS COMPENSATION FUND
2019-2020 Budget

Fund 301 Dept. 402

SAFETY RISK

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	40,798.67	40,800	0	40,800	40,800
6006	FICA	3,103.45	3,121	0	3,121	3,121
6007	Group Health	6,600.00	6,600	0	6,600	7,200
6008	Retirement	4,054.33	4,109	0	4,410	4,410
6011	Workers Compensation	154.95	153	0	153	153
6012	Unemployment Insurance	179.40	135	0	135	135
6014	Office Supplies	536.65	2,625	0	1,000	1,000
6016	Gasoline	94.26	850	0	1,600	1,600
6030	Vehicle Repairs	0.00	500	0	500	500
6047	Mobile Phones	497.24	960	0	960	960
6050	Travel	0.00	875	0	1,000	1,000
6057	Vehicle Insurance	77.25	500	0	500	500
6078	Education and Training	0.00	0	0	750	750
	<i>Expenditure Total:</i>	<u>56,096.20</u>	<u>61,228</u>	<u>0</u>	<u>61,529</u>	<u>62,129</u>

CAMERON COUNTY, TEXAS
WORKERS COMPENSATION FUND
2019-2020 Budget

Fund 301 Dept. 409

WORKERS COMPENSATION FUND

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4315	Workers Compensation Premium	694,394.85	689,000	0	689,000	689,000
	<i>Revenue Total:</i>	<u>694,394.85</u>	<u>689,000</u>	<u>0</u>	<u>689,000</u>	<u>689,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	365,885.00	375,000	0	375,000	375,000
6411	Workers Comp Claims	331,597.90	400,000	0	400,000	400,000
	<i>Expenditure Total:</i>	<u>697,482.90</u>	<u>775,000</u>	<u>0</u>	<u>775,000</u>	<u>775,000</u>

CAMERON COUNTY, TEXAS

PRETRIAL RELEASE FUND

APPROVED 2019-2020 BUDGET

**CAMERON COUNTY, TEXAS
PRETRIAL RELEASE FUND**

**Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ending September 30, 2019**

	2018 Actual	2019 Approved	2019 Year-end Estimate	2020 Recommended	2020 Approved
REVENUES					
Fees	\$ 99,215	\$ 125,000	\$ 101,885	\$ 125,000	\$ 125,000
Interest Income	0	0	0	0	0
TOTAL REVENUES	<u>99,215</u>	<u>125,000</u>	<u>101,885</u>	<u>125,000</u>	<u>125,000</u>
OTHER SOURCES (USES)					
Transfer in	299,838	288,000	326,297	288,000	320,704
ESTIMATED BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
AMOUNT AVAILABLE	399,053	413,000	428,182	413,000	445,704
LESS APPROPRIATIONS:	<u>399,053</u>	<u>413,000</u>	<u>428,182</u>	<u>413,000</u>	<u>445,704</u>
PROJECTED YEAR-END FUND BALANCE	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CAMERON COUNTY, TEXAS
ENCUMBERED PRE-TRIAL RELE
2019-2020 Budget

<u>Dept.</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Approved</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
4354	DIVERT COURT	0.00	0	17,140	0	0	0
4369	VETERANS COURT	0.00	0	171,862	0	0	0
576	M&O ADULT PROBATION	0.00	125,000	125,000	0	125,000	125,000
	<i>Revenue Total:</i>	0.00	125,000	314,002	0	125,000	125,000
<u>TRANSFERS IN</u>							
010	GENERAL FUND TRANSFER	0.00	288,000	303,182	0	288,000	320,704
	<i>Fund Balance:</i>	0.00	288,000	303,182	0	288,000	320,704
<u>EXPENDITURE ACCOUNTS</u>							
435	DISTRICT COURTS	0.00	0	0	0	0	0
4354	DIVERT COURT	0.00	0	52,365	0	0	0
4368	DRUG COURT	0.00	0	0	0	0	0
4369	VETERANS COURT	0.00	0	171,862	0	0	0
576	M&O ADULT PROBATION	0.00	413,000	428,182	432,100	413,000	445,704
	<i>Expense Total:</i>	0.00	413,000	652,409	432,100	413,000	445,704

CAMERON COUNTY, TEXAS
ENCUMBERED PRE-TRIAL RELE
2019-2020 Budget

Fund 420 Dept. 4354

DIVERT COURT

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4428	Drug Court Fee Account	15,725.36	17,140	0	0	0
4442	Copy Reimbursement-Dist Clerk	0.00	0	0	0	0
	Revenue Total:	<u>15,725.36</u>	<u>17,140</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	966.48	1,000	0	0	0
6022	Drugs Medicine	124.80	9,200	0	0	0
6048	Communications	674.90	800	0	0	0
6050	Travel	2,529.81	11,000	0	0	0
6078	Education and Training	4,550.00	4,000	0	0	0
6087	Miscellaneous	3,304.82	4,223	0	0	0
6146	Matching Interdepartmental Exp	0.00	22,142	0	0	0
	Expenditure Total:	<u>12,150.81</u>	<u>52,365</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
ENCUMBERED PRE-TRIAL RELE
2019-2020 Budget

Fund 420 Dept. 4369

DRUG COURT

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	11,251.09	149,720	0	0	0
4309	Participant Divert Fee-Probation	1,289.00	22,142	0	0	0
	Revenue Total:	<u>12,540.09</u>	<u>171,862</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	5,150.01	66,950	0	0	0
6006	FICA	363.87	5,072	0	0	0
6007	Group Health	864.52	10,376	0	0	0
6008	Retirement	517.04	6,388	0	0	0
6012	Unemployment Insurance	22.65	306	0	0	0
6014	Office Supplies	0.00	2,200	0	0	0
6022	Drugs Medicine	0.00	15,350	0	0	0
6047	Mobile Phones	0.00	2,400	0	0	0
6048	Communications	0.00	360	0	0	0
6050	Travel	0.00	2,500	0	0	0
6078	Education and Training	0.00	2,500	0	0	0
6082	Contractual Expense	4,333.00	57,460	0	0	0
	Expenditure Total:	<u>11,251.09</u>	<u>171,862</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
ENCUMBERED PRE-TRIAL RELEASE
2019-2020 Budget

Fund 420 Dept. 576

PRETRIAL RELEASE

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	0.00	0	0	0	0
4400	Bail Bond Fees	99,215.00	125,000	0	125,000	125,000
	Revenue Total:	<u>99,215.00</u>	<u>125,000</u>	<u>0</u>	<u>125,000</u>	<u>125,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	285,905.97	304,688	291,869	291,869	307,704
6006	FICA	21,074.72	23,493	22,512	22,512	23,723
6007	Group Health	52,663.27	55,110	55,110	55,110	64,800
6008	Retirement	28,406.83	28,376	27,085	27,085	33,263
6009	Auto Allowance	751.40	2,400	2,400	2,400	2,400
6011	Workers Compensation	1,784.89	1,144	2,189	1,095	1,154
6012	Unemployment Insurance	1,256.60	1,326	1,430	1,284	1,015
6014	Office Supplies	3,361.44	4,264	3,029	3,269	3,269
6047	Mobile Phones	1,211.30	900	900	900	900
6049	Postage	169.59	200	0	0	0
6050	Travel	0.00	2,500	2,500	3,500	3,500
6059	Bonds	142.00	250	150	150	150
6069	Equipment Rental	2,325.12	2,326	2,326	2,326	2,326
6077	Data Processing	0.00	205	19,100	0	0
6078	Education and Training	0.00	1,000	1,500	1,500	1,500
	Expenditure Total:	<u>399,053.13</u>	<u>428,182</u>	<u>432,100</u>	<u>413,000</u>	<u>445,704</u>

CAMERON COUNTY, TEXAS

PRETRIAL INTERVENTION FUND

APPROVED 2019-2020 BUDGET

CAMERON COUNTY, TEXAS
PRETRIAL INTERVENTION FUND
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ending September 30, 2019

	2018	2019	2019	2020	2020
	Actual	Approved	Year-end	Recommended	Approved
REVENUES					
Fees	\$ 325,000	\$ 268,000	\$ 413,000	\$ 325,000	\$ 325,000
Interest Income	3,637	0	5,817	0	0
TOTAL REVENUES	<u>328,637</u>	<u>268,000</u>	<u>418,817</u>	<u>325,000</u>	<u>325,000</u>
OTHER SOURCES (USES)					
Transfer in	0	0	0	0	0
ESTIMATED BEGINNING FUND BALANCE	<u>487,278</u>	<u>523,487</u>	<u>523,487</u>	<u>644,480</u>	<u>644,480</u>
AMOUNT AVAILABLE	815,915	501,530	942,304	969,480	969,480
LESS APPROPRIATIONS:	<u>292,428</u>	<u>501,530</u>	<u>297,824</u>	<u>572,983</u>	<u>472,983</u>
PROJECTED YEAR-END FUND BALANCE	<u>\$ 523,487</u>	<u>\$ -</u>	<u>\$ 644,480</u>	<u>\$ 396,497</u>	<u>\$ 496,497</u>

CAMERON COUNTY, TEXAS
PRETRIAL INTERVENTION FUN
2019-2020 Budget

<u>Dept.</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Approved</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
475	DISTRICT ATTORNEY	0.00	268,000	268,000	0	325,000	325,000
	<i>Revenue Total:</i>	0.00	268,000	268,000	0	325,000	325,000
<u>EXPENDITURE ACCOUNTS</u>							
475	DISTRICT ATTORNEY	0.00	501,530	501,530	398,000	472,983	472,983
	<i>Expense Total:</i>	0.00	501,530	501,530	398,000	472,983	472,983

CAMERON COUNTY, TEXAS
PRETRIAL INTERVENTION FUN
2019-2020 Budget

Fund 600 Dept. 475

PRE-TRIAL DIVERSION

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4460	County Attorney	325,500.00	268,000	0	325,000	325,000
	<i>Revenue Total:</i>	<u>325,500.00</u>	<u>268,000</u>	<u>0</u>	<u>325,000</u>	<u>325,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	169,628.53	270,000	270,000	270,000	270,000
6003	Salaries-Employees	78,276.05	128,000	128,000	128,000	128,000
6006	FICA	18,555.58	30,447	0	30,447	30,447
6007	Group Health	-0.00	0	0	0	0
6008	Retirement	24,626.76	69,959	0	43,024	43,024
6011	Workers Compensation	249.41	1,373	0	199	199
6012	Unemployment Insurance	1,091.27	1,751	0	1,313	1,313
	<i>Expenditure Total:</i>	<u>292,427.60</u>	<u>501,530</u>	<u>398,000</u>	<u>472,983</u>	<u>472,983</u>

CAMERON COUNTY, TEXAS

DEBT SERVICE FUNDS

APPROVED 2019-2020 BUDGET

CAMERON COUNTY, TEXAS
LIMITED TAX REVENUE BONDS

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ending September 30, 2019

Fund 630

	2018	2019	2019	2020	2020
	Actual	Approved	Year-end	Recommended	Approved
REVENUES			Estimate		
Taxes	\$ 9,518,129	\$ 10,006,653	\$ 10,024,593	\$ 10,747,383	\$ 10,665,644
Miscellaneous	24,722	70,000	143,444	125,000	125,000
TOTAL REVENUES	<u>9,542,851</u>	<u>10,076,653</u>	<u>10,168,037</u>	<u>10,872,383</u>	<u>10,790,644</u>
 Debt Service Requirements:					
Redemption of Serial Bonds	10,502,752	10,422,062	10,589,411	12,099,273	12,015,848
Total Debt Service requirements	<u>10,502,752</u>	<u>10,422,062</u>	<u>10,589,411</u>	<u>12,099,273</u>	<u>12,015,848</u>
 OTHER FINANCING SOURCES(USES)					
Refunding	-	-	-	-	-
Operating Transfer In	1,188,343	578,134	578,134	583,377	583,377
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,188,343</u>	<u>578,134</u>	<u>578,134</u>	<u>583,377</u>	<u>583,377</u>
 Excess of Revenues Over (Under) Expenditures	228,442	232,725	156,760	(643,513)	(641,827)
BEGINNING FUND BALANCE (Oct 1)	<u>6,243,090</u>	<u>6,471,532</u>	<u>6,471,532</u>	<u>6,212,536</u>	<u>6,212,536</u>
 ENDING FUND BALANCE (Sept.30)	<u><u>\$ 6,471,532</u></u>	<u><u>\$ 6,212,536</u></u>	<u><u>\$ 6,212,536</u></u>	<u><u>\$ 5,569,023</u></u>	<u><u>\$ 5,570,709</u></u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2019-2020 Budget

<u>Dept.</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Approved</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	70,000	70,000	0	125,000	125,000
400	GENERAL REVENUE	0.00	10,006,653	10,006,653	0	10,747,383	10,665,644
726	2015 Refunding CO's	0.00	0	0	0	0	0
	Revenue Total:	0.00	10,076,653	10,076,653	0	10,872,383	10,790,644
<u>TRANSFERS IN</u>							
074	VETERAN'S BRIDGE TRANSFER	0.00	256,634	256,634	0	258,961	258,961
077	LOS INDIOS BRIDGE	0.00	71,631	71,631	0	72,281	72,281
080	GATEWAY BRIDGE TRANSFER	0.00	249,869	249,869	0	252,135	252,135
	Fund Balance:	0.00	578,134	578,134	0	583,377	583,377
<u>EXPENDITURE ACCOUNTS</u>							
721	2011 REFUNDING CO'S	0.00	498,450	498,450	0	498,700	498,700
722	2011 CO'S	0.00	1,380,319	1,380,319	0	1,375,593	1,375,593
723	2012 REFUNDING CO'S	0.00	1,157,600	1,157,600	0	1,168,200	1,168,200
724	2014 Certificates of Obli	0.00	1,201,344	1,201,344	0	1,200,107	1,200,107
725	2014 Refunding CO's	0.00	1,896,750	1,896,750	0	1,886,750	1,886,750
726	2015 Refunding CO's	0.00	764,529	764,529	0	766,190	766,190
727	2016 CO's	0.00	1,247,425	1,247,425	0	1,244,050	1,244,050
728	2017 CO's	0.00	434,450	434,450	0	434,450	434,450
7285	LIMITED TAX REFUNDING 17	0.00	195,750	195,750	0	195,750	195,750
7286	2019 CO's	0.00	0	0	0	1,262,187	1,178,762
729	CO'S,SERIES2008	0.00	0	0	0	0	0
747	LEASED EQUIPMENT PURCHASE	0.00	1,645,445	1,645,445	0	2,067,296	2,067,296
	Expense Total:	0.00	10,422,062	10,422,062	0	12,099,273	12,015,848

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2019-2020 Budget

Fund 630 Dept. 000

I & S LIMITED TAX REV BONDS

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4600	Interest Income	104,465.64	70,000	0	125,000	125,000
	<i>Revenue Total:</i>	104,465.64	70,000	0	125,000	125,000

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2019-2020 Budget

Fund 630 Dept. 400

I & S LIMITED

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4101	Current Advalorem Taxes	7,914,734.04	8,318,195	0	8,801,142	8,717,830
4102	Delinquent Advalorem Taxes	286,034.04	214,002	0	252,404	252,404
4104	Current Taxes Other	1,264,046.55	1,545,643	0	1,772,038	1,772,038
4105	Deliquent Tax Revenue Other	54,308.33	52,160	0	52,160	52,160
4107	Discounts Other	-27,375.53	-29,280	0	-33,568	-33,568
4108	Commissions Other	-13,844.26	-16,065	0	-18,305	-18,305
4109	Errors & Adjustments Other	-4,652.74	-7,989	0	-9,121	-9,121
4110	Penalty & Interesst Other	33,640.09	37,975	0	39,849	39,849
4151	Discounts	-161,895.57	-157,574	0	-166,723	-165,145
4152	Commissions	-81,338.70	-85,523	0	-90,803	-89,974
4153	Errors and Adjustments	-26,782.29	-42,593	0	-45,209	-44,793
4159	Penalties and Interest	176,789.00	177,702	0	193,519	192,269
	Revenue Total:	<u>9,413,662.96</u>	<u>10,006,653</u>	<u>0</u>	<u>10,747,383</u>	<u>10,665,644</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2019-2020 Budget

Fund 630 Dept. 721

CO'S/ REFUNDING 2011

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	310,000.00	320,000	0	330,000	330,000
6098	Debt Interest	187,150.00	177,700	0	167,950	167,950
6099	Fiscal Agent Fees	750.00	750	0	750	750
	<i>Expenditure Total:</i>	<u>497,900.00</u>	<u>498,450</u>	<u>0</u>	<u>498,700</u>	<u>498,700</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2019-2020 Budget

Fund 630 Dept. 722

CO'S SERIES 2011

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	768,897.00	794,405	0	819,914	819,914
6098	Debt Interest	612,584.75	585,164	0	554,929	554,929
6099	Fiscal Agent Fees	750.00	750	0	750	750
	<i>Expenditure Total:</i>	<u>1,382,231.75</u>	<u>1,380,319</u>	<u>0</u>	<u>1,375,593</u>	<u>1,375,593</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2019-2020 Budget

Fund 630 Dept. 723

2012 REFUNDING CO'S

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	930,000.00	960,000	0	1,000,000	1,000,000
6098	Debt Interest	225,200.00	196,850	0	167,450	167,450
6099	Fiscal Agent Fees	0.00	750	0	750	750
	<i>Expenditure Total:</i>	<u>1,155,200.00</u>	<u>1,157,600</u>	<u>0</u>	<u>1,168,200</u>	<u>1,168,200</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2019-2020 Budget

Fund 630 Dept. 724

2014 Certificates of Obligatio

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	660,000.00	675,000	0	690,000	690,000
6098	Debt Interest	538,943.76	525,594	0	509,357	509,357
6099	Fiscal Agent Fees	500.00	750	0	750	750
	<i>Expenditure Total:</i>	<u>1,199,443.76</u>	<u>1,201,344</u>	<u>0</u>	<u>1,200,107</u>	<u>1,200,107</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2019-2020 Budget

Fund 630 Dept. 725

2014 Refunding CO's

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	1,670,000.00	1,760,000	0	1,840,000	1,840,000
6098	Debt Interest	221,750.00	136,000	0	46,000	46,000
6099	Fiscal Agent Fees	750.00	750	0	750	750
	<i>Expenditure Total:</i>	<u>1,892,500.00</u>	<u>1,896,750</u>	<u>0</u>	<u>1,886,750</u>	<u>1,886,750</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2019-2020 Budget

Fund 630 Dept. 726

2015 Refunding CO's

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4602	Miscellaneous	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	156,126.00	491,707	0	518,626	518,626
6098	Debt Interest	287,487.39	272,072	0	246,814	246,814
6099	Fiscal Agent Fees	750.00	750	0	750	750
	<i>Expenditure Total:</i>	<u>444,363.39</u>	<u>764,529</u>	<u>0</u>	<u>766,190</u>	<u>766,190</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2019-2020 Budget

Fund 630 Dept. 727

2016 CO's

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	350,000.00	605,000	0	620,000	620,000
6098	Debt Interest	654,250.00	641,675	0	623,300	623,300
6099	Fiscal Agent Fees	750.00	750	0	750	750
	<i>Expenditure Total:</i>	<u>1,005,000.00</u>	<u>1,247,425</u>	<u>0</u>	<u>1,244,050</u>	<u>1,244,050</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2019-2020 Budget

Fund 630 Dept. 728

2017 CO's

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6098	Debt Interest	350,574.17	433,700	0	433,700	433,700
6099	Fiscal Agent Fees	750.00	750	0	750	750
	<i>Expenditure Total:</i>	<u>351,324.17</u>	<u>434,450</u>	<u>0</u>	<u>434,450</u>	<u>434,450</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2019-2020 Budget

Fund 630 Dept. 7285

LIMITED TAX REFUNDING 17 CO's

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6098	Debt Interest	158,029.17	195,000	0	195,000	195,000
6099	Fiscal Agent Fees	750.00	750	0	750	750
	<i>Expenditure Total:</i>	158,779.17	195,750	0	195,750	195,750

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2019-2020 Budget

Fund 630 Dept. 7286

2019 CO's

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	0.00	0	0	246,400	296,867
6098	Debt Interest	0.00	0	0	1,015,037	881,145
6099	Fiscal Agent Fees	0.00	0	0	750	750
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>1,262,187</u>	<u>1,178,762</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2019-2020 Budget

Fund 630 Dept. 747

LEASED EQUIPMENT

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	1,411,463.00	1,555,490	0	1,970,942	1,970,942
6098	Debt Interest	69,989.85	89,955	0	96,354	96,354
	<i>Expenditure Total:</i>	<u>1,481,452.85</u>	<u>1,645,445</u>	<u>0</u>	<u>2,067,296</u>	<u>2,067,296</u>

CAMERON COUNTY, TEXAS

VENUE FUND

APPROVED 2019-2020 BUDGET

CAMERON COUNTY, TEXAS
COUNTY VENUE FUND

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ending September 30, 2019

	2018	2019	2019	2020	2020
	Actual	Approved	Year-end	Recommended	Approved
REVENUES					
Land Rental	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Concessions	0	0	0	0	0
Venue Tax - Hotel	1,321,311	1,274,875	1,371,166	1,274,875	1,274,875
Venue Tax - Vehicle Rental	912,422	805,564	950,000	859,792	109,348
Other	0	0	0	0	0
Interest Income	15,828	15,000	34,000	20,000	20,000
Total Revenue	<u>2,249,561</u>	<u>2,095,439</u>	<u>2,355,166</u>	<u>2,154,667</u>	<u>1,404,223</u>
LESS APPROPRIATIONS:	(501,725)	(2,570,175)	(1,954,477)	(1,384,807)	(1,404,223)
Depreciation	-				
Total Operating Expenses	<u>(501,725)</u>	<u>(2,570,175)</u>	<u>(1,954,477)</u>	<u>(1,384,807)</u>	<u>(1,404,223)</u>
REVENUES OVER (UNDER)					
APPROPRIATIONS	<u>1,747,836</u>	<u>(474,736)</u>	<u>400,689</u>	<u>769,860</u>	<u>-</u>
NON-OPERATING REVENUES					
(EXPENSES)					
Grant Revenue	0	0	0	0	0
Transfer In	0	0	0	0	0
Transfer Out	(610,906)	0	0	0	0
TOTAL NON-OPERATING REVEN	<u>(610,906)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
CHANGE IN FUND BALANCE	1,136,930	(474,736)	400,689	769,860	-
BEGINNING Retained Earnings	1,379,272	2,516,202	2,516,202	2,916,891	2,916,891
Prior period Adjustment					
ENDING Retained Earnings	<u>\$ 2,516,202</u>	<u>\$ 2,041,466</u>	<u>\$ 2,916,891</u>	<u>\$ 3,686,751</u>	<u>\$ 2,916,891</u>

CAMERON COUNTY, TEXAS
Venue Project
 2019-2020 Budget

<u>Dept.</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Approved</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	2,095,439	2,095,439	0	2,100,439	1,404,223
489	SOUTH TEXAS ECOTOURISM CE	0.00	0	0	0	0	0
	<i>Revenue Total:</i>	0.00	2,095,439	2,095,439	0	2,100,439	1,404,223
<u>TRANSFERS IN</u>							
0681	VENUE TAX 2017 BONDS	0.00	0	614,550	0	0	0
	<i>Fund Balance:</i>	0.00	0	614,550	0	0	0
<u>EXPENDITURE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	615,250	615,250	0	1,021,094	1,001,202
489	SOUTH TEXAS ECOTOURISM CE	0.00	1,500,000	1,500,000	0	0	0
660	ISLA BLANCA PARK	0.00	454,925	2,115,677	209,799	363,713	403,021
	<i>Expense Total:</i>	0.00	2,570,175	4,230,927	209,799	1,384,807	1,404,223

CAMERON COUNTY, TEXAS
Venue Project
2019-2020 Budget

Fund 680 Dept. 000

VENUE TAX FUND

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4125	Venue Tax-Hotel Occupancy Tax	0.00	1,274,875	0	1,274,875	1,274,875
4126	Venue Tax-Motor Vehicle Rental	0.00	805,564	0	805,564	109,348
4600	Interest Income	15,827.80	15,000	0	20,000	20,000
	<i>Revenue Total:</i>	<u>15,827.80</u>	<u>2,095,439</u>	<u>0</u>	<u>2,100,439</u>	<u>1,404,223</u>
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	0.00	0	0	50,000	50,000
6097	Debt Retirement	0.00	195,000	0	265,270	279,662
6098	Debt Interest	0.00	419,500	0	705,074	670,790
6099	Fiscal Agent Fees	0.00	750	0	750	750
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>615,250</u>	<u>0</u>	<u>1,021,094</u>	<u>1,001,202</u>

CAMERON COUNTY, TEXAS
Venue Project
2019-2020 Budget

Fund 680 Dept. 489

SOUTH TEXAS ECOTOURISM CENTER

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	67,981.75	1,500,000	0	0	0
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	67,981.75	1,500,000	0	0	0

CAMERON COUNTY, TEXAS

Venue Project
2019-2020 Budget

Fund 680 Dept. 660

AMPHITHEATER BUILDING

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	0.00	32,000	32,000	65,000	65,000
6003	Salaries-Employees	0.00	26,000	26,000	55,000	80,000
6006	FICA	0.00	9,180	9,180	9,180	11,093
6007	Group Health	0.00	19,800	19,800	19,800	28,800
6008	Retirement	0.00	12,084	12,084	12,972	15,675
6010	Uniforms	0.00	500	900	900	900
6011	Workers Compensation	0.00	965	965	965	1,574
6012	Unemployment Insurance	0.00	396	396	396	479
6014	Office Supplies	0.00	17,574	17,574	20,000	20,000
6018	Diesel Fuel	0.00	0	400	0	0
6025	Food-Human	0.00	1,000	1,000	1,000	1,000
6038	Small Tools and Equipment	0.00	48,527	7,500	2,500	2,500
6047	Mobile Phones	0.00	1,000	1,000	1,000	1,000
6048	Communications	0.00	10,000	10,000	10,000	10,000
6050	Travel	0.00	5,000	5,000	5,000	5,000
6052	Travel-Mileage Reimbursement	0.00	1,500	1,500	1,500	1,500
6054	Advertising	0.00	15,000	15,000	25,000	25,000
6056	Property Insurance	0.00	5,000	5,000	10,000	10,000
6060	Electricity	0.00	12,000	10,000	24,000	24,000
6062	Water	0.00	5,000	5,000	10,000	10,000
6063	Sewage and Garbage	0.00	0	0	10,000	10,000
6064	Building Maintenance	0.00	10,000	10,000	10,000	10,000
6067	Equipment Maintenance	0.00	10,000	10,000	10,000	10,000
6077	Data Processing	0.00	2,500	2,500	2,500	2,500
6078	Education and Training	0.00	2,000	2,000	2,000	2,000
6082	Contractual Expense	433,743.04	1,811,210	5,000	5,000	5,000
6096	Equipment	0.00	57,441	0	50,000	50,000
	<i>Expenditure Total:</i>	<u>433,743.04</u>	<u>2,115,677</u>	<u>209,799</u>	<u>363,713</u>	<u>403,021</u>

CAMERON COUNTY, TEXAS

INTERNATIONAL TOLL BRIDGE SYSTEM FUND

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

APPROVED 2019-2020 BUDGET

CAMERON COUNTY, TEXAS
INTERNATIONAL TOLL BRIDGE SYSTEM
INTERNATIONAL TOLL BRIDGE SYSTEM FUNDS
Statement of Revenues, Expenditures and Changes in Fund Balance
2019-2020 Budget

	2018 Actual	2019 Amended	2020 Recommended	2020 Approved
REVENUES				
Tolls	\$ 19,434,122	\$ 21,228,221	\$ 21,228,221	\$ 19,402,827
Interest	168,048	118,741	118,741	204,807
Other	2,759	12,000	12,000	31,900
Lease Revenue	457,150	418,200	418,200	443,450
TOTAL REVENUE	20,062,079	21,777,162	21,777,162	20,082,984
APPROPRIATIONS- Operations	(4,745,756)	(7,211,753)	(6,890,645)	(6,981,547)
Depreciation**	(1,677,638)	-	-	-
Total Operating Expenses	(6,423,394)	(7,211,753)	(6,890,645)	(6,981,547)
OPERATING INCOME(LOSS)	13,638,685	14,565,409	14,886,517	13,101,437
OTHER SOURCES (USES)				
Interlocal Agreement	(3,366,842)	(3,813,746)	(4,275,065)	(3,719,421)
Transfer In-Bond Proceeds	6,330	135,678	-	-
Interest on Revenue Bonds	(523,562)	-	-	-
	(6,330)	37,456	-	-
Transfer out - General Fund	(9,027,947)	(10,096,657)	(10,028,075)	(8,798,639)
Transfer out - Debt Service	(577,437)	(577,824)	(583,377)	(583,377)
TOTAL OTHER SOURCES (USES)	(13,495,788)	(14,315,093)	(14,886,517)	(13,101,437)
CHANGE IN Net Position	142,897	250,316	-	-
BEGINNING Net Position	23,527,769	24,794,397	25,044,713	25,044,713
Prior period Adjustment	450,337			
ENDING Net Position	\$24,121,003	\$ 25,044,713	\$ 25,044,713	\$ 25,044,713

CAMERON COUNTY, TEXAS
INTERNATIONAL TOLL BRIDGE SYSTEM

VETERANS INTERNATIONAL TOLL BRIDGE

Statement of Revenues, Expenditures and Changes in Fund Net Assets
2019-2020 Budget

	2018 Actual	2019 Ammended	2020 Recommended	2020 Approved
REVENUES				
Tolls	\$ 9,886,331	\$ 10,781,729	\$ 10,781,729	\$ 9,921,772
Interest	62,316	35,075	35,075	72,989
Other	1,968	12,000	12,000	12,000
Lease Revenue	187,000	175,000	175,000	175,000
TOTAL REVENUE	10,137,615	11,003,804	11,003,804	10,181,761
 APPROPRIATIONS- Operations	 (2,288,502)	 (3,976,390)	 (3,489,296)	 (3,539,344)
Depreciation**	(1,249,883)	-	-	-
Total Operating Expenses	(3,538,385)	(3,976,390)	(3,489,296)	(3,539,344)
 REVENUES OVER (UNDER)				
APPROPRIATIONS	6,599,230	7,027,414	7,514,508	6,642,417
 OTHER SOURCES (USES)				
Interlocal Agreement	(2,664,756)	(3,030,132)	(3,516,736)	(3,061,733)
Transfer In	-	-	-	-
Interest on Revenue Bonds	(343,414)	-	-	-
Transfer out-Gateway	(318,895)	63,342	-	-
Transfer out - General Fund	(2,866,241)	(3,528,098)	(3,738,811)	(3,321,723)
Transfer out - Debt Service	(256,324)	(256,324)	(258,961)	(258,961)
TOTAL OTHER SOURCES (USES)	(6,449,630)	(6,751,212)	(7,514,508)	(6,642,417)
 CHANGE IN NET POSITION	 149,600	 276,202	 -	 -
 BEGINNING NET POSITION	 10,715,726	 11,054,467	 11,330,669	 11,330,669
	189,141	-	-	-
ENDING NET POSITION	\$ 11,054,467	\$ 11,330,669	\$ 11,330,669	\$ 11,330,669

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2019-2020 Budget

<u>Dept.</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Approved</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
610	TOLL BRIDGE OPERATIONS	0.00	11,003,804	11,003,804	0	11,003,804	10,181,761
	<i>Revenue Total:</i>	<u>0.00</u>	<u>11,003,804</u>	<u>11,003,804</u>	<u>0</u>	<u>11,003,804</u>	<u>10,181,761</u>
<u>TRANSFERS IN</u>							
075	VETERANS I&S TRANSFER	0.00	0	37,456	0	0	0
080	GATEWAY BRIDGE TRANSFER	0.00	0	25,886	0	0	0
	<i>Fund Balance:</i>	<u>0.00</u>	<u>0</u>	<u>63,342</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>TRANSFERS OUT</u>							
010	GENERAL FUND TRANSFER	0.00	3,528,098	3,528,098	0	3,738,811	3,321,723
063	I&S LIMITED	0.00	256,634	256,634	0	258,961	258,961
	<i>Fund Balance:</i>	<u>0.00</u>	<u>3,784,732</u>	<u>3,784,732</u>	<u>0</u>	<u>3,997,772</u>	<u>3,580,684</u>
<u>EXPENDITURE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	3,030,132	3,030,132	3,030,132	3,516,736	3,061,733
495	COUNTY AUDITOR	0.00	59,879	59,879	0	59,879	60,479
562	SHERIFF - AUTO THEFT DETA	0.00	409,342	425,162	0	462,263	476,138
610	TOLL BRIDGE OPERATIONS	0.00	3,443,827	3,491,349	3,546,355	2,967,154	3,002,727
	<i>Expense Total:</i>	<u>0.00</u>	<u>6,943,180</u>	<u>7,006,522</u>	<u>6,576,487</u>	<u>7,006,032</u>	<u>6,601,077</u>

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2019-2020 Budget

Fund 740 Dept. 000

LOS TOMATES OPERATING

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6070	INDIRECT COST	2,664,756.00	3,030,132	3,030,132	3,516,736	3,061,733
	<i>Expenditure Total:</i>	2,664,756.00	3,030,132	3,030,132	3,516,736	3,061,733

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2019-2020 Budget

Fund 740 Dept. 495

COUNTY AUDITOR

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	0.00	45,000	0	45,000	45,000
6006	FICA	0.00	3,443	0	3,443	3,443
6007	Group Health	0.00	6,600	0	6,600	7,200
6008	Retirement	0.00	4,532	0	4,532	4,532
6011	Workers Compensation	0.00	155	0	155	155
6012	Unemployment Insurance	0.00	149	0	149	149
	Expenditure Total:	<u>0.00</u>	<u>59,879</u>	<u>0</u>	<u>59,879</u>	<u>60,479</u>

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2019-2020 Budget

Fund 740 Dept. 562

SHERIFF'S AUTO THEFT

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	262,720.22	302,481	0	330,248	337,817
6006	FICA	19,442.18	23,598	0	25,264	25,843
6007	Group Health	52,800.00	52,800	0	52,800	57,600
6008	Retirement	26,283.38	30,684	0	32,881	33,644
6010	Uniforms	1,711.82	2,000	0	2,000	2,000
6011	Workers Compensation	4,755.44	5,593	0	5,992	6,131
6012	Unemployment Insurance	1,228.66	1,006	0	1,078	1,103
6016	Gasoline	7,664.05	7,000	0	12,000	12,000
	<i>Expenditure Total:</i>	<u>376,605.75</u>	<u>425,162</u>	<u>0</u>	<u>462,263</u>	<u>476,138</u>

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2019-2020 Budget

Fund 740 Dept. 610

BRIDGE OPERATIONS

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4451	Tolls - Entrance Fees	9,886,331.44	10,781,729	0	10,781,729	9,921,772
4551	J.P Precinct #5/1	0.00	0	0	0	0
4600	Interest Income	47,982.62	35,075	0	35,075	72,989
4602	Miscellaneous	1,967.50	0	0	0	0
4614	Land Rental	12,000.00	12,000	0	12,000	12,000
4841	Concessions Leases	175,000.08	175,000	0	175,000	175,000
	Revenue Total:	<u>10,123,281.64</u>	<u>11,003,804</u>	<u>0</u>	<u>11,003,804</u>	<u>10,181,761</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	161,582.92	202,597	161,585	216,585	216,585
6003	Salaries-Employees	839,560.65	896,463	975,267	928,755	902,182
6004	Overtime	71,775.76	65,000	50,000	50,000	50,000
6006	FICA	78,359.89	88,180	89,710	91,444	89,411
6007	Group Health	223,740.00	229,812	229,812	226,974	240,408
6008	Retirement	106,700.45	120,332	120,332	120,371	117,695
6010	Uniforms	10,146.54	19,700	19,700	19,700	19,700
6011	Workers Compensation	12,193.33	13,652	13,802	13,809	13,709
6012	Unemployment Insurance	4,651.90	3,944	4,104	3,945	3,857
6014	Office Supplies	33,336.46	38,000	40,000	40,000	40,000
6016	Gasoline	10,131.02	12,000	12,000	12,000	12,000
6018	Diesel Fuel	21.99	1,000	1,000	1,000	1,000
6025	Food-Human	985.35	1,000	2,500	2,500	2,500
6030	Vehicle Repairs	3,512.85	3,500	3,500	3,500	3,500
6033	Contingencies	0.00	0	0	0	0
6038	Small Tools and Equipment	8,150.60	4,000	4,000	4,000	4,000
6040	Audit and Accounting	6,647.00	6,647	6,647	6,647	6,647
6045	Professional Services	6,142.12	43,334	45,000	43,334	43,334
6046	Medical and Dental	0.00	500	500	500	500
6047	Mobile Phones	4,623.35	5,500	4,000	4,000	4,000
6048	Communications	2,917.96	8,500	8,500	8,500	8,500
6049	Postage	453.69	3,000	3,000	3,000	3,000
6050	Travel	23,057.42	14,500	16,000	16,000	16,000
6054	Advertising	29,820.86	42,000	90,000	50,000	50,000
6056	Property Insurance	30,053.99	45,000	45,000	45,000	45,000
6057	Vehicle Insurance	696.75	3,000	3,000	3,000	3,000
6060	Electricity	25,968.41	28,000	28,000	28,000	28,000
6062	Water	4,029.40	5,000	5,000	5,000	5,000
6063	Sewage and Garbage	7,867.54	5,000	5,000	5,000	5,000
6064	Building Maintenance	15,884.88	30,000	30,000	30,000	30,000
6067	Equipment Maintenance	33,717.91	35,000	35,000	35,000	35,000
6069	Equipment Rental	4,479.14	7,000	7,000	7,000	7,000
6070	INDIRECT COST	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2019-2020 Budget

Fund 740 Dept. 610

BRIDGE OPERATIONS

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
6073	Dues and Memberships	17,405.50	33,581	25,000	25,000	25,000
6076	Bank Fees	3,699.76	4,000	4,000	4,000	4,000
6077	Data Processing	7,531.52	10,000	10,000	10,000	10,000
6078	Education and Training	5,290.00	5,419	14,000	14,000	14,000
6082	Contractual Expense	24,767.64	116,134	93,342	30,000	93,342
6097	Debt Retirement	0.00	1,056,536	1,056,536	491,840	497,728
6098	Debt Interest	343,413.91	279,518	279,518	362,750	347,129
6195	Safety Supplies	494.00	5,000	5,000	5,000	5,000
	<i>Expenditure Total:</i>	<u>2,163,812.46</u>	<u>3,491,349</u>	<u>3,546,355</u>	<u>2,967,154</u>	<u>3,002,727</u>

CAMERON COUNTY, TEXAS
INTERNATIONAL TOLL BRIDGE SYSTEM
FREE TRADE BRIDGE AT LOS INDIOS
Statement of Revenues, Expenditures and Changes in Fund Net Assets
2019-2020 Budget

	2018	2019	2020	2020
	Actual	Amended	Recommended	Approved
REVENUES				
Tolls	\$ 2,543,085	\$ 2,746,586	\$ 2,746,586	\$ 2,544,760
Interest	12,572	10,591	10,591	17,897
Other	152	-	-	19,900
Lease Revenue	44,900	43,200	43,200	43,200
TOTAL REVENUE	<u>2,600,709</u>	<u>2,800,377</u>	<u>2,800,377</u>	<u>2,625,757</u>
APPROPRIATIONS- Operations	(969,584)	(1,161,518)	(1,211,438)	(1,238,100)
Depreciation**	(194,431)	-	-	-
Total Operating Expenses	<u>(1,164,015)</u>	<u>(1,161,518)</u>	<u>(1,211,438)</u>	<u>(1,238,100)</u>
REVENUES OVER (UNDER)				
APPROPRIATIONS	<u>1,436,694</u>	<u>1,638,859</u>	<u>1,588,939</u>	<u>1,387,657</u>
OTHER SOURCES (USES)				
Interlocal Agreement	(702,086)	(783,614)	(758,329)	(657,688)
Transfer In- I&S	6,330	-	-	-
Interest on Revenue Bonds	(43,387)	-	-	-
Transfer out	0	-	-	-
Transfer out - General Fund	(711,754)	(783,614)	(758,329)	(657,688)
Transfer out - Debt Service	(71,545)	(71,631)	(72,281)	(72,281)
TOTAL OTHER SOURCES (USES)	<u>(1,522,442)</u>	<u>(1,638,859)</u>	<u>(1,588,939)</u>	<u>(1,387,657)</u>
CHANGE IN NET ASSETS	(85,748)	-	-	-
BEGINNING NET ASSETS	720,535	729,358	729,358	729,358
	94,571	-	-	-
ENDING NET ASSETS	<u>\$ 729,358</u>	<u>\$ 729,358</u>	<u>\$ 729,358</u>	<u>\$ 729,358</u>

CAMERON COUNTY, TEXAS
FREE TRADE BRIDGE - OPERA
2019-2020 Budget

<u>Dept.</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Approved</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
610	TOLL BRIDGE OPERATIONS	0.00	2,800,377	2,800,377	0	2,800,377	2,617,857
6115	COLD STORAGE FACILITY	0.00	0	0	0	0	7,900
	<i>Revenue Total:</i>	0.00	2,800,377	2,800,377	0	2,800,377	2,625,757
<u>TRANSFERS OUT</u>							
010	GENERAL FUND TRANSFER	0.00	783,614	783,614	0	758,329	657,688
063	I&S LIMITED	0.00	71,631	71,631	0	72,281	72,281
	<i>Fund Balance:</i>	0.00	855,245	855,245	0	830,610	729,969
<u>EXPENDITURE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	783,614	783,614	783,614	758,329	657,688
610	TOLL BRIDGE OPERATIONS	0.00	1,150,018	1,147,018	1,199,518	1,196,938	1,223,600
6115	COLD STORAGE FACILITY	0.00	14,500	14,500	0	14,500	14,500
	<i>Expense Total:</i>	0.00	1,948,132	1,945,132	1,983,132	1,969,767	1,895,788

CAMERON COUNTY, TEXAS
FREE TRADE BRIDGE - OPERA
2019-2020 Budget

Fund 770 Dept. 000

LOS INDIOS TOLL BRIDGE

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6070	INDIRECT COST	702,086.00	783,614	783,614	758,329	657,688
	<i>Expenditure Total:</i>	702,086.00	783,614	783,614	758,329	657,688

CAMERON COUNTY, TEXAS
FREE TRADE BRIDGE - OPERA
2019-2020 Budget

Fund 770 Dept. 610

FREE TRADE BRIDGE

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4451	Tolls - Entrance Fees	2,543,085.10	2,746,586	0	2,746,586	2,544,760
4600	Interest Income	12,555.01	10,591	0	10,591	17,897
4602	Miscellaneous	152.00	0	0	0	0
4614	Land Rental	0.00	0	0	0	12,000
4841	Concessions Leases	43,200.00	43,200	0	43,200	43,200
Revenue Total:		<u>2,598,992.11</u>	<u>2,800,377</u>	<u>0</u>	<u>2,800,377</u>	<u>2,617,857</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	74,943.82	70,233	74,947	74,947	74,947
6003	Salaries-Employees	400,960.32	421,888	433,388	438,644	416,007
6004	Overtime	35,574.22	33,000	33,000	33,000	33,000
6006	FICA	37,284.25	42,200	42,200	41,814	40,144
6007	Group Health	114,398.00	114,398	114,398	111,665	114,617
6008	Retirement	50,838.69	55,550	55,550	55,042	52,843
6010	Uniforms	5,867.35	9,600	9,600	9,600	9,600
6011	Workers Compensation	6,645.56	7,615	7,615	7,263	7,181
6012	Unemployment Insurance	2,246.07	1,821	1,821	1,804	1,732
6014	Office Supplies	13,789.05	19,500	17,000	17,000	17,000
6016	Gasoline	2,227.05	4,000	4,000	3,000	3,000
6025	Food-Human	0.00	0	2,500	2,500	2,500
6028	Camera and Police Supplies	915.50	1,000	1,000	1,000	1,000
6030	Vehicle Repairs	40.68	3,000	3,000	3,000	3,000
6033	Contingencies	0.00	3,546	3,546	0	0
6040	Audit and Accounting	6,647.00	6,647	6,647	6,647	6,647
6045	Professional Services	2,642.10	38,333	38,333	38,333	38,333
6047	Mobile Phones	1,498.15	1,000	1,000	1,000	1,000
6048	Communications	8,686.44	10,000	10,000	10,000	10,000
6049	Postage	0.00	750	750	750	750
6050	Travel	0.00	4,800	12,300	12,000	6,000
6054	Advertising	32,505.89	40,000	90,000	41,500	41,500
6056	Property Insurance	27,984.72	35,000	35,000	35,000	35,000
6057	Vehicle Insurance	57.75	550	550	550	550
6058	Liability Other Insurance	0.00	2,000	2,000	2,000	2,000
6060	Electricity	32,092.06	34,000	34,000	34,000	34,000
6062	Water	936.10	2,500	2,500	2,500	2,500
6063	Sewage and Garbage	454.82	3,308	2,808	2,808	2,808
6064	Building Maintenance	8,071.38	25,480	50,000	25,000	50,000
6067	Equipment Maintenance	7,138.27	10,000	10,000	10,000	10,000
6069	Equipment Rental	21,055.10	9,700	9,700	9,700	9,700
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	14,000.00	20,000	20,000	20,000	20,000
6076	Bank Fees	188.20	500	500	500	500

CAMERON COUNTY, TEXAS
FREE TRADE BRIDGE - OPERA
2019-2020 Budget

Fund 770 Dept. 610

FREE TRADE BRIDGE

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
6077	Data Processing	5,444.70	7,000	7,000	7,000	7,000
6078	Education and Training	1,500.00	3,920	11,400	11,400	11,400
6082	Contractual Expense	2,582.24	60,750	3,036	1,536	37,928
6091	Building Improvements	0.00	1,500	1,500	1,500	1,500
6096	Equipment	0.00	0	5,000	5,000	5,000
6097	Debt Retirement	0.00	25,062	25,062	41,264	44,301
6098	Debt Interest	43,386.87	13,867	13,867	73,671	65,612
6195	Safety Supplies	466.00	3,000	3,000	3,000	3,000
	<i>Expenditure Total:</i>	<u>963,068.35</u>	<u>1,147,018</u>	<u>1,199,518</u>	<u>1,196,938</u>	<u>1,223,600</u>

CAMERON COUNTY, TEXAS
FREE TRADE BRIDGE - OPERA
2019-2020 Budget

Fund 770 Dept. 6115

COLD STORAGE FACILITY

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4841	Concessions Leases	1,700.00	0	0	0	7,900
	<i>Revenue Total:</i>	<u>1,700.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,900</u>
<u>EXPENDITURE ACCOUNTS</u>						
6056	Property Insurance	0.00	1,000	0	1,000	1,000
6060	Electricity	4,708.25	12,000	0	12,000	12,000
6062	Water	0.00	500	0	500	500
6067	Equipment Maintenance	0.00	1,000	0	1,000	1,000
	<i>Expenditure Total:</i>	<u>4,708.25</u>	<u>14,500</u>	<u>0</u>	<u>14,500</u>	<u>14,500</u>

CAMERON COUNTY, TEXAS
INTERNATIONAL TOLL BRIDGE SYSTEM

GATEWAY INTERNATIONAL TOLL BRIDGE

Statement of Revenues, Expenditures and Changes in Fund Net Assets
2019-2020 Budget

	2018 Actual	2019 Amended	2020 Recommended	2020 Approved
REVENUES				
Tolls	\$ 7,004,706	\$ 7,699,906	\$ 7,699,906	\$ 6,936,295
Interest	93,160	73,075	73,075	113,921
Other	639	-	-	-
Lease Revenue	225,250	200,000	200,000	225,250
TOTAL REVENUE	<u>7,323,755</u>	<u>7,972,981</u>	<u>7,972,981</u>	<u>7,275,466</u>
 APPROPRIATIONS- Operations	(1,487,670)	(2,073,845)	(2,189,911)	(2,204,103)
Depreciation**	(233,324)	-	-	-
Total Operating Expenses	<u>(1,720,994)</u>	<u>(2,073,845)</u>	<u>(2,189,911)</u>	<u>(2,204,103)</u>
 REVENUES OVER (UNDER) APPROPRIATIONS	<u>5,602,761</u>	<u>5,899,136</u>	<u>5,783,070</u>	<u>5,071,363</u>
 OTHER SOURCES (USES)				
Transfer In-Veterans	-	135,678	-	-
Interest and fiscal fees	(136,761)	-	-	-
Transfer out	312,565	(25,886)		
Transfer out - General Fund	(5,449,952)	(5,784,945)	(5,530,935)	(4,819,228)
Transfer out- Debt Service	(249,568)	(249,869)	(252,135)	(252,135)
TOTAL OTHER SOURCES (USES)	<u>(5,523,716)</u>	<u>(5,925,022)</u>	<u>(5,783,070)</u>	<u>(5,071,363)</u>
 CHANGE IN NET ASSETS	79,045	(25,886)	-	-
		-	-	-
 BEGINNING NET ASSETS	12,764,902	13,010,572	12,984,686	12,984,686
	166,625	-	-	-
ENDING NET ASSETS	<u>\$ 13,010,572</u>	<u>\$ 12,984,686</u>	<u>\$ 12,984,686</u>	<u>\$ 12,984,686</u>

CAMERON COUNTY, TEXAS
GATEWAY BRIDGE - OPERATING
2019-2020 Budget

<u>Dept.</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Approved</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
610	TOLL BRIDGE OPERATIONS	0.00	7,972,981	7,972,981	0	7,972,981	7,275,466
	<i>Revenue Total:</i>	<u>0.00</u>	<u>7,972,981</u>	<u>7,972,981</u>	<u>0</u>	<u>7,972,981</u>	<u>7,275,466</u>
<u>TRANSFERS IN</u>							
075	VETERANS I&S TRANSFER	0.00	0	135,678	0	0	0
	<i>Fund Balance:</i>	<u>0.00</u>	<u>0</u>	<u>135,678</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>TRANSFERS OUT</u>							
010	GENERAL FUND TRANSFER	0.00	5,784,945	5,784,945	0	5,530,935	4,819,228
063	I&S LIMITED	0.00	249,869	249,869	0	252,135	252,135
074	VETERAN'S BRIDGE TRANSFER	0.00	0	25,886	0	0	0
	<i>Fund Balance:</i>	<u>0.00</u>	<u>6,034,814</u>	<u>6,060,700</u>	<u>0</u>	<u>5,783,070</u>	<u>5,071,363</u>
<u>EXPENDITURE ACCOUNTS</u>							
610	TOLL BRIDGE OPERATIONS	0.00	1,938,167	2,073,845	2,093,845	2,189,911	2,204,103
	<i>Expense Total:</i>	<u>0.00</u>	<u>1,938,167</u>	<u>2,073,845</u>	<u>2,093,845</u>	<u>2,189,911</u>	<u>2,204,103</u>

CAMERON COUNTY, TEXAS
GATEWAY BRIDGE - OPERATING
2019-2020 Budget

Fund 800 Dept. 610

GATEWAY INTL TOLL BRIDGE

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4451	Tolls - Entrance Fees	7,004,706.30	7,699,906	0	7,699,906	6,936,295
4600	Interest Income	93,155.27	73,075	0	73,075	113,921
4602	Miscellaneous	639.02	0	0	0	0
4614	Land Rental	225,250.00	200,000	0	200,000	225,250
4641	Sale of Capital Assets	0.00	0	0	0	0
	Revenue Total:	<u>7,323,750.59</u>	<u>7,972,981</u>	<u>0</u>	<u>7,972,981</u>	<u>7,275,466</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	66,743.68	64,251	67,689	66,745	66,745
6003	Salaries-Employees	737,422.08	829,525	850,525	874,413	852,546
6004	Overtime	61,687.23	57,000	47,000	47,000	47,000
6006	FICA	64,514.27	74,710	74,710	75,594	73,921
6007	Group Health	211,913.00	211,913	211,913	210,342	222,264
6008	Retirement	86,087.08	98,344	98,344	99,508	97,306
6010	Uniforms	10,834.09	21,700	21,700	15,000	15,000
6011	Workers Compensation	10,596.62	13,493	13,493	13,168	12,844
6012	Unemployment Insurance	3,803.33	3,223	3,223	3,261	3,189
6014	Office Supplies	16,955.61	21,556	21,556	21,000	21,000
6016	Gasoline	0.00	1,000	1,000	1,000	1,000
6025	Food-Human	802.65	1,000	1,000	1,000	1,000
6028	Camera and Police Supplies	423.11	1,000	1,000	1,000	1,000
6030	Vehicle Repairs	0.00	1,000	1,000	1,000	1,000
6038	Small Tools and Equipment	1,706.00	2,000	2,000	2,000	2,000
6040	Audit and Accounting	6,647.00	6,647	6,647	6,647	6,647
6045	Professional Services	2,642.10	35,333	33,333	33,333	33,333
6047	Mobile Phones	3,282.42	4,750	4,750	4,750	4,750
6048	Communications	7,273.05	9,000	9,000	9,000	9,000
6049	Postage	0.00	400	400	400	400
6050	Travel	705.36	900	900	3,000	3,000
6054	Advertising	20,326.39	20,000	40,000	20,000	20,000
6056	Property Insurance	26,782.01	35,000	35,000	35,000	35,000
6060	Electricity	17,849.05	18,000	18,000	18,000	18,000
6062	Water	1,295.78	2,400	2,400	2,400	2,400
6063	Sewage and Garbage	2,609.84	2,000	2,000	2,800	2,800
6064	Building Maintenance	16,336.38	20,000	20,000	20,000	20,000
6067	Equipment Maintenance	6,981.85	10,000	10,000	10,000	10,000
6069	Equipment Rental	8,546.00	10,000	10,000	5,000	5,000
6073	Dues and Memberships	3,000.00	4,000	6,000	6,000	6,000
6076	Bank Fees	951.00	1,000	1,000	1,000	1,000
6077	Data Processing	5,722.32	8,000	8,000	8,000	8,000
6078	Education and Training	0.00	0	0	0	0
6082	Contractual Expense	2,320.26	152,116	137,678	100,000	137,678

CAMERON COUNTY, TEXAS
GATEWAY BRIDGE - OPERATING
2019-2020 Budget

Fund 800 Dept. 610

GATEWAY INTL TOLL BRIDGE

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
6091	Building Improvements	815.76	1,500	1,500	1,500	1,500
6096	Equipment	0.00	5,000	5,000	5,000	5,000
6097	Debt Retirement	0.00	197,739	197,739	233,851	239,458
6098	Debt Interest	136,761.09	126,345	126,345	230,199	215,322
6195	Safety Supplies	466.00	2,000	2,000	2,000	2,000
	<i>Expenditure Total:</i>	<u>1,544,802.41</u>	<u>2,073,845</u>	<u>2,093,845</u>	<u>2,189,911</u>	<u>2,204,103</u>

CAMERON COUNTY, TEXAS

COLONIA LIGHT/SCOFFLAW FUND

APPROVED 2019-2020 BUDGET

CAMERON COUNTY, TEXAS

COLONIA LIGHT/SCOFFLAW FUND

Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ending September 30, 2019

	2018	2019	2019	2020	2020
	Actual	Amended	Year-end	Recommended	Approved
			Estimate		
REVENUES					
Program Revenues	56,640	50,000	51,300	50,000	50,000
Assessment	290,991	311,390	359,124	290,573	391,373
TOTAL REVENUE	<u>347,631</u>	<u>361,390</u>	<u>410,424</u>	<u>340,573</u>	<u>441,373</u>
APPROPRIATIONS					
Scofflaw	(98,683)	(109,196)	(96,000)	(109,196)	(109,196)
Colonia Lights	(244,728)	(279,984)	(361,460)	(277,990)	(320,250)
Total Operating Expenses	<u>(343,411)</u>	<u>(389,180)</u>	<u>(457,460)</u>	<u>(387,186)</u>	<u>(429,446)</u>
REVENUES OVER (UNDER)					
APPROPRIATIONS	<u>4,220</u>	<u>(27,790)</u>	<u>(47,036)</u>	<u>(46,613)</u>	<u>11,927</u>
OTHER SOURCES (USES)					
Interest	3,052	-	5,200	-	-
TOTAL OTHER SOURCES (USES)	<u>3,052</u>	<u>-</u>	<u>5,200</u>	<u>-</u>	<u>-</u>
CHANGE IN Net Assets	7,272	(27,790)	(41,836)	(46,613)	11,927
BEGINNING Net Assets	294,186	172,947	301,458	259,622	259,622
ENDING Net Assets	<u>\$ 301,458</u>	<u>\$ 145,157</u>	<u>\$ 259,622</u>	<u>\$ 213,009</u>	<u>\$ 271,549</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2019-2020 Budget

<u>Dept.</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Approved</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
499	TAX ASSESSOR-COLLECTOR	0.00	50,000	50,000	0	50,000	50,000
542	SOLID WASTE COLLECTION	0.00	290,573	311,390	0	290,573	391,373
	<i>Revenue Total:</i>	0.00	340,573	361,390	0	340,573	441,373
<u>EXPENDITURE ACCOUNTS</u>							
499	TAX ASSESSOR-COLLECTOR	0.00	109,196	109,196	109,196	109,196	109,196
542	SOLID WASTE COLLECTION	0.00	50,980	50,980	46,328	48,986	54,661
5421	CAMERON PARK	0.00	17,700	17,700	0	17,700	17,700
5422	LAGUNA HEIGHTS	0.00	7,142	7,142	0	7,142	7,142
5423	MEADOW BROOKE	0.00	2,871	2,871	0	2,871	2,871
5424	RANCHO GRANDE SOUTH	0.00	1,065	1,065	0	1,065	1,065
5425	SALDIVAR SUBDIVISION	0.00	1,250	1,250	0	1,250	1,250
5426	BENT TREE SUBDIVISION	0.00	9,112	9,112	0	9,112	9,112
5427	SAN CARLOS SUBDIVISION	0.00	1,667	1,667	0	1,667	1,667
5428	LA PALOMA SUBDIVISION	0.00	2,153	2,153	0	2,153	2,153
5429	EL RANCHITO SUBDIVISION	0.00	6,190	6,190	0	6,190	6,190
5430	LAS PALMAS SUBDIVISION	0.00	3,230	3,230	0	3,230	3,230
5431	PASO REAL SUBDIVISION	0.00	8,971	8,971	0	8,971	8,971
5432	OLMITO SUBDIVISION	0.00	12,500	12,500	0	12,500	12,500
5433	VALLE DE CIPRES	0.00	6,459	6,459	0	6,459	6,459
5434	SAN PEDRO SUBDIVISION	0.00	5,804	5,804	0	5,804	5,804
5435	LUZ DEL CIELO SUBDIVISION	0.00	13,308	13,308	0	13,308	13,308
5436	OLMITO PHASE II SUBDIVISI	0.00	6,966	6,966	0	6,966	6,966
5437	EL CARIBE ESTATES SUBDIVI	0.00	1,000	1,000	0	1,000	1,000
5438	RANCHO GRANDE SOUTH SUBDV	0.00	51,664	51,664	0	51,664	51,664
5439	DAKOTA ESTATES SUBDIVISIO	0.00	5,700	5,700	0	5,700	5,700
5440	IGLESIA VIEJA SUBDIVISION	0.00	5,700	5,700	0	5,700	5,700
5442	LA GLORIA CANAL SUBDIVISI	0.00	9,367	9,367	0	9,367	9,367
5443	JUAN ABREGO AND FRANCISCA	0.00	1,200	1,200	0	1,200	1,200
5444	LANTANA ROAD SUBDIVISION	0.00	1,833	1,833	0	1,833	1,833
5445	SUMMERHILL SUBDIVISION	0.00	3,264	3,264	0	3,264	3,264
5446	SANTA MARIA NORTH SUBDIVI	0.00	4,500	4,500	0	4,500	4,500
5447	LUZ DEL CIELO I&II SUBDIV	0.00	3,400	3,400	0	3,400	3,400
5448	IGLESIA ANTIGUA SUBDIVISI	0.00	4,075	4,075	0	4,075	4,075
5449	NICHO ESPARZA SUBDIVISION	0.00	3,616	3,616	0	3,616	3,616
5450	ENTANADA LOOP SUBDIVISION	0.00	7,200	7,200	0	7,200	7,200
5451	LONGORIA AND EL ROSAL SUB	0.00	10,433	10,433	0	10,433	10,433
5452	STA MARIA/J.E. SOLIS SUBD	0.00	9,664	9,664	0	9,664	9,664
5453	PUERTA DEL CIELO SUBDIVIS	0.00	0	5,891	0	0	5,891
5454	RESACA SANTA SUBDIVISION	0.00	0	14,926	0	0	14,926
5455	ESQUINA SUBDIVISION	0.00	0	0	0	0	3,780
5456	WEST LAKESIDE	0.00	0	0	0	0	9,720
5457	PASO REAL SUBD SECTION IV	0.00	0	0	0	0	2,268
	<i>Expense Total:</i>	0.00	389,180	409,997	155,524	387,186	429,446

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2019-2020 Budget

Fund 820 Dept. 499

SCOFFLAW

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	56,640.00	50,000	0	50,000	50,000
	<i>Revenue Total:</i>	<u>56,640.00</u>	<u>50,000</u>	<u>0</u>	<u>50,000</u>	<u>50,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	5,018.97	5,000	5,000	5,000	5,000
6003	Salaries-Employees	47,268.27	65,648	62,465	65,648	65,648
6006	FICA	3,735.77	5,405	5,161	5,405	5,405
6007	Group Health	7,471.69	13,596	13,200	13,596	13,596
6008	Retirement	5,204.82	7,114	7,293	7,114	7,114
6011	Workers Compensation	191.54	265	256	265	265
6012	Unemployment Insurance	62.18	233	223	233	233
6014	Office Supplies	16,908.37	2,800	1,000	1,000	1,000
6016	Gasoline	0.00	1,000	1,000	1,000	1,000
6030	Vehicle Repairs	1,008.54	1,000	1,000	1,000	1,000
6049	Postage	1,000.00	1,000	1,000	1,000	1,000
6050	Travel	0.00	1,500	1,500	1,500	1,500
6054	Advertising	1,520.60	0	1,800	1,800	1,800
6057	Vehicle Insurance	311.25	500	500	500	500
6069	Equipment Rental	0.00	1,800	1,798	1,800	1,800
6077	Data Processing	8,396.41	2,335	6,000	2,335	2,335
	<i>Expenditure Total:</i>	<u>98,098.41</u>	<u>109,196</u>	<u>109,196</u>	<u>109,196</u>	<u>109,196</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2019-2020 Budget

Fund 820 Dept. 542

SOLID WASTE/STREET LIGHT

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4453	Passport Picture fee-Dist Clrk	0.00	0	0	0	52,827
4458	Solid Waste Collection Fee	290,990.88	311,390	0	290,573	338,546
	Revenue Total:	<u>290,990.88</u>	<u>311,390</u>	<u>0</u>	<u>290,573</u>	<u>391,373</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	8,030.86	8,000	8,000	8,000	8,000
6003	Salaries-Employees	3,011.86	5,000	5,000	5,000	5,000
6005	Extra Help	13,254.00	11,000	15,500	11,000	15,500
6006	FICA	1,852.40	1,377	995	1,377	2,027
6007	Group Health	1,393.16	924	0	924	924
6008	Retirement	1,097.51	703	1,405	703	1,189
6011	Workers Compensation	92.46	68	50	68	99
6012	Unemployment Insurance	106.83	79	43	79	87
6014	Office Supplies	6,500.00	6,500	0	6,500	6,500
6038	Small Tools and Equipment	1,543.00	1,543	0	0	0
6049	Postage	4,786.00	4,786	4,000	4,000	4,000
6060	Electricity	0.00	0	0	0	0
6077	Data Processing	9,640.78	11,000	11,335	11,335	11,335
	Expenditure Total:	<u>51,308.86</u>	<u>50,980</u>	<u>46,328</u>	<u>48,986</u>	<u>54,661</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2019-2020 Budget

Fund 820 Dept. 5421

CAMERON PARK STREET LIGHT

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	17,316.92	17,700	0	17,700	17,700
	<i>Expenditure Total:</i>	17,316.92	17,700	0	17,700	17,700

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2019-2020 Budget

Fund 820 Dept. 5422

LAGUNA HEIGHTS STREET LIGHT

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	9,801.06	7,142	0	7,142	7,142
	<i>Expenditure Total:</i>	9,801.06	7,142	0	7,142	7,142

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2019-2020 Budget

Fund 820 Dept. 5423

MEADOW BROOKE SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	2,848.16	2,871	0	2,871	2,871
	<i>Expenditure Total:</i>	<u>2,848.16</u>	<u>2,871</u>	<u>0</u>	<u>2,871</u>	<u>2,871</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2019-2020 Budget

Fund 820 Dept. 5424

RANCHO GRANDE SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	1,063.05	1,065	0	1,065	1,065
	<i>Expenditure Total:</i>	1,063.05	1,065	0	1,065	1,065

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2019-2020 Budget

Fund 820 Dept. 5425

SALDIVAR SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	1,250.13	1,250	0	1,250	1,250
	<i>Expenditure Total:</i>	1,250.13	1,250	0	1,250	1,250

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2019-2020 Budget

Fund 820 Dept. 5426

BENT TREE SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	9,091.83	9,112	0	9,112	9,112
	<i>Expenditure Total:</i>	9,091.83	9,112	0	9,112	9,112

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2019-2020 Budget

Fund 820 Dept. 5427

SAN CARLOS SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	1,664.18	1,667	0	1,667	1,667
	<i>Expenditure Total:</i>	1,664.18	1,667	0	1,667	1,667

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2019-2020 Budget

Fund 820 Dept. 5428

LA PALOMA SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	2,136.12	2,153	0	2,153	2,153
	<i>Expenditure Total:</i>	2,136.12	2,153	0	2,153	2,153

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2019-2020 Budget

Fund 820 Dept. 5429

EL RANCHITO SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	6,172.90	6,190	0	6,190	6,190
	<i>Expenditure Total:</i>	6,172.90	6,190	0	6,190	6,190

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2019-2020 Budget

Fund 820 Dept. 5430

LAS PALMAS SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	3,204.18	3,230	0	3,230	3,230
	<i>Expenditure Total:</i>	3,204.18	3,230	0	3,230	3,230

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2019-2020 Budget

Fund 820 Dept. 5431

PASO REAL SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	8,900.50	8,971	0	8,971	8,971
	<i>Expenditure Total:</i>	<u>8,900.50</u>	<u>8,971</u>	<u>0</u>	<u>8,971</u>	<u>8,971</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2019-2020 Budget

Fund 820 Dept. 5432

OLMITO SUBDIVISIONS

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	12,470.43	12,500	0	12,500	12,500
	<i>Expenditure Total:</i>	<u>12,470.43</u>	<u>12,500</u>	<u>0</u>	<u>12,500</u>	<u>12,500</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2019-2020 Budget

Fund 820 Dept. 5433

VALLE DE CIPRES SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	6,408.36	6,459	0	6,459	6,459
	<i>Expenditure Total:</i>	6,408.36	6,459	0	6,459	6,459

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2019-2020 Budget

Fund 820 Dept. 5434

SAN PEDRO SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	5,790.19	5,804	0	5,804	5,804
	<i>Expenditure Total:</i>	<u>5,790.19</u>	<u>5,804</u>	<u>0</u>	<u>5,804</u>	<u>5,804</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2019-2020 Budget

Fund 820 Dept. 5435

LUZ DEL CIELO SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	13,364.84	13,308	0	13,308	13,308
	<i>Expenditure Total:</i>	13,364.84	13,308	0	13,308	13,308

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2019-2020 Budget

Fund 820 Dept. 5436

OLMITO PHASE II SUBDIVISIONS

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	3,791.29	6,966	0	6,966	6,966
	<i>Expenditure Total:</i>	3,791.29	6,966	0	6,966	6,966

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2019-2020 Budget

Fund 820 Dept. 5437

EL CARIBE ESTATES SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	1,029.48	1,000	0	1,000	1,000
	<i>Expenditure Total:</i>	1,029.48	1,000	0	1,000	1,000

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2019-2020 Budget

Fund 820 Dept. 5438

RANCHO GRANDE SOUTH SUBDV

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	50,299.90	51,664	0	51,664	51,664
	<i>Expenditure Total:</i>	50,299.90	51,664	0	51,664	51,664

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2019-2020 Budget

Fund 820 Dept. 5439

DAKOTA ESTATES SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	0.00	5,700	0	5,700	5,700
	<i>Expenditure Total:</i>	0.00	5,700	0	5,700	5,700

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2019-2020 Budget

Fund 820 Dept. 5440

IGLESIA VIEJA SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	5,688.52	5,700	0	5,700	5,700
	<i>Expenditure Total:</i>	5,688.52	5,700	0	5,700	5,700

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2019-2020 Budget

Fund 820 Dept. 5442

LA GLORIA CANAL SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	9,355.06	9,367	0	9,367	9,367
	<i>Expenditure Total:</i>	9,355.06	9,367	0	9,367	9,367

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2019-2020 Budget

Fund 820 Dept. 5443

JUAN ABREGO AND FRANCISCA ROAD

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	922.94	1,200	0	1,200	1,200
	<i>Expenditure Total:</i>	922.94	1,200	0	1,200	1,200

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2019-2020 Budget

Fund 820 Dept. 5444

LANTANA ROAD SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	1,205.80	1,833	0	1,833	1,833
	<i>Expenditure Total:</i>	1,205.80	1,833	0	1,833	1,833

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2019-2020 Budget

Fund 820 Dept. 5445

SUMMER HILL SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	3,008.92	3,264	0	3,264	3,264
	<i>Expenditure Total:</i>	<u>3,008.92</u>	<u>3,264</u>	<u>0</u>	<u>3,264</u>	<u>3,264</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2019-2020 Budget

Fund 820 Dept. 5446

SANTA MARIA NORTH SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	2,652.90	4,500	0	4,500	4,500
	<i>Expenditure Total:</i>	2,652.90	4,500	0	4,500	4,500

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2019-2020 Budget

Fund 820 Dept. 5447

LUZ DEL CIELO I&II SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	3,040.21	3,400	0	3,400	3,400
	<i>Expenditure Total:</i>	3,040.21	3,400	0	3,400	3,400

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2019-2020 Budget

Fund 820 Dept. 5448

IGLESIA ANTIGUA SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	1,259.94	4,075	0	4,075	4,075
	<i>Expenditure Total:</i>	1,259.94	4,075	0	4,075	4,075

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2019-2020 Budget

Fund 820 Dept. 5449

NICHO ESPARZA SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	1,109.89	3,616	0	3,616	3,616
	<i>Expenditure Total:</i>	1,109.89	3,616	0	3,616	3,616

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2019-2020 Budget

Fund 820 Dept. 5450

ENTANADA LOOP SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	0.00	7,200	0	7,200	7,200
	<i>Expenditure Total:</i>	0.00	7,200	0	7,200	7,200

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2019-2020 Budget

Fund 820 Dept. 5451

LONGORIA/EL ROSAL SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	3,315.17	10,433	0	10,433	10,433
	<i>Expenditure Total:</i>	<u>3,315.17</u>	<u>10,433</u>	<u>0</u>	<u>10,433</u>	<u>10,433</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2019-2020 Budget

Fund 820 Dept. 5452

STA MARIA/J.E. SOLIS SUBDIVISI

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	5,255.99	9,664	0	9,664	9,664
	<i>Expenditure Total:</i>	5,255.99	9,664	0	9,664	9,664

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2019-2020 Budget

Fund 820 Dept. 5453

PUERTA DEL CIELO SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	0.00	5,891	0	0	5,891
	<i>Expenditure Total:</i>	0.00	5,891	0	0	5,891

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2019-2020 Budget

Fund 820 Dept. 5454

RESACA SANTA SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	0.00	14,926	0	0	14,926
	<i>Expenditure Total:</i>	0.00	14,926	0	0	14,926

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2019-2020 Budget

Fund 820 Dept. 5455

ESQUINA SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	0.00	0	0	0	3,780
	<i>Expenditure Total:</i>	0.00	0	0	0	3,780

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2019-2020 Budget

Fund 820 Dept. 5456

WEST LAKESIDE

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	0.00	0	0	0	9,720
	<i>Expenditure Total:</i>	0.00	0	0	0	9,720

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2019-2020 Budget

Fund 820 Dept. 5457

PASO REAL SUBD SECTION IV

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	0.00	0	0	0	2,268
	<i>Expenditure Total:</i>	0.00	0	0	0	2,268

CAMERON COUNTY, TEXAS

PARK SYSTEM REVENUE FUND

APPROVED 2019-2020 BUDGET

Cameron County, Texas
PARK SYSTEM REVENUE FUND
Statement of Revenues, Expenditures and Changes in Retained Earnings
For the Fiscal Year Ending September 30, 2019

Fund 830

	2018 Actual	2019 Approved	2019 Year-End Estimate	2020 Recommended	2020 Approved
OPERATING REVENUES					
Community Parks	\$ 14,410	\$ 10,104	\$ 10,104	\$ 14,330	\$ 12,421
Isla Blanca Park	6,152,000	4,253,179	4,232,264	4,135,708	4,504,065
Isla Blanca Beach Maintenance	-	737,608	813,866	732,811	1,098,190
Andy Bowie Park	735,867	548,882	565,120	559,104	565,120
Andy Bowie Beach Maintenance	-	69,111	64,292	70,810	96,250
Adolph Thomae Park	435,349	456,483	456,483	428,846	435,623
Public Beaches	1,477,684	569,069	628,316	655,672	957,799
Trash Bag Revenue	-	116,200	123,101	129,732	123,101
Beach Clean Up	2,125	-	-	-	-
Park Rangers	7,083	-	-	-	-
Beach Safety Program	347,041	319,811	317,912	325,881	319,412
Summer Program	-	4,747	4,747	3,590	3,990
2016 CO's	-	1,555,912	1,617,092	1,727,908	1,617,092
TOTAL OPERATING REVENUE	<u>9,171,559</u>	<u>8,641,106</u>	<u>8,833,297</u>	<u>8,784,392</u>	<u>9,733,063</u>
OPERATING EXPENSES					
Laureles	156,720	41,318	41,318	41,318	41,318
Community Parks	451,711	370,311	370,311	385,759	399,859
Rio Hondo Family Learning Center	140,953	-	-	-	-
La Paloma Park	151,353	49,518	49,518	49,518	49,218
Browne Road Park	299,768	234,706	234,706	260,363	267,163
El Ranchito Park	24,565	33,908	33,908	33,908	32,208
Isla Blanca Park	2,091,859	1,342,481	1,342,481	1,362,950	1,407,142
Isla Blanca Beach Maintenance	-	499,276	499,276	497,280	657,627
Andy Bowie Park	271,214	213,174	213,174	225,669	239,168
Andy Bowie Beach Maintenance	-	76,411	76,411	76,411	80,411
Adolph Thomae Park	359,001	456,751	456,751	455,229	480,403
Public Beaches	446,846	311,832	311,832	306,793	335,412
Trash Bag Collection Program	-	154,028	154,028	154,028	117,183
Capital Improvements	-	240,000	240,000	240,000	240,000
Park Rangers	688,151	708,360	708,360	747,102	810,046
Code Enforcement	29,985	36,828	36,828	36,828	36,164
Beach Safety Program	366,776	348,797	348,797	348,797	371,642
Administration	1,213,032	2,091,071	2,091,071	2,096,748	2,095,079
Administration Beach User Fees	-	44,853	44,853	44,853	44,853
Greens Division	222,218	268,951	268,951	241,341	262,897
Summer Program	16,543	13,194	13,194	13,194	13,194
2016 CO's	-	1,565,700	1,565,700	1,648,125	1,648,125
TOTAL OPERATING EXPENSES	<u>6,930,695</u>	<u>9,101,468</u>	<u>9,101,468</u>	<u>9,266,214</u>	<u>9,629,112</u>
Less: Depreciation/Capital Projects	-	-	-	-	-
NET OPERATING INCOME	<u>2,240,864</u>	<u>(460,362)</u>	<u>(268,171)</u>	<u>(481,822)</u>	<u>103,951</u>
NON-OPERATING REVENUES (EXPENSES)					
Other Resources	450,041	98,267	98,267	100,000	141,000
Gain on Sale of Capital Assets	0	-	-	-	-
State Grants	1,226,736	-	-	-	-
Bond Proceeds	-	-	-	-	-
Interest expense and fiscal agent fees	(1,038,627)	-	-	-	-
Bond Issuance Costs	-	-	-	-	-
Transfer In	-	-	-	-	-
Transfer to General Fund (Finance/Constable)	(169,233)	(124,341)	(124,341)	(236,425)	(244,951)
Transfer to Park Debt Service Fund	-	-	-	-	-
Donations	-	-	-	-	-
Grant & Program Expenses	(577,459)	-	-	-	-
Other Uses	0	-	-	-	-
TOTAL NON-OPERATING REVENUES AND (EXPENSES)	<u>(108,542)</u>	<u>(26,074)</u>	<u>(26,074)</u>	<u>(136,425)</u>	<u>(103,951)</u>
INCREASE (DECREASE) IN NET POSITION	<u>2,132,322</u>	<u>(486,436)</u>	<u>(294,245)</u>	<u>(618,247)</u>	<u>-</u>
Beginning Net Position	<u>13,926,198</u>	<u>13,089,120</u>	<u>16,244,107</u>	<u>15,949,862</u>	<u>15,949,862</u>
Total Ending Net Position	<u>\$ 16,244,107</u>	<u>\$ 12,602,684</u>	<u>\$ 15,949,862</u>	<u>\$ 15,331,615</u>	<u>\$ 15,949,862</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2019-2020 Budget

<u>Dept.</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Approved</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	98,267	98,267	0	100,000	141,000
652	COMMUNITY PARKS	0.00	10,104	10,104	0	14,330	12,421
6552	CIAP-NATURE PARK	0.00	0	0	0	0	0
6556	THOMAE PARK BOAT RAMP	0.00	0	0	0	0	0
660	ISLA BLANCA PARK	0.00	4,253,179	4,253,179	0	4,135,708	4,504,065
6601	ISLA BLANCA BEACH MAINTEN	0.00	737,608	737,608	0	732,811	1,098,190
661	ANDY BOWIE PARK	0.00	548,882	548,882	0	559,104	565,120
6611	ANDY BOWIE BEACH MAINTENA	0.00	69,111	69,111	0	70,810	96,250
662	THOMAE PARK	0.00	456,483	456,483	0	428,846	435,623
664	PUBLIC BEACHES	0.00	569,069	569,069	0	655,672	957,799
6641	TRASH BAG COLLECTION PROG	0.00	116,200	116,200	0	129,732	123,101
668	PARK RANGERS	0.00	0	0	0	0	0
6681	CODE ENFORCEMENT	0.00	0	0	0	0	0
6682	BEACH SAFETY PROGRAM	0.00	319,811	319,811	0	325,881	319,412
669	PARK SYSTEM ADMINISTRATIO	0.00	0	0	0	0	0
6692	Parks Donation	0.00	0	0	0	0	0
6694	PARKS SUMMER PROGRAM	0.00	4,747	4,747	0	3,590	3,990
6696	2016 CO's	0.00	1,555,912	1,555,912	0	1,727,908	1,617,092
	<i>Revenue Total:</i>	0.00	8,739,373	8,739,373	0	8,884,392	9,874,063
<u>TRANSFERS OUT</u>							
010	GENERAL FUND TRANSFER	0.00	124,341	124,341	0	141,276	149,202
015	ROAD & BRIDGE FUND	0.00	0	0	0	95,149	95,749
	<i>Fund Balance:</i>	0.00	124,341	124,341	0	236,425	244,951
<u>EXPENDITURE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
535	LAURELS	0.00	41,318	41,318	43,053	41,318	41,318
652	COMMUNITY PARKS	0.00	370,311	382,679	412,336	385,759	399,859
6528	LA PALOMA PARK	0.00	49,518	49,518	52,403	49,518	49,218
654	BROWNE ROAD PARK	0.00	234,706	253,687	257,659	260,363	267,163
6541	EL RANCHTIO PARK	0.00	33,908	32,908	35,658	33,908	32,208
6552	CIAP-NATURE PARK	0.00	0	0	0	0	0
6556	THOMAE PARK BOAT RAMP	0.00	0	0	0	0	0
660	ISLA BLANCA PARK	0.00	1,342,481	1,081,618	1,451,187	1,362,950	1,407,142
6601	ISLA BLANCA BEACH MAINTEN	0.00	499,276	771,681	723,508	497,280	657,627
661	ANDY BOWIE PARK	0.00	213,174	161,831	227,820	225,669	239,168
6611	ANDY BOWIE BEACH MAINTENA	0.00	76,411	122,978	76,689	76,411	80,411
662	THOMAE PARK	0.00	456,751	458,453	841,660	455,229	480,403
663	PARKS CAPITAL IMPROVEMENT	0.00	0	244,000	0	0	0
6631	PARKS CAPITAL IMPROVEMNTS	0.00	240,000	240,000	0	240,000	240,000
664	PUBLIC BEACHES	0.00	311,832	311,209	364,423	306,793	335,412
6641	TRASH BAG COLLECTION PROG	0.00	154,028	137,468	156,128	154,028	117,183
668	PARK RANGERS	0.00	708,360	717,585	819,018	747,102	810,046
6681	CODE ENFORCEMENT	0.00	36,828	35,732	37,228	36,828	36,164

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2019-2020 Budget

<u>Dept.</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Approved</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
6682	BEACH SAFETY PROGRAM	0.00	348,797	348,797	371,601	348,797	371,642
669	PARK SYSTEM ADMINISTRATIO	0.00	2,091,071	1,715,059	890,591	2,096,748	2,095,079
6691	GREENS DIVISION	0.00	268,951	268,951	269,218	241,341	262,897
6692	Parks Donation	0.00	0	0	0	0	0
6694	PARKS SUMMER PROGRAM	0.00	13,194	13,194	14,194	13,194	13,194
6695	PARK ADMIN BUF	0.00	44,853	391,102	44,853	44,853	44,853
6696	2016 CO's	0.00	1,565,700	1,565,700	1,648,125	1,648,125	1,648,125
	<i>Expense Total:</i>	0.00	9,101,468	9,345,468	8,737,352	9,266,214	9,629,112

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2019-2020 Budget

Fund 830 Dept. 000

PARK SYSTEM REVENUE FUND

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4600	Interest Income	141,093.63	98,267	0	100,000	141,000
4602	Miscellaneous	611,940.68	0	0	0	0
4702	ACH UNIDENTIFIED	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>753,034.31</u>	<u>98,267</u>	<u>0</u>	<u>100,000</u>	<u>141,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2019-2020 Budget

Fund 830 Dept. 535

LAURELES PARK

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	12,754.00	13,104	13,104	13,104	13,104
6006	FICA	975.77	1,002	1,002	1,002	1,002
6010	Uniforms	0.00	200	200	200	200
6011	Workers Compensation	252.55	259	259	259	259
6012	Unemployment Insurance	55.93	43	58	43	43
6014	Office Supplies	4,160.91	2,000	3,000	2,000	2,000
6022	Drugs Medicine	1,717.76	2,000	2,000	2,000	2,000
6037	Road Materials	1,172.49	1,500	1,500	1,500	1,500
6038	Small Tools and Equipment	0.00	0	0	0	0
6056	Property Insurance	420.42	400	420	400	400
6060	Electricity	10,298.29	11,000	11,000	11,000	11,000
6062	Water	4,210.98	4,200	4,200	4,200	4,200
6063	Sewage and Garbage	3,060.17	3,500	3,500	3,500	3,500
6064	Building Maintenance	409.00	1,000	1,200	1,000	1,000
6067	Equipment Maintenance	3,000.00	1,000	1,500	1,000	1,000
6082	Contractual Expense	0.00	0	0	0	0
6195	Safety Supplies	23.16	110	110	110	110
	<i>Expenditure Total:</i>	<u>42,511.43</u>	<u>41,318</u>	<u>43,053</u>	<u>41,318</u>	<u>41,318</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2019-2020 Budget

Fund 830 Dept. 652

COMMUNITY PARKS

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4640	Sale of Surplus	0.00	0	0	388	388
4821	Daily Entrance Fees	4,048.00	3,977	0	3,623	2,353
4840	Community Center Rental	5,762.00	6,127	0	10,319	9,680
	<i>Revenue Total:</i>	<u>9,810.00</u>	<u>10,104</u>	<u>0</u>	<u>14,330</u>	<u>12,421</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	125,967.23	144,097	144,097	147,408	154,339
6004	Overtime	0.00	0	800	800	800
6005	Extra Help	32,560.00	31,462	63,504	43,680	46,480
6006	FICA	12,077.64	14,732	15,943	14,679	15,424
6007	Group Health	33,000.00	33,000	33,000	33,000	36,000
6008	Retirement	12,523.31	14,994	14,994	14,925	15,622
6010	Uniforms	410.85	400	400	400	400
6011	Workers Compensation	1,758.71	2,556	4,126	2,450	2,545
6012	Unemployment Insurance	702.19	636	688	633	665
6014	Office Supplies	9,024.25	9,000	9,000	9,000	9,000
6016	Gasoline	12,471.31	7,000	12,000	7,000	12,000
6018	Diesel Fuel	0.00	0	0	0	0
6022	Drugs Medicine	3,598.20	3,571	4,000	4,400	4,400
6030	Vehicle Repairs	1,064.43	647	1,200	1,200	1,200
6037	Road Materials	0.00	0	1,500	1,500	0
6038	Small Tools and Equipment	0.00	0	1,000	0	0
6047	Mobile Phones	787.03	700	800	700	700
6048	Communications	8,032.93	6,500	8,000	6,500	8,000
6056	Property Insurance	2,656.06	2,300	2,300	2,300	2,300
6057	Vehicle Insurance	258.75	550	550	550	550
6058	Liability Other Insurance	0.00	22	22	22	22
6060	Electricity	43,687.67	42,000	42,000	42,000	42,000
6062	Water	13,660.86	16,000	16,000	16,000	14,000
6063	Sewage and Garbage	22,283.22	23,000	23,000	23,000	23,000
6064	Building Maintenance	4,329.45	10,500	8,000	8,000	5,000
6067	Equipment Maintenance	4,070.27	8,200	4,000	4,200	4,000
6069	Equipment Rental	661.20	662	662	662	662
6082	Contractual Expense	0.00	10,000	600	600	600
6195	Safety Supplies	130.20	150	150	150	150
	<i>Expenditure Total:</i>	<u>345,715.76</u>	<u>382,679</u>	<u>412,336</u>	<u>385,759</u>	<u>399,859</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2019-2020 Budget

Fund 830 Dept. 6528

LA PALOMA PARK

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	13,096.00	13,104	13,104	13,104	13,104
6006	FICA	1,001.94	1,002	1,002	1,002	1,002
6010	Uniforms	0.00	300	200	300	300
6011	Workers Compensation	259.32	259	259	259	259
6012	Unemployment Insurance	57.43	43	43	43	43
6014	Office Supplies	3,140.51	2,100	3,000	2,100	3,000
6022	Drugs Medicine	1,842.61	2,000	2,000	2,000	2,000
6037	Road Materials	1,172.51	0	2,000	0	0
6056	Property Insurance	445.09	400	445	400	400
6060	Electricity	20,552.45	21,000	21,000	21,000	21,000
6062	Water	1,952.67	3,000	3,000	3,000	2,500
6063	Sewage and Garbage	2,393.64	3,200	3,200	3,200	2,500
6064	Building Maintenance	974.63	1,500	1,500	1,500	1,500
6067	Equipment Maintenance	0.00	1,500	1,500	1,500	1,500
6195	Safety Supplies	69.44	110	150	110	110
	<i>Expenditure Total:</i>	<u>46,958.24</u>	<u>49,518</u>	<u>52,403</u>	<u>49,518</u>	<u>49,218</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2019-2020 Budget

Fund 830 Dept. 654

BROWNE ROAD PARK

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	71,120.15	88,226	88,226	93,859	93,859
6004	Overtime	0.00	500	500	500	500
6005	Extra Help	12,808.00	13,104	13,104	13,104	13,104
6006	FICA	6,232.82	7,825	6,615	8,221	8,221
6007	Group Health	19,800.00	19,800	19,800	19,800	21,600
6008	Retirement	7,072.10	8,930	7,316	9,452	9,452
6010	Uniforms	446.16	400	400	400	400
6011	Workers Compensation	1,398.66	1,021	1,021	1,128	1,128
6012	Unemployment Insurance	374.14	337	337	355	355
6014	Office Supplies	10,129.08	12,800	12,800	12,800	12,800
6016	Gasoline	0.00	1,342	1,500	1,500	1,500
6022	Drugs Medicine	1,399.90	0	3,000	0	3,000
6030	Vehicle Repairs	776.55	1,000	1,000	1,000	1,000
6037	Road Materials	0.00	0	2,000	0	2,000
6038	Small Tools and Equipment	799.00	4,970			
6048	Communications	7,989.65	9,204	9,000	9,204	9,204
6056	Property Insurance	5,090.80	5,300	5,300	5,300	5,300
6057	Vehicle Insurance	115.00	390	390	390	390
6060	Electricity	50,516.14	48,000	50,000	48,000	50,000
6062	Water	7,746.61	10,000	10,000	10,000	8,000
6063	Sewage and Garbage	2,562.00	3,000	3,000	3,000	3,000
6064	Building Maintenance	5,475.02	6,200	6,200	6,200	6,200
6067	Equipment Maintenance	5,513.35	10,526	6,000	6,000	6,000
6069	Equipment Rental	661.20	662	662	662	662
6082	Contractual Expense	5,218.14	0	9,338	9,338	9,338
6195	Safety Supplies	97.52	150	150	150	150
	<i>Expenditure Total:</i>	<u>223,341.99</u>	<u>253,687</u>	<u>257,659</u>	<u>260,363</u>	<u>267,163</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2019-2020 Budget

Fund 830 Dept. 6541

EL RANCHITO PARK

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	13,033.00	12,104	13,104	13,104	13,104
6006	FICA	997.11	1,002	1,002	1,002	1,002
6011	Workers Compensation	258.07	259	259	259	259
6012	Unemployment Insurance	57.16	43	43	43	43
6014	Office Supplies	4,834.20	5,000	5,000	5,000	5,000
6022	Drugs Medicine	0.00	0	2,000	0	2,000
6037	Road Materials	1,000.00	0	1,000	0	1,000
6056	Property Insurance	36.54	900	900	900	900
6060	Electricity	1,370.49	2,000	2,000	2,000	1,700
6062	Water	1,058.72	4,770	4,200	5,000	1,200
6063	Sewage and Garbage	1,919.69	3,600	3,000	3,600	3,000
6064	Building Maintenance	0.00	2,660	1,500	1,500	1,500
6067	Equipment Maintenance	0.00	570	1,500	1,500	1,500
6195	Safety Supplies	0.00	0	150	0	0
	<i>Expenditure Total:</i>	<u>24,564.98</u>	<u>32,908</u>	<u>35,658</u>	<u>33,908</u>	<u>32,208</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2019-2020 Budget

Fund 830 Dept. 660

ISLA BLANCA PARK

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4602	Miscellaneous	34,785.75	34,354	0	26,862	26,733
4641	Sale of Capital Assets	0.00	0	0	0	0
4705	Long/Short	0.00	0	0	235	-148
4825	Commercial Permits	2,225.00	2,225	0	850	850
4830	RV Full	2,710,467.60	2,570,943	0	2,541,144	2,611,714
4838	Boat Slips Marina	0.00	0	0	0	0
4841	Concessions Leases	1,434,643.66	1,436,438	0	1,329,180	1,621,406
4842	Parks Tag Fee	0.00	0	0	20,696	20,776
4845	Electricity	151,125.98	133,167	0	152,888	163,042
4846	Water	1,462.32	1,297	0	528	362
4849	Tents	27,280.00	26,425	0	19,400	18,960
4850	CABANAS RENTAL	45,640.00	48,330	0	43,925	40,370
	<i>Revenue Total:</i>	<u>4,407,630.31</u>	<u>4,253,179</u>	<u>0</u>	<u>4,135,708</u>	<u>4,504,065</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	56,141.58	202,656	417,206	384,474	417,937
6004	Overtime	234.75	2,380	10,000	2,380	9,700
6005	Extra Help	7,059.91	37,739	36,000	37,739	37,739
6006	FICA	4,749.46	7,012	35,435	32,481	35,601
6007	Group Health	18,798.83	43,753	105,600	99,000	122,400
6008	Retirement	5,687.11	20,142	46,398	38,956	43,063
6010	Uniforms	506.83	2,618	2,618	2,618	2,618
6011	Workers Compensation	1,055.55	1,829	9,171	5,560	6,176
6012	Unemployment Insurance	311.73	683	1,529	1,412	1,578
6014	Office Supplies	1,065.65	21,744	15,000	10,000	15,000
6016	Gasoline	0.00	5,100	5,100	5,100	5,100
6030	Vehicle Repairs	30.00	2,500	2,500	2,500	2,500
6037	Road Materials	2,255.62	2,500	0	2,500	2,500
6040	Audit and Accounting	6,647.00	6,647	6,647	6,647	6,647
6046	Medical and Dental	70.00	90	90	90	90
6047	Mobile Phones	2,174.82	4,135	2,100	2,100	2,100
6048	Communications	5,588.98	14,823	15,600	15,600	15,600
6049	Postage	0.00	70	1,000	1,000	1,000
6050	Travel	941.88	1,000	1,000	1,000	1,000
6054	Advertising	1,411.58	1,500	1,500	1,500	1,500
6056	Property Insurance	12,087.22	16,000	16,000	16,000	16,000
6057	Vehicle Insurance	2,363.25	2,000	2,000	2,000	2,000
6060	Electricity	255,356.86	214,272	294,000	310,000	260,000
6062	Water	66,509.25	70,000	70,000	70,000	65,000
6063	Sewage and Garbage	137,018.06	190,000	190,000	190,000	190,000
6064	Building Maintenance	5,817.74	21,485	7,000	6,900	6,900
6067	Equipment Maintenance	0.00	7,500	2,500	2,500	2,500

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2019-2020 Budget

Fund 830 Dept. 660

ISLA BLANCA PARK

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
6069	Equipment Rental	2,605.34	2,000	2,000	2,000	2,000
6073	Dues and Memberships	0.00	500	500	500	500
6074	Credit Services	1,597.56	410	7,000	7,500	7,500
6075	Taxes	13,800.87	8,200	0	8,200	8,200
6077	Data Processing	7,413.43	4,000	4,000	2,000	2,000
6078	Education and Training	400.00	400	400	400	400
6082	Contractual Expense	86,123.92	164,495	140,843	91,843	113,843
6087	Miscellaneous	0.00	985			
6195	Safety Supplies	449.98	450	450	450	450
	<i>Expenditure Total:</i>	<u>706,274.76</u>	<u>1,081,618</u>	<u>1,451,187</u>	<u>1,362,950</u>	<u>1,407,142</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2019-2020 Budget

Fund 830 Dept. 6601

ISLA BLANCA BEACH MAINTENANCE

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4602	Miscellaneous	8.00	4	0	44	44
4705	Long/Short	1,692.04	-554	0	0	0
4821	Daily Entrance Fees	1,461,179.50	578,651	0	593,073	954,921
4822	Annual Passes	93,545.00	99,597	0	97,070	99,746
4824	90 Day Passes	43,920.00	44,068	0	42,624	43,479
4842	Parks Tag Fee	16,962.00	15,842	0	0	0
	Revenue Total:	<u>1,617,306.54</u>	<u>737,608</u>	<u>0</u>	<u>732,811</u>	<u>1,098,190</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	366,782.68	284,661	179,401	88,466	181,660
6004	Overtime	1,554.03	4,128	7,128	4,128	9,700
6005	Extra Help	14,374.09	41,366	43,200	41,366	46,166
6006	FICA	28,432.87	22,487	17,571	10,248	17,974
6007	Group Health	106,601.17	81,647	132,000	26,400	57,600
6008	Retirement	36,452.08	28,687	19,839	9,324	19,011
6010	Uniforms	4,917.87	4,382	5,100	4,382	4,382
6011	Workers Compensation	5,921.32	4,770	4,548	568	2,403
6012	Unemployment Insurance	1,691.80	1,257	765	442	775
6014	Office Supplies	67,082.38	54,000	58,000	54,000	54,000
6016	Gasoline	6,924.73	11,000	11,000	11,000	11,000
6030	Vehicle Repairs	7,878.29	10,000	10,000	10,000	10,000
6047	Mobile Phones	0.00	0	0	0	0
6048	Communications	10,564.27	6,777	6,000	6,000	6,000
6057	Vehicle Insurance	0.00	2,532	2,532	2,532	2,532
6060	Electricity	110,513.05	120,000	120,000	120,000	110,000
6062	Water	23,715.04	12,000	12,000	12,000	12,000
6063	Sewage and Garbage	119,788.24	65,000	65,000	65,000	81,000
6064	Building Maintenance	15,569.19	3,215	16,000	18,000	18,000
6067	Equipment Maintenance	9,528.03	7,900	7,900	7,900	7,900
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	5,820.76	5,348	5,000	5,000	5,000
6109	Emergency-Hospital	0.00	0	0	0	0
6195	Safety Supplies	498.88	524	524	524	524
	Expenditure Total:	<u>944,610.77</u>	<u>771,681</u>	<u>723,508</u>	<u>497,280</u>	<u>657,627</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2019-2020 Budget

Fund 830 Dept. 661

ANDY BOWIE PARK

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4451	Tolls - Entrance Fees	0.00	0	0	0	0
4602	Miscellaneous	13,396.38	13,828	0	16,333	16,549
4830	RV Full	121,004.60	110,834	0	114,697	122,198
4839	Apartment Rental	0.00	0	0	0	0
4841	Concessions Leases	419,092.67	414,954	0	416,297	414,816
4842	Parks Tag Fee	288.00	224	0	160	128
4845	Electricity	6,578.53	5,521	0	5,867	5,504
4849	Tents	3,601.00	3,521	0	5,750	5,925
Revenue Total:		563,961.18	548,882	0	559,104	565,120
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	64,444.30	85,493	118,415	120,959	128,030
6004	Overtime	0.00	1,000	1,000	1,000	1,000
6005	Extra Help	0.00	0	6,400	6,400	6,400
6006	FICA	4,809.76	7,675	9,625	9,819	10,360
6007	Group Health	14,940.40	18,438	26,400	26,400	28,800
6008	Retirement	6,449.65	8,712	12,025	12,281	12,993
6010	Uniforms	0.00	42	150	150	150
6011	Workers Compensation	494.31	761	974	882	972
6012	Unemployment Insurance	294.48	293	415	484	447
6014	Office Supplies	700.37	629	7,000	3,278	6,000
6016	Gasoline	0.00	0	0	0	0
6022	Drugs Medicine	150.00	150	150	150	150
6030	Vehicle Repairs	213.51	726	0	1,000	1,000
6037	Road Materials	1,965.22	2,768	2,768	3,000	3,000
6038	Small Tools and Equipment	599.00	599	1,000	1,000	1,000
6047	Mobile Phones	50.00	700	282	50	50
6048	Communications	4,966.86	7,028	8,533	8,533	8,533
6049	Postage	0.00	0	0	0	0
6054	Advertising	1,500.00	1,000	1,500	1,500	1,500
6056	Property Insurance	2,113.42	2,010	2,010	2,010	2,010
6057	Vehicle Insurance	317.25	100	100	100	100
6060	Electricity	7,513.80	7,986	9,000	9,000	9,000
6062	Water	1,831.27	3,000	3,000	3,000	3,000
6063	Sewage and Garbage	3,273.58	4,065	5,000	5,000	5,000
6064	Building Maintenance	234.58	3,195	3,200	3,200	3,200
6067	Equipment Maintenance	182.96	1,200	1,200	1,200	1,200
6074	Credit Services	562.53	582	2,000	2,000	2,000
6077	Data Processing	200.88	1,719	3,500	1,100	1,100
6082	Contractual Expense	218.36	1,787	2,000	2,000	2,000
6109	Emergency-Hospital	0.00	0	0	0	0
6195	Safety Supplies	0.00	173	173	173	173

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2019-2020 Budget

Fund 830 Dept. 6611

ANDY BOWIE BEACH MAINTENANCE

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4705	Long/Short	-433.58	-500	0	214	131
4821	Daily Entrance Fees	169,114.50	67,002	0	64,750	90,398
4822	Annual Passes	1,245.50	1,007	0	2,120	2,067
4824	90 Day Passes	1,980.00	1,602	0	3,726	3,654
<i>Revenue Total:</i>		<u>171,906.42</u>	<u>69,111</u>	<u>0</u>	<u>70,810</u>	<u>96,250</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	42,401.69	32,922	0	0	0
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	1,106.00	0	6,400	6,400	6,400
6006	FICA	3,123.03	2,440	490	490	490
6007	Group Health	11,459.60	7,962	0	0	0
6008	Retirement	4,180.29	3,313	0	0	0
6010	Uniforms	1,000.00	963	850	850	850
6011	Workers Compensation	317.99	237	24	24	24
6012	Unemployment Insurance	190.58	143	21	21	21
6014	Office Supplies	13,490.10	14,135	14,000	11,722	11,722
6016	Gasoline	15,051.09	11,000	11,000	11,000	11,000
6018	Diesel Fuel	84.16	419	0	0	0
6030	Vehicle Repairs	857.36	2,205	1,100	1,100	1,100
6047	Mobile Phones	527.12	584	584	257	257
6048	Communications	3,668.41	3,275	1,770	1,770	1,770
6060	Electricity	10,172.25	10,000	10,000	10,000	10,000
6062	Water	2,517.18	3,400	3,400	3,400	3,400
6063	Sewage and Garbage	12,475.87	10,935	10,000	10,000	14,000
6064	Building Maintenance	8,926.14	9,000	9,000	11,000	11,000
6067	Equipment Maintenance	8,134.51	2,723	2,723	3,050	3,050
6077	Data Processing	0.00	1,782	0	0	0
6082	Contractual Expense	6,355.46	5,513	5,300	5,300	5,300
6109	Emergency-Hospital	0.00	0	0	0	0
6195	Safety Supplies	200.00	27	27	27	27
<i>Expenditure Total:</i>		<u>146,238.83</u>	<u>122,978</u>	<u>76,689</u>	<u>76,411</u>	<u>80,411</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2019-2020 Budget

Fund 830 Dept. 662

ADOLPH THOMAE PARK

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4451	Tolls - Entrance Fees	0.00	0	0	0	0
4602	Miscellaneous	574.00	634	0	660	600
4705	Long/Short	1.52	217	0	-601	256
4821	Daily Entrance Fees	269,807.00	308,878	0	281,535	284,922
4822	Annual Passes	35,351.00	34,318	0	34,026	35,431
4824	90 Day Passes	1,494.00	1,647	0	3,807	3,915
4830	RV Full	114,357.59	97,663	0	94,381	96,001
4838	Boat Slips Marina	0.00	0	0	0	0
4839	Apartment Rental	2,275.00	2,275	0	2,100	2,100
4842	Parks Tag Fee	1,092.00	2,275	0	1,080	1,024
4845	Electricity	3,240.83	1,886	0	3,818	4,114
4849	Tents	7,155.00	6,690	0	8,040	7,260
Revenue Total:		<u>435,347.94</u>	<u>456,483</u>	<u>0</u>	<u>428,846</u>	<u>435,623</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	134,901.32	154,483	154,483	152,115	164,421
6004	Overtime	0.00	1,000	1,000	1,000	1,000
6005	Extra Help	2,376.00	6,400	6,400	6,400	6,400
6006	FICA	10,156.02	12,611	12,611	12,276	13,218
6007	Group Health	39,600.00	39,600	39,600	39,600	43,200
6008	Retirement	13,407.73	15,859	15,849	15,419	16,658
6010	Uniforms	227.92	400	1,170	400	400
6011	Workers Compensation	567.51	664	664	598	644
6012	Unemployment Insurance	611.45	541	1,286	526	567
6014	Office Supplies	14,603.03	15,000	20,000	15,000	20,000
6016	Gasoline	13,268.35	9,000	9,000	9,000	9,000
6022	Drugs Medicine	0.00	0	0	0	0
6030	Vehicle Repairs	1,604.94	2,000	2,000	2,000	2,000
6047	Mobile Phones	960.00	2,995	960	900	900
6048	Communications	1,838.98	6,600	9,000	2,000	9,000
6054	Advertising	1,999.10	2,000	2,000	2,000	2,000
6056	Property Insurance	1,554.27	1,400	1,400	1,400	1,400
6057	Vehicle Insurance	115.00	737	737	737	737
6060	Electricity	15,382.71	19,000	18,000	19,000	19,000
6062	Water	5,807.59	9,500	9,000	9,500	6,500
6063	Sewage and Garbage	8,765.00	14,000	13,000	14,000	12,000
6064	Building Maintenance	9,878.16	10,000	13,500	16,000	16,000
6067	Equipment Maintenance	1,057.57	2,500	2,500	2,500	2,500
6069	Equipment Rental	500.00	500	500	500	500
6074	Credit Services	1,378.60	1,305	3,500	4,000	4,000
6077	Data Processing	2,015.16	5,000	3,000	3,000	3,000
6082	Contractual Expense	15,216.64	125,158	500,000	125,158	125,158

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
Expenditure Total

Fund 830 Dept. 6631

PARKS CAPITAL IMPROVEMENTS

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	80,633.20	240,000	0	240,000	240,000
	<i>Expenditure Total:</i>	80,633.20	240,000	0	240,000	240,000

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2019-2020 Budget

Fund 830 Dept. 664

PUBLIC BEACHES

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4602	Miscellaneous	0.00	0	0	4	4
4705	Long/Short	2,009.04	3,891	0	14,889	14,061
4821	Daily Entrance Fees	1,351,097.00	565,178	0	640,779	943,734
	Revenue Total:	<u>1,353,106.04</u>	<u>569,069</u>	<u>0</u>	<u>655,672</u>	<u>957,799</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	48,731.39	50,673	72,523	50,032	56,785
6004	Overtime	9,318.00	1,900	3,000	1,900	1,900
6005	Extra Help	62,248.00	89,600	100,800	89,600	100,800
6006	FICA	8,958.74	10,877	13,259	5,060	12,201
6007	Group Health	13,200.00	13,200	19,800	13,200	14,400
6008	Retirement	4,843.40	5,124	7,840	4,992	5,740
6010	Uniforms	125.30	500	890	500	500
6011	Workers Compensation	1,600.39	572	3,432	548	616
6012	Unemployment Insurance	524.68	469	535	467	526
6014	Office Supplies	11,233.63	12,000	15,000	12,000	14,000
6016	Gasoline	250.00	1,500	1,500	1,500	1,500
6022	Drugs Medicine	0.00	50	0	50	0
6048	Communications	0.00	500	0	500	0
6049	Postage	79.57	200	500	200	200
6056	Property Insurance	2,256.16	9,000	9,000	9,000	9,000
6060	Electricity	2,955.92	4,800	4,800	4,800	4,800
6062	Water	5,529.09	8,000	8,000	8,000	8,000
6063	Sewage and Garbage	85,780.84	86,000	86,000	86,000	86,000
6064	Building Maintenance	4,382.37	3,500	4,500	3,500	3,500
6067	Equipment Maintenance	2,787.69	2,800	2,800	2,800	2,800
6069	Equipment Rental	499.95	700	700	700	700
6077	Data Processing	1,963.11	1,800	2,000	4,000	4,000
6082	Contractual Expense	7,043.98	7,044	7,044	7,044	7,044
6195	Safety Supplies	400.00	400	500	400	400
	Expenditure Total:	<u>274,712.21</u>	<u>311,209</u>	<u>364,423</u>	<u>306,793</u>	<u>335,412</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2019-2020 Budget

Fund 830 Dept. 6641

TRASH BAG COLLECTION PROGRAM

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4705	Long/Short	0.00	0	0	0	0
4843	Trash Bag Revenue	124,578.00	116,200	0	129,732	123,101
	Revenue Total:	<u>124,578.00</u>	<u>116,200</u>	<u>0</u>	<u>129,732</u>	<u>123,101</u>
<u>EXPENDITURE ACCOUNTS</u>						
6004	Overtime	3,957.88	900	3,000	900	3,000
6005	Extra Help	69,224.98	57,600	57,600	57,600	57,600
6006	FICA	5,598.47	4,475	4,475	4,475	4,636
6010	Uniforms	0.00	200	200	200	200
6011	Workers Compensation	1,449.01	1,155	1,155	1,155	1,197
6012	Unemployment Insurance	321.44	193	193	193	200
6014	Office Supplies	12,141.52	15,000	15,000	15,000	15,000
6063	Sewage and Garbage	21,302.37	35,000	35,000	35,000	35,000
6082	Contractual Expense	33,387.85	22,595	39,155	39,155	0
6195	Safety Supplies	350.00	350	350	350	350
	Expenditure Total:	<u>147,733.52</u>	<u>137,468</u>	<u>156,128</u>	<u>154,028</u>	<u>117,183</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2019-2020 Budget

Fund 830 Dept. 668

PARK RANGERS

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4489	Park Ranger Arrest Fees-Misc	7,043.13	0	0	0	0
4602	Miscellaneous	40.00	0	0	0	0
	Revenue Total:	<u>7,083.13</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	423,482.04	436,053	499,880	463,283	499,110
6004	Overtime	9,716.17	10,000	15,000	10,000	10,000
6006	FICA	31,661.85	34,888	39,771	36,206	38,947
6007	Group Health	72,600.00	72,600	85,800	72,600	86,400
6008	Retirement	43,463.60	45,502	52,402	47,357	50,965
6010	Uniforms	3,613.80	3,500	6,000	3,500	4,000
6011	Workers Compensation	8,083.14	8,390	9,155	8,539	9,196
6012	Unemployment Insurance	1,932.33	1,491	1,703	1,552	1,670
6014	Office Supplies	2,309.56	5,776	5,000	2,900	2,900
6016	Gasoline	42,964.92	40,000	40,000	40,000	43,000
6028	Camera and Police Supplies	6,513.70	0	3,000	3,000	3,500
6030	Vehicle Repairs	27,251.21	36,000	36,000	36,000	36,000
6038	Small Tools and Equipment	0.00	4,131			
6046	Medical and Dental	70.00	100	100	100	100
6047	Mobile Phones	2,140.91	1,500	2,700	1,500	1,500
6048	Communications	0.00	500	800	500	500
6049	Postage	26.73	98	98	98	98
6050	Travel	1,400.00	1,000	1,400	1,400	1,400
6056	Property Insurance	0.00	0			
6057	Vehicle Insurance	305.25	5,707	5,707	5,707	6,700
6059	Bonds	0.00	142	142	0	0
6067	Equipment Maintenance	1,950.87	1,051	4,000	4,000	4,000
6068	Real Estate Rental	1,015.00	1,200	1,200	1,200	1,200
6069	Equipment Rental	5,605.74	4,860	4,860	4,860	4,860
6077	Data Processing	1,248.75	1,096	0	0	0
6078	Education and Training	75.92	500	500	500	500
6082	Contractual Expense	0.00	1,500	3,000	1,500	1,500
6100	Weapons	0.00	0	0	0	1,200
6195	Safety Supplies	719.55	0	800	800	800
	Expenditure Total:	<u>688,151.04</u>	<u>717,585</u>	<u>819,018</u>	<u>747,102</u>	<u>810,046</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2019-2020 Budget

Fund 830 Dept. 6681

CODE ENFORCEMENT

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4381	Insurance Proceeds	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6004	Overtime	487.50	300	500	300	300
6005	Extra Help	25,012.50	25,600	25,600	25,600	25,600
6006	FICA	1,950.89	1,981	1,981	1,981	1,981
6010	Uniforms	263.88	500	700	500	500
6011	Workers Compensation	504.92	512	512	512	512
6012	Unemployment Insurance	111.98	85	85	85	85
6014	Office Supplies	1,153.80	2,000	2,000	2,000	2,000
6016	Gasoline	0.00	1,051	2,147	3,000	2,000
6038	Small Tools and Equipment	0.00	2,703	2,703	0	0
6047	Mobile Phones	0.00	0	0	0	1,836
6067	Equipment Maintenance	499.00	1,000	1,000	2,500	1,000
6195	Safety Supplies	0.00	0	0	350	350
	<i>Expenditure Total:</i>	<u>29,984.47</u>	<u>35,732</u>	<u>37,228</u>	<u>36,828</u>	<u>36,164</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2019-2020 Budget

Fund 830 Dept. 6682

BEACH SAFETY PROGRAM

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	1,100.00	1,100	0	1,800	1,500
4821	Daily Entrance Fees	345,941.50	318,711	0	324,081	317,912
	Revenue Total:	<u>347,041.50</u>	<u>319,811</u>	<u>0</u>	<u>325,881</u>	<u>319,412</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	42,466.56	44,023	44,023	44,023	44,023
6004	Overtime	1,072.70	1,000	1,000	1,000	1,000
6005	Extra Help	231,685.08	215,000	232,800	215,000	232,800
6006	FICA	21,039.02	19,892	22,614	19,892	21,253
6007	Group Health	6,600.00	6,600	6,600	6,600	7,200
6008	Retirement	4,222.70	4,433	4,433	4,433	4,433
6010	Uniforms	5,037.32	5,500	5,500	5,500	5,500
6011	Workers Compensation	5,455.63	4,431	5,501	4,431	4,783
6012	Unemployment Insurance	1,210.31	858	917	858	917
6014	Office Supplies	3,286.70	3,200	3,200	4,000	3,200
6016	Gasoline	6,841.51	7,500	0	7,500	7,500
6018	Diesel Fuel	0.00	0			
6022	Drugs Medicine	1,366.04	5,500	4,500	5,100	4,500
6030	Vehicle Repairs	2,757.55	5,500	5,300	5,500	5,300
6047	Mobile Phones	533.59	900	800	900	800
6050	Travel	1,602.99	403	2,000	2,000	2,000
6057	Vehicle Insurance	288.75	800	800	800	800
6064	Building Maintenance	2,492.68	0	2,500	2,500	2,500
6067	Equipment Maintenance	1,286.06	3,000	2,700	3,000	2,700
6069	Equipment Rental	4,041.36	0	5,156	0	5,156
6073	Dues and Memberships	830.00	2,177	2,177	2,660	2,177
6078	Education and Training	1,369.42	1,500	2,500	2,500	2,500
6082	Contractual Expense	9,600.00	15,580	15,580	9,600	9,600
6195	Safety Supplies	205.74	1,000	1,000	1,000	1,000
	Expenditure Total:	<u>355,291.71</u>	<u>348,797</u>	<u>371,601</u>	<u>348,797</u>	<u>371,642</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
Times New Roman1

Fund 830 Dept. 669

PARKS ADMINISTRATION

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	82,785.58	103,741	197,627	197,836	216,943
6003	Salaries-Employees	116,766.69	190,449	344,753	344,745	378,444
6004	Overtime	5,076.14	5,888	12,000	12,000	12,000
6005	Extra Help	4,310.17	0	0	0	0
6006	FICA	15,447.35	23,601	43,019	42,499	46,539
6007	Group Health	36,114.52	43,398	87,424	99,000	115,200
6008	Retirement	20,495.77	31,156	56,530	55,846	61,164
6010	Uniforms	321.16	186	186	186	186
6011	Workers Compensation	2,898.19	3,185	6,675	5,857	6,573
6012	Unemployment Insurance	915.74	775	1,852	1,830	2,004
6014	Office Supplies	379.66	396	396	396	396
6016	Gasoline	1,179.01	6,530	6,760	6,760	6,760
6018	Diesel Fuel	25.00	1,064	1,064	1,064	1,064
6025	Food-Human	0.00	500	500	500	500
6030	Vehicle Repairs	0.00	1,768	2,100	2,100	2,100
6033	Contingencies	0.00	0	0	0	14,594
6046	Medical and Dental	93.00	500	500	500	500
6047	Mobile Phones	1,059.28	1,000	1,000	1,000	1,000
6048	Communications	56.16	117	117	117	117
6049	Postage	216.52	153	153	250	153
6050	Travel	2,180.20	6,400	7,000	2,300	7,000
6052	Travel-Mileage Reimbursement	209.28	1,000	0	1,000	0
6054	Advertising	3,038.07	3,100	3,100	3,100	3,100
6056	Property Insurance	0.00	572	572	572	572
6057	Vehicle Insurance	5,344.50	2,800	2,800	2,800	2,800
6058	Liability Other Insurance	0.00	11,000	11,000	11,000	11,000
6059	Bonds	0.00	97	0	0	97
6067	Equipment Maintenance	0.00	4,815	4,815	4,815	4,815
6068	Real Estate Rental	500.00	500	500	500	500
6069	Equipment Rental	4,654.61	4,705	4,705	4,705	4,705
6070	INDIRECT COST	38,807.11	60,750	58,750	58,750	0
6073	Dues and Memberships	257.00	500	500	500	500
6077	Data Processing	584.95	4,816	2,000	2,500	2,000
6078	Education and Training	1,301.94	1,400	1,400	1,400	1,400
6082	Contractual Expense	84,921.87	54,643	30,543	30,543	30,543
6089	Land Acquisitions	0.00	0			
6097	Debt Retirement	0.00	832,313	0	799,811	777,731
6098	Debt Interest	158,676.86	310,991	0	399,716	381,829
6109	Emergency-Hospital	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2019-2020 Budget

Fund 830 Dept. 669

PARKS ADMINISTRATION

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
6195	Safety Supplies	226.18	250	250	250	250
	<i>Expenditure Total:</i>	588,842.51	1,715,059	890,591	2,096,748	2,095,079

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2019-2020 Budget

Fund 830 Dept. 6691

GREENS DIVISION

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	138,588.46	174,438	174,438	151,409	166,342
6004	Overtime	0.00	350	350	350	350
6006	FICA	9,910.70	13,371	13,371	11,610	12,752
6007	Group Health	39,600.00	39,600	39,600	39,600	43,200
6008	Retirement	13,774.83	17,601	17,601	15,282	16,786
6010	Uniforms	1,032.00	965	1,032	965	965
6011	Workers Compensation	3,402.02	3,324	3,324	2,899	3,227
6012	Unemployment Insurance	612.59	577	577	501	550
6014	Office Supplies	2,386.80	3,000	3,000	3,000	3,000
6016	Gasoline	6,742.36	6,500	6,700	6,500	6,500
6030	Vehicle Repairs	1,001.08	2,300	2,300	2,300	2,300
6047	Mobile Phones	29.99	300	300	300	300
6048	Communications	0.00	0	0	0	0
6057	Vehicle Insurance	696.00	325	325	325	325
6067	Equipment Maintenance	4,273.60	6,000	6,000	6,000	6,000
6195	Safety Supplies	166.92	300	300	300	300
	<i>Expenditure Total:</i>	<u>222,217.35</u>	<u>268,951</u>	<u>269,218</u>	<u>241,341</u>	<u>262,897</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2019-2020 Budget

Fund 830 Dept. 6692

PARKS DONATIONS

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4670	Donations	2,125.00	0	0	0	0
	<i>Revenue Total:</i>	<u>2,125.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6010	Uniforms	160.00	0	0	0	0
6014	Office Supplies	567.51	0	0	0	0
6050	Travel	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>727.51</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2019-2020 Budget

Fund 830 Dept. 6694

PARKS SUMMER PROGRAM

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	4,600.00	4,747	0	3,590	3,990
	<i>Revenue Total:</i>	<u>4,600.00</u>	<u>4,747</u>	<u>0</u>	<u>3,590</u>	<u>3,990</u>
<u>EXPENDITURE ACCOUNTS</u>						
6004	Overtime	384.00	0	0	0	0
6005	Extra Help	13,830.00	10,848	10,848	10,848	10,848
6006	FICA	1,087.35	830	830	830	830
6011	Workers Compensation	281.45	429	429	429	429
6012	Unemployment Insurance	62.40	87	87	87	87
6014	Office Supplies	898.21	1,000	2,000	1,000	1,000
	<i>Expenditure Total:</i>	<u>16,543.41</u>	<u>13,194</u>	<u>14,194</u>	<u>13,194</u>	<u>13,194</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2019-2020 Budget

Fund 830 Dept. 6695

PARK ADMIN BUF

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	129,811.58	93,886	0	0	0
6003	Salaries-Employees	162,548.74	154,304	0	0	0
6004	Overtime	7,026.76	4,112	0	0	0
6005	Extra Help	6,924.92	953	0	0	0
6006	FICA	22,655.69	18,695	0	0	0
6007	Group Health	60,857.48	44,026	0	0	0
6008	Retirement	29,573.88	25,374	0	0	0
6010	Uniforms	0.00	616	616	616	616
6011	Workers Compensation	4,408.51	3,490	0	0	0
6012	Unemployment Insurance	1,358.76	1,077	0	0	0
6014	Office Supplies	4,396.67	2,826	4,104	4,104	4,104
6016	Gasoline	4,578.26	4,400	4,400	4,400	4,400
6018	Diesel Fuel	3,493.91	5,500	5,500	5,500	5,500
6030	Vehicle Repairs	10,584.89	9,366	9,034	9,034	9,034
6047	Mobile Phones	3,312.84	3,278	2,000	2,000	2,000
6048	Communications	462.05	523	523	523	523
6057	Vehicle Insurance	0.00	1,000	1,000	1,000	1,000
6067	Equipment Maintenance	22,067.90	15,685	15,685	15,685	15,685
6069	Equipment Rental	3,679.39	1,795	1,795	1,795	1,795
6195	Safety Supplies	124.00	196	196	196	196
	Expenditure Total:	<u>477,866.23</u>	<u>391,102</u>	<u>44,853</u>	<u>44,853</u>	<u>44,853</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2019-2020 Budget

Fund 830 Dept. 6696

2016 CO's

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4821	Daily Entrance Fees	0.00	1,555,912	0	1,727,908	1,617,092
	<i>Revenue Total:</i>	0.00	1,555,912	0	1,727,908	1,617,092
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	0.00	700,000	805,000	805,000	805,000
6098	Debt Interest	879,950.00	864,950	842,375	842,375	842,375
6099	Fiscal Agent Fees	0.00	750	750	750	750
	<i>Expenditure Total:</i>	879,950.00	1,565,700	1,648,125	1,648,125	1,648,125

CAMERON COUNTY, TEXAS

AIRPORT FUND

APPROVED 2018–2019 BUDGET

CAMERON COUNTY, TEXAS
COUNTY AIRPORT FUND

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ending September 30, 2019

	2017	2018	2018	2019	2019
	Actual	Approved	Year-end	Recommended	Approved
REVENUES					
Land Rental	\$ 30,600	\$ 22,900	\$ 33,476	\$ 27,000	\$ 33,000
Concessions	11,242	13,000	13,000	13,000	13,000
Other	0	0	0	0	0
Interest Income	213	600	200	600	600
Total Revenue	<u>42,055</u>	<u>36,500</u>	<u>46,676</u>	<u>40,600</u>	<u>46,600</u>
LESS APPROPRIATIONS:	(58,914)	(178,106)	(83,365)	(182,206)	(182,884)
Depreciation	<u>(230,583)</u>				
Total Operating Expenses	<u>(289,497)</u>	<u>(178,106)</u>	<u>(83,365)</u>	<u>(182,206)</u>	<u>(182,884)</u>
REVENUES OVER (UNDER)					
APPROPRIATIONS	<u>(247,442)</u>	<u>(141,606)</u>	<u>(36,689)</u>	<u>(141,606)</u>	<u>(136,284)</u>
NON-OPERATING REVENUES					
(EXPENSES)					
Grant Revenue	6,145	0	0	0	0
Transfer In	0	141,606	36,689	59,974	141,606
Other Uses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL NON-OPERATING REVEN	<u>6,145</u>	<u>141,606</u>	<u>36,689</u>	<u>59,974</u>	<u>141,606</u>
CHANGE IN NET POSITION	(241,297)	-	-	(81,632)	5,322
BEGINNING Net Position	936,182	1,012,113	694,885	694,885	694,885
Prior period Adjustment					
ENDING Net Position	<u>\$ 694,885</u>	<u>\$ 1,012,113</u>	<u>\$ 694,885</u>	<u>\$ 613,253</u>	<u>\$ 700,207</u>

CAMERON COUNTY, TEXAS
AIRPORT - OPERATING
2019-2020 Budget

<u>Dept.</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Approved</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	600	600	0	600	600
519	AIRPORT MAINTENANCE	0.00	35,900	35,900	0	40,000	46,000
	<i>Revenue Total:</i>	0.00	36,500	36,500	0	40,600	46,600
<u>TRANSFERS IN</u>							
010	GENERAL FUND TRANSFER	0.00	141,606	141,606	0	141,606	141,606
	<i>Fund Balance:</i>	0.00	141,606	141,606	0	141,606	141,606
<u>EXPENDITURE ACCOUNTS</u>							
519	AIRPORT MAINTENANCE	0.00	178,106	178,106	0	182,206	182,884
	<i>Expense Total:</i>	0.00	178,106	178,106	0	182,206	182,884

CAMERON COUNTY, TEXAS
AIRPORT - OPERATING
2019-2020 Budget

Fund 880 Dept. 000

AIRPORT MAINTENANCE

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4600	Interest Income	212.63	600	0	600	600
4702	ACH UNIDENTIFIED	0.00	0	0	0	0
	Revenue Total:	<u>212.63</u>	<u>600</u>	<u>0</u>	<u>600</u>	<u>600</u>

CAMERON COUNTY, TEXAS
AIRPORT - OPERATING
2019-2020 Budget

Fund 880 Dept. 519

AIRPORT MAINTENANCE

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4614	Land Rental	30,600.00	22,900	0	27,000	33,000
4841	Concessions Leases	11,242.38	13,000	0	13,000	13,000
	Revenue Total:	<u>41,842.38</u>	<u>35,900</u>	<u>0</u>	<u>40,000</u>	<u>46,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	5,624.44	5,602	0	5,602	5,602
6003	Salaries-Employees	7,578.29	25,000	0	25,000	25,000
6006	FICA	997.24	2,341	0	2,341	2,341
6007	Group Health	3,950.00	7,458	0	7,458	8,136
6008	Retirement	1,310.09	3,082	0	3,308	3,308
6011	Workers Compensation	206.29	630	0	630	630
6012	Unemployment Insurance	58.08	101	0	101	101
6014	Office Supplies	0.00	177			
6016	Gasoline	1,504.82	1,200	0	1,200	1,200
6018	Diesel Fuel	1,734.37	3,000	0	6,000	6,000
6022	Drugs Medicine	0.00	615	0	2,400	2,400
6030	Vehicle Repairs	0.00	1,400	0	0	0
6047	Mobile Phones	486.19	1,013	0	1,100	1,100
6050	Travel	0.00	1,188	0	0	0
6056	Property Insurance	5,441.76	5,500	0	5,500	5,500
6060	Electricity	8,488.13	7,817	0	7,000	7,000
6062	Water	11,884.16	11,160	0	12,060	12,060
6064	Building Maintenance	9,649.82	98,522	0	100,506	100,506
6067	Equipment Maintenance	0.00	2,000	0	2,000	2,000
6078	Education and Training	0.00	300	0	0	0
	Expenditure Total:	<u>58,913.68</u>	<u>178,106</u>	<u>0</u>	<u>182,206</u>	<u>182,884</u>

CAMERON COUNTY, TEXAS

DRUG FORFEITURE FUND

APPROVED 2019-2020 BUDGET

CAMERON COUNTY, TEXAS
DRUG FORFEITURE FUND

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ending September 30, 2019

	2018	2019	2019	2020	2020
	Actual	Amended	Year-end	Recommended	Approved
REVENUES					
Forfeitures	\$ 1,671,178	\$ 100,000	\$ 919,280	\$ 100,000	\$ 100,000
Interest Income	0	0	0	0	0
TOTAL REVENUES	<u>1,671,178</u>	<u>100,000</u>	<u>919,280</u>	<u>100,000</u>	<u>100,000</u>
OTHER SOURCES (USES)					
Transfer out	(149,743)	(110,749)	(288,524)	(110,749)	(110,749)
Transfer in	0	0	0	0	0
Gain on sale of Surplus	7,790	0	0	0	0
ESTIMATED BEGINNING					
FUND BALANCE	<u>4,877,459</u>	<u>5,458,692</u>	<u>3,661,036</u>	<u>2,199,806</u>	<u>2,199,806</u>
AMOUNT AVAILABLE	6,406,684	5,447,943	4,291,792	2,189,057	2,189,057
LESS APPROPRIATIONS:	<u>2,745,648</u>	<u>2,184,780</u>	<u>2,091,986</u>	<u>2,184,780</u>	<u>1,680,712</u>
PROJECTED YEAR-END					
FUND BALANCE	<u>\$ 3,661,036</u>	<u>\$ 3,263,163</u>	<u>\$ 2,199,806</u>	<u>\$ 4,277</u>	<u>\$ 508,345</u>

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2019-2020 Budget

<u>Dept.</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Approved</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
475	DISTRICT ATTORNEY	0.00	0	0	0	0	0
4751	UNITF	0.00	0	0	0	0	0
484	DA Federal Forfeiture DOJ	0.00	0	0	0	0	0
4841	DA FORFEITURES FD DOJ ACC	0.00	0	0	0	0	0
485	DA FEDERAL FORFEITURE DOT	0.00	0	0	0	0	0
4851	DA FORFEITURES FD DOT ACC	0.00	0	0	0	0	0
551	CONSTABLE PRECINCT #1	0.00	0	0	0	0	0
552	CONSTABLE PRECINCT #2	0.00	0	0	0	0	0
553	CONSTABLE PRECINCT #3	0.00	0	0	0	0	0
5532	CONSTABLE PCT. 3 FD DOT	0.00	0	19,018	0	0	0
554	CONSTABLE PRECINCT #4	0.00	0	0	0	0	0
5551	CONSTABLE PCT 5,1/13	0.00	0	0	0	0	0
560	SHERIFF	0.00	100,000	100,000	0	100,000	100,000
5602	SHERIFF FEDERAL FORFEITUR	0.00	0	0	0	0	0
5604	SHERIFF FEDERAL FORFEITUR	0.00	0	0	0	0	0
668	PARK RANGERS	0.00	0	0	0	0	0
	<i>Revenue Total:</i>	0.00	100,000	119,018	0	100,000	100,000
<u>TRANSFERS OUT</u>							
025	CRIMINAL JUSTICE GRANT TR	0.00	110,749	288,524	0	110,749	110,749
	<i>Fund Balance:</i>	0.00	110,749	288,524	0	110,749	110,749
<u>EXPENDITURE ACCOUNTS</u>							
475	DISTRICT ATTORNEY	0.00	1,014,403	1,017,903	781,500	1,014,403	917,653
4751	UNITF	0.00	0	0	0	0	0
484	DA Federal Forfeiture DOJ	0.00	115,798	244,798	128,500	115,798	154,600
4841	DA FORFEITURES FD DOJ ACC	0.00	0	0	0	0	0
485	DA FEDERAL FORFEITURE DOT	0.00	135,665	135,665	0	135,665	0
4851	DA FORFEITURES FD DOT ACC	0.00	0	0	0	0	0
552	CONSTABLE PRECINCT #2	0.00	0	11,707	0	0	0
553	CONSTABLE PRECINCT #3	0.00	0	500	0	0	0
5532	CONSTABLE PCT. 3 FD DOT	0.00	0	19,018	0	0	0
560	SHERIFF	0.00	354,096	355,096	0	354,096	354,096
5602	SHERIFF FEDERAL FORFEITUR	0.00	564,818	507,299	0	564,818	254,363
	<i>Expense Total:</i>	0.00	2,184,780	2,291,986	910,000	2,184,780	1,680,712

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2019-2020 Budget

Fund 900 Dept. 475

DRUG FORFEITURE TASK FORCE

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	96,078.16	200,000	200,000	200,000	200,000
6003	Salaries-Employees	207,797.78	335,000	335,000	335,000	335,000
6004	Overtime	6,295.87	0			
6005	Extra Help	67,245.50	160,000	160,000	160,000	160,000
6006	FICA	32,032.84	40,928	0	40,928	40,928
6007	Group Health	8,059.47	36,600	0	36,600	36,600
6008	Retirement	36,276.31	53,875	0	53,875	53,875
6010	Uniforms	944.54	3,000	2,250	3,000	2,250
6011	Workers Compensation	2,475.92	0	0	0	0
6012	Unemployment Insurance	1,900.14	0	0	0	0
6014	Office Supplies	824.01	1,000	500	1,000	500
6016	Gasoline	39,326.73	35,000	10,000	35,000	10,000
6022	Drugs Medicine	0.00	3,000	2,000	0	2,000
6024	Animal Feed	0.00	1,600	1,000	0	1,000
6028	Camera and Police Supplies	5,482.72	10,000	7,000	15,000	7,000
6030	Vehicle Repairs	3,013.68	3,000	2,000	3,000	2,000
6038	Small Tools and Equipment	7,929.52	6,000	2,000	10,000	2,000
6045	Professional Services	5,861.50	20,000	5,000	10,000	5,000
6047	Mobile Phones	602.98	4,000	1,000	4,000	1,000
6048	Communications	153.00	1,000	500	1,000	500
6050	Travel	5,602.38	10,000	7,500	10,000	7,500
6054	Advertising	1,026.80	12,000	5,000	15,000	5,000
6056	Property Insurance	207.79	500	500	500	500
6057	Vehicle Insurance	7,985.25	1,000	500	1,000	500
6059	Bonds	0.00	500	250	500	250
6060	Electricity	2,379.41	2,500	2,000	2,000	2,000
6062	Water	189.09	1,000	1,000	1,000	1,000
6063	Sewage and Garbage	1,025.75	1,500	1,000	1,000	1,000
6064	Building Maintenance	6.00	1,000	500	1,000	250
6067	Equipment Maintenance	4,311.92	10,000	7,000	10,000	7,000
6069	Equipment Rental	0.00	3,000	1,000	3,000	1,000
6071	Court Costs and Transcripts	12,255.89	10,000	5,000	10,000	10,000
6073	Dues and Memberships	0.00	2,000			
6077	Data Processing	8,057.70	15,000	5,000	20,000	5,000
6078	Education and Training	1,394.50	6,000	5,000	6,000	5,000
6079	Legal Books, Publications	0.00	5,000	1,000	5,000	1,000

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2019-2020 Budget

Fund 900 Dept. 475

DRUG FORFEITURE TASK FORCE

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
6082	Contractual Expense	1,214.92	10,000	5,000	10,000	5,000
6087	Miscellaneous	6,582.48	7,800	1,000	10,000	1,000
6096	Equipment	0.00	5,100	5,000	0	5,000
	<i>Expenditure Total:</i>	<u>574,540.55</u>	<u>1,017,903</u>	<u>781,500</u>	<u>1,014,403</u>	<u>917,653</u>

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2019-2020 Budget

Fund 900 Dept. 484

DA FORFEITURES FD DOJ

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	31,500.35	50,000	103,500	50,000	103,500
6006	FICA	2,311.28	3,825	0	3,825	7,918
6007	Group Health	4,593.41	6,600	0	6,600	6,600
6008	Retirement	3,146.76	5,035	0	5,035	11,188
6010	Uniforms	0.00	5,000	0	0	0
6011	Workers Compensation	579.65	173	0	173	52
6012	Unemployment Insurance	138.59	165	0	165	342
6014	Office Supplies	0.00	4,000	0	0	0
6016	Gasoline	0.00	25,000	0	0	0
6028	Camera and Police Supplies	0.00	10,000	0	0	0
6030	Vehicle Repairs	9,598.52	34,000	25,000	0	25,000
6045	Professional Services	0.00	10,000	0	0	0
6048	Communications	0.00	1,000	0	0	0
6050	Travel	0.00	5,000	0	0	0
6057	Vehicle Insurance	90.50	6,000	0	0	0
6060	Electricity	0.00	1,500	0	0	0
6062	Water	0.00	750	0	0	0
6063	Sewage and Garbage	0.00	750	0	0	0
6064	Building Maintenance	0.00	4,000	0	0	0
6071	Court Costs and Transcripts	0.00	5,000	0	0	0
6078	Education and Training	0.00	2,000	0	0	0
6082	Contractual Expense	0.00	15,000	0	0	0
6096	Equipment	0.00	50,000	0	50,000	0
	<i>Expenditure Total:</i>	51,959.06	244,798	128,500	115,798	154,600

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2019-2020 Budget

Fund 900 Dept. 485

DA FORFEITURES FD DOT

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	47,921.24	52,000	0	52,000	0
6006	FICA	3,544.01	3,978	0	3,978	0
6007	Group Health	7,067.42	6,600	0	6,600	0
6008	Retirement	4,813.55	5,236	0	5,236	0
6011	Workers Compensation	881.96	179	0	179	0
6012	Unemployment Insurance	213.30	172	0	172	0
6016	Gasoline	0.00	30,000	0	30,000	0
6030	Vehicle Repairs	0.00	20,000	0	20,000	0
6056	Property Insurance	0.00	500	0	500	0
6057	Vehicle Insurance	0.00	7,000	0	7,000	0
6087	Miscellaneous	0.00	10,000	0	10,000	0
	<i>Expenditure Total:</i>	64,441.48	135,665	0	135,665	0

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2019-2020 Budget

Fund 900 Dept. 5532

CONSTABLE PCT. 3 FD DOT

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4362	Forfeitures - Federal	15,980.12	19,018	0	0	0
4600	Interest Income	20.67	0	0	0	0
	<i>Revenue Total:</i>	<u>16,000.79</u>	<u>19,018</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6028	Camera and Police Supplies	0.00	18,262			
6077	Data Processing	0.00	596			
6087	Miscellaneous	348.00	160			
	<i>Expenditure Total:</i>	<u>348.00</u>	<u>19,018</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2019-2020 Budget

Fund 900 Dept. 560

DRUG FORFEITURE TASK FORCE

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4352	Forfeitures - State	360,033.27	100,000	0	100,000	100,000
4600	Interest Income	5,940.72	0	0	0	0
4640	Sale of Surplus	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>365,973.99</u>	<u>100,000</u>	<u>0</u>	<u>100,000</u>	<u>100,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	18,591.85	24,000	0	24,000	24,000
6003	Salaries-Employees	220,522.15	262,363	0	262,363	262,363
6005	Extra Help	17,745.00	0	0	0	0
6006	FICA	18,868.53	21,907	0	21,907	21,907
6007	Group Health	28,009.75	0	0	0	0
6008	Retirement	23,682.93	26,574	0	26,574	26,574
6010	Uniforms	12,450.00	15,000	0	15,000	15,000
6011	Workers Compensation	4,455.99	2,849	0	2,849	2,849
6012	Unemployment Insurance	1,131.55	1,403	0	1,403	1,403
6057	Vehicle Insurance	0.00	0			
6087	Miscellaneous	32,000.00	1,000			
	<i>Expenditure Total:</i>	<u>377,457.75</u>	<u>355,096</u>	<u>0</u>	<u>354,096</u>	<u>354,096</u>

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2019-2020 Budget

Fund 900 Dept. 5602

SHERIFF FORFEITURES DOT

<u>Object</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Amended</u>	<u>2020 Requested</u>	<u>2020 Recommended</u>	<u>2020 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4600	Interest Income	1,818.44	0	0	0	0
	<i>Revenue Total:</i>	<u>1,818.44</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	324,696.63	214,261	0	214,261	0
6004	Overtime	39,535.25	9,000	0	10,000	0
6006	FICA	27,316.23	17,156	0	17,156	0
6007	Group Health	52,253.38	39,600	0	39,600	0
6008	Retirement	36,131.01	22,583	0	22,583	0
6010	Uniforms	7,475.40	0	0	0	0
6011	Workers Compensation	6,697.90	4,115	0	4,115	0
6012	Unemployment Insurance	1,601.25	740	0	740	0
6014	Office Supplies	1,251.28	0	0	0	0
6016	Gasoline	108,095.62	0	0	0	0
6022	Drugs Medicine	2,119.22	2,000	0	1,000	0
6024	Animal Feed	1,123.35	1,000	0	1,000	0
6028	Camera and Police Supplies	38,031.33	0	0	0	0
6030	Vehicle Repairs	43,292.96	0	0	0	0
6047	Mobile Phones	0.00	0	0	0	0
6096	Equipment	64,018.55	196,844	0	254,363	254,363
6100	Weapons	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>753,639.36</u>	<u>507,299</u>	<u>0</u>	<u>564,818</u>	<u>254,363</u>

CAMERON COUNTY, TEXAS

Order setting the County's
Property Tax Rate

APPROVED 2019-2020 BUDGET

**COUNTY COMMISSIONER' COURT
OF CAMERON COUNTY, TEXAS
SEPTEMBER 17, 2019**

**IN THE MATTER OF ESTIMATING THE
NEEDS OF CAMERON COUNTY FOR THE
FISCAL YEAR 2020 AND FIXING THE
RATES OF LEVY FOR THE YEAR 2019.**

On this 17th day of September 2019, the same being a regular term of the Court, and all members being present, there came to be considered and heard the matter of estimating the financial needs of Cameron County for the fiscal year 2020, and the tax rate necessary for the several funds to be levied for the Tax Year 2019, and

THE COURT, after due and careful investigation of the resources of the County and of the necessary estimated expenditures, and having found that the probable amount of revenue necessary for the County to provide during the Fiscal Year 2020 will approximate the sum of \$ 170,447,278 and having examined the state of various funds for which taxes are levied by the Court:

The Commissioners Court of Cameron County estimates and finds that the needs of the County will require the levy of taxes for the several funds for the Fiscal Year 2020 and the same be and are hereby levied at 100% of the appraised values as hereby set forth:

FOR MAINTENANCE FUNDS:

General Fund	\$0.334688	
Special Road and Bridge Maintenance Fund	0.046465	
TOTAL M&O FUNDS		<u>\$0.381153</u>

THIS TAX RATE WILL RAISE MORE FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$ 20.00.

FOR INTEREST AND SINKING FUNDS

2019 Certificates of Obligation	0.002835	
2017 Certificates of Obligation	0.002410	
2017 Refunding Bonds	0.000899	
2016 Certificates of Obligation	0.006501	
2015 Refunding Certificates of Obligation	0.004010	
2014 Refunding Certificates of Obligation	0.009822	
2014 Certificates of Obligation	0.006245	
2012 Refunding Certificates of Obligation	0.006085	
2011 Refunding Certificates of Obligation	0.000337	
2011 Certificates of Obligation	0.007125	
Total Limited Tax Bonds	<u>0.046269</u>	
Lease/Equipment Financing (Tax Pledge)	<u>0.009471</u>	
TOTAL INTEREST & SINKING FUNDS		<u>\$0.055740</u>
TOTAL COUNTY LEVY		<u>\$0.436893</u>

THEREFORE, upon motion duly made, seconded and carried. IT IS ORDERED AND DECREED:

GENERAL FUND:

COUNTY GENERAL FUND CONSISTING OF A POOLING OF THE COUNTY'S OPERATING FUNDS, JURY FUND:

A tax of \$0.334410 Cents on each One Hundred (\$100) Dollars valuation of taxable property in Cameron County, Texas, is hereby levied for the said County's General Fund.

SPECIAL COUNTY ROAD MAINTENANCE FUND:

A tax \$0.046465 Cents on each One Hundred (\$100) Dollar's valuation of taxable property in Cameron County, Texas, is hereby levied for the Special County Road Maintenance Fund by virtue of the authority of Article 8, Section 9, of the Constitution of the State of Texas, and an election held on September 27, 1919, as per order entered into the minutes of the Court in Volume "N", Page 589.

OTHER GOVERNMENTAL OBLIGATIONS:

A tax of \$0.009471 Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas, is hereby levied to pay the interest and provide a sinking fund for the payment of the Capital lease-purchase obligations, for the purchase of general operating equipment and vehicles approved under the County's Master Financing Agreement, approved by the Commissioners Court in December, 2016, for the purchase of general operating equipment and vehicles approved under the County's Master Financing Agreement, approved by the Commissioners Court in November, 2017, for the purchase of general operating equipment and vehicles approved under the County's Master Financing Agreement, approved by the Commissioners Court in November, 2018, for the purchase of general operating equipment and vehicles approved under the County's Master Financing Agreement, approved by the Commissioners Court in November, 2019,

SERIES 2011 CERTIFICATES OF OBLIGATION:

A tax of \$0.007125 Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2011 Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 9th day of June, 2011.

SERIES 2011 REFUNDING CERTIFICATES OF OBLIGATION:

A tax of \$0.000337 Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2005 Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 9th day of June, 2011.

SERIES 2012 REFUNDING CERTIFICATES OF OBLIGATION:

A tax of \$0.006085 Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County

Series 2012 Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 7th day of June, 2012.

SERIES 2014 CERTIFICATES OF OBLIGATION:

A tax of \$0.006245 Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2014 Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 29th day of January, 2014.

SERIES 2014 REFUNDING CERTIFICATES OF OBLIGATION:

A tax of \$0.009822 Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2014 Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 31st day of July, 2014.

SERIES 2015 REFUNDING CERTIFICATES OF OBLIGATION:

A tax of \$0.004010 Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2015 Refunding Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 12th day of February, 2015.

SERIES 2016 CERTIFICATES OF OBLIGATION:

A tax of \$0.006501 Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2016 Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 23rd day of August, 2016.

SERIES 2017 REFUNDING CERTIFICATES OF OBLIGATION:

A tax of \$0.000899 Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2017 Refunding Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 22nd day of August, 2017.

SERIES 2017 CERTIFICATES OF OBLIGATION:

A tax of \$0.002410 Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2017 Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 15th day of August, 2017

SERIES 2019 CERTIFICATES OF OBLIGATION:

A tax of \$0.002835 Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2017 Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 20th day of August, 2019

PAYMENT POLICY:

The Court, having received a payment policy adopted by the Cameron County Tax Assessor Collector, and in accordance with Sec. 31.05 and 31.07© of the Property Tax Code, hereby approves said policy for the 2019 Tax Roll which shall allow discounts on taxes paid as follows:

If paid in	October 2019	- 3% discount
	November 2019	- 2% discount
	December 2019	- 1% discount

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

FEES FOR TAX COLLECTIONS:

Cameron County Tax Assessor-Collector shall charge fees for the collection of taxes to all governmental entities. Fees collected shall not exceed the actual cost of collections.

ORDERED THIS 17th DAY OF SEPTEMBER, 2019:

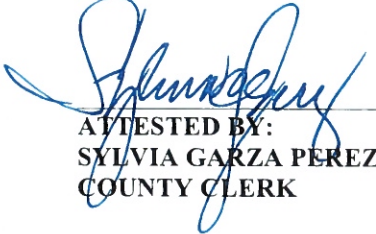

EDIBERTO (EDDIE) TREVINO, Jr.
COUNTY JUDGE


SOFIA BENAVIDES
COMMISSIONER, PCT #1


JOEY LOPEZ
COMMISSIONER, PCT. #2


DAVID A. GARZA
COMMISSIONER, PCT. #3


GUS RUIZ
COMMISSIONER, PCT #4


ATTESTED BY:
SYLVIA GARZA PEREZ
COUNTY CLERK



CAMERON COUNTY, TEXAS

Fiscal Year 2017-2018

General Purpose Financial Statements
and
Notes to the Financial Statements

APPROVED 2019-2020 BUDGET



INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business- type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cameron County, Texas (County) as of and for the year ended September 30, 2018, and the related notes to the financial statements which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsible

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2018, 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.

Emphasis of Matter

As discussed in Note 16 to the financial statements, in 2018, the County adopted new accounting guidance described in Governmental Accounting Standards Board No. 75: Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. In addition, a prior period adjustment was posted relating to redevelopment assets and liabilities removed from a component unit of the County. Our opinion is not modified with respect to these matters.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 29 through 42 and schedule of funding progress – OPEB, schedule of changes in net pension liability and related ratios, schedule of employer contributions, schedules of revenues, expenditures, and changes in fund balance-budget and actual, on pages 115 through 123 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

The combining and individual non-major fund financial statements and individual non-major fund budget and actual schedules, capital assets used in the operations of governmental funds, and the schedules of expenditures of federal and state awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, the individual non-major fund budget and actual schedules, capital assets used in the operations of governmental funds, and the schedules of expenditures of federal and state awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 28, 2019 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report solely is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Burton, McCumber & Longoria LLP

Brownsville, Texas

March 28, 2019



COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

This discussion and analysis of the County of Cameron's (County) financial performance provides an overview of the County's financial activities for the fiscal year ended September 30, 2018. The MD&A should be read in conjunction with the accompanying transmittal letter, the basic financial statements and the accompanying notes to those financial statements.

FINANCIAL HIGHLIGHTS

The assets and deferred outflows of the County's Governmental activities exceeded liabilities and deferred inflows at the close of the FY2018 and FY2017 by \$157,016,026 and \$166,205,099, respectfully. Of this amount, \$23,615,212 is restricted for specific purposes; the largest restriction is 61%, or \$14,292,156, for operating reserve and construction. As required by GASB 34, net position also reflects \$145,996,064 that is net investment in capital assets. With the presentation of the investment in capital assets, unrestricted net position is (\$12,595,250).

In contrast to the government-wide statements, the fund statements of the governmental funds report a combined fund balance at year-end of \$63,950,801 of which \$20,671,803, or 32.33% represent unassigned fund balances. The more significant components of unassigned fund balance are maintained in the General Fund as unassigned reserves; emergency reserves and committed funds for indigent defense and capital projects; Special Revenue fund balances are restricted by external funding obligations and in the Road and Bridge fund for road improvements throughout the County.

The County's budgetary fund balance target is 24.66%. The general fund unassigned fund balance of \$20,671,803 equals 22.75% of total general fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other required supplementary information in addition to the basic financial statements.

The Government-wide financial statements. *The government-wide financial statements* are designed to provide readers with a broad overview of the County's finances in a manner similar to private sector business. They present the financial picture of the County from an economic resources measurement focus using the accrual basis of accounting. These statements include all assets of the County (including infrastructure) as well as all liabilities (including long-term debt). Additionally, certain eliminations have occurred as prescribed by GASB Statement No. 34 in regards to interfund activity, payable and receivables.

The statement of net position presents information on all the County's assets and liabilities, with the difference between the two reported as *total 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, public safety, highways and streets, public welfare, health, judicial, and libraries.

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

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

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

The County maintains forty-two individual governmental funds (excluding fiduciary funds) 35 special revenue funds, 7 capital project funds, 2 debt service funds and General Fund and Road & Bridge Fund. Information is presented separately in the governmental fund balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the General Fund and the Road and Bridge Fund which are classified as major funds. Data from the other nonmajor governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

The County adopts an annual appropriated budget as a management control device during the year for the General Fund and for all Special Revenue Funds. A budgetary comparison schedule (original versus final) has been provided for the General Fund and Road and Bridge Fund to demonstrate compliance with budget.

Proprietary fund. *Proprietary funds* provide the same type of information as the government-wide financial statements, only in more detail. The Internal Service Fund (a component of proprietary funds) is used to report activities that provide supplies and services for other programs and activities-such as the County's self-insurance program and employee benefits trust. Because these services predominantly benefit governmental rather than business-type functions, the Internal Service Fund is reported with *governmental activities* in the government-wide financial statements.

Fiduciary funds. *Fiduciary funds* are used to account for resources held for the benefit of parties outside the government. The County's fiduciary activities are reported in a separate Statement of Fiduciary Assets and Liabilities. These activities are excluded from the County's other financial statements since the County cannot use these assets to finance its operations. The accounting used for fiduciary funds is much like that used for proprietary funds. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the County's general fund and major special revenue budgetary schedules. A budgetary comparison schedule, which includes the original and final amended budget and actual figures, has been provided to demonstrate compliance with this budget.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Of the County's governmental activities total assets and deferred outflow of resources of \$335,954,930 the largest components are: 1) cash and investments of \$72,382,162 or 21.55%; 2) receivables which largely represent the deferred taxes for FY 2018 of \$7,137,297 (net of allowance) or 2.13%, accounts/trade receivables of \$6,678,951 or 1.99%, internal balances and due from other governments of \$8,823,014 or 2.63%; and 3) capital assets net of accumulated depreciation of \$219,464,973 or 65.33%. Deferred outflows of resources of \$711,381 are deferred charges on refunding in addition to \$6,856,305 for pensions, and \$150,636 for OPEB due to GASB Statement No. 75 implementation. The receivables are offset by deferred revenue since the FY2018 tax revenue is not recognized until FY 2019 even though the levy takes place in FY2018. Capital assets are non-liquid assets and cannot be utilized to satisfy County obligations. Out of the total liabilities of \$162,278,257, \$26,552,788 are current liabilities; however, the current liabilities for compensated absences \$2,074,936 are not anticipated to result in the draw-down of emergency reserves. The OPEB liability of \$24,953,506 is not anticipated to cause a fund balance reduction and is presently being funded on a pay as you go basis. The Net Pension Liability of \$8,368,646 is not expected to cause a fund balance reduction. Deferred inflows of resources of \$5,896,040 are recognized due to pension reporting requirements and \$ 992,173 for OPEB.

The County's governmental activities assets and deferred inflows if resources exceeded liabilities and deferred outflows of resources by \$157,016,026 at the close of the most recent fiscal year.

The County's net position for fiscal year ended September 30, 2018 and 2017 are summarized as follows:

	Governmental Activities		
	FY 2018	FY 2017	Increase Decrease
Current and other assets	\$ 98,999,201	\$ 96,411,710	\$ 2,587,491
Capital Assets (net of depreciation)	219,464,973	207,635,950	11,829,023
Total Assets	318,464,174	304,047,660	14,416,514
Deferred outflows of resources	7,718,322	21,729,811	(14,011,489)
Current and other liabilities	35,626,089	32,815,283	2,810,806
Long-term liabilities	126,652,168	122,780,489	3,871,679
Total Liabilities	162,278,257	155,595,772	6,682,485
Deferred inflows of resources	6,888,213	3,976,600	2,911,613
Net position:			
Net investment in capital assets	145,996,064	153,098,158	(7,102,094)
Restricted	23,615,212	22,084,780	1,530,432
Unrestricted	(12,595,250)	(8,977,839)	(3,617,411)
Total net position	\$157,016,026	\$166,205,099	\$ (9,189,073)

Business-Type Activities			
	FY 2018	FY 2017	Increase/(Decrease)
Current and other assets	\$ 41,517,025	\$ 47,117,977	\$ (5,600,952)
Capital Assets (net of depreciation)	51,406,448	45,205,682	6,200,766
Total Assets	92,923,473	92,323,659	599,814
Deferred outflow of resources	701,343	1,877,419	(1,176,076)
Current and other liabilities	6,179,605	5,525,835	653,770
Long-term liabilities	40,997,896	45,532,076	(4,534,180)
Total Liabilities	47,177,501	51,057,911	(3,880,410)
Deferred inflow of resources	736,238	365,348	370,890
Net position:			
Net investment in capital assets	26,650,236	24,561,386	2,088,850
Restricted	10,966,395	11,316,419	(350,024)
Unrestricted	8,094,446	6,900,014	1,194,432
Total net position	\$ 45,711,077	\$ 42,777,819	\$ 2,933,258

About 15.0% or \$23,615,212 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 operating reserve and construction. The most significant portion, \$145,996,064 of the County's net position reflects its capital assets (e.g., land, buildings, machinery and equipment) net of related debt.

Governmental activities decreased the County's governmental activities net position by \$15,159,892. The key components of difference between fund statement increase and the statement of activities increase are the following:

- A net difference due to the issuance of long term debt and the repayment of these debts in the amount of \$ (24,234,399).
- A decrease in net position due to the decrease in assets reported in the government activities from the internal service fund that is reported with the governmental activities in the government-wide statements of \$ 46,709.
- An increase in net position due to capital outlay exceeding depreciation in the amount of \$11,861,791.
- A decrease in net position due to annual OPEB expense of \$ 1,725,292 and recognition of pension expense of \$ 1,864,041.
- The net effect of various miscellaneous transactions involving capital assets is to decrease net position \$32,768.

The Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds on page 50 further details the increase in net position. Program revenues and expenses are presented net of interfund eliminations.

Cameron County's Changes in Net Position - Governmental Activities

	<u>FY 2018</u>	<u>FY 2017</u>	<u>Increase (Decrease)</u>
Revenues:			
Net Program revenues:			
Charges for services	\$ 38,663,033	\$ 40,718,451	\$ (2,055,418)
Operating grants and contributions	19,662,958	18,135,701	1,527,257
Capital grants and contributions	1,348,210	6,458,340	(5,110,130)
General revenues:			
Property taxes	74,274,911	71,043,888	3,231,023
Miscellaneous	7,621,430	7,052,604	568,826
Gain on sale of capital assets	3,463	55,074	(51,611)
Unrestricted investments earnings	<u>1,363,032</u>	<u>532,670</u>	<u>830,362</u>
Total revenues	<u>\$142,937,037</u>	<u>\$143,996,728</u>	<u>\$ (1,059,691)</u>
Expenses:			
General government	\$ 48,926,972	\$ 42,335,165	\$ 6,591,807
Law Enforcement and Public Safety	78,396,622	77,870,548	526,074
Highways and streets	19,471,888	21,907,316	(2,435,428)
Health	10,166,521	10,419,455	(252,934)
Welfare	6,803,125	11,102,153	(4,299,028)
Interest on long-term debt	<u>4,106,418</u>	<u>3,010,691</u>	<u>1,095,727</u>
Total expenses	<u>\$167,871,546</u>	<u>\$166,645,328</u>	<u>\$ 1,226,218</u>
Increase (decrease) in net position before transfers	(24,934,509)	(22,648,600)	(2,285,909)
Transfers	<u>9,774,617</u>	<u>9,109,773</u>	<u>664,844</u>
Increase (decrease) in net position	(15,159,892)	(13,538,827)	(1,621,065)
Net position – beginning	166,205,099	174,085,001	(7,879,902)
Prior Period Adjustment	<u>5,970,819</u>	<u>5,658,925</u>	<u>311,894</u>
Net position – ending	<u>\$ 157,016,026</u>	<u>\$ 166,205,099</u>	<u>\$ (9,189,073)</u>

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

- Program revenues of \$59,674,201 equaled 35.55% of government expenses of \$167,871,546. General revenues, \$83,262,836, did not provide the required support and coverage for expenses.
- 46.7% of the expenses are for Law Enforcement and Public Safety (\$78,396,622) while this category provided about 39.09% (\$23,325,992) of total program revenues. Total expenses increased by \$1,226,218 over the prior year and revenues decreased by \$ 1,059,691 due to the decreases in program revenues. Cameron County's taxable values increased by 3.39% with new construction representing \$276,219,894 in new property values. General governmental expenditures increased by \$6,591,807, highways and streets decreased by \$2,435,428 and law enforcement increased by \$526,074.
- Capital Grant revenue and contributions comprise about 2.26% of program revenues.

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

- The Bridge System revenues of \$20,062,109 accounted for 63.0% of the Business-type activities revenues.
- The total expenses of the Bridge System were 52.2% or \$10,313,798 of the Business-type activities.
- The transfers to the Governmental activities, from the Business-type activities, are the result of the difference in the Bridge Systems revenues and expenses.

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

	<u>FY 2018</u>	<u>FY 2017</u>	<u>Increase (Decrease)</u>
Revenues:			
Net Program revenues:			
Charges for services	\$ 29,969,543	\$ 30,124,166	\$ (154,623)
Capital grants and contributions	1,226,736	829,108	397,628
Gain on sale of asset	-	-	-
General revenues:			
Unrestricted investments earnings	625,909	318,590	307,319
Miscellaneous	<u>22,785</u>	<u>44,443</u>	<u>(21,658)</u>
Total revenues	<u>\$ 31,844,973</u>	<u>\$ 31,316,307</u>	<u>\$ 528,666</u>
Expenses:			
Bridge System	\$10,313,798	\$ 10,313,131	\$ 667
Parks System	8,546,781	9,614,898	(1,068,117)
Jail Commissary	622,946	962,078	(339,132)
Airport System	<u>289,497</u>	<u>276,946</u>	<u>12,551</u>
Total expenses	<u>\$19,773,022</u>	<u>\$ 21,167,053</u>	<u>\$ (1,394,031)</u>
Increase (decrease) in net position before transfers	12,071,951	10,149,254	1,922,697
Transfers In	-	-	-
Transfers Out	<u>(9,774,617)</u>	<u>(9,109,773)</u>	<u>(664,844)</u>
Increase (decrease) in net position	2,297,334	1,039,481	1,257,853
Net position – beginning	<u>42,777,819</u>	<u>41,246,258</u>	<u>1,531,561</u>
Period Adjustment	635,924	492,080	143,844
Net position – ending	<u>\$ 45,711,077</u>	<u>\$ 42,777,819</u>	<u>\$ 2,933,258</u>

FINANCIAL ANALYSIS OF GOVERNMENTAL FUNDS

As noted earlier, the County uses *fund accounting* to ensure and demonstrate compliance with finance-related legal requirements. Fund accounting and budget controls has been the framework of the County's strong fiscal management and accountability. Moody's Investor Service "A1" rating was upgraded to Aa3 and Standard and Poor's rating agency upgraded its long-term rating to "AA-" rating with an outlook upgrade to "stable" on County's general obligation (GO) bonds and revenue and tax bonds. Fitch (FITCH IBCA, DUFF & PHELPS) rating of "AA" was upgraded to "AA-" on the unlimited tax bonds and limited tax bonds with a stable outlook.

Governmental funds. The general government functions are reported in the General, Special Revenue, Debt Service and Capital Project Funds. The focus of the County's *governmental funds* is to provide information on near-term inflow, outflows and balances of *spendable* resources. Such information is useful in assessing the County's annual financing and budgeting requirements.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$63,950,801, an increase of \$772,835 in comparison with prior year. Approximately \$20,671,803 of the fund balance represents *unassigned fund balance*, which is available for spending at the County's discretion. *Nonspendable fund balance* of \$1,656,602 is reserved for inventory and prepaid expenditures. Committed fund balance of \$1,000,000 is reserved for indigent defense and pending litigation in the event funding is required. The remainder of fund balance is *restricted* to indicate that it is not available for new spending because it has already been restricted per contractual obligations for: 1) capital projects (\$12,144,057), 2) special revenue projects (\$22,705,252) and 3) reserve for debt service (\$5,773,087).

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$20,671,803. 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 22.75% of total fund expenditures, while total fund balance represents 24.67% of total fund expenditures. General budgetary targets for reserves are 24.7% of expenditures which compares favorably to GFOA recommended reserves for large counties. Cameron County has met GFOA's recommended reserves.

The fund balance of the County's chief operating fund, General Fund, decreased by \$1,570,614 during the current fiscal year. Key factors for the FY2018 change are as follows:

Current ad valorem property tax for FY18 had a collection of 96.79% and tax collection met projected revenues.

Charges for services experienced a revenue budget deficit of \$215,755 due to overall departmental reductions in collections.

General Fund expenditures in FY2018 final budget increased .48% from FY2017 from \$90,843,713 to \$91,273,494; actual FY18 expenditures were \$90,863,871. This decrease in actual expenditures is due to departmental budgets not being fully expended.

General Fund transferred to the County's Health Insurance Internal Service Fund \$1,224,669, an increase of 76.84% when compared to \$692,514 which was the needed transfer in FY17. These transfers are to provide sufficient funds for the medical cost of the County's Health Insurance Plan is self-funded by the County.

Road and Bridge fund balance of \$8,519,079 reflects an increase of \$796,265. Revenues exceeded budget by \$488,477, an increase of 3.64% with slight increases in the building permits and automobile registration fees.

Other Governmental Funds fund balance increased by \$1,547,184 due to issuance of bonds and completion of capital projects.

The following table presents the amount of revenues from various sources as well as increases and decreases from the prior year.

Governmental Funds – Revenues Classified by Source

<u>Revenues by Source</u>	<u>FY 2018</u>	<u>FY 2017</u>	<u>Increase Decrease</u>	<u>Percent of Change</u>
Taxes	\$ 74,166,220	\$ 70,957,001	\$ 3,209,219	4.5%
Licenses	4,275,085	4,070,617	204,468	5.0%
Fines and Forfeitures	6,686,969	6,876,509	(189,540)	-2.8%
Intergovernmental revenues	27,156,525	31,306,515	(4,149,990)	-13.3%
Charges for current services	7,376,080	8,148,044	(771,964)	-9.5%
Miscellaneous	8,914,531	7,510,496	1,404,035	18.7%
Total	<u>\$ 128,575,410</u>	<u>\$ 128,869,182</u>	<u>\$ (293,772)</u>	<u>-0.2%</u>

- Taxes – the increase of \$3,209,219 was primarily due to an increase in assessed property valuation and tax collections.
- Intergovernmental revenues – the decrease of \$4,149,990 is due to grant funded projects being completed and new funding projects start date.
- Charges for current services – the decrease in revenues of \$771,964 over the prior year in this category is largely due operational fluctuations in collection of departmental services rendered.
- Fines and forfeitures decreased \$189,540 from prior year collection due to improved case handling and collection.

- Miscellaneous – Revenues increased \$1,404,035 compared to the prior year due to other governmental funds operations.

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

Expenditures by Function – Governmental Funds

<u>Expenditures by Function</u>	<u>FY 2018</u>	<u>FY 2017</u>	<u>Increase (Decrease)</u>	<u>Percent of Change</u>
General government	\$ 29,354,785	\$19,783,026	\$ 9,571,759	48.4%
Law enforcement and public safety	73,891,876	73,395,905	495,971	0.7%
Streets and highways	11,597,968	13,847,579	(2,249,611)	-16.2%
Health	9,797,373	10,057,311	(259,938)	-2.6%
Public welfare	6,705,063	10,965,677	(4,260,614)	-38.9%
Capital outlays	25,564,207	15,504,803	10,059,404	64.9%
Bond issuance cost	389,548	-	389,548	100.0%
Debt service-principal	7,938,215	7,487,720	450,495	6.0%
Debt service-interest/fiscal fees	3,673,456	2,978,355	695,101	23.3%
Total	<u>\$168,912,491</u>	<u>\$154,020,376</u>	<u>\$14,892,115</u>	<u>9.7%</u>

Overall, total expenditures increased 9.7% but there were some categories that experienced significant change. For example, public welfare expenditures increased by 48.6% due to capital improvements ongoing throughout the county. Capital outlays increased by 64.9% due to the capital improvements for projects started in 2017 that are still ongoing. Debt service obligations increased due to debt refunding and debt restructuring disbursements.

COMPONENT UNITS

In compliance with GASB Statement 39, Cameron County is reporting as a discretely presented major component unit the Cameron County Regional Mobility Authority (CCRMA - Authority); regional mobility authorities were created by the State of Texas legislatively through the creation of Chapter 370 of the Texas Transportation Code in 2003. CCRMA is a legally separate organization that is authorized to construct, maintain, repair and operate turnpike projects at locations authorized by the State Department of Transportation. CCRMA is authorized to receive revenues from tolls, fees and rents from the operation of turnpike projects. They may also issue revenue bonds for the purpose of financing the costs of these projects. The Authority is governed by a 7 member board, 6 members are appointed by Cameron County commissioners for a term of 2 years and the Chairman of the board who is appointed by the Governor. Cameron County may influence operations of the CCRMA through the appointment process and for reporting purposes, is treated as a discretely presented component unit.

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

Cameron County issued Revenue and Tax Bonds, Series 2012 (State Highway 550 Project) \$40,000,000 dated August 8, 2012 providing funding for this project as per “Funding Agreement.” As a condition of funding, the Authority 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. In addition, the Authority has pledged to the County the Pledged Revenues which have been assigned to the Trustee pursuant to the Order and the Trust Agreement.

On January 29, 2014 Commissioners Court adopted an order authorizing the issuance of “\$5,000,000 CAMERON COUNTY, TEXAS, REVENUE AND TAX BONDS, SERIES 2014 (STATE HIGHWAY 550 PROJECT)” to be issued as “COMPLETION BONDS” on behalf of CCRMA. The bonds were issued to

provide for payment obligations incurred in connection with the final design, planning, construction and equipping of the “SH550 Direct Connector Transportation Project. Upon completion of State Highway 550 Project traffic using this roadway will have a route free of at-grade intersections from U.S. 77/83 to SH 48 at the Port of Brownsville.

Cameron County issued \$4,500,000 Revenue and Tax Bonds, Series 2015 (State Highway 550 Project) dated April 1, 2015 as Completion Obligations. These bonds were issued to provide 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 issuance costs. These are parity bonds with the County’s \$40,000,000 outstanding “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). SH550 Project will be designed, constructed, operated and maintained by CCRMA. Cameron County has entered into a funding and development agreement with CCRMA where CCRMA has pledged and assigned to the County certain toll revenues to be derived from the SH550 Project, Pass-Through Payments and a subordinated pledge of Vehicle Fee Revenues for the payment of the Bonds. The County has assigned its right to the Pledged Revenues to the Trustee pursuant to the Order and the Trust Agreement.

In addition, Cameron County has entered into a Transportation Reinvestment Zone No. 1, Cameron County with CCRMA to assist CCRMA in financing for the development of transportation projects. This commitment is contingent on the realization of incremental valuation. In December of 2012, Cameron County through resolution and an interlocal agreement with CCRMA modified the boundaries of TRZ 1 by adding US77 South and added TRZ 2 to fund planned highway and bridge construction. TRZ 2 includes portions of US Highways 83 and 77, the outer Parkway/FM509 and the proposed second access to South Padre Island.

In December 2014, CCRMA and Cameron County entered into interlocal agreements for TRZ #3, #4 and #5. The areas included in these zones respectively are FM1925, FM 803 and West Parkway and were created to promote public safety, facilitate the development or redevelopment of property and facilitate the movement of traffic. These agreements remain in effect as long as any CCRMA debt is outstanding and unpaid.

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

The ability of Cameron County to impose its will on the CCRMA through the appointment of a majority of the directors and through the participation in the TRZ agreement with CCRMA meets the component unit requirements that the primary government (Cameron County) include CCRMA as part of county’s financial reporting entity in conformity with GAAP.

Cameron County under Senate Bill 1623 (SB1623) established “CAMERON COUNTY HEALTH CARE FUNDING DISTRICT” (CCHCFD) in 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. Medical providers were assessed a 2.5% tax mandatory payment based on 2010 net patient revenue; in FY18 funds forwarded to the State for uncompensated care were \$21,464,226 which was generated by the self-assessed tax on the medical providers.

In 2013, Cameron County Commissioners Court formed the Cameron County Spaceport Development Corporation 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 FY18, there were no funds received in this component fund except for interest earnings of \$68. In FY17, this component unit received the first installment of a \$13.0 Million allocation from the State Spaceport Trust Fund Account. Funds received of \$2.6Million 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 for their independent financial report. Cameron County Regional Mobility Authority may be contacted as listed on page 58. Cameron County Health Care Funding District and Cameron County Spaceport Development Corporation may be contacted at Cameron County Administration Department.

FINANCIAL ANALYSIS OF PROPRIETARY FUNDS

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

Revenues by Enterprise	FY 2018	FY 2017	Increase (Decrease)	Percent of Change
Bridge System	\$19,894,031	\$19,576,693	\$ 317,338	1.6%
Park System	9,171,559	9,393,708	(222,149)	-2.4%
Non-major Enterprise Funds	47,987	32,141	15,846	49.3%
Jail Commissary	878,751	1,166,067	(287,316)	-24.6%
Total	<u>\$ 29,992,328</u>	<u>\$30,168,609</u>	<u>\$ (176,281)</u>	<u>-0.6%</u>

The Bridge System is the biggest generator of revenues with an overall 1.6% increase in crossings from FY18. Increased Mexican and U.S. security measures to curb border violence have caused a decline in prior years' crossings, however it appears this trend is beginning to subside. Nonetheless, security measures on the U.S. side to stop the flow of illegal drugs and weapons export; the war in the Middle East and several Orange alerts by the Department of Homeland Security continue to impact border crossings. As of September 30, 2018, a total of 5,913,003 vehicles and pedestrians crossed into Mexico through the County's International Toll Bridges as compared to FY17 crossings of 5,919,345. Total crossings have increases 16.94% since 2014, pedestrian crossings have increased 22.7% since 2014, whereas vehicle crossings increased by 13.8% for that same period.

The following table reflects toll increases by fiscal year and by category.

Classification	September 30, 2018 Rate	September 30, 2017 Rate	September 30, 2016 Rate
Pedestrian	\$1.00	\$1.00	\$1.00
Motorcycle	3.50	3.50	3.50*
Passenger	3.50	3.50	3.50*
Commercial Vehicles			
Two Axle	9.50	9.50	9.50*
Three Axle	13.50	13.50	13.50*
Four Axle	15.75	15.75	15.75*
Five Axle	20.50	20.50	20.50*
Six Axle	23.50	23.50	23.50*

*increase in toll

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

<u>Expenses by Enterprise</u>	<u>FY 2018</u>	<u>FY 2017</u>	<u>Increase (Decrease)</u>	<u>Percent of Change</u>
Bridge System	\$ 10,313,798	\$ 10,313,131	\$ 667	0.0%
Park System	8,546,781	9,614,898	(1,068,117)	-11.1%
Non-major enterprises	289,497	276,946	12,551	4.5%
Jail Commissary	622,946	962,078	(339,132)	-35.2%
Total	<u>\$ 19,773,022</u>	<u>\$ 21,167,053</u>	<u>\$(1,394,031)</u>	<u>-6.6%</u>

The Bridge System continues to monitor costs fiscally responsible in all areas and monitor bridge traffic monthly, increases in expenses were attributable to recognition of pension expense and depreciation expense. The Park System's decrease in expenses is due to a decrease in contractual obligations. The non-major enterprise funds costs decrease was due to funding of improvements for services to inmates using commissary funds.

GENERAL FUND BUDGETARY HIGHLIGHTS

The budget is prepared in accordance with financial policies approved by the Cameron County Auditor and the Commissioners Court following a public hearing. The Cameron County Auditor is required by policy to present Commissioners Court with a balanced budget that contains a no-tax increase assumption as a starting point for budget discussions.

The budget is prepared in accordance with accounting principles generally accepted in the United States of America by the County Auditor's Office and the County Administrator and approved by the Commissioners Court following a public hearing. Appropriated budgets are approved and employed as a management control device during the year. The County maintains strict budgetary controls and sets its appropriations at the line item level for each department. Appropriation transfers may be made between line items or departments only with the approval of the Commissioners Court. Reserves are established as a budget line item and may be transferred to other budget line items with approval of Commissioners Court.

The final FY2018 budget was adopted on September 19, 2017 with the total General Fund expenditures and reserves amounting to \$88,559,040 an increase of \$1,579,133 over the FY2017 budgeted expenditures and reserves, an increase of 1.82%. Commissioners Court approved a tax rate of \$0.410803 per \$100, an increase of \$.00306 over the FY17 year. At this rate, current property tax revenues were budgeted to increase by 4.7%, generating an additional \$3,034,666 at 100% collection rate. County jail detention officers received a \$1,500 compensation increase and contractually, the United States Marshall's Service (USMS) per diem inmate costs were increased to \$55.00 per day (an increase of 7.84%). The County contribution to county self-funded health insurance fund is \$6,600 per employee to meet increased health.

The actual General Fund expenditures were \$409,623 less than the final amended budget. This decrease was due to funding provided to departments that did not utilize the full approved budgeted appropriations. In addition, Commissioners Court officially adopted an order restricting usage of lapsed salaries. Projected General Fund Revenues were short by (\$215,409) due to minimal declines in revenues. An operating transfer to the County's self-funded Health Insurance Fund of \$1,224,669 was needed due to increasing health care costs, an increase of \$532,155 from funds transferred (\$692,514) in the prior year.

DEBT ADMINISTRATION AND CAPITAL ASSETS

Long-term debt. At September 30, 2018, the County has limited tax general obligation bonds outstanding in the amount of \$126,670,000. According to Texas statutes, the County has two debt limits. Bonds issued under Article 3, Section 52e of the Texas Constitution total \$126,670,000. The debt limits for the two authorizations are \$3,848,139,083 (25% of real property assessed valuation) and \$900,308,288 (5% of assessed valuation of all taxable property); therefore, the County has legal debt margins on general obligation debt of \$5,104,726,842 and \$900,308,288.

The County's bond rating is "A+" from Standard & Poor's, "AA" from Fitch Ratings and "Aa3" rating from Moody's for general obligation debt.

The following represents the activity of the long-term debt of the County for FY2018:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
General obligation bonds	\$68,930,895	\$ 26,925,000	\$ 5,570,310	\$ 90,285,585
Capital leases	5,646,745	3,941,395	2,613,560	6,974,580
Compensated absences	<u>1,750,441</u>	<u>4,896,576</u>	<u>4,572,081</u>	<u>2,074,936</u>
Total	<u>\$76,328,081</u>	<u>\$ 35,762,971</u>	<u>\$ 12,755,951</u>	<u>\$ 99,335,101</u>
Business-Type Activities:				
Revenue bonds	\$ 1,675,000	\$ -	\$ 1,060,000	\$ 615,000
Certificates of Obligation	40,946,912	-	1,618,656	39,328,256*
Compensated absences	<u>112,294</u>	<u>521,455</u>	<u>548,932</u>	<u>84,817</u>
Total	<u>\$42,734,206</u>	<u>\$ 521,455</u>	<u>\$ 3,227,588</u>	<u>\$ 40,028,073</u>

**Certificates of Obligation is debt financed capital contribution secured by Cameron County and is payable from business-type function and is included in Governmental Activities outstanding obligation bonds.*

Other legal obligations include accrued vacation pay. (More detailed information about the County's long-term liabilities is presented in Note 12 to the financial statements.)

Capital assets. The capital assets of the County are those assets (land, buildings, improvements, roads, bridges and machinery & equipment (M&E)), which are used in the performance of the County's functions including infrastructure assets. At September 30, 2018 net capital assets of the governmental activities totaled \$219,464,973. Depreciation on capital assets is recognized in the Government-wide financial statements. Annual depreciation for buildings, improvements and M&E of the governmental activities totaled \$13,702,416.

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

- In addressing the needs of the County for capital improvements, Cameron County issued \$16,260,000 Certificates of Obligation Series 2016A in September 2016 for the purpose of contractual obligations in connection with the design, planning, acquisition, construction, equipping, expansion, repair, and/or renovation of the Dancy Courthouse, Wells Fargo Building for County offices, IT Center relocation, Vehicle Maintenance building, precinct offices and warehouses, Judicial and Administrative facilities renovation, County Jail, Rio Hondo tax office, Lucio County Clinic, Detention Centers 1 & 2, Adult Probation Center, County Streetlight program and for payment of issuance costs. The Wells Fargo Building purchase was finalized in 2016 and currently houses numerous offices. Construction of the vehicle maintenance is scheduled for completion in March 2019, Three (3) Precinct warehouses are complete and the fourth warehouse is tentatively scheduled for completion in November 2019. The County Streetlight Program continues to move forward as more urban areas request assistance for their neighborhoods for safety purposes and crime prevention.
 - The Cameron County Levee Building (Wells Fargo Bldg.) was the largest project completed in FY17. This is a six story building located downtown Brownsville and is housing the Tax Office, IT Dept., Brownsville Justices of the Peace (3), County Clerk Administrative Dept., and the Constable Office. The initial investment was \$2.3Million for the purchase of the building. All of these offices were relocated in November and the final costs with refurbishments to the Levee Building was \$9,049,875.
 - Construction of the Vehicle Maintenance Building is underway and Precinct #3 Warehouse construction will begin upon completion of the Vehicle Maintenance Building.

- Contracts were awarded for the construction of Precincts #1, #2, and #4 warehouses and offices as of October 2017 at a total cost of \$4,693,000.
 - The County's Streetlight Program continues to receive requests from rural area residents requesting to participate in this program due to safety concerns. This is a program that provides street lighting for rural residents for which they are responsible for paying the utility costs annually.
- Cameron County issued \$21,160,000 Certificates of Obligation, Series 2016B for the purpose of providing for the payment of contractual obligations 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, and Olmito Community Park and to pay issuance costs of the Certificates. This debt is the financing tool for the County South Padre Coastal Parks Master Plan.
 - Construction at the EK Atwood Park is underway with a budget of \$4,225,000 which will pay for improvements at Beach Access #5. This will remove the existing pavilion and replace it with 4 smaller pavilions and one large pavilion. Restroom facilities, community rinse station and two dune walkovers will be constructed. This section is substantially complete with dune refurbishment pending completion.
 - Engineering services for Isla Blanca Parks and Andy Bowie Parks improvements were awarded in FY16. Andy Bowie Park has two pavilions, hygiene facilities and a boardwalk which will be updated and public parking will be expanded. Rinse stations will be added at the Beach Access entries and all will have parking improvements. Isla Blanca Park, a 200 acre park, will have new utility infrastructure, restroom facilities and connecting boardwalk improvements. Available pavilions will be updated and connecting boardwalks will be constructed as well as rinse stations. Lighting and designated concessions areas for food vendors will be updated. All of these improvements are a part of the Cameron County South Padre Coastal Parks Master Plan.
- Cameron County Commissioners Court approved the Cameron County South Padre Island Coastal Parks Master Plan to include park improvements to Isla Blanca Park, Andy Bowie Park, Edward King Atwood Park and the North Beach Access areas. This plan is a roadmap for short term and long term improvements, creates opportunities for new events and will bring much needed improvements to these venues and enhance services available to the general public. Isla Blanca Park's improvements will focus on access improvements, RV site upgrades and identifying developments areas such as a rocket viewing launch site. Potential improvements to Andy Bowie Park are flatlands improvements for major events, daily use and extended stay improvements and improved entry access. E.K. Atwood Park improvements will be overnight stay sites, day use parking, pavilion improvements and entry access redesign. Parks improvements will be phased in to accommodate peak occupancy and usage seasons throughout the year. A construction management team is in place to facilitate and coordinate construction. Debt obligations will be paid by entry fees that were increased in January 2016 in preparation for these major parks improvements.
- Cameron County is in the process of upgrading the camera security system at the Carrizales Rucker Detention Facility. These improvements will allow for better retention of viewing documents and will be a much improved system for inmate control.
- Disaster Recovery Program Round 2.1 fund was received thru CDBG General Land Office for \$7.6 Million for the construction of two (2) drainage improvement projects. To date, all funding from CDBG General Land Office has been expended; remaining funds for project completion are from local funds and program were finalized late December.
- The Veterans Bridge is expanding the Commercial Primary Lanes for northbound traffic. This expansion is expected to increase safety and provide a quicker flow of traffic. By reducing congestion on commercial truck lanes and reducing wait times, it will fill a gap that has existed for a number of years at this International Bridge. Most of the international commercial traffic flow is handled at this bridge as it is a director connection to the overweight corridor to the Port of Brownsville. Project costs are budgeted at \$800,000 and Customs Border Protection will expend \$7.0 Million in technological improvements.
- Improvements to the Dancy Historical Courthouse restoration is ongoing; various terra cotta brick and window restoration is in process and total funds to be expended on this project will be \$1,978,000.

County's Capital Assets			
	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Capital Assets</u>
Governmental Activities:			
Land	\$ 10,914,367	\$ -	\$ 10,914,367
Buildings and improvements	140,790,446	51,424,341	89,366,105
Equipment, Vehicles, Machinery	47,992,682	42,276,571	5,716,111
Infrastructure	313,001,528	217,488,520	95,513,008
Construction in Progress	<u>17,955,382</u>	<u>-</u>	<u>17,955,382</u>
Total	<u>\$530,654,405</u>	<u>\$311,189,432</u>	<u>\$219,464,973</u>
Business-Type Activities:			
Land	\$ 8,199,407	\$ -	\$ 8,199,407
Buildings and improvements	36,595,535	18,771,071	17,824,464
Equipment, Vehicles, Machinery	9,488,093	7,381,925	2,106,168
Other structures	41,424,699	31,008,912	10,415,787
Construction in Progress	<u>12,860,622</u>	<u>-</u>	<u>12,860,622</u>
Total	<u>\$108,568,356</u>	<u>\$ 57,161,908</u>	<u>\$ 51,406,448</u>

Additional information on the County's capital assets can be found in Note 6 on pages 73-74 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The annual budget is developed to provide efficient, effective and economic uses of the County's resources, as well as, a means to accomplish the highest priority objectives. Through the budget, the County Commissioners set the direction of the County, allocate its resources and establish its priorities.

The Commissioners' Court adopted the County's 2017-2018 budget on September 19, 2017. The budget was adopted based on estimated balances that would be available at the end of the fiscal year 2017 and estimated revenues to be received in the fiscal year 2018. The total available resources for all funds for the fiscal year 2018 are \$157,599,186. For the County's 2017-2018 Budget, the General Fund utilizes \$88,559,040 of the available funds.

For 2018-2019, the property tax rate is \$0.416893 per \$100 assessed taxable valuation. Tax revenues are budgeted to grow by 3.6% generating an additional \$2,642,797 at the 100% property tax collection rate. County appropriations to be expended during Fiscal Year 2019 remained constant compared to FY18 appropriations with the largest appropriations due to General Fund for Law Enforcement and Public Safety. Future projections concerning revenue from all sources will continue to be conservative in nature. The Commissioners' Court has targeted fund balance reserves to represent 24.66% of appropriations; this year as of fiscal year ended September 30, 2018, actual General Fund's fund balance is approximately 24.67%.

REQUEST FOR INFORMATION

The financial report is designed to provide our citizens, taxpayers and investors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report, separate reports of the County's component units or need any additional financial information, contact the County Auditor at 1100 E. Monroe, Brownsville, Texas 78520.

BASIC FINANCIAL STATEMENTS

**CAMERON COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF NET POSITION
SEPTEMBER 30, 2018**

	PRIMARY GOVERNMENT			COMPONENT UNITS		
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	CCRMA	CCHCFD	NON-MAJOR
ASSETS						
Cash & Investments	\$ 72,382,162	\$ 17,666,615	\$ 90,048,777	\$ 1,892,864	\$ 2,809,721	\$ 15,443
Receivables:						
Accounts or trade (Note 4)	6,678,951	202,813	6,881,764	1,628,589	5,295,704	-
Taxes - net of allowances (Note 4)	7,137,297	-	7,137,297	-	-	-
Due from other governments (Note 4)	8,823,014	-	8,823,014	-	-	-
Due from other agencies	-	-	-	1,536,356	-	-
Internal balances	2,019,088	(2,019,088)	-	-	-	-
Other assets	375	-	375	-	-	-
Inventory	158,858	644	159,502	-	-	-
Prepaid expenses	1,603,070	681,386	2,284,456	-	-	-
Unamortized bond insurance costs	196,386	-	196,386	109,318	-	-
Net Pension Asset	-	-	-	36,895	-	-
Restricted Assets:						
Construction Fund:						
Cash	-	17,202,113	17,202,113	-	-	-
Revenue bond debt service fund:						
Cash	-	1,571,518	1,571,518	-	-	-
Revenue bond debt reserve fund:						
Cash	-	3,920,185	3,920,185	4,506,445	-	-
Revenue bond repair and replacement fund:						
Cash	-	2,235,000	2,235,000	-	-	-
Restricted use:						
Cash	-	55,839	55,839	3,521,143	-	-
Capital Assets:						
Buildings	119,554,635	16,183,458	135,738,093	-	-	-
Improvements other than buildings	6,195,282	55,782,979	61,978,261	-	-	-
Equipment	47,992,682	7,374,314	55,366,996	-	-	-
Other structures	15,040,529	8,167,576	23,208,105	-	-	-
Accumulated depreciation	(311,189,432)	(57,161,908)	(368,351,340)	-	-	-
Land	10,914,367	8,199,407	19,113,774	-	-	-
Infrastructure	313,001,528	-	313,001,528	105,623,167	-	-
Construction work in progress	17,955,382	12,860,622	30,816,004	21,555,444	-	-
Total capital assets	219,464,973	51,406,448	270,871,421	127,178,611	-	-
Total Assets	318,464,174	92,923,473	411,387,647	140,410,221	8,105,425	15,443
DEFERRED OUTFLOWS OF RESOURCES						
Deferred charges on refunding	711,381	-	711,381	-	-	-
Deferred outflows of resources for pensions	6,856,305	678,096	7,534,401	114,664	-	-
Deferred outflows of resources - OPEB	150,636	23,247	173,883	-	-	-
Total deferred outflows of resources	7,718,322	701,343	8,419,665	114,664	-	-
Total Assets plus Deferred Outflows of Resources	\$ 326,182,496	\$ 93,624,816	\$ 419,807,312	\$ 140,524,885	\$ 8,105,425	\$ 15,443
LIABILITIES						
Accounts payable	\$ 17,717,118	\$ 1,702,304	\$ 19,419,422	\$ 587,749	\$ 2,573,462	\$ -
Wages and fringe payable	3,021,635	255,910	3,277,545	-	-	-
Compensated absences payable (Note 11)	2,074,936	84,817	2,159,753	-	-	-
Accrued interest payable	432,138	-	432,138	440,605	-	-
Deposits	-	716,371	716,371	-	-	-
Due to other governments	3,660,685	326,115	3,986,800	-	736,402	-
Notes payable	-	-	-	-	-	-
Escrows	78,414	-	78,414	-	-	-
Noncurrent liabilities due within one year:						
Reserve	-	83,216	83,216	-	-	-
Bonds payable (Note 12)	5,801,112	1,873,888	7,675,000	905,000	-	-
Revenue bonds payable	-	615,000	615,000	-	-	-
Accrued bond interest payable	-	145,793	145,793	-	-	-
Capital lease payables (Note 7)	2,840,051	376,191	3,216,242	-	-	-
Noncurrent liabilities due in more than one year:						
Lease hold deposits	-	16,817	16,817	-	-	-
Capital lease payables (Note 7)	3,411,243	347,095	3,758,338	-	-	-
Bonds payable	84,484,473	37,454,368	121,938,841	75,779,940	-	-
Due to other agencies	-	-	-	16,184,188	-	-
Revenue bonds payable	-	-	-	-	-	-
Less: Unamortized insurance costs	-	46,014	46,014	-	-	-
Long-term interest payable	-	-	-	-	-	-
Other	5,434,300	-	5,434,300	191,628	-	-
OPEB liability	24,953,506	2,305,934	27,259,440	-	-	-
Net pension liability	8,368,646	827,668	9,196,314	-	-	-
Total Liabilities	162,278,257	47,177,501	209,455,758	94,089,110	3,309,864	-

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

(Continued)

CAMERON COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF NET POSITION
SEPTEMBER 30, 2018

	PRIMARY GOVERNMENT			COMPONENT UNITS		
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	CCRMA	CCHCFD	NON-MAJOR
DEFERRED INFLOWS OF RESOURCES						
Deferred revenue	-	-	-	687,440	-	-
Deferred inflows of resources -bond refunding	-	-	-	415,932	-	-
Deferred inflows of resources for pensions	5,896,040	583,125	6,479,165	15,839	-	-
Deferred inflows of resources - OPEB	992,173	153,113	1,145,286	-	-	-
Total deferred inflows of resources	6,888,213	736,238	7,624,451	1,119,211	-	-
Total Liabilities plus Deferred Inflows of Resources	169,166,470	47,913,739	217,080,209	95,208,321	3,309,864	-
NET POSITION						
Net investment in capital assets	145,996,064	26,650,236	172,646,300	33,477,290	-	-
Restricted for :						
Highways and street	8,461,737	-	8,461,737	8,531,623	-	-
Debt service	811,019	5,491,703	6,302,722	-	-	-
Capital projects	50,300	-	50,300	-	-	-
Beach Maintenance	-	611,023	611,023	-	-	-
Health Care	-	-	-	-	4,795,561	-
Operating reserve and construction	14,292,156	4,863,669	19,155,825	-	-	-
Economic Development and Assistance	-	-	-	-	-	15,443
Unrestricted	(12,595,250)	8,094,446	(4,500,804)	3,307,651	-	-
Total Net Position	\$ 157,016,026	\$ 45,711,077	\$ 202,727,103	\$ 45,316,564	\$ 4,795,561	\$ 15,443

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

CAMERON COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

Functions / Programs Primary government:	Net (Expense) Revenue and Changes in Net Position					Component units	
	Primary Government						
	Expenses	Charges for Services	Program Revenues Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Government activities:							
General government	\$ 48,926,972	\$ 22,219,985	\$ 23,792	\$ -	\$ (26,683,195)	\$ -	\$ (26,683,195)
Law enforcement and public safety	78,396,622	11,409,620	11,916,372	-	(55,070,630)	-	(55,070,630)
Highways and streets	19,471,888	4,348,269	-	688,888	(14,434,731)	-	(14,434,731)
Health	10,166,521	685,159	6,665,288	144,223	(2,671,851)	-	(2,671,851)
Welfare	6,803,125	-	1,057,506	515,099	(5,230,520)	-	(5,230,520)
Interest and Issuance costs	4,106,418	-	-	-	(4,106,418)	-	(4,106,418)
Total government activities	167,871,546	38,663,033	19,662,958	1,348,210	(108,197,345)	-	(108,197,345)
Business-type activities:							
Bridge system	10,313,798	19,894,031	-	-	-	9,580,233	9,580,233
Parks system	8,546,781	9,171,559	-	1,226,736	-	1,851,514	1,851,514
Airport system	289,497	41,842	-	-	-	(247,655)	(247,655)
Jail commissary	622,946	862,111	-	-	-	239,165	239,165
Total business-type activities	19,773,022	29,969,543	-	1,226,736	-	11,423,257	11,423,257
Total primary government	\$ 187,644,568	\$ 68,632,576	\$ 19,662,958	\$ 2,574,946	\$ (108,197,345)	\$ 11,423,257	\$ (96,774,088)
Component units:							
Cameron County	15,599,282	7,397,032	-	10,002,761	-	-	1,800,511
Regional Mobility Authority	21,484,226	21,182,815	-	-	-	-	(301,411)
Cameron County Health Care Funding District	-	-	-	-	-	-	-
Cameron County Spaceport Developmet Corp.	-	-	-	-	-	-	-
Total component units	\$ 37,083,508	\$ 28,579,847	\$ -	\$ 10,002,761	\$ -	\$ -	\$ 1,499,100
General revenues:							
Property taxes, levied for general purposes					\$ 62,608,263	\$ -	\$ 62,608,263
Property taxes, levied for debt service					11,666,648	-	11,666,648
Unrestricted investment earnings					1,363,032	625,909	1,988,941
Miscellaneous					7,621,430	22,785	7,644,215
Gain on Sale of capital assets					3,463	-	3,463
Transfers					9,774,617	(9,774,617)	-
Total general revenue and transfers					93,037,453	(9,125,923)	83,911,530
Changes in net position					(15,159,892)	2,297,334	(12,862,558)
Net position - beginning					166,205,099	42,777,819	208,982,918
Prior Period Adjustment					5,970,819	635,924	6,606,743
Net position - ending					\$ 157,016,026	\$ 45,711,077	\$ 202,727,103

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

**CAMERON COUNTY, TEXAS
BALANCE SHEET
Governmental Funds
SEPTEMBER 30, 2018**

	General	Road & Bridge Fund	Other Governmental Funds	TOTAL
ASSETS				
Cash and cash equivalents (Note 3)	\$ 24,720,328	\$ 5,814,824	\$ 38,959,962	\$ 69,495,114
Receivables: (Note 4)				
Accounts or trade	3,200,113	786,636	2,366,422	6,353,171
Taxes - net of allowances	5,545,594	715,483	876,220	7,137,297
Due from other governments	-	1,333,190	7,489,824	8,823,014
Due from other funds (Note 10)	9,452,339	1,638,209	3,117,895	14,208,443
Prepaid expenditures (Note 1D)	589,308	49,762	858,674	1,497,744
Other assets	375	-	-	375
Inventory (Note 1D)	151,278	7,580	-	158,858
TOTAL ASSETS	\$ 43,659,335	\$ 10,345,684	\$ 53,668,997	\$ 107,674,016
LIABILITIES				
Accounts payable	\$ 10,792,415	867,751	\$ 4,759,794	\$ 16,419,960
Wages and fringe payable	2,297,202	245,578	471,983	3,014,763
Compensated absences payable	2,018,710	52,596	3,630	2,074,936
Due to other governments	46,880	-	2,687,823	2,734,703
Due to other funds (Note 10)	865,707	-	11,915,415	12,781,122
Escrows	78,414	-	-	78,414
Total Liabilities	16,099,328	1,165,925	19,838,645	37,103,898
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	5,147,618	660,680	811,019	6,619,317
Total deferred inflows of resources	5,147,618	660,680	811,019	6,619,317
FUND BALANCES				
Nonspendable:				
Inventory	151,278	7,580	-	158,858
Prepaid expenditures	589,308	49,762	858,674	1,497,744
Restricted:				
Capital projects	-	-	12,144,057	12,144,057
Special revenue	-	8,461,737	14,243,515	22,705,252
Debt service	-	-	5,773,087	5,773,087
Committed:				
Pending litigation	500,000	-	-	500,000
Indigent defense	500,000	-	-	500,000
Unassigned	20,671,803	-	-	20,671,803
Total fund balances	22,412,389	8,519,079	33,019,333	63,950,801
Total liabilities, deferred inflows of resources and fund balances	\$ 43,659,335	\$ 10,345,684	\$ 53,668,997	\$ 107,674,016

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

CAMERON COUNTY, TEXAS
Reconciliation of the Balance Sheet of Governmental Funds
To the Statement of Net Position
September 30, 2018

Amounts reported for governmental activities in the statement of net position (page 44) are different because:

Total fund balances -governmental funds (page 47)	\$ 63,950,801
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	219,464,973
Other long-term assets are not available to pay for the current period expenditures and, therefore, are reported as unavailable revenue in the funds.	6,619,317
Internal service funds are used by management to charge costs of employee benefits. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.	1,679,909
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds (page 67).	(134,817,702)
Long term debt (Note 2A)	(101,495,550)
OPEB	(24,953,506)
NPL	<u>(8,368,646)</u>
Deferred inflows of resources from pension are not due and payable in the current period and are not reported in the funds.	(5,896,040)
Deferred inflows of resources from OPEB are not due and payable in the current period and are not reported in the funds.	(992,173)
Deferred outflows of resources from pension are not available to pay in the current period and are not reported in the funds.	6,856,305
Deferred outflows of resources from OPEB are not available to pay in the current period and are not reported in the funds.	<u>150,636</u>
Net position of governmental activities	<u><u>\$ 157,016,026</u></u>

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

CAMERON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

	General	Road & Bridge Fund	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 54,677,632	\$ 7,834,983	\$ 11,653,605	\$ 74,166,220
Licenses and permits	593,974	3,681,111	-	4,275,085
Intergovernmental	5,560,162	667,158	20,929,205	27,156,525
Charges for services	6,802,571	-	573,509	7,376,080
Fines and forfeitures	6,630,810	-	56,159	6,686,969
Miscellaneous	5,446,881	305,560	3,162,090	8,914,531
TOTAL REVENUES	<u>79,712,030</u>	<u>12,488,812</u>	<u>36,374,568</u>	<u>128,575,410</u>
EXPENDITURES				
Current:				
General government	21,243,473	-	8,111,312	29,354,785
Law enforcement and public safety	59,390,941	-	14,500,935	73,891,876
Highways and streets	-	10,330,372	1,267,596	11,597,968
Health	2,896,744	-	6,900,629	9,797,373
Welfare	4,938,278	-	1,766,785	6,705,063
Capital outlay	2,394,435	1,475,157	21,694,615	25,564,207
Debt Service:				
Bond issuance cost	-	-	389,548	389,548
Principal retirement	-	956,442	6,981,773	7,938,215
Interest and fiscal charges	-	29,297	3,644,159	3,673,456
TOTAL EXPENDITURES	<u>90,863,871</u>	<u>12,791,268</u>	<u>65,257,352</u>	<u>168,912,491</u>
Excess (deficiency) of Revenues Over (Under) Expenditures	<u>(11,151,841)</u>	<u>(302,456)</u>	<u>(28,882,784)</u>	<u>(40,337,081)</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	40,138	31,950	7,790	79,878
Bond Issuance	-	-	26,925,000	26,925,000
Discount on bonds issued	-	-	(169,430)	(169,430)
Premium on bonds issued	-	-	2,268,998	2,268,998
Capital lease financing	2,148,284	1,406,822	-	3,555,106
Transfers in	9,101,875	-	2,165,948	11,267,823
Transfers (out)	(1,709,070)	(340,051)	(768,338)	(2,817,459)
TOTAL OTHER FINANCING SOURCES (USES)	<u>9,581,227</u>	<u>1,098,721</u>	<u>30,429,968</u>	<u>41,109,916</u>
Net change in fund balances	<u>(1,570,614)</u>	<u>796,265</u>	<u>1,547,184</u>	<u>772,835</u>
Fund Balances - beginning	23,983,003	7,722,814	31,472,149	63,177,966
Prior Period Adjustment	-	-	-	-
FUND BALANCES - ending	<u>\$ 22,412,389</u>	<u>\$ 8,519,079</u>	<u>\$ 33,019,333</u>	<u>\$ 63,950,801</u>

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

CAMERON COUNTY, TEXAS
Reconciliation of the Statement of Revenues,
Expenditures and Changes in Fund Balances of Governmental Funds
To the Statement of Activities
For the Fiscal Year Ended September 30, 2018

Amounts reported for governmental activities in the statement of activities (page 46) are different because:

Net change in fund balances - total governmental funds (page 49)	\$ 772,835
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period. (Note 2B)	11,861,791
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds	108,691
The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to increase net position.	(32,768)
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 2B)	(24,234,399)
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. (Note 2C)	(3,589,333)
<div style="display: flex; justify-content: flex-end;"> <div style="margin-right: 20px;"> OPEB Expenses 1,725,292 Pension Expense <u>1,864,041</u> </div> </div>	
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.	<u>(46,709)</u>
Change in net position of governmental activities (page 46)	<u><u>\$ (15,159,892)</u></u>

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

**CAMERON COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2018**

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				Governmental Activities Internal Service Fund
	Toll Bridge System	Park System	Nonmajor Enterprise Funds	Total Enterprise Funds	
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 9,723,742	\$ 6,855,524	\$ 1,087,349	\$ 17,666,615	\$ 2,887,048
Construction fund cash	1,596,058	15,606,055	-	17,202,113	-
Revenue bond debt service fund cash	1,571,518	-	-	1,571,518	-
Revenue bond debt reserve fund cash	2,055,088	1,865,097	-	3,920,185	-
Reserves-other	-	55,839	-	55,839	-
Operating reserve fund cash	-	2,235,000	-	2,235,000	-
Total cash and cash equivalents	<u>14,946,406</u>	<u>26,617,515</u>	<u>1,087,349</u>	<u>42,651,270</u>	<u>2,887,048</u>
Accounts receivable - trade(Note 4)	156,856	26,551	19,406	202,813	325,780
Inventory	-	644	-	644	-
Due from other funds (Note 10)	2,336,831	-	-	2,336,831	591,767
Prepaid expenses and other assets	83,380	91,687	506,319	681,386	105,326
Total current assets	<u>17,523,473</u>	<u>26,736,397</u>	<u>1,613,074</u>	<u>45,872,944</u>	<u>3,909,921</u>
Capital assets:(Note 6)					
Buildings	3,986,961	10,869,402	1,327,095	16,183,458	-
Improvements other than buildings	36,852,797	7,895,910	11,034,272	55,782,979	-
Equipment	1,707,838	4,778,784	887,692	7,374,314	-
Other structures	2,172,881	5,994,695	-	8,167,576	-
Accumulated depreciation	<u>(26,950,083)</u>	<u>(19,741,758)</u>	<u>(10,470,067)</u>	<u>(57,161,908)</u>	<u>-</u>
Net capital assets	<u>17,770,394</u>	<u>9,797,033</u>	<u>2,778,992</u>	<u>30,346,419</u>	<u>-</u>
Construction in progress	538,389	12,322,233	-	12,860,622	-
Land	6,173,023	1,718,384	308,000	8,199,407	-
Total capital assets	<u>24,481,806</u>	<u>23,837,650</u>	<u>3,086,992</u>	<u>51,406,448</u>	<u>-</u>
TOTAL ASSETS	<u>42,005,279</u>	<u>50,574,047</u>	<u>4,700,066</u>	<u>97,279,392</u>	<u>3,909,921</u>
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows of resources for pensions	376,720	301,376	-	678,096	-
Deferred outflows of resources - OPEB	12,238	11,009	-	23,247	-
Total deferred outflows of resources	<u>388,958</u>	<u>312,385</u>	<u>-</u>	<u>701,343</u>	<u>-</u>
Total assets plus deferred outflows of resources	<u>42,394,237</u>	<u>50,886,432</u>	<u>4,700,066</u>	<u>97,980,735</u>	<u>3,909,921</u>
LIABILITIES					
Current liabilities					
(Payable from current assets):					
Accounts payable	189,103	1,492,622	20,579	1,702,304	1,297,158
Wages and fringe payable	132,080	116,907	6,923	255,910	6,872
Accrued compensated absences	37,686	47,131	-	84,817	-
Due to other funds	4,296,314	59,584	21	4,355,919	-
Due to other governments	326,115	-	-	326,115	925,982
Deposits	216,761	499,610	-	716,371	-
Leaschold deposits	16,817	-	-	16,817	-
Reserve	75,688	7,528	-	83,216	-
Noncurrent liabilities due within one year:					
Capital lease payable	46,398	329,793	-	376,191	-
Certificates of obligation	664,336	1,209,552	-	1,873,888	-
Revenue bonds	615,000	-	-	615,000	-
Accrued bond interest payable	-	145,793	-	145,793	-
Total current liabilities	<u>6,616,298</u>	<u>3,908,520</u>	<u>27,523</u>	<u>10,552,341</u>	<u>2,230,012</u>

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

(Continued)

**CAMERON COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2018**

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				Governmental Activities Internal Service Fund
	Toll Bridge System	Park System	Nonmajor Enterprise Funds	Total Enterprise Funds	
Due in more than one year:					
Certificates of obligation (Note 12)	8,610,114	28,844,254	-	37,454,368	-
Less: unamortized insurance costs	46,014	-	-	46,014	-
Capital lease payable	92,794	254,301	-	347,095	-
OPEB Liability	1,370,211	935,723	-	2,305,934	-
Net Pension Liability	459,816	367,852	-	827,668	-
Total Noncurrent Liabilities	10,578,949	30,402,130	-	40,981,079	-
TOTAL LIABILITIES	17,195,247	34,310,650	27,523	51,533,420	2,230,012
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows of resources for pensions	323,958	259,167	-	583,125	-
Deferred inflows of resources-OPEB	80,605	72,508	-	153,113	-
Total deferred inflows of resources	404,563	331,675	-	736,238	-
Total Liabilities plus Deferred Inflows of Resources	17,599,810	34,642,325	27,523	52,269,658	2,230,012
NET POSITION					
Net investment in capital assets	16,095,236	7,468,008	3,086,992	26,650,236	-
Restricted for revenue bond debt service	1,571,518	1,865,097	-	3,436,615	-
Restricted for revenue bond debt reserve	2,055,088	-	-	2,055,088	-
Restricted for revenuebond operating reserve	250,000	2,235,000	-	2,485,000	-
Restricted for beach maintenance	-	611,023	-	611,023	-
Restricted for construction	1,596,058	771,470	-	2,367,528	-
Restricted for donations	-	11,141	-	11,141	-
Unrestricted	3,226,527	3,282,368	1,585,551	8,094,446	1,679,909
TOTAL NET POSITION	\$ 24,794,427	\$ 16,244,107	\$ 4,672,543	\$ 45,711,077	\$ 1,679,909

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

CAMERON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
For The Fiscal Year Ended September 30, 2018

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				Governmental Activities Internal Service Fund
	TOLL BRIDGE SYSTEM	PARK SYSTEM	Nonmajor Enterprise Funds	TOTAL	
OPERATING REVENUES					
Charges for services	\$ 19,434,122	\$ 3,797,065	\$ 862,111	\$ 24,093,298	\$ 14,179,542
Rental income	457,150	5,053,687	41,842	5,552,679	-
Other	2,759	320,807	22,785	346,351	1,209
TOTAL OPERATING REVENUES	19,894,031	9,171,559	926,738	29,992,328	14,180,751
OPERATING EXPENSES					
Salary, wages and fringe benefits	3,012,549	3,507,214	168,354	6,688,117	188,058
Employee benefits	848,572	126,083	-	974,655	-
Pension expense	215,215	(46,291)	-	168,924	-
Supplies	93,970	301,550	3,537	399,057	1,519
Repairs and maintenance	92,500	212,388	13,215	318,103	-
Professional services	31,367	6,647	-	38,014	17,735
Insurance	85,575	42,375	5,442	133,392	78
Travel	30,552	6,334	-	36,886	-
Advertising	82,653	7,949	-	90,602	-
Taxes	-	13,801	-	13,801	-
Medical claims	-	-	16,640	16,640	12,975,887
Utilities	126,092	1,138,225	20,372	1,284,689	-
Depreciation and amortization	1,677,638	1,085,018	242,092	3,004,748	-
Miscellaneous	62,961	22,947	34,247	120,155	592
Equipment and land rental	-	22,909	-	22,909	-
Administration fees	-	-	15,016	15,016	-
Contractual services	63,750	483,546	393,528	940,824	2,392,919
TOTAL OPERATING EXPENSES	6,423,394	6,930,695	912,443	14,266,532	15,576,788
OPERATING INCOME (LOSS)	13,470,637	2,240,864	14,295	15,725,796	(1,396,037)
NON-OPERATING REVENUES (EXPENSES)					
Interest income	168,078	450,041	7,790	625,909	25,075
Interest expense and fiscal agent fees	(523,562)	(1,038,627)	-	(1,562,189)	-
Insurance proceeds - net of related losses	-	-	-	-	-
Capital grant - expenses	-	(577,459)	-	(577,459)	-
Aid to / from other governments	(3,366,842)	-	-	(3,366,842)	-
TOTAL NON-OPERATING REVENUES (EXPENSES)	(3,722,326)	(1,166,045)	7,790	(4,880,581)	25,075
Income (Loss) before capital contributions and transfers	9,748,311	1,074,819	22,085	10,845,215	(1,370,962)
Capital grant and contributions	-	1,226,736	-	1,226,736	-
Transfers (out)	(9,605,384)	(169,233)	-	(9,774,617)	-
Transfers in	-	-	-	-	1,324,253
CHANGE IN NET POSITION	142,927	2,132,322	22,085	2,297,334	(46,709)
Net position - beginning of year	24,201,163	13,926,198	4,650,458	42,777,819	1,726,618
Prior period adjustment	450,337	185,587	-	635,924	-
Net position - end of year	\$ 24,794,427	\$ 16,244,107	\$ 4,672,543	\$ 45,711,077	\$ 1,679,909

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

CAMERON COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For The Fiscal Year Ended September 30, 2018

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				Governmental Activities Internal Service Fund
	TOLL BRIDGE SYSTEM	PARK SYSTEM	Nonmajor Enterprise Funds	TOTAL	
Cash Flows From Operating Activities:					
Cash received from customers	\$ 20,036,357	\$ 9,486,577	\$ 879,469	\$ 30,402,403	\$ 14,673,463
Cash received from other operating activities	459,909	-	46,197	506,106	1,209
Cash payments for goods and services	1,231,167	(1,330,857)	(535,555)	(635,245)	(15,673,137)
Cash payments to employees	(3,831,228)	(3,538,798)	(161,686)	(7,531,712)	(188,130)
Cash provided (Used) by operating activities	<u>17,896,205</u>	<u>4,616,922</u>	<u>228,425</u>	<u>22,741,552</u>	<u>(1,186,595)</u>
Cash Flows From Non-Capital Financing Activities:					
Transfers in	-	-	-	-	1,324,253
Transfers (out)	(9,605,384)	(169,233)	-	(9,774,617)	-
Cash provided (Used) for non-capital financing activities	<u>(9,605,384)</u>	<u>(169,233)</u>	<u>-</u>	<u>(9,774,617)</u>	<u>1,324,253</u>
Cash Flows From Capital and Related Financing Activities:					
Payments for capital acquisitions	(1,519,886)	(7,685,626)	-	(9,205,512)	-
Intergovernment agreement	(3,366,842)	-	-	(3,366,842)	-
Capital grants and contributions	-	1,226,736	-	1,226,736	-
Capital grants -expenses	-	(577,459)	-	(577,459)	-
Bond issuance cost	-	(163,967)	-	(163,967)	-
Lease payments	-	1,442	-	1,442	-
Interest paid	(523,562)	(1,038,627)	-	(1,562,189)	-
Principal payments	(1,710,174)	(668,865)	-	(2,379,039)	-
Cash provided/(Used) for capital and related financing activities	<u>(7,120,464)</u>	<u>(8,906,366)</u>	<u>-</u>	<u>(16,026,830)</u>	<u>-</u>
Cash Flows From Investing Activities:					
Receipts of interest	168,078	450,041	7,790	625,909	25,075
Cash provided by investing activities	<u>168,078</u>	<u>450,041</u>	<u>7,790</u>	<u>625,909</u>	<u>25,075</u>
Increase (decrease) in cash and cash equivalents	1,338,435	(4,008,636)	236,215	(2,433,986)	162,733
Cash and cash equivalents, October 1, 2017	13,607,971	30,626,151	851,134	45,085,256	2,724,315
CASH AND CASH EQUIVALENTS, SEPTEMBER 30, 2018	<u>\$ 14,946,406</u>	<u>\$26,617,515</u>	<u>\$ 1,087,349</u>	<u>\$ 42,651,270</u>	<u>2,887,048</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Operating income (Loss)	\$ 13,470,637	\$ 2,240,864	\$ 14,295	\$ 15,725,796	\$ (1,396,037)
Adjustments to Reconcile Operating Income (Loss) to Cash Provided (Used) by Operating Activities:					
Depreciation	1,677,638	1,085,018	242,092	3,004,748	-
Decrease (increase) in post employment benefits expense	140,164	126,083	-	266,247	-
Pension expense	75,051	(46,291)	-	28,760	-
Decrease (increase) in accounts receivable	(29,771)	17,000	(1,072)	(13,843)	493,921
Decrease (increase) in prepaids and other assets	(22,221)	(9,885)	(10,088)	(42,194)	(686)
Decrease (increase) in inventory	-	148	-	148	-
Decrease (increase) in due from other funds	768,527	-	-	768,527	(591,768)
Increase (Decrease) in accounts payable	(479,926)	878,786	(23,382)	375,478	321,791
Increase (Decrease) in wages and fringe payable	1,176	(3,950)	6,667	3,893	(71)
Increase (Decrease) in compensated absences payable	157	(27,634)	-	(27,477)	-
Increase (Decrease) in reserve payable	-	1,260	-	1,260	-
Increase (Decrease) in accrued interest payable	-	(2,078)	-	(2,078)	-
Increase (Decrease) in deposit payable	14,242	298,018	-	312,260	-
Increase (Decrease) in retainage payable	(33,000)	-	-	(33,000)	-
Increase (Decrease) in due to other funds	2,394,831	59,583	(87)	2,454,327	(57,486)
Increase (Decrease) in due to other governments	(81,300)	-	-	(81,300)	43,741
CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 17,896,205</u>	<u>\$ 4,616,922</u>	<u>\$ 228,425</u>	<u>\$ 22,741,552</u>	<u>\$ (1,186,595)</u>

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

CAMERON COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
September 30, 2018

	Private Purpose Trust Funds	Agency Funds
ASSETS		
Cash and cash equivalents	\$ 7,796,875	\$ 14,504,744
Investments	9,030,607	-
TOTAL ASSETS	<u>16,827,482</u>	<u>14,504,744</u>
LIABILITIES		
Accounts payable	\$ -	\$ 2,542,819
Deposits	-	2,876
Due to other governments	-	10,162,140
Fees payable	-	1,796,909
TOTAL LIABILITIES	<u>-</u>	<u>14,504,744</u>
NET POSITION		
Net position held in trust	<u>\$ 16,827,482</u>	<u>\$ -</u>

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

CAMERON COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

	Private Purpose Trust Funds
ADDITIONS:	
Contributions:	
Registry	\$ 9,739,315
Miscellaneous	<u>-</u>
Total contributions	9,739,315
Investment earnings:	
Interest	<u>127,041</u>
Total investment earnings	127,041
Total additions	<u>9,866,356</u>
DEDUCTIONS:	
Judgments	10,776,438
Administrative expenses	<u>32,316</u>
Total deductions	<u>10,808,754</u>
Change in net position	(942,398)
Net position - beginning	<u>17,769,880</u>
Net position - ending	<u><u>\$ 16,827,482</u></u>

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting policies of Cameron County, Texas reflected in the accompanying financial statements conform to accounting principles generally accepted in the United States of America applicable to state and local governments.

Accounting principles generally accepted in the United States of America for local governments are those promulgated by the Governmental Accounting Standards Board (GASB) in *Governmental Accounting and Financial Reporting Standards*.

The financial report has been prepared in accordance with GASB Statement No. 34, "*Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*", issued in June 1999 and implemented by the County in FY 2003. The most significant accounting and reporting policies of the County are described in the following notes to the financial statements.

A. Reporting Entity

Cameron County (the County) is a public corporation and a political subdivision of the State of Texas. A Commissioners' Court, composed of four (4) elected County Commissioners and one elected County Judge, governs the County. The County provides a vast number of services, including public safety, administration of justice, health and human services, culture and recreation, public improvements and general administration.

As required by GAAP, the financial statements of the reporting entity include those of the County (the primary government) and its component units in conformity with GASB Statement 14 "The Financial Reporting Entity", which supersedes all previous pronouncements issued by GASB and the National Council of Governmental (NCGA) for defining the reporting entity.

In accordance with GASB Statement 39 *Determining Whether Certain Organizations are Component Units* and GASB 61 *The Financial Reporting Entity: Omnibus—an amendment of GASB Statements No. 14 and No. 34*, a financial reporting entity consists of the primary government and its component units. Component units are legally separate organizations for which the elected officials of the County are financially accountable, or the relationship to the County is such that exclusion would cause the County's financial statements to be misleading or incomplete. Blended component units, although legally separate entities are, in substance, part of the County's operations, and data from these units are combined with data of the County. On the other hand, each discretely presented component unit is reported in a separate column in the combined statements to emphasize it is legally separate from the primary government.

Discretely Presented Component Units. The component unit columns in the combined financial statements include the financial data of the County's component units.

The Cameron County Regional Mobility Authority (CCRMA) was created by the State of Texas on September 30, 2004. The CCRMA is authorized to construct, maintain, repair and operate turnpike projects at locations authorized by the State Department of Transportation. The 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. The CCRMA was formed through the efforts of Cameron County, Texas. Although the 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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. Reporting Entity (continued)

The Commissioners' Court can influence operations significantly by the appointment of directors. CCRMA also has fiscal dependency on Cameron County.

Separate financial statements may be obtained from:

Cameron County Regional Mobility Authority
1100 E. Monroe
Brownsville, Texas 78520

Cameron County Health Care Funding District (CCHCFD) was created by Cameron County Commissioners Court on July 2, 2013 pursuant to V.T.C.A., Health and Safety Code, Section 288.002, per Senate Bill 1623. This district is governed by the five (5) members of 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 unit of county government and is not a separate political subdivision of the State. The Commissioners Court serve as the "Directors" of this district and can influence operations of the CCHCFD.

Cameron County created Cameron County Spaceport Development Corporation (CCSDC) in 2013, a domestic nonprofit corporation, as authorized by Chapter 507 of the Texas Local Government Code. This corporation was created in support and to benefit the promotion and development of a spaceport project in Cameron County. This corporation is managed by seven board members as appointed by Cameron County Commissioners, the governing body of Cameron County.

Condensed Financial Statements. The following are condensed financial statements of each discretely presented component unit disclosed above. The fiscal year end for each of the discretely presented component units is as follows: Cameron County Regional Mobility Authority, September 30, 2018, Cameron County Health Care Funding District, September 30, 2018 and Cameron County Spaceport Development Corporation, September 30, 2018.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. Reporting Entity (continued)

Condensed Balance Sheet	Cameron County Regional Mobility Authority	Cameron County Health Care Funding	Cameron County Spaceport Development Corporation	Total Component Units
ASSETS				
Current assets	\$ 13,231,610	\$ 8,105,425	\$ 15,443	\$ 21,352,478
Capital assets	127,178,611	-	-	127,178,611
Total assets	140,410,221	8,105,425	15,443	148,531,089
Deferred pension outflows	114,664	-	-	114,664
Total assets and deferred outflows of resources	\$ 140,524,885	\$ 8,105,425	\$ 15,443	\$ 145,645,753
LIABILITIES				
Current liabilities	1,933,354	2,573,462	-	4,506,816
Due to other governments	-	736,402	-	736,402
Noncurrent liabilities	92,155,756	-	-	92,155,756
Total liabilities	94,089,110	3,309,864	-	97,398,974
DEFERRED INFLOWS OF RESOURCES				
Deferred revenue	687,440	-	-	687,440
Deferred inflows related to bond refunding	415,932	-	-	415,932
Deferred inflow related to pension	15,839	-	-	15,839
Total deferred inflows of resources	1,119,211	-	-	1,119,211
NET POSITION				
Net investment in capital assets	33,477,290	-	-	33,477,290
Restricted	8,531,623	4,795,561	15,443	13,342,627
Unrestricted	3,307,651	-	-	3,307,651
Total net position	45,316,564	4,795,561	15,443	50,127,568
Total liabilities and deferred inflows of resources and net position	\$ 140,524,885	\$ 8,105,425	\$ 15,443	\$ 148,645,753
REVENUES				
Property tax	\$ 574,508	\$ -	\$ -	\$ 574,508
Charges for services	6,822,524	21,182,815	-	28,005,339
Investment earnings	46,755	38,547	68	85,370
Total revenues	7,443,787	21,221,362	68	28,665,217
EXPENSES				
Charges for services	12,268,899	21,484,226	-	33,753,125
Excess of revenues over expenses	(4,825,112)	(262,864)	68	(5,087,908)
Interest expense	(3,330,383)	-	-	(3,330,383)
Capital contribution	10,002,761	-	-	10,002,761
Total net position—beginning	45,353,104	5,058,425	15,375	50,426,904
Prior period adjustment	(1,883,806)	-	-	(1,883,806)
Total net position - ending	\$ 45,316,564	\$ 4,795,561	\$ 15,443	\$ 50,127,568

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Government-wide and fund financial statements (continued)

The **government-wide financial statements** include the statement of net position and the statement of activities. Government-wide statements report, except for County fiduciary activity, information on all of the activities of the County and its component units. The effect of interfund transfers has been removed from the government-wide statements but continues to be reflected on the fund statements. Interfund services provided and used are not eliminated in the process of consolidation. 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, services or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included in program revenues are reported as general revenues.

Separate **fund financial statements** are provided for governmental funds, proprietary fund and fiduciary funds even though the latter are excluded from the government-wide financial statements. The General Fund, Road & Bridge Fund meet the criteria as **major governmental funds**. Each major fund is reported in separate columns in the fund financial statements. Non-major funds include other Special Revenue, Capital Project and Debt Service Funds. The combined amounts for these funds are reflected in a single column in the fund Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances. Detailed statements for non-major funds are presented within Combining and Individual Fund Statements and Schedules.

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

The **government-wide financial statements** are reported using the economic resources measurement focus and the accrual basis of accounting. This measurement focus is also used for the proprietary and fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Revenue from forfeitures and fines are recognized when they have been assessed, adjudicated and earned. Major revenue types, which have been accrued, are district clerk and county clerk fees, justice of the peace fees, intergovernmental revenue and charges for services. Grants and similar items are recognized as revenue when all applicable eligibility imposed by the provider is met.

Revenues are classified as *program revenues* and *general revenues*. Program revenues include 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions and 3) capital grants and contributions. General revenues include all taxes and grants not restricted to specific programs and investment earnings.

Governmental fund level financial statements are reported using current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Measurable and available revenues include revenues expected to be received within 60 days after the fiscal year ends. Receivables which are measurable but not collectible within 60 days after the end of the fiscal period are reported as deferred revenue. Property taxes which were levied prior to September 30, 2018, and became due October 1, 2018 have been assessed to finance the budget of the fiscal year beginning October 1, 2018 and, accordingly, have been reflected as deferred revenue and taxes receivable in the fund financial statements at September 30, 2018.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

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 compensated absences and claims and judgments, are recorded only when the liability has matured and payment is due.

The government reports the following major governmental funds:

The General Fund is the general operating fund of the County and is always classified as a major fund. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Major revenue sources include property taxes, charges for services, intergovernmental revenues and investment of idle funds. Primary expenditures are for general administration, public safety, health, welfare, and capital acquisition.

The Road & Bridge Fund is used to account for the revenues restricted for the funding of road repairs and improvements and all related expenditures related to the County roads. 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.

Other fund types include special revenue funds, capital projects funds and debt service funds which are considered nonmajor funds.

Proprietary fund level financial statements are used to account for activities, which are similar to those often found in the private sector. The measurement focus is upon determination of net income, financial position and cash flows. The County's Proprietary funds include the Sheriff's Commissary, the Bridge System, the Park System and the Airport System enterprise funds. The Proprietary funds are accounted for using the accrual basis of accounting as follows:

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

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

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

Fiduciary fund level financial statements include fiduciary funds held in a trustee or agency capacity for parties outside the government and cannot be used to support the government's own purposes. County reports private-purpose trust funds (Trusts Funds) for funds where the principal and interest funds are held to benefit certain beneficiaries for a defined period of time. These private purpose trust funds may never be used to report government programs as they provide specific benefits to specific beneficiaries.

Agency funds do not involve a formal trust agreement. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. These agency funds serve custodial purposes for the District and County Clerks Fee Accounts, Tax Office and Law Enforcement Judicial Offices. Fiduciary funds in custody for county government purposes are accrued for recognition in financial reports.

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, liabilities and net position or equity

1. Deposits and Investments

The County's cash and cash equivalents are considered to be cash on hand, demand deposits and short term investments. State statutes and the County's official Investment Policy authorize the County to invest in obligations of the U. S. Treasury, commercial paper, repurchase agreements, Bankers' acceptances, money market mutual funds and direct obligations of the State of Texas.

The County records investments at fair value in accordance with provisions of GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools as superseded by GASB Statement No. 72, Fair Value Measurement and Application, which took effect for reporting periods after June 15, 2015*. All investment income is recognized as revenue in the appropriate fund's statements of activity and or statement of revenues, expenditures and changes in fund balance. Participation in First Public Lone Star Investment Pool maintains a net asset value of one dollar and its dollar-weighted average maturity is 60 days or less.

2. Receivables and payables

Accounts Receivable

Property taxes are levied based on taxable value at January 1 prior to September 30 and become due October 1 and past due after January 31. Accordingly, receivables and revenues for property taxes are reflected on the government-wide statement based on the full accrual method of accounting. Property tax receivables for prior year's levy are shown net of an allowance for uncollectible.

Accounts receivables from other governments include amounts due from grantors for approved grants for specific programs and reimbursements for services performed by the County. Program grants are recorded as receivables and revenues at the time all eligibility requirements established by the provider have been met.

Reimbursements for services performed are recorded as receivables and revenues when they are earned in the government-wide statements. Included are fines and costs assessed by court action and billable services for certain contracts. Revenues received in advance of the costs being incurred are recorded as deferred revenue in the fund statements. Receivables are shown net of allowance for uncollectible.

Lending or borrowing between funds is reflected as "due to or from" (current portion) or "advances to/from other funds" (non-current). Interfund activity reflected in "due to or from" is eliminated on the government-wide statements.

3. Inventories and prepaid items

Inventory is valued at average cost. Inventory in the General and Special Revenue Funds consists of expendable supplies held for consumption. In the General Fund, the cost is recorded as expenditure at the time the inventory items are used. In the Special Revenue Funds, inventory items expected to be used within a short period of time, are recorded as expenditures at the time of purchase; other inventory items are expensed when used. Reported inventories are offset by a reservation of fund balance which indicates they do not represent "available spendable resources."

4. Deferred Outflows/Inflows of Resources

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

4. Deferred Outflows/Inflows of Resources (continued)

costs on refunding debt obligations that are applicable to future period(s). Deferred inflows of resources are property tax revenue received for a future period.

In reporting advance refunding of debt, the difference between the reacquisition price and the net carrying amount of the old debt is recorded as unamortized reacquisition costs 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. Deferred outflow of resources due to refunding debt was recognized under Government Wide Statements of \$711,381. Pursuant to implementation of GASB Statement No. 75 in fiscal year 2018, the County recorded deferred outflow of resources of \$7,534,401 related to pension recognition and \$173,883 related to OPEB recognition. Deferred inflows of resources due to GASB Statement No. 75 were recognized of \$6,479,165 for pensions and \$1,145,286 for OPEB.

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. Infrastructure assets include County-owned roads and bridges. Per implementation of GASB 72, acquisition value is used to measure the fair value of capital assets purchased or constructed. Fair value is the amount required to replace the present service capacity of an asset. Donated capital assets are stated at their acquisition value on the date of 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:

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

6. Compensated Absences – A liability for unused vacation and compensatory time for all full time employees is calculated and reported in the government-wide statements. For financial reporting, the following criteria must be met to be considered as compensated absences;

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

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

Primary Government – The County's permanent, full-time employees accrue 3.09 hours of vacation per pay period (biweekly) from date of employment to five years of service, 4.62 hours per pay period from 5 years to 15 years of service and 6.16 hours per pay period in excess of 15 years of continuous employment.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

6. Compensated Absences (continued)

The maximum accrual is two, three or four weeks of vacation for the respective accrual categories specified. Upon termination from County employment, an employee shall be entitled to payment for total accrued but unused hours of vacation.

The County's permanent, full-time employees accrue sick leave at the rate of 3.09 hours per pay period. Sick leave is paid to current employees if the employees are absent from work due to illness, injury or other situations requiring medical attention. An employee who leaves the employment of the County for any reason shall receive no compensation for accrued sick leave.

Amounts of accrued vacation leave are accrued in the government-wide financial statements.

7. Subsequent Events

Management has evaluated subsequent events through March 28, 2019, which is the date the financial statements were available to be issued.

8. Implementation of Accounting Standards

In the current fiscal year the County implemented the following new standards:

Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pension". This Statement became effective for Cameron County beginning with year ending September 30, 2018. This Statement addresses accounting and financial reporting for postemployment benefits provided to employees of state and local governments. This Statement serves to establish standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources and expenditures. The scope of this Statement includes OPEB plans-defined benefit and defined contribution – administered through trusts with plan assets. Cameron County does not have plan assets in an established trust and is currently meeting OPEB healthcare costs annually through the budget process. OPEB healthcare costs cease at member age of 65 and former employees pay a monthly premium. Implementation of Statement No. 75 requires recognition of the Net OPEB Liability on the financial statement rather than a note disclosure.

Statement No. 82, "Pension Issues." Addresses issues raised with respect to Statements No. 67, Financial Reporting for Pension Plans, No.68, Accounting and Financial Reporting for Pensions, and No.73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68. This Statement addresses issues regarding 1) presentation of payroll related measures in required supplementary information, deviations from the guidance in an Actuarial Standards Board, and classification of payments made by employers to satisfy employee (plan member) contributions requirements. Implementation of GASB 82 did not impact County's financial disclosures.

Statement No. 85, "Omnibus 2017." This Statement serves to identify practice issues identified in the implementation and application of certain GASB Statements. Issues referenced include blending component units, reporting goodwill and negative goodwill, real estate classification, measurement of monetary accounts, timing of measurement of OPEB required disclosures and accounting and financial reporting of OPEB. Disclosures of Cameron County were not impacted by Statement 85.

Statement No. 86, "Certain Debt Extinguishment." Statement No.7, Advance Refundings Resulting in Defeasance of Debt, requires that debt is considered defeased in substance when debtor irrevocably places cash or other monetary assets acquired with refunding debt proceeds in a trust to be used solely for satisfying scheduled payments of both principal and interest of the defeased debt. Disclosures of Cameron County were not impacted by Statement 86.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 or proprietary fund type statement of net position. On new bond issues, bond premiums and discounts, as well as 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. Unemployment and Workers' Compensation Benefits

The County is a reimbursing employer for unemployment compensation benefits. The County processes workers' compensation payments through a third-party administrator as the claims become due. These obligations are budgeted and paid from current resources (see Note 13).

11. Fund Balance and flow assumptions

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

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

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

Non-spendable – these are funds that cannot be spent because they are not in spendable form, such as inventory or prepaid items or because they must be maintained intact. General fund has inventory and prepaid items are classified as *non-spendable*.

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

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

11. Fund Balance and flow assumptions (continued)

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 amounts are reported only in the general 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.

	<u>General Fund</u>	<u>Road & Bridge</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Fund Balances				
<i>Non-spendable</i>				
Inventory	\$ 151,278	\$ 7,580	\$ -	\$ 158,858
Prepaid	589,308	49,762	858,674	1,497,744
<i>Restricted</i>				
Capital Projects	-	-	12,144,057	12,144,057
Special Revenue	-	8,461,737	14,243,515	22,705,252
Reserve for Debt				
Service	-	-	5,773,087	5,773,087
<i>Committed</i>				
Pending Litigation	500,000	-	-	500,000
Indigent Defense	500,000	-	-	500,000
<i>Unassigned</i>				
Fund Balance	20,671,803	-	-	20,671,803
Totals	<u>\$ 22,412,389</u>	<u>\$ 8,519,079</u>	<u>\$ 33,019,333</u>	<u>\$ 63,950,801</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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

2. RECONCILIATION OF GOVERNMENT WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position

The governmental fund balance sheet includes reconciliation between fund balance for total governmental funds and net position as reported in the government-wide statement of net position. One element of that reconciliation explains that "long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds. The details of this \$(101,495,550) difference are:

Bonds payable as of 9/30/2018	\$ (90,285,585)
Accrued interest payable	(432,138)
Capital Leases Payable	(6,251,294)
Deferred charge for Refunding	711,381
Deferred charge on Discount	473,815
Deferred charge on Premium	(5,908,115)
Deferred charge related to insurance cost	196,386
Net adjustment to reduce fund balance - total government Funds to arrive at net position -governmental activities	<u><u>\$ (101,495,550)</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 governmental fund statement of revenues, expenditures and changes in fund balances includes reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation indicates that "governmental funds report capital outlays as expenditures; however, in the statement of activities, the cost of capital assets is allocated over their estimate useful lives and reported as depreciation expense" on capital outlays for County owned assets only. Some capital outlays are for roads not owned by the County. The details of this \$11,861,791 difference are as follows:

Capital outlay (excluding outlays for non-County roads)	\$ 25,564,207
Depreciation expense	(13,702,416)
Net adjustment to increase net changes in fund balance - total governmental funds to arrive at net position –governmental activities	<u><u>\$ 11,861,791</u></u>

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 this difference are as follows:

Bond Debt Issuance	\$ (26,925,000)
Lease Debt Issuance	(3,555,106)
Principal Repayments	7,938,215
Debt Issuance Premium	(2,268,998)
Bond Insurance Cost, Discount & Refunding	576,490
Net adjustment to decrease net changes in fund balances-total governmental Funds to arrive at changes in net position of governmental activities	<u><u>\$ 24,234,399</u></u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

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

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

Another element of the reconciliation states that "Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds." The detail of these (\$3,589,333) differences is as follows:

Net OPEB Beginning of the Year	\$ 30,040,570
Pension Expense	(1,864,041)
GASB75 Implementation Adjustment	(6,812,356)
Net OPEB End of Year	<u>(24,953,506)</u>
Net adjustment to increase net change in fund balances-total governmental	
Funds to arrive at changes in net position of governmental activities	<u>\$ (3,589,333)</u>

3. DEPOSITS AND INVESTMENTS

A. DEPOSITS, INCLUDING CERTIFICATES OF DEPOSIT

The County considers account balances in demand deposit accounts and certificates of deposit with a maturity of less than three months to be cash 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, 2018, the carrying amount of the County's interest-bearing demand accounts and certificates of deposit totaled \$110,112,380. Bank balances and certificates of deposit totaling \$110,479,793 at September 30, 2018, were insured by FDIC or collateralized with a Letter of Credit held by the pledging institution's agent in the County's name. As of September 30, 2018, the County's cash and cash equivalents held by the County's depository institution were insured by \$250,000 through the FDIC and collateralized for amounts above the FDIC limits by a Letter of Credit in the County's name, held by the County's depository of record. Collateral amounts include coverage for balances held in the County's depository for the Cameron County Health Care District reported in the Discretely Presented Component Units. Collateral that is pledged to the County complies with the depository contract requirements, County Investment Policy and Procedures Section 9.01 and Government Code Title 10, Chapters 2256 and 2257. The ratio of securities pledged to funds on deposit as of September 30, 2018 was 158%, which exceeds the County's requirement of 105%. Collateral limits are increased at year-end to provide coverage for the collection of property taxes commencing October 1, 2018.

GASB72, *Fair Value Measurement and Application* became effective year ending September 30, 2016. GASB72 requires disclosures regarding investments that calculate net asset value per share (or its equivalent). It addresses accounting and financial reporting issues related to fair value measurements by providing guidance for determining fair value for financial reporting purposes. All investments of Cameron County have a determining fair value for financial reporting purposes. All investments of Cameron County have a determined net asset value per share of \$1.00 per share and a dollar weighted average maturity of 60 days or less.

GASB79, *Certain External Investment Pools and Pool Participation*, became effective year ending September 30, 2016. This Statement requires certain disclosures for an external investment pool to measure investments at amortized cost for financial reporting purposes. Cameron County's participation in investment pools does not meet the reporting criteria of this statement.

B. INVESTMENTS

Investments are under the custody of the County Treasurer. Investing is performed in accordance with investment policies complying with State Statutes (Texas Government Code, Title 10, Chapter 2256 V.T.C.A GOVT Sec. 2256, as amended by Act 1996, 74th Legislature, Chapter 402, Section 1, effective September 1, 1996). This law requires the government entity to maintain safety of principal, maintenance of adequate liquidity, desired diversification to maximize rate of return with the previous considerations and have

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

3. DEPOSITS AND INVESTMENTS (continued)

B. INVESTMENTS (continued)

portfolio maturities structured to achieve the highest rate of return of interest consistent with liquidity requirements of the cash needs. The County Investment Policy and Funds Strategy is consistent with this law and states that it will be the objective of Cameron County to earn the maximum rate of return on its investments within the policies imposed by its safety and liquidity objectives and state and federal law governing investment of public funds.

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

Credit Risk - The County identifies and manages credit risk by following the Investment Policy. The Investment Officer implements its investment strategy, establishes and monitors compliance with investment policies and procedures and consistently monitors prudent risk controls. The County will seek to control its risk of loss by monitoring the ratings of portfolio positions to assure compliance with the rating requirements imposed by the Public Funds Act.

The County specifically addresses credit risk in stating that all county funds are fully collateralized or insured consistent with federal and state law in one or more of the following manners:

- FDIC insurance coverage
- United States Government Bonds, Notes and Bills,
- Securities of federally sponsored U. S. Agencies and instrumentality's of the United States Government and/or obligations, including
- Letters of credit, of the United States or its agencies and instrumentalities,
- No Collateralized Mortgage Obligations are acceptable.

County and District Clerks' trust funds are invested on behalf of the beneficiaries of funds held in trust in Certificates of Deposit. These investments are issued by a state or national bank domiciled in this state or a savings and loan association domiciled in this state and are guaranteed or insured by the FDIC or secured by authorized investments that have a market value of not less than the principal amount of the certificates.

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

Cameron County has investments with Lone Star Investment Pool, managed by First Public, LLC, the State of Texas investment pool available to governmental entities. Lone Star is neither a registered investment pool with the SEC nor backed by pledged collateral, but the underlying investments are mutual funds, U.S. Treasury Bonds, T-bills, government agency securities and repurchase agreements allowed under the Public Funds Investment Act as described by V.T.C.A., Title 10, Government Code, Section 2256. Investments are stated at fair value which approximates market value. Lone Star's portfolio has low market risk due to restrictions on weighted average maturity and maximum maturity of any one investment and is rated AAA by Standard & Poor. Lone Star's investments maintain weighted average maturity of the portfolio at sixty days or less, with no security exceeding thirteen months in maturity. Lone Star's investment portfolio is required to maintain a stable \$1.00 net asset value.

The Lone Star Investment Pool is governed by a Board of Trustees (Board) who is devoted to running an investment pool with superior level of safety and protection of investments. A third party consultant, which reports directly to the Board, reviews the Pool's daily operations, makes sure investment transactions fit with

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

3. DEPOSITS AND INVESTMENTS (continued)

B. INVESTMENTS (continued)

the Pool's Investment Policy, monitors the custodian bank, and compares the investment advisor's performance with that of peer funds and other benchmarks. Lone Star also counts on an independent, third-party bank, the Bank of New York Mellon, for custody and valuation services. The bank settles all trades for the Pool, and secures and values its assets every day. Two other firms, American Beacon Advisors and BNY Mellon Cash Investment Strategies, manage the investment and reinvestment of the Lone Star's assets.

Overall, the County Treasury portfolio of investments earned 1.77% yield from Lone Star Investment Pool and 1.0% interest rate from depository bank as of September 30, 2018, based upon a weighted average for all County investments and cash balance.

C. CASH AND INVESTMENTS OF DISCRETELY PRESENTED COMPONENT UNITS

Cash and cash equivalents

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

Cameron Regional Mobility Authority (CCRMA) had demand and a time deposit carrying balance of \$9,920,452 which was either insured by FDIC or collateralized, by bank pledges held in CCRMA's name. Cameron County Health Care Funding District had demand deposits of \$2,809,721 and Cameron County Spaceport Development Corporation had demand deposits of \$15,443 which were either insured by FDIC or collateralized, by bank pledges held in each entity's name.

Investments

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

No investments meeting 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.

The County Investment Policy and Funds Strategy is consistent with this law and states that it will be the objective of Cameron County to earn the maximum rate of return on its investments within the policies imposed by its safety and liquidity objectives and state and federal law governing investment of public funds.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

4. RECEIVABLES

Receivables consisted of the following at September 30, 2018:

	Governmental Fund Types	Proprietary Fund Types	Total Fund Types
Accounts	\$ 6,678,951	\$ 202,813	\$ 6,881,764
Taxes	7,433,554	-	7,433,554
Due from governments	8,823,014	-	8,823,014
Gross receivables	22,935,519	202,813	23,138,332
Less: allowance for uncollectible accounts	296,257	-	296,257
Total Net Receivables	\$ 22,639,262	\$ 202,813	\$ 22,842,075

At September 30, 2018, property tax receivables were reported in the combined balance sheet on page 44 net of an allowance for uncollectible taxes of \$296,257.

5. PROPERTY TAXES

The County adopted the 2017 tax rate, per \$100 of taxable value, for the Fiscal Year 2017-2018, as follows:

	Maintenance and Operation	Debt Service	Total All
Constitutional Funds	\$ 0.313810	\$ 0.007662	\$ 0.321472
Road Debt Service	0.044019	0.045312	0.089331
Total	<u>\$ 0.357829</u>	<u>\$ 0.052974</u>	<u>\$ 0.410803</u>

The County is permitted by law to levy taxes for general fund, jury fund, road and bridge fund and permanent improvement fund purposes up to \$0.80 per \$100 of taxable value. The County levied a \$0.410803 tax rate per \$100 of taxable valuation subject to the \$0.80 tax rate limitation, of which \$0.007662 was Constitutional Funds Debt Service. The Unlimited Tax Road Bonds Tax Rate was \$0.045312 per \$100 of taxable value. The County collects its taxes through the Cameron County Tax Assessor-Collector's Office.

The County also collects property taxes for the City of Brownsville, Port of 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, and Cameron County Drainage Districts No. 1,3,4 and 5.

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

Property taxes for the County are levied each October 1st, on the assessed value of the preceding January 1st, for all taxable real and personal property. Taxes are due and payable when levied. On January 1st, at the time of assessment, an enforceable lien is attached to the property for property taxes. All tax payments not received by February 1st, after the taxes are levied, are considered delinquent. All tax payments not received

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

5. PROPERTY TAXES (continued)

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 3.99% of the total delinquent taxes receivable at September 30, 2018. 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 3.99% of the total delinquent taxes receivable at September 30, 2018.

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

As of this fiscal year, County had 3 tax abatement agreements in place, one of which has a provision for payment in lieu of taxes of \$100,000 each year until expiration year of 2024. The entities consists of renewable energy, machining industry and space exploration technology. Participating entities received tax abatements of \$823,384 less the \$100,000 payment in lieu of taxes.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

6. CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2018 was as follows:

Primary Government

	Beginning Balance 2017	Additions	Deletions	Adjustments	Ending Balance 2018
Governmental Activities:					
Capital Assets, not being depreciated:					
Land	\$ 5,734,872	\$ 5,189,606	\$ (10,111)	\$ -	\$ 10,914,367
Construction in progress	7,177,794	20,788,236	(10,010,648)	-	17,955,382
Total capital assets, not being depreciated	12,912,666	25,977,842	(10,020,759)	-	28,869,749
Capital assets, being depreciated					
Buildings	114,786,611	4,768,024	-	-	119,554,635
Improvements other than buildings / Other Structures	20,435,587	800,224	-	-	21,235,811
Equipment	44,978,219	4,072,412	(1,057,949)	-	47,992,682
Infrastructure	313,001,528	-	-	-	313,001,528
Total capital assets, being depreciated	493,201,945	9,640,660	(1,057,949)	-	501,784,656
Less accumulated depreciation for:					
Buildings	(42,771,481)	(3,098,267)	-	-	(45,869,748)
Improvements other than building/other structures	(5,397,272)	(157,321)	-	-	(5,554,593)
Equipment	(40,795,475)	(2,472,741)	991,645	-	(42,276,571)
Infrastructure	(209,514,433)	(7,974,087)	-	-	(217,488,520)
Total accumulated depreciation	(298,478,661)	(13,702,416)	991,645	-	(311,189,432)
Total capital assets being depreciated, net	194,723,284	(4,061,756)	(66,304)	-	190,595,224
Governmental activities capital assets, net	<u>\$ 207,635,950</u>	<u>\$ 21,916,086</u>	<u>\$(10,087,063)</u>	<u>\$ -</u>	<u>\$ 219,464,973</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

6. CAPITAL ASSETS (continued):

Business-type activities:	Beginning Balance 2017	Additions	Deletions	Ending Balance 2018
Capital assets, not being depreciated:				
Land	\$ 6,063,852	\$ 2,135,555	\$ -	\$ 8,199,407
Construction in progress	8,027,185	8,532,032	(3,698,595)	12,860,622
Total capital assets, not being depreciated	14,091,037	10,667,587	(3,698,595)	21,060,029
Capital assets, being depreciated:				
Buildings	15,496,882	256,897	-	15,753,779
Improvements other than buildings	19,239,783	1,601,973	-	20,841,756
Equipment	9,110,442	377,651	-	9,488,093
Other structures	41,424,699	-	-	41,424,699
Total capital assets, being depreciated	85,271,806	2,236,521	-	87,508,327
Less accumulated depreciation for:				
Buildings	(11,082,372)	(470,482)	-	(11,552,854)
Improvements other than buildings	(6,725,906)	(492,311)	-	(7,218,217)
Equipment	(6,856,874)	(525,051)	-	(7,381,925)
Other structures	(29,492,009)	(1,516,903)	-	(31,008,912)
Total accumulated depreciation	(54,157,161)	(3,004,747)	-	(57,161,908)
Total capital assets, being depreciated, net	31,114,645	(768,226)	-	30,346,419
Business-type activities capital assets, net	<u>\$ 45,205,682</u>	<u>\$ 9,899,361</u>	<u>\$(3,698,595)</u>	<u>\$ 51,406,448</u>

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

Governmental activities:	
General government	\$ 2,041,486
Law enforcement and public safety	3,543,417
Highways and streets	7,711,283
Culture and recreation	155,668
Health	240,526
Welfare	10,036
Total depreciation expense - governmental activities	<u>\$ 13,702,416</u>
Business-type activities:	
Bridge system	\$ 1,677,638
Parks system	1,085,018
Airport system & commissary	242,092
Total depreciation expense - business-type activities	<u>\$ 3,004,748</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

6. CAPITAL ASSETS (continued):

COMMITMENTS

Other Capital Projects:

Cameron County awarded contracts for the construction of 4 Precinct Warehouses for all four County Commissioner Precincts. Included in this project is a Vehicle Maintenance Warehouse which services all the County Fleet and includes the Heavy Machinery and Equipment. Three (3) Precinct Warehouses have been completed and the Vehicle Maintenance Warehouse is scheduled for completion in March 2019. The remaining Precinct Warehouse construction will begin in FY19.

Improvements to the Cameron County Parks System continue at a rapid pace in conjunction with the Cameron County South Padre Island Coastal Parks Master Plan that was approved by Commissioners Court. Plans call for improvements/upgrades that will include EK Atwood Park, Andy Bowie Park, Isla Blanca Park and the North Beach areas. The RV rental spaces will undergo major enhancements, pavilions will be built at numerous locations, infrastructure improvements, rinse stations will be added, boardwalk construction, public parking expansion and lighting and concession areas for food vendors will be addressed. This is a long term capital improvement plan and work will be done in phases in an effort not to affect public usage. Cameron County issued \$21,160,000 Certificates of Obligation, Series 2016B for the financing of a portion of this project. Payment of this debt issuance is an Enterprise Debt Obligation and will be paid with fee revenue from these operations.

Construction was completed on a new all-inclusive playground and parks improvement area at La Esperanza Community Park that allows special needs children equal access to a myriad of play opportunities. This project was funded with a \$500,000 grant that was awarded and a number of entities are providing additional financial and in kind resources that will further the sponsorship and supervision for this special venture. It is a first of its kind for Cameron County and provides a safe place for these childhood activities. Improvements to existing restrooms and a new ADA Family Restroom were included in this construction.

Two new County Court at Law Courtrooms have been added to the Judicial Courthouse to house the new courts that were added to Cameron County – one as of January 2017 and one as of January 2018. At the Old County Jail, which has a housing capacity of 258 inmates, all the jail cell doors have been replaced at a costs of \$1.4 million dollars, presently the Detention Centers camera system are being upgraded. The visiting/waiting area for the Old County Jail was refurbished this year to bring it up to standards with the Texas Commission of Jail Standards. The ground floor had previously been used as the Elections Office but all floors are now used as a detention facility. Although this detention facility is the oldest County jail, it is one of the most secure detention facilities and has an excellent location due to its proximity to the Judicial Building where all the County courts are located. Contracts have been awarded for upgrades to the Camera Systems at the Judicial Courthouse and the Administrative Building at the Amador Rodriguez Boot Camp in San Benito.

Cameron County has entered into an Interlocal Agreement with Cameron County Regional Mobility Authority to provide services to County on International issues associated with the County's International Bridge System, the future bridge Flor de Mayo and projects located with the Countywide TRZ. This agreement expires August 2019 and cost of services will be \$96,000. A cost benefit study is being conducted to consider the expansion of the vehicle primary inspections stations at Veterans Bridge. Engineering services are underway relative to the design of the northbound truck lane and oversized vehicle roadway at the Free Trade Bridge at Los Indios. At the Veterans Bridge, the Commercial Fast Lane Expansion Project is well underway. This Project will increase the capacity to handle commercial traffic northbound. Veterans Bridge handles the majority of the international commercial traffic destined for the Port of Brownsville that also utilizes the overweight corridor. This project is significant for this region and will improve air quality, reduce wait times, address safety concerns and provide a better commercial traffic flow. Project cost to Cameron County is estimated at \$850,000 and is in the last phase of construction. Once completed Customs Border Protection will invest approximately \$7,000,000 in technological improvements. Video camera upgrades are underway

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

6. CAPITAL ASSETS (continued):

at the Carrizalez Rucker Detention Center; upgrades will provide extended video retention and updates jail video capabilities. Work continues on the South Parallel Corridor. This is an \$8.5Million project which will link Farm to Market road on the southeastern edge of San Benito. The first phase was completed in May 2016. Phase II of this improvement will be connected to I-69E/US77 just north of Brownsville. Right of Way acquisition is ongoing for this Phase. This section will track south of the interstate and will primarily through undeveloped agricultural land. Completion of this Phase will provide an alternate hurricane evacuation route and spur economic development.

7. CAPITAL LEASES AND INSTALLMENT PURCHASES

Cameron County entered into several capital lease agreements for the purchase of computers, software, surveillance systems, security scanners, vehicles, and heavy equipment all which are classified as equipment. Principal outstanding totaled \$6,974,580 at September 30, 2018. Maturities, including interest at an average rate of 2.72%, are as follows:

Fiscal Year Ending September 30,	General Fund	Road and Bridge Fund	Enterprise Fund	Total
2019	\$ 1,897,041	\$ 1,081,345	\$ 391,262	\$ 3,369,648
2020	1,545,219	732,204	224,975	2,502,398
2021	746,005	494,978	135,919	1,376,902
Total future lease payments	4,188,265	2,308,527	752,156	7,248,948
Less: interest	(148,874)	(96,624)	(28,870)	(274,368)
Net present value of future minimum lease payments	\$ 4,039,391	\$ 2,211,903	\$ 723,286	\$ 6,974,580
Current portion of lease payments	1,811,464	1,028,587	374,906	3,214,957
Long term lease payments	<u>\$ 2,227,927</u>	<u>\$ 1,183,316</u>	<u>\$ 348,380</u>	<u>\$ 3,759,623</u>

A historical net book value of equipment acquired under capital leases by asset class is shown on the table below:

Capital Leases by Asset Class

	General Fund	Road and Bridge Fund	Parks Enterprise Fund	Total
Equipment				
Balance 10/01/2017	\$ 7,041,805	\$ 7,127,009	\$ 803,844	\$ 14,972,658
Increases	1,909,582	1,406,821	386,289	3,702,692
Decreases	(208,077)	-	(8,639)	(216,716)
Balance 9/30/2018	8,743,310	8,533,830	1,181,494	18,458,634
Less: accumulated depreciation	(6,500,068)	(5,878,660)	(298,269)	(12,676,997)
Carrying value	<u>\$ 2,243,242</u>	<u>\$ 2,655,170</u>	<u>\$ 883,225</u>	<u>\$ 5,781,637</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

7. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)

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

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

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

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

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$220,511 in financing for 4 vehicles, 1 trailer and computer based equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 2.84%, with four payments of \$56,678, \$53,597, \$54,605 and \$55,631 payable on June, 2017 through June, 2020. Interest to be paid during the term of the lease totals \$6,198.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$599,428 in financing for 14 vehicles, 1 trailer and computer based equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 2.84%, with three payments of \$196,099, \$199,786 and \$203,542 payable on September, 2018 through September, 2020. Interest to be paid during the term of the lease totals \$22,678.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$206,405 in financing for 7 vehicles and computer based equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 2.28%, with three payments of \$67,781, \$68,797, and \$69,827 payable on May, 2017 through May, 2019. Interest to be paid during the term of the lease totals \$6,217.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$268,220 in financing for 6 law enforcement vehicles, body armor vests, administrative vehicle and computer based equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 2.17%, with three payments of \$88,149, \$89,401, and \$90,670 payable on July, 2017 through July, 2019. Interest to be paid during the term of the lease totals \$7,656.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$305,756 in financing for computer related software and equipment, administrative vehicle (1) and Law

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

7. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)

Enforcement equipment for vehicles through the County's master lease agreement with Bank of America, N.A., at a rate of 2.47%, with three payments of \$100,283, \$101,910, and \$103,563 payable on August, 2017 through August, 2019. Interest to be paid during the term of the lease totals \$9,972.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$243,461 in financing for computer related software and equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 2.42%, with three payments of \$79,877, \$81,147, and \$82,437 payable on September, 2017 through September, 2019. Interest to be paid during the term of the lease totals \$7,780.

Cameron County entered into an agreement with Motorola Solutions, Inc. during fiscal year 2012 to provide \$3,368,893 in financing for Motorola communication equipment at a rate of 2.53%, with seven payments of \$535,167 payable on October 01, 2013 through October 01, 2019. Interest to be paid during the term of the lease totals \$377,281.

Special Revenue Fund lease additions:

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

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

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

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$547,919 in financing for road and bridge heavy equipment, one (1) motor grader and one (1) vehicle through the County's master lease agreement with Bank of America, N.A. at a rate of 2.89%, with three payments of \$179,195, \$182,618 and \$186,106 payable on July, 2018 through July, 2020. Interest to be paid during the term of the lease totals \$21,062.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$137,336 in financing for road and bridge heavy equipment of one Freightliner, F-150 pickup truck and related software through the County's master lease agreement with Bank of America, N.A. at a rate of 2.93%, with three payments of \$44,901, \$45,773 and \$46,661 payable on August, 2018 through August, 2020. Interest to be paid during the term of the lease totals \$5,363.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$173,581 in financing for road and bridge heavy equipment and one (1) wheel loader trucks through the County's master lease agreement with Bank of America, N.A. at a rate of 2.36%, with three payments of \$56,972, \$57,856 and \$58,753 payable on March, 2017 through March, 2019. Interest to be paid during the term of the lease totals \$5,410.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

7. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$351,645 in financing for road and bridge backhoe loader and one (1) double drum roller through the County's master lease agreement with Bank of America, N.A. at a rate of 2.29%, with three payments of \$115,476, \$117,206 and \$118,963 payable on May, 2017 through May, 2019. Interest to be paid during the term of the lease totals \$10,591.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$491,205 in financing for road and bridge Caterpillar dump truck, three (3) JD tractors and rotary cutters and related and two (2) Pickups through the County's master lease agreement with Bank of America, N.A. at a rate of 2.32%, with three payments of \$161,275, \$163,722 and \$166,208 payable on August, 2017 through August, 2019. Interest to be paid during the term of the lease totals \$14,988.

Enterprise Fund lease additions:

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$134,689 in financing for County Parks equipment, two (2) vehicles, three (3) all-terrain vehicles, one (1) tractor and computer related equipment through the County's master lease agreement with Bank of America, N.A. at a rate of 2.63% with three payments of \$43,736, \$44,886 and \$46,067 payable on June, 2017 through June, 2020. Interest to be paid during the term of the lease totals \$7,146.

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

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

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$126,457 in financing for County Parks equipment, four (4) vehicles, three (3) defibrillators and safety equipment through the County's master lease agreement with Bank of America, N.A. at a rate of 2.93 with four payments of \$32,531, \$30,709, \$31,305 and \$31,912 payable on April, 2017 through April, 2020. Interest to be paid during the term of the lease totals \$3,668.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$163,265 in financing for County Parks equipment, three (3) pickups, one (1) utility vehicle, electronic equipment and safety equipment through the County's master lease agreement with Bank of America, N.A. at a rate of 2.90% with three payments of \$53,390, \$54,415 and \$55,460 payable on September 2018 through September, 2020. Interest to be paid during the term of the lease totals \$6,309.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$180,869 in financing for County Parks equipment, one (1) Polaris and five (5) vehicles through the County's master lease agreement with Bank of America, N.A. at a rate of 2.17 with three payments of \$59,441, \$60,286 and \$61,142 payable on July, 2017 through July, 2019. Interest to be paid during the term of the lease totals \$5,163.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$144,054 in financing for County Parks maintenance equipment, one (1) JD cab tractor with related and two

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

7. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)

(2) JD riding lawnmowers through the County's master lease agreement with Bank of America, N.A. at a rate of 2.32%, with three payments of \$47,296, \$48,015 and \$48,743 payable on August, 2017 through August, 2019. Interest to be paid during the term of the lease totals \$4,395.

8. OPERATING LEASES/RENTALS

Cameron County is committed under various leases for office space, vehicles, land and equipment. These leases are considered operating leases. Lease expenditures for real estate space were \$206,688 and equipment rental paid was \$676,210 for the year ended September 30, 2018. All operating leases contain cancellation clauses, making the leases subject to cancellation upon non-appropriation of public funds.

Cameron County Commissioners' Court entered into an agreement with Texas Cable Partners, L.P., d.b.a. Time Warner Communications (TWC) to provide multi-channel video services for the tenants renting in the Isla Blanca Park. The initial term of the agreement is for five years commencing April 9, 2015. As of September 30, 2018 the monthly fee is equivalent to 7.88 (plus tax) per unit costing \$4,744 per month. TWC may not increase the monthly fee during the first two years; thereafter monthly rates may increase at any time upon 30 day notice to Cameron County. Rate increases shall not exceed 3% during any calendar year.

9. ENCUMBRANCES

The County uses encumbrances to control expenditure commitments throughout the year. Encumbrances represent commitments related to contracts not yet performed or purchase orders not yet filled. Encumbrances that are not subject to contract performance are disencumbered at fiscal year-end. Encumbrances related to contract performance as of September 30, 2018 are as follow:

RESTRICTED

Major Governmental Funds:	
General	\$ 591,883
Road and bridge	\$ 133,918
Nonmajor Governmental Fund	\$ 7,492,255
Enterprise Funds	\$ 13,533,735

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

10. INTERFUND TRANSFERS, RECEIVABLES AND PAYABLES

Interfund receivables/payables consisted of the following at September 30, 2018:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Enterprise Fund	\$ 4,256,335
	Nonmajor Governmental Fund	5,196,004
Nonmajor Govenmental Fund	Nonmajor Governmental Fund	2,744,372
	General Fund	373,523
Road and Bridge	Nonmajor Governmental Fund	1,638,209
	Total Gov. Funds: Due from Other Funds	<u>\$ 14,208,443</u>
Enterprise Fund	Nonmajor Governmental Fund	2,336,831
	Total Enterprise Funds: Due from Other Funds	<u>\$ 16,545,274</u>
	Enterprise Funds (Due to Other Funds)	\$ (4,256,335)
	Internal Funds (Due to Other Funds)	492,183
	Total Gov. Funds: Due to Other Funds	<u>\$ 12,781,122</u>

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

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

10. INTERFUND TRANSFERS, RECEIVABLES AND PAYABLES (continued)

Interfund transfers during the year-ended September 30, 2018, are as follows:

*Enterprise Fund transfers to General Fund in FY18 were \$9,097,596.

Transfers Out:	General Fund	Road and Bridge Fund	Other Gov. Funds	Gov. Act. Intl. Svc. Fund	Enterprise Funds	Total
General Fund	\$ -	\$ -	\$ -	\$1,224,669	\$ -	\$ 1,224,669
Road and Bridge	-	-	-	-	-	-
Other Gov. Funds	4,279	-	2,165,948	-	-	2,170,227
Enterprise Funds	<u>9,097,596</u>	<u>-</u>	<u>-</u>	<u>99,584</u>	<u>-</u>	<u>9,197,180</u>
	<u>\$9,101,875</u>	<u>\$ -</u>	<u>\$2,165,948</u>	<u>\$1,324,253</u>	<u>\$ -</u>	<u>\$12,592,076</u>

- a. The intended purpose of these distributions is regular in nature and they are specifically contemplated in both the operations of the International Toll Bridge System and their official borrowing documents.

11. COMPENSATED ABSENCES

Compensated absences are made up of time earned by employees for vacation and compensatory time that would be paid off if the employee leaves the County. County policy requires employees to use their vacation time in the year earned with the exception of being able to carry over a balance to the first quarter of the following year. County policy only allows compensatory time to be accrued up to 24 hours. The following shows the change in compensated absences and the balance due, which is all current, at September 30, 2018.

	Governmental Activities	Business-Type Activities
Beginning balance at October 1, 2017	\$ 1,750,441	\$ 112,294
Increases	4,896,576	521,455
Decrease	(4,572,081)	(548,932)
Ending balance at September 30, 2018	<u>\$ 2,074,936</u>	<u>\$ 84,817</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
September 30, 2018

12. LONG TERM DEBT

GOVERNMENTAL ACTIVITIES

A. GENERAL OBLIGATION AND CERTIFICATE OF OBLIGATION BONDS

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

Certificates of obligation are issued to provide funds for the acquisition and construction of major capital facilities. Obligations have been issued for both governmental and business type activities.

Debt service is paid from ad valorem taxes. Revenue bonds are generally payable from the pledged revenue generated by the respective activity for which the bonds are issued.

The changes in General Bonded Obligation Debt are summarized as follows:

	General Obligation Bonds	Certificates of Obligation	Total
Debt payable as of October 1, 2017	\$ 120,000	\$ 106,650,000	\$ 106,770,000
New debt	-	26,925,000	26,925,000
Debt retired	(120,000)	(6,905,000)	(7,025,000)
Bonds Payable as of September 30, 2018	-	126,670,000	126,670,000
Discount on bond issued	-	(169,430)	(169,430)
Premium on bonds issued	-	2,268,998	2,268,998
Debt payable as of September 30, 2018	<u>\$ -</u>	<u>\$ 128,769,568</u>	<u>\$ 128,769,568</u>

The annual requirements to amortize all general bonded obligation debt outstanding as of September 30, 2018 are as follows:

Year Ending September 30,	Certificates of Obligation		
	Principal	Interest	Total
2019	\$ 7,675,000	\$ 5,152,418	\$ 12,827,418
2020	8,049,999	4,850,322	12,900,321
2021	8,854,999	4,523,919	13,378,918
2022	9,195,001	4,158,775	13,353,776
2023	7,850,000	3,808,231	11,658,231
2024-2028	39,135,001	14,143,897	53,278,898
2029-2033	26,455,000	7,148,597	33,603,597
2034-2038	15,100,000	2,253,918	17,353,918
2039-2043	2,180,000	881,250	3,061,250
2044-2048	2,175,000	278,500	2,453,500
Total	<u>\$ 126,670,000</u>	<u>\$ 47,199,827</u>	<u>\$ 173,869,827</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

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

The debt service requirements for the government's bonds outstanding as of September 30, 2018 are as follows:

Certificates of Obligation			Business-Type Activities Debt		Total Primary Government Debt	
Year Ending September 30,	Bonds		Bonds		Government Debt	
	Principal	Interest	Principal	Interest	Principal	Interest
2019	\$ 5,801,112	\$ 3,583,753	\$ 1,873,888	\$ 1,568,665	\$ 7,675,000	\$ 5,152,418
2020	6,013,539	3,360,599	2,036,460	1,489,723	8,049,999	4,850,322
2021	6,668,706	3,123,673	2,186,293	1,400,246	8,854,999	4,523,919
2022	6,904,299	2,860,349	2,290,702	1,298,426	9,195,001	4,158,775
2023	5,452,179	2,618,143	2,397,821	1,190,088	7,850,000	3,808,231
2024-2028	26,037,622	9,910,322	13,097,379	4,233,575	39,135,001	14,143,897
2029-2033	18,608,128	5,213,549	7,846,872	1,935,048	26,455,000	7,148,597
2034-2038	10,445,000	1,961,994	4,655,000	291,924	15,100,000	2,253,918
2039-2043	2,180,000	881,250	-	-	2,180,000	881,250
2044-2048	2,175,000	278,500	-	-	2,175,000	278,500
	90,285,585	33,792,132	36,384,415	13,407,695	126,670,000	47,199,827
Unamortized Bond Deferred Chgs	(907,767)	-	-	-	(907,767)	-
Unamortized Discount Cost	(473,815)	-	(140,944)	-	(614,759)	-
Unamortized Premium	5,908,115	-	3,130,800	-	9,038,915	-
Total	\$ 94,812,118	\$ 33,792,132	\$ 39,374,271	\$ 13,407,695	\$ 134,186,389	\$ 47,199,827

The annual requirements to amortize all Certificates of Obligation and General Obligation Bond Debt outstanding as of September 30, 2018 are as follows:

Certificates of Obligation

Year Ending September 30,	Bonds		Total Primary Government Debt	
	Principal	Interest	Principal	Interest
2019	\$ 5,801,112	\$ 3,583,753	\$ 5,801,112	\$ 3,583,753
2020	6,013,539	3,360,599	6,013,539	3,360,599
2021	6,668,706	3,123,673	6,668,706	3,123,673
2022	6,904,299	2,860,349	6,904,299	2,860,349
2023	5,452,179	2,618,143	5,452,179	2,618,143
2024-2028	26,037,622	9,910,322	26,037,622	9,910,322
2029-2033	18,608,128	5,213,549	18,608,128	5,213,549
2034-2038	10,445,000	1,961,994	10,445,000	1,961,994
2039-2043	2,180,000	881,250	2,180,000	881,250
2044-2048	2,175,000	278,500	2,175,000	278,500
Total	\$ 90,285,585	\$ 33,792,132	\$ 90,285,585	\$ 33,792,132

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

12. LONG TERM DEBT (continued)

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

Bonds and certificates of obligation payable were comprised of the following individual issues at September 30, 2018:

	Outstanding Balance September 30, 2018	Less Current Maturities (to be paid in FY 2018-2019)	Long-Term Maturities September 30, 2019
Certificates of Obligation:			
<u>\$5,560,000 Limited Tax Refunding Bonds, Series 2011</u> due in annual principal installments of \$175,000 to \$1,660,000 through February 15, 2022, plus interest at rates ranging from 2% to 5.0%, refunding previously issued bonds.	3,910,000	320,000	3,590,000
<u>\$23,570,000 Certificates of Obligation, Series 2011</u> due in annual principal installments of \$150,000 to 1,840,000 through February 15, 2031, plus interest at rates ranging from 2.0% to 5.0%, for capital projects and road improvements.	18,495,000	1,090,000	17,405,000
<u>\$9,610,000 Limited Tax Refunding Bonds, Series 2012</u> due in annual principal installments of \$120,000 to 1,080,000 through February 15, 2025, plus interest at rates ranging from 2.0% to 3.5%, for debt service savings and to pay cost of issuance of the bond.	6,765,000	960,000	5,805,000
<u>\$16,500,000 Certificates of Obligation, Series 2014</u> due in annual principal installments of \$410,000 to 1,175,000 through February 2034, plus interest at rates ranging from 2.0% to 4.5%, for capital projects and improvements to County Facilities.	14,145,000	675,000	13,470,000
<u>\$8,435,000 Limited Tax Refunding Bonds, Series 2014</u> due in annual principal installments of \$30,000 to 1,835,000 through February 2020, plus interest at rates ranging from 2.0% to 5.0%, for debt service savings and to pay issuance costs.	3,600,000	1,760,000	1,840,000
<u>\$18,100,000 Limited Tax Refunding, Series 2015</u> due in annual principal installments of \$415,000 to 2,065,000 through February 2028, plus interest at rates ranging from 3.0% to 5.0%, for debt service savings and to pay issuance costs.	17,250,000	1,370,000	15,880,000
<u>\$16,260,000 Certificates of Obligation, Series 2016A</u> due in annual principal installments of \$350,000 to 1,220,000 through February 2036, plus interest at rates ranging from 2.0% to 5.0%, for debt service savings and to pay issuance costs.	15,560,000	605,000	14,955,000
<u>\$21,160,000 Certificates of Obligation, Series 2016B</u> due in annual principal installments of \$400,000 to 1,615,000 through February 2036, plus interest at rates ranging from 2.0% to 5.0%, for debt service savings and to pay issuance costs.	20,310,000	700,000	19,610,000

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

12. LONG TERM DEBT (continued)

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

Bonds and certificates of obligation payable were comprised of the following individual issues at September 30, 2018:

	Outstanding Balance September 30, 2018	Less Current Maturities (to be paid in FY 2018-2019)	Long-Term Maturities September 30, 2019
<u>\$11,415,000 Certificates of Obligation, Series 2017</u> due in annual principal installments of \$455,000 to 870,000 through February 2038, plus interest at rates ranging from 2.0% to 4.0%, for debt service savings and to pay issuance costs.	11,415,000	-	11,415,000
<u>\$5,510,000 Limited Tax Refunding Bonds, Series 2017</u> due in annual principal installments of \$610,000 to 785,000 through February 2028, plus interest at rates ranging from 2.0% to 4.0%, for debt service savings and to pay issuance costs.	5,510,000	-	5,510,000
<u>\$10,000,000 Venue Tax Revenue Bonds, Series 2017</u> due in annual principal installments of \$195,000 to 360,000 through August 2047, plus interest at rates ranging from 2.0% to 4.0%, for debt service savings and to pay issuance costs.	<u>9,710,000</u>	<u>195,000</u>	<u>9,515,000</u>
Total Certificates of Obligation	<u>126,670,000</u>	<u>7,675,000</u>	<u>118,995,000</u>
Total Debt	126,670,000	7,675,000	118,995,000
Less: Deferred charges on refunding	(907,767)	201,635	(706,132)
Unamortized discount	(614,759)	54,256	(560,503)
Unamortized premium	<u>9,038,915</u>	<u>(873,871)</u>	<u>8,165,044</u>
Total Debt	<u>\$ 134,186,389</u>	<u>\$ 7,057,020</u>	<u>\$ 125,893,409</u>

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

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

Cameron County issued \$10,000,000 Venue Tax Revenue Bonds, Series 2017 dated October 17, 2017 to pay for the purpose of providing for the payment the renovation, planning, acquisition, development, construction, equipment and expansion of the Sea and Space Amphitheater, the South Texas Eco-Tourism Center and any related infrastructure and the payment of costs of issuance of the Bonds. The voters of Cameron County approved these two Venue propositions and authorized the County to levy Venue taxes to secure payment of these Bonds. Taxes approved for tax levy consist of a) 2.0% hotel occupancy tax

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

12. LONG TERM DEBT (continued)

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

(except in the City of South Padre Island where a .5% tax exists) and b) 5.0% tax on the rental of short term vehicles. This issuance had a premium of \$910,680. The annual interest rates range from 2.0% to 4.0%. Interest accrues semiannually and the bonds mature in fiscal year 2047.

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

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

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

Cameron County issued \$23,570,000 Certificates of Obligation, Series 2011 dated June 9, 2011 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, and/or renovation of certain public property, specifically being the roof renovations/replacements at Detention Center 1 and 2 and other County buildings, as well as terra cotta improvements at the Dancy Courthouse; air condition units or a chiller system for the Carrizales Rucker Detention Center, County Jail shower replacements; County Sheriff's Office chiller system; improvements to the old County Jail, Lucio Clinic renovation; Judicial Courthouse improvements and County Judicial computer system software; expansion costs for the Veteran's Trade Bridge; planning, traffic and revenue studies, schematic and environmental studies for the future Flor de Mayo Bridge; sidewalk and canopy improvements at the Gateway International Bridge; toll collection system upgrade for the international bridge system; acquisition of land and construction of a County Annex Building in Los Fresnos; acquisition of land and construction of a Community Center in Olmito; street light infrastructure improvements; improvements at the Pedro "Pete" Benavides County Park and Browne Road Social Service Center; constructing road improvements including improvements to Primera Road, San Jose Ranch Road, Old Alice Road, Vermillion Road, the U.S. 77 Parallel Corridor Project; acquisition of the Pacheco Building across the Dancy Courthouse and renovations to said building; improvements to the Laiseca Store Building and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, architectural and engineering); and to pay costs of issuance of the Certificates. Capital improvement costs for the International Toll Bridge System are \$4,494,000 and this business activity debt is recognized in the

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

12. LONG TERM DEBT (continued)

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

Enterprise Fund Debt Obligation. Cameron County utilized long term borrowing for debt financed capital improvements for proprietary funds for the International Toll Bridge and Parks System. This issuance had a premium of \$531,156. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2031.

ENTERPRISE FUND DEBT OBLIGATION

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

<u>YEAR ENDING SEPTEMBER 30,</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>AMOUNT</u>
2019	\$ 664,336	\$ 405,685	\$1,070,021
2020	696,000	374,325	1,070,325
2021	760,273	340,638	1,100,911
2022	799,082	302,764	1,101,846
2023	839,799	261,792	1,101,591
2024-2028	4,508,177	683,603	5,191,780
2029-2031	<u>1,006,783</u>	<u>71,525</u>	<u>1,078,308</u>
TOTAL	<u>\$ 9,274,450</u>	<u>\$ 2,440,332</u>	<u>\$ 11,714,782</u>

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 proprietary fund. 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.

The County issued Certificates of Obligation, Series 2011 in the amount of \$23,570,000 on June 1, 2011. These 2011 CO's included funds of \$1,897,600 to be used for the payment of contractual obligations to be incurred in connection with the construction of a Community Center in Olmito and for improvements to Benavides County Park and Browne Road Social Service Center. 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 proprietary fund.

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

<u>YEAR ENDING SEPTEMBER 30,</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>AMOUNT</u>
2019	\$ 1,209,552	\$ 1,162,980	\$ 2,372,532
2020	1,340,461	1,115,398	2,455,859
2021	1,426,021	1,059,609	2,485,630
2022	1,491,619	995,662	2,487,281
2023	1,558,022	928,295	2,486,317
2024-2028	8,589,201	3,549,971	12,139,172
2029-2033	6,840,089	1,863,525	8,703,614
2034-2036	<u>4,655,000</u>	<u>291,923</u>	<u>4,946,923</u>
Unamortized Costs	<u>2,943,841</u>	-	<u>2,943,841</u>
TOTAL	<u>\$30,053,806</u>	<u>\$10,967,363</u>	<u>\$41,021,169</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

12. LONG TERM DEBT (continued)

B. CAPITAL LEASES

The annual requirements to retire general non-bonded debt outstanding at September 30, 2018, are as follows:

<u>Changes in General Capital Leases Debt</u>	<u>Capital Leases Debt</u>
Capital leases payable at October 1, 2017	\$ 5,646,745
Debt issued	3,941,395
Debt retired	(2,613,560)
Capital Leases payable at September 30, 2018 (Note 7)	<u>\$ 6,974,580</u>

The annual requirements to retire general non-bonded debt outstanding at September 30, 2018 are reported in Note 7.

C. ADVANCED REFUNDING AND DEFEASED DEBT

Cameron County issued \$8,435,000 Limited Tax Refunding Bonds Series 2014 dated October 15, 2014 for the purpose of refunding outstanding obligations of the County, for debt service savings and to pay costs of issuance of the Bonds. The proceeds were used to refund outstanding Certificates of Obligation Series 2005 \$590,000, Limited Tax Refunding Bonds, Series 2005 \$8,075,000 and Unlimited Tax Road Bonds, Series 2005 \$425,000 carrying an initial principal amount of \$9,090,000. The net proceeds realized from this issuance were \$9,304,497 which includes a premium of \$921,295, issuance cost, underwriter's fees and escrow agent fees of \$180,722 and an Issuer contribution of \$128,924. Net present value savings of \$711,199 were realized as a result of this Refunding.

The net proceeds from the issuance of the Limited Tax Refunding Bonds, Series 2014 have been deposited into the "Escrow Fund", as defined in the Escrow Agreement between the Issuer and Escrow Agent. Investments are authorized for purchase of obligations of the United States and obligations of agencies or instrumentalities of the United States. By the deposit of the Federal Securities and cash with Escrow Agent pursuant to Escrow Agreement, the Refunded Obligations are deemed to be paid in full and considered as a defeasance in accordance with law.

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

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

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

12. LONG TERM DEBT (continued)

C. ADVANCED REFUNDING AND DEFEASED DEBT (continued)

The net proceeds from the issuance of the Limited Tax Refunding Bonds, Series 2012 have been deposited in the Escrow Fund to refund the Refunded Obligations. The accuracy and sufficiency of such deposits to make payments has been confirmed by the financial advisor and such amounts will be held in an escrow fund under an Escrow Agreement dated September 1, 2012 between the Issuer and the Escrow Agent. All investments are to be made only in U.S. Treasury Securities and all such receipts will be applied to the payment of principal of and interest on the Refunded Obligations or will be held uninvested as cash in the Escrow Fund until the next date for payment of interest on the Refunded Obligations. The advance refunding has met the requirements of an in-substance debt defeasance and the Refunded Obligations are deemed to have been fully paid and no longer outstanding, except for the purpose of receiving payments from the deposited bond proceeds and any cash held for such purpose by the Escrow Agent for the Refunded Obligations and such Refunded Obligations will not be deemed as being outstanding obligations of the County payable from taxes nor for the purpose of applying any limitation on the issuance of debt. The purpose of this Refunding was to restructure debt service payments, to obtain net present value savings of \$576,928 and for the payment of related Refunding Bond issuance costs.

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

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

D. BUSINESS-TYPE ACTIVITIES

Revenue Bonds and Certificates of Obligation

International Toll Bridge System

Cameron County issued \$7,950,000 International Toll Bridge System Revenue Bonds, Series 1998 on September 10, 1998, the final debt issuance for the construction of Veterans International Bridge. Proceeds from the \$7,950,000 Cameron County, Texas International Toll Bridge System Revenue Bonds, Series 1998 were placed in the construction fund. Total debt issued for the construction of the Veterans International Bridge project totaled \$17,630,000.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

D. BUSINESS-TYPE ACTIVITIES (continued)

The changes in Business-type activities total debt are summarized as follows:

Debt payable at October 1, 2017	\$ 1,675,000
Debt retired	(1,060,000)
Less unamortized discount and premium cost	(46,014)
Debt payable at September 30, 2018	<u>\$ 568,986</u>

Business Type Debt includes the following individual issuances at September 30, 2018:

REVENUE BONDS:

	Outstanding Balance September 30, 2018	Less Current Maturities (to be Paid in FY 2018-2019)	Long-Term Maturities September 30, 2019
<u>\$7,950,000 International Toll Bridge System Revenue Bonds, Series 1998; due in annual principal installments of \$335,000 to \$615,000 through November 1, 2018; interest rates of 4.60%.</u>	<u>\$ 615,000</u>	<u>\$ 615,000</u>	<u>\$ -</u>
Unamortized discount and premium cost	<u>46,014</u>	<u>46,014</u>	<u>-</u>
Total Debt	<u>\$ 661,014</u>	<u>\$ 661,014</u>	<u>\$ -</u>

Interest on the International Toll Bridge System debt is paid each May 1 and November 1 and interest on the Park System debt is paid each June 1 and December 1. Principal and interest payments constitute direct obligations of the County payable from a combination of a pledge of net revenues, derived from the operation of the Systems, and the levy and collection of a direct and continuing ad valorem tax, within the limits prescribed by law, on all taxable property located within the County.

Business-type activity bonded debt is secured by, and payable with the net revenues of enterprise activities. The annual requirements to amortize all revenue bonded debt outstanding as of September 30, 2018 are as follows:

Year Ending	International Toll Bridge System		Parks System		
<u>September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 615,000	\$ 14,145	-	-	\$ 629,145
	<u>\$ 615,000</u>	<u>\$ 14,145</u>	<u>-</u>	<u>-</u>	<u>\$ 629,145</u>

Bond Indenture Requirements

During the period in which the bonds are outstanding, the International Toll Bridge Bond Resolution and Order requires the County to create and maintain certain accounts or "funds" to receive the gross revenues derived from the operations of the System. In accordance with the terms of the Bond Resolution, these assets can be used to 1) pay the maintenance and operating expenses of the System, 2) pay the debt service costs of the System's revenue bonds, and 3) pay for any ordinary maintenance, repairs, or replacements to the System's property. Any remaining revenues may be transferred to other County funds or used for the purchase of the System's outstanding revenue bonds at a price less than par and accrued interest. During fiscal year 1984, a "fund" was established to control the expenditure of the proceeds of a bond sale. The "fund" was established to pay for certain construction work to be performed on the System.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

12. LONG TERM DEBT (continued)

D. BUSINESS-TYPE ACTIVITIES (continued)

Advance Refunding

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 refunded Certificates of Obligation Series 2008 provided funding for the International Toll Bridge and a portion of the principal Obligation is included in the Series 2015 Refunding. The Certificates of Obligation, Series 2007 \$5,645,000 were included in the \$18,100,000 Limited Tax Refunding Bonds, Series 2015. Series 2007 Certificates of Obligation were issued to provide funding for Cameron County Parks improvement; these Obligations are payable from Business Type Activities.

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

Certificates of Obligation

Cameron County issued \$23,570,000 Certificates of Obligation, Series 2011 dated June 9, 2011 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, and/or renovation of certain public property, specifically being the roof renovations/replacements at Detention Center 1 and 2 and other County buildings, as well as terra cotta improvements at the Dancy Courthouse; air condition units or a chiller system for the Carrizales Rucker Detention Center, County Jail shower replacements; County Sheriff's Office chiller system; improvements to the old County Jail, Lucio Clinic renovation; Judicial Courthouse improvements and County Judicial computer system software; expansion costs for the Veteran's Trade Bridge; planning, traffic and revenue studies, schematic and environmental studies for the future Flor de Mayo Bridge; sidewalk and canopy improvements at the Gateway International Bridge; toll collection system upgrade for the international bridge system; acquisition of land and construction of a County Annex Building in Los Fresnos; acquisition of land and construction of a Community Center in Olmito; street light infrastructure improvements; improvements at the Pedro "Pete" Benavides County Park and Browne Road Social Service Center; constructing road improvements including improvements to Primera Road, San Jose Ranch Road, Old Alice Road, Vermillion Road, the U.S. 77 Parallel Corridor Project; acquisition of the Pacheco Building across the Dancy Courthouse and renovations to said building; improvements to the Laiseca Store Building and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, architectural and engineering); and to pay costs of issuance of the Certificates. Capital improvement costs for the International Toll Bridge System are \$4,494,000 and Cameron County Parks System are \$1,897,600. Cameron County utilized long term borrowing for debt financed capital improvements for proprietary funds for the International Toll Bridge and Parks System. This debt is recognized in the proprietary funds as outstanding debt obligations. This issuance had a premium of \$531,156. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2031. Certificate of Obligation Series 2011 remaining International Toll Bridge Debt (Enterprise Debt) consists of a principal balance of \$3,526,605 as of September 30, 2018.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

12. LONG TERM DEBT (continued)

D. BUSINESS-TYPE ACTIVITIES (continued)

Certificates of Obligations issued by Cameron County for capital improvements of *International Toll Bridge* including interest payments are as follow:

YEAR ENDING SEPTEMBER 30,	PRINCIPAL	INTEREST	AMOUNT
2019	\$ 664,336	\$ 405,685	\$1,070,021
2020	696,000	374,325	1,070,325
2021	760,273	340,638	1,100,911
2022	799,082	302,764	1,101,846
2023	839,799	261,792	1,101,591
2024-2028	4,508,177	683,603	5,191,780
2029-2031	1,006,783	71,525	1,078,308
TOTAL	\$ 9,274,450	\$ 2,440,332	\$ 11,714,782

Cameron County Parks

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 proprietary fund. 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.

The County issued Certificates of Obligation Series 2011 in the amount of \$23,570,000 on June 1, 2011. These 2011 CO's included funds of \$1,897,600 to be used for the payment of contractual obligations to be incurred in connection with the construction of a Community Center in Olmito and for improvements to Benavides County Park and Browne Road Social Service Center. This is a debt obligation issued by Cameron County utilizing county long term borrowing power that will be paid by County Parks, a proprietary fund.

Certificates of Obligations issued by Cameron County for capital improvements of *Cameron County Parks System* including interest payments are as follow:

YEAR ENDING SEPTEMBER 30,	PRINCIPAL	INTEREST	AMOUNT
2019	\$ 1,209,552	\$ 1,162,980	\$ 2,372,532
2020	1,340,461	1,115,398	2,455,859
2021	1,426,021	1,059,609	2,485,630
2022	1,491,619	995,662	2,487,281
2023	1,558,022	928,295	2,486,317
2024-2028	8,589,201	3,549,971	12,139,172
2029-2033	6,840,089	1,863,525	8,703,614
2034-2036	4,655,000	291,923	4,946,923
TOTAL	\$ 27,109,965	\$10,967,363	\$ 38,077,328
Unamortized Costs	2,943,841	-	2,943,841
	\$ 30,053,806	\$10,967,363	\$ 41,021,169

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

13. RISK MANAGEMENT

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

A. WORKERS' COMPENSATION INSURANCE

The County is self-insured for Workers' Compensation Insurance administered by the Texas Association of Counties (TAC). TAC's Workers' Compensation Self-Insurance Fund was created to enable each county or county related governmental entity to provide for self-insurance. The County participates under an agreement between political subdivisions to cover risk pursuant to the provisions of Chapter 791 and 2259 of the Texas Government Code and Chapter 504 of the Texas Labor Code. County participates in this self-funded Pool as an alternative to commercial insurance. TAC's Workers' Compensation Insurance Program provides medical and indemnity payments, as required by law, for job related injuries up to the State's statutory limits. Interfund premiums for workers' compensation are determined by position class code, at actuarially determined rates. The policy renews annually on January 1. The plan-year is reported on a calendar year basis. The County's 2017 calendar year contribution was \$328,194.

The following is a schedule of premiums paid and claims incurred:

Calendar Year	Workers' Compensation Insurance Premium Paid	Workers' Compensation Insurance Claims Paid	Claims (Over) Under Premium Paid
2015	\$ 452,648	\$ 356,138	\$ 96,510
2016	\$ 428,441	\$ 325,356	\$ 103,085
2017	\$ 328,194	\$ 280,450	\$ 47,744

B. OTHER INSURANCE

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

C. AUTOMOBILE LIABILITY COVERAGE

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

The annual premium is \$182,287 for automobile liability and \$71,298 for automobile physical damage for the period July 1, 2018 through July 1, 2019. Insurance premium provides coverage for 647 vehicles including utility trailers and enclosed trailers. No settlements exceeded insurance coverage during the past three years.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

13. RISK MANAGEMENT (continued)

D. COMPREHENSIVE GENERAL LIABILITY COVERAGE

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

The deductible is \$5,000 per occurrence. The annual premium is \$64,664 for the period July 1, 2018 through July 1, 2019. No settlements exceeded insurance coverage during the past three years.

E. PROPERTY AND CASUALTY COVERAGE

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

F. EMPLOYEE HEALTH AND LIFE BENEFITS

On May 1, 1989, Cameron County established a limited risk management program for health and life benefits provided to active and retired employees and their dependents. Premiums are paid into the Internal Service Fund (Health and Life Benefits Fund) by all funds through payroll contributions and are available to pay claims, administrative costs, and claims reserves. Administrative costs include the cost of individual stop loss insurance (\$200,000 per insured) and aggregate stop loss insurance (determined by the monthly number of insured lives, at a specified dollar value times twelve), as well as fees charged by a Third Party Administrator (TPA).

Premiums are based upon coverage for the defined fixed administrative fees and the per capita costs of anticipated aggregate health care spending for the upcoming year. Medical costs have increased by .59% in comparison to FY16 levels when costs increased by 16.0%. Historically the most significant increases have been in pharmaceutical expenses. The majority of the County's employee population is predominately male and the dependent coverage is predominately female with an average of between 25 to 41 years of age.

Cameron County continues to promote Wellness Plans and Preventative Care by annual screenings, physical exams and health fairs. Currently, the Fund's board is examining program saving measures, greater participation of the plan users, and alternate plans for provision of service to insure the financial well-being of the program as well as maintaining the ability to provide the level of care desired by the County and increasing the county contribution for all employees. A General Fund transfer of \$1,324,253 was needed to meet medical obligations. This is a significant increase when compared to FY17 when a transfer of \$692,514 was needed. The County's contribution for employee coverage was increased from \$6,000 to \$6,600 for fiscal year 2017 in efforts to meet the medical obligations.

During fiscal year 2018, a total of \$12,644,289 was paid in benefits and \$2,044,769 was paid in administrative costs. Estimated claims payable, based upon claims filed and estimated unfiled claims at year end, totaled \$301,843 as of September 30, 2018. Changes in the balances of claims liabilities during the past three years follow:

	<u>Fiscal Year 2017-2018</u>	<u>Fiscal Year 2016-2017</u>	<u>Fiscal Year 2015-2016</u>
Unpaid claims, beginning of fiscal year	\$ 391,131	\$ 526,814	\$ 516,988
Incurred claims (including incurred but not reported)	12,555,001	12,209,068	12,282,725
Payments of claims	(12,644,289)	(12,344,751)	(12,272,899)
Unpaid claims, end of fiscal year	<u>\$ 301,843</u>	<u>\$ 391,131</u>	<u>\$ 526,814</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

13. RISK MANAGEMENT (continued)

G. PUBLIC OFFICIALS AND LAW ENFORCEMENT LIABILITY

The County self-insures its activities that are normally covered with public officials (errors and omissions) insurance and law enforcement liability insurance. Lawsuits involving wrongful termination, sexual harassment, and breach of contract are typically covered through Public Officials Insurance; whereas, civil rights violations, illegal search and wrongful incarceration are covered by Law Enforcement Liability Insurance. Since the County is self-insured in these areas of liability, there are no exclusions. Insurance policies purchased from private insurance companies could exclude certain coverages that would leave the County uninsured. Therefore, the lawsuits listed below may or may not have been specifically covered by an acquired insurance policy. Because the County is self-insured with regards to law enforcement liability and public officials liability, all settlements exceed insurance coverage amounts. The County is currently defending against various lawsuits concerning Public Officials and Law Enforcement Liability. While the final outcome of these lawsuits cannot be certain, the County has reserved \$500,000 to provide for a contingency in cases in which the County may be adversely ruled upon.

H. ENTERPRISE ACTIVITY COVERAGE

The System maintains insurance coverage for fire, extended coverage, loss of revenue, accounts receivable, earthquake, flood, named storm and malicious mischief, and toll equipment coverage. Vehicles are self-insured as to comprehensive collision coverage; however, auto liability coverage is provided through the Texas Association of Counties in amounts above the legal requirements. The County insures the bridge spans for property damage in amounts less than the historical cost of each bridge through Zurich American Insurance Company. Insurance coverage period is from 7/1/18 – 7/1/19.

The Gateway International Bridge has \$15,000,000 in coverage for the bridge span property damage and \$6,686,000 for use and occupancy coverage protecting from loss of revenues. The Free Trade Bridge at Los Indios has \$15,000,000 to cover property damage to the bridge spans and \$6,000,000 for use and occupancy coverage protecting from loss of revenues. The Veteran's International Toll Bridge also has \$15,000,000 to cover property damage to the bridge spans and \$15,000,000 for use and occupancy coverage protecting from loss of revenues. The maximum coverage for loss or damage per occurrence or in the aggregate by the peril of earthquake, flood or named storm is \$61,389,110. A significant portion of the amounts capitalized in toll bridges and approaches constitute non-construction costs such as environmental assessments, presidential permits, U.S. Coast Guard Permits, legal, engineering, geotechnical surveying, archeological examination, as well as land and site preparation. Most of these costs will not recur should a bridge span need replacement or repair. In addition, private engineering firms structurally inspect all international bridges. Windstorm and Hail insurance coverage is included under the Property and Catastrophe Insurance coverage provided by Lloyds of London, Velocity Risk Underwriters and various other companies for excess costs.

14. COMMITMENTS AND CONTINGENCIES

A. LITIGATION

The County is presently a defendant in various lawsuits. While the County plans to vigorously defend itself, legal counsel for the County cannot assess the loss, if any, that may result from unfavorable judgments against the County.

The County is a defendant in cases involving law enforcement operations. These cases deal with allegations of civil rights violations and prisoner civil rights violations. State court cases allege false imprisonment, failure to follow due process, discrimination lawsuit, wrongful termination, fraud and civil conspiracy. The County does not anticipate these to be "cases of liability." Resolution of these matters are pending and financial impact to the County is not known at this time.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

14. COMMITMENTS AND CONTINGENCIES (continued)

A. LITIGATION (continued)

Cameron County is a defendant in several cases involving employment related litigation, civil rights, wrongful termination, constitutional violations and due process. The outcome of these lawsuits are not known and financial impact to the County, while undeterminable, is not expected to be material in any event. In the unlikely event of adverse finding to the County, cases would be appealed to the 13th Court of Appeals. The County has Committed Fund Balance of \$500,000 for any pending litigation claims.

Cameron County was a defendant where plaintiffs sought compensatory damages alleging defendants deprived decedent of his right from unlawful seizure, cruel and unusual punishment and denied due process of law. Plaintiffs also brought wrongful death and survivor claims under state law. The applicable liability standard of deliberate indifference to the medical needs of an inmate is an exceedingly high standard for a plaintiff to prevail upon and the County vigorously defended itself. Individual defendants were granted summary judgment on qualified immunity grounds. The case was mediated twice and the initial demand for \$5.0M was Federal Court Judge serving as mediator. This case was settled for \$1.0M in May 2018. There was no admission of liability, however, case was settled to avoid a potential large verdict and to buy peace to all parties.

INTERLOCAL AGREEMENTS

B. Harlingen, Texas and San Benito, Texas

On June 3, 1991, Cameron County entered into an agreement with the Cities of San Benito, Texas and Harlingen, Texas, whereby the County would finance, construct and operate an international toll bridge located at Los Indios, Texas approximately eight miles south of both communities. The revenue bonds issued are payable from the revenues of the County's Toll Bridge System. Each of the cities has agreed to pay the lesser of \$200,000 annually, or 25% of any deficiency in annual debt service requirements, net operating losses not including depreciation, and any capital equipment not paid for with bond proceeds.

Any surplus remaining after payment of operations, debt service, or capital equipment purchases, in excess of 140% of the average annual debt service requirements of outstanding Los Indios Toll Bridge Bonds, will be distributed 25% to each city and 50% to the County. The Free Trade Bridge at Los Indios opened November 1, 1992. The results of operations for the Free Trade Bridge at Los Indios for the period ending September 30, 2018 produced a \$1,404,172 surplus as defined by the interlocal agreement. Distributions to the cities are done on a monthly basis with final adjustments after year end closing. Cities of San Benito and Harlingen each received a surplus distribution of \$351,043.

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 for the year ended September 30, 2018 produced a distribution to City of Brownsville of \$2,664,756.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

14. COMMITMENTS AND CONTINGENCIES (continued)

B. Harlingen, Texas and San Benito, Texas (continued)

The following is a summary of the interlocal transactions between the City of Brownsville, Texas and the County for the past nine (9) years:

Surplus Distributed from Operations			
Year Ended	Cameron	City of	Total Surplus
September 30,	County	Brownsville	(Deficiency)
2018	\$ 2,664,756	\$2,664,756	\$ 5,329,512
2017	2,552,857	2,552,857	5,105,714
2016	2,411,486	2,411,486	4,822,972
2015	1,876,662	1,876,662	3,753,324
2014	1,825,714	1,825,714	3,651,428
2013	1,288,520	1,288,520	2,577,040
2012	1,554,861	1,554,861	3,109,722
2011	1,528,935	1,528,935	3,057,870
2010	1,468,453	1,468,453	2,936,906
	<u>\$ 17,172,244</u>	<u>\$ 17,172,244</u>	<u>\$ 34,344,488</u>

Cameron County Regional Mobility Authority (CCRMA)

On April 11, 2006 the County entered into an agreement with the Cameron County Regional Mobility Authority (CCRMA) whereby the County would provide a loan of \$250,000 for the purpose of assisting the CCRMA in its organizational efforts. 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 on a number of transportation projects: West Parkway in Brownsville, East Loop SH32, 2nd Access to South Padre Island area, Port Isabel Access Road, FM509 and SH550 Phase II and Phase III 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.

On January 29, 2014, County Commissioners Court adopted an order authorizing the issuance of Bonds, pursuant to an agreement, by and between the County and The Bank of New York Mellon Trust Company, N.A., Dallas Texas as trustee dated as of August 2012 and as amended as of February 1, 2014. On March 1, 2014, Cameron County issued \$5,000,000 Revenue and Tax Bonds, Series 2014 (State Highway 550 Project) on behalf of CCRMA. The \$5,000,000 Revenue and Tax Bonds, Series are issued as Completion Obligations

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

14. COMMITMENTS AND CONTINGENCIES (continued)

Cameron County Regional Mobility Authority (CCRMA) (continued)

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.

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

On November 2016, Cameron County Commissioners Court adopted a "CERTIFICATE FOR ORDER" authorizing the issuance of "Cameron County, Texas 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.

On December 5, 2017, Cameron County Regional Mobility Authority issued Vehicle Registration Fee Revenue Refunding Bonds, Series 2017 for the purpose to advance refund a portion 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.

Tax Increment Reinvestment Zones (TIRZ)

Cameron County is a participant in a number of reinvestment zones with local municipalities: City of La Feria Reinvestment Zone #1, City of Brownsville Reinvestment Zone #1; City of San Benito, City of Harlingen TRZ #1, #2, #3, City of Port Isabel, City of Los Fresnos, and Town of South Padre Island. Cameron County Commissioners Court appoints one representative to each zone board; the county representative is usually the county commissioner in whose precinct the zone is located. On November 23, 2011, Cameron County and Cameron County Regional Mobility Authority (CCRMA – component unit) entered into an interlocal agreement to participate in "Transportation Reinvestment Zone No. 1, County of Cameron." This agreement was further modified on December 2012 amending boundaries of CCRMA TRZ#1 due to changes in CCRMA Development

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

14. COMMITMENTS AND CONTINGENCIES (continued)

Tax Increment Reinvestment Zone (TIRZ) (continued)

Program. Project limits and components of CCRMA incorporated State Highway 550, State Highway 32, FM509, US 77 South and bypasses on US 77 and US 281. Cameron County in cooperation with CCRMA designated TRZ#2 to facilitate development of South Padre Island Second Access project. Through these agreements, County will remit to CCRMA 100% of the incremental value of property located in this zone for the purpose of facilitating the development of portions of State Highway 550, the Outer Parkway, East Loop, FM 509, SH32, US77 South and bypasses on US 77 and US 281. In December 2014, CCRMA and Cameron County entered into interlocal agreements for TRZ #3, #4 and #5. The areas included in these zones respectively are FM1925, FM 803 and West Parkway and were created to promote public safety, facilitate the development or redevelopment of property and facilitate the movement of traffic. These agreements remain in effect as long as any CCRMA debt is outstanding and unpaid. On December 29th, 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 replaces previous TRZs 1-5. 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.

Distributions for FY 2018 for all entities were cities of San Benito \$209,865, City of Harlingen \$341,283 and Brownsville \$93,270, some of these distributions were for prior years and were paid from appropriated reserves. Funds of \$1,304,142 have been reserved for those entities that have not submitted financial reports or billings.

15. 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 nontraditional defined benefit pension plan in the statewide, Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 677 nontraditional defined benefit pension plans. TCDRS issues an aggregate comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available on the TCDRS website at www.tcdrs.org.

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

15. RETIREMENT PLAN (continued)

B. TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM (continued)

disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Funding Policy

The employer has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The employer's contribution is determined using an actuarially determined rate of 9.34% for the months of the calendar year in 2017 and 9.79% for the months of the calendar year in 2018.

The contribution rate payable by the employee members for the calendar years 2017 and 2018 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, 2018, the annual pension cost for the TCDRS plan and the actual employer contributions were \$6,787,755, and were equal to the required contribution.

Net Pension Liability

Governmental Accounting Standards Board issued Statement No. 68 which are reporting standards for public pension plans and participating employers which address specifics of the reporting public pension plan obligations for employers. Employers are required to recognize a Net Pension Liability (NPL) on the balance sheets, changes in NPL are recognized as Pension Expense on the income statement or reported as deferred inflows/outflows of resources. Changes in Net pension liability (NPL) for Cameron County was determined as of December 31, 2017, and total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial assumptions used to determine the total pension liability as of the valuation date, December 31, 2017 are as follow:

Discount Rate*	8.10%
Long term rate of return, net of investment expense*	8.10%

**This rate reflects the long term rate of return funding valuation assumption of 8.00%, plus 0.10% adjustment to be gross of administrative expenses as required by GASB68.*

Actuarial assumptions used in this analysis for reporting requirements as of December 31, 2017 were the same as those resulting in an actuarial valuation analysis for the period January 1, 2015 – December 31, 2017, except where required to be different by GASB68. System-wide economic assumptions used by the TCDRS actuary were a 5.25% real rate of return, 2.75% inflation and an 8.0% long term investment return. The 8.0% long term rate of return is net of investment expenses. It is expected that returns will equal the nominal annual rate of 8% used in the calculation of the actuarial accrued liability and the normal cost contribution rate for the retirement of each participating employer.

	<u>Beginning Date</u>	<u>Ending Date</u>
Valuation Date	December 31, 2016	December 31, 2017
Measurement Date	December 31, 2016	December 31, 2017
Employer's fiscal year	October 1, 2017	September 30, 2018

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

15. RETIREMENT PLAN (continued)

Net Pension Liability (continued)

Cost of living adjustments (COLA) are not considered to be substantively automatic under GASB 68. No assumption is made for future COLAs included in the GASB calculations nor in the funding valuation. Annual salary increase rates assumed for individual members vary by length of service and by entry-age group. The annual rates consist of a general wage inflation component of 3.25% (made up of 2.75% inflation and .05% productivity increase (assumptions) and a merit, promotion and longevity component that on average approximates 1.6% per year for a career employee.

Employer –specific economic assumptions:	
Growth in membership	0.0%
Payroll Growth for funding calculations	3.25%

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

Membership Data:

Census Data to assess pension liability consists of the following membership information:

	<u>2017</u>	<u>2016</u>
Active Employees	1,892	1,861
Former Employees	1,208	1,194
Average Monthly Benefit	\$ 3,066	\$ 3,004
Average Age	41.61	41.35
Average years of service	9.76	9.65
Inactive Employees (or their Beneficiaries) Receiving Benefits		
Number of Benefit Recipients	642	625
Average Monthly Benefit	\$1,364	\$ 1,299

Demographic assumption considerations were that new employees would replace terminated employees and have 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, service retirees, beneficiaries, non-depositing members and disabled retirees were based as follow:

Depositing Members: 90% of RP-2014 active mortality table for males and females, with 110% of MP-2014 Ultimate scale after 2014

Service Retirees, beneficiaries and non-depositing members: 130% of RP2014 Healthy Annuitant Mortality Table for males and 110% for women, both with 110% of MP2014 Ultimate Scale after 2014

Disabled Retirees: 130% of RP2014 Disabled Annuitant mortality Table for males and 115% for females, projected at 110% of MP2014 Ultimate Scale after 2014.

Family composition for calculating Survivor Benefit for depositing and non-depositing members were that male members have a female beneficiary three years younger. 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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

15. RETIREMENT PLAN (continued)

Net Pension Liability (continued)

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 in addition to reflecting expected volatility and correlation. Capital market assumptions and information are based on January 2018 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 30-year time horizon; the most recent analysis was performed in 2017.

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

Asset Class	Benchmark	Target Allocation (1)	Geometric Real Rate of Return (Expected minus inflation) (2)
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.55%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (3)	16.00%	7.55%
Global Equities	MSCI World (net) Index	1.50%	4.85%
Int'l Equities – Developed Markets	MSCI World Ex USA (net)Index	11.00%	4.55%
Inter'l Equities – Emerging Markets	MSCI EM Markets (net)Index	8.00%	5.55%
Investment –Grade Bonds	Bloomberg Bclys US Aggregate Bond Index	3.00%	.75%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	8.00%	4.12%
Direct Lending	S&P/LSTA Leveraged Loan Index	10.00%	8.06%
Distressed Debt	Cambridge Asso Distressed Securities Index(4)	2.00%	6.30%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.05%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	6.00%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index (5)	6.00%	6.25%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	18.00%	4.10%

(1) Target asset allocation adopted at the April 2018 TCDRS Board meeting.

(2) Geometric real rates of return equal the expected return minus the issued inflation rate of 1.95% per Cliffwater's 2018 capital market assumptions.

(3) Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

(4) Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

(5) Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

15. RETIREMENT PLAN (continued)

Net Pension Liability (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 and employers are legally required to make the contribution specified in the funding policy. Employer's assets are projected to exceed accrued liabilities in 20 years or less at which point 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. 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 8.10% reflects the long-term assumed rate of return on assets for funding purposes of 8.00%, net of expenses, increased by 0.10% to be gross of administrative expenses.

Changes in Net pension Liability were as follows:

	Total Pension Liability (a)	Increase/ (Decrease) Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balance as of 12/31/16	\$ 282,148,923	\$ 257,526,610	\$ 24,622,313
Changes for the year:			
Service Cost	9,256,757	-	9,256,757
Interest on total pension liability ¹	23,097,315	-	23,097,315
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses	(538,823)	-	(538,823)
Effect of assumptions changes or inputs	1,425,387	-	1,425,387
Refund of contributions	(1,418,914)	(1,418,914)	-
Benefit payments	(11,336,709)	11,336,709	-
Administrative expenses	-	(195,145)	195,145
Member contributions	-	4,848,704	(4,848,704)
Net investment income	-	37,566,744	(37,566,744)
Employer contributions	-	6,469,614	(6,469,614)
Other	-	(23,281)	23,281
Balance as of 12/31/17	<u>\$ 302,633,937</u>	<u>\$ 293,437,623</u>	<u>\$ 9,196,314</u>

Note: Balance in table above may not sum to total due to rounding.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

15. RETIREMENT PLAN (continued)

Net Pension Liability (continued)

Sensitivity Analysis

The following presents the net pension liability of the county, calculated using the discount rate of 8.10%, as well as what County's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (7.10%) or 1 percentage point higher (9.10%) than the current rate.

	1% Decrease 7.10%	Current Discount Rate 8.10%	1% Increase 9.10%
Total pension liability	\$ 347,605,546	\$ 302,633,937	\$ 265,392,543
Fiduciary net position	293,437,623	293,437,623	293,437,623
Net pension liability / (asset)	<u>\$ 54,167,923</u>	<u>\$ 9,196,314</u>	<u>\$ (28,045,080)</u>

PENSION EXPENSE

	January 1, 2017 to December 31, 2017
Pension Expense/ (Income)	
Service Cost	\$ 9,256,757
Interest on total pension liability ⁽¹⁾	23,097,315
Effect of plan changes	-
Administrative expenses	195,145
Member contributions	(4,848,704)
Expected invest. return net of investment expenses	(20,793,904)
Recognition of deferred inflows/outflows or resources	
Recognition of economic/demographic gains/losses	(1,101,716)
Recognition of assumption changes or inputs	675,667
Recognition of investment gains or losses	2,176,744
Other ⁽²⁾	23,281
Pension expense / (income)	<u>\$ 8,680,587</u>

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

⁽²⁾ Relates to the allocation of system-wide items.
Rounding errors may exist in the above listed schedule.

As of September 30, 2017, the deferred inflows and outflows of resources are as follows:

Deferred Inflows/Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 3,779,055	\$ -
Changes of assumptions	-	2,502,130
Net difference between projected and actual earnings	2,700,110	-
Contributions made subsequent to measurement date ⁽³⁾	N/A	5,032,271

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

15. RETIREMENT PLAN (continued)

Net Pension Liability (continued)

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to pensions, excluding contributions made subsequent to the measurement date, will be recognized in pension expense as follows:

	Year ended September 30:	
	2018	\$ 1,750,696
	2019	1,081,046
	2020	(3,389,879)
	2021	(3,566,657)
	2022	147,761
	Thereafter	-
Total		<u>\$ (3,977,033)</u>

⁽³⁾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.

OTHER POST-EMPLOYMENT BENEFITS

Post Retirement Medical Benefits:

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 has implemented these requirements during fiscal year 2018. GASB75 requires employers to recognize a liability for OPEB obligations, Net OPEB Liability, (Total OPEB Liability for unfunded plans) on the Statement of Net Position. Changes in Net OPEB Liability are required to be recognized as OPEB expense or reported as deferred outflows/inflows of resources depending on the nature of the change.

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. Cameron County administers a single-employer defined benefit variety that covers employees, retirees and their spouses. 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. After COBRA expires, there is no additional medical coverage for disabled participants. Cameron County does not offer dental, vision, hearing or life insurance benefits to retirees. Cameron County does not pre-fund benefits. Benefits are paid directly from general assets on a pay-as-go basis and there is no trust for accumulating plan assets. Local Government Code Section 157.101 assigns the authority to establish and amend benefit provisions to Commissioner's Court. Monthly medical contributions required by retirees are as follow:

	<u>Retiree</u>	<u>Retiree & Spouse</u>	<u>Retiree & 1 Child</u>	<u>Retiree & Children</u>	<u>Family including spouse</u>
Medical/TX	\$250.78	\$575.98	\$500.98	\$532.23	\$657.23

Membership in the plan at 10/01/2017 the date of the latest actuarial valuation, consists of the following:

Active Members:	1,714
Retirees and beneficiaries receiving benefits:	59

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

15. RETIREMENT PLAN (continued)

OTHER POST-EMPLOYMENT BENEFITS (continued)

The valuation date of GASB75 for Cameron County is October 1, 2017, the date as of which the actuarial valuation was performed. Measurement date is September 30, 2018, the entity's fiscal year end. The OPEB liability was determined as of September 30, 2018 which is the reporting date. There have been no significant changes between the valuation date and the fiscal year end.

Valuation Date	October 1, 2017
Measurement Date	September 30, 2018
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, the accrued liability cost is equal to the present value of their future benefit payments. The accrued liability for the plan is the total participant computed accrued liability. Unfunded accrued liability for the plan is the excess of the accrued liability over the assets which have accumulated for the plan.

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

Discount Rate	October 1, 2017: 3.64%	September 30, 2018: 4.18%
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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%
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Changes in Net OPEB Liability

	Increase/(Decrease) Total OPEB Liability
Balance as of September 30, 2017	\$23,709,576
Changes for the year:	
Service Cost	1,834,569
Interest in total OPEB Liability	917,369
Effect of plan changes	-
Effect of economic/demographic gains or losses	-
Effect of assumptions changes or inputs	(1,276,143)
Benefit payments	(689,548)
Balance as of September 30, 2018	\$24,495,823

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

15. RETIREMENT PLAN (continued)

OTHER POST-EMPLOYMENT BENEFITS (continued)

Sensitivity Analysis

The following presents the total OPEB liability of the county, calculated using the discount rate of 4.18%, as well as what County's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (3.18%) or 1 percentage point higher (5.18%) than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
	3.18%	4.18%	5.18%
Total OPEB Liability	\$ 26,901,201	\$ 24,495,823	\$ 22,279,154

The following presents the total OPEB liability of the county, calculated using the current healthcare cost trend rates as well as what the County's total OPEB liability would be if it were calculated using trend rates that are 1 percentage point lower or 1 percentage higher than the current trend rates.

	1% Decrease	Current Trend Rate	1% Increase
Total OPEB Liability	\$ 21,150,600	\$ 24,495,823	\$ 28,543,951

Salary Increases

	2017	
	Service	Rate
Sample Merit Salary increases from the	0	4.50%
2017 TCDRS Report for Entry Ages 30-39	3	3.00%
are to the right. These rates do not include	6	2.30%
	9	1.80%
	12	1.50%
	15	1.23%
	18	0.97%
	21	0.80%

Per Capita Medical Benefit Costs

Age	Retiree		Spouse	
	Male	Female	Male	Female
45	\$ 11,420	\$ 15,600	\$ 8,299	\$ 9,547
50	\$ 11,295	\$ 13,520	\$ 9,126	\$ 10,547
55	\$ 12,054	\$ 12,848	\$ 10,507	\$ 11,634
60	\$ 14,442	\$ 14,188	\$ 12,661	\$ 12,903
64	\$ 17,940	\$ 16,193	\$ 15,598	\$ 14,401

Medical Inflation (Trend Assumption)

Year	Rate
2017	8.40%
2018	7.30%
2019	6.30%
2020	5.80%
2021	5.60%
2022	5.40%
2023	5.20%

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

15. RETIREMENT PLAN (continued)

OTHER POST-EMPLOYMENT BENEFITS (continued)

Medical Inflation (Trend Assumption)	2024	5.00%
	2025	4.80%
	2026-2027	4.70%
	2028-2035	4.80%
	2036-2042	4.90%
	2043-2044	4.80%
	2045-2051	4.70%
	2052-2063	4.60%
	2064	4.50%
	2065-2066	4.40%
	2067	4.30%
	2068-2069	4.20%
	2070	4.10%
	2071-2072	4.00%
	2073+	3.90%

Coverage Assumptions 50% of active employees are assumed to elect coverage at retirement

Marriage Assumptions For activities it is assumed that husbands are three years older than their wives. 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 beginning of the year.

Mortality Sex Distinct RP-2000 Mortality projected forward with Scale BB

Retirement Rates

From the December 2017 TCDRS Report

Age	Male	Female
40-44	4.50%	4.50%
45-49	9.00%	9.00%
50	10.00%	10.00%
51-53	9.00%	9.00%
54-57	10.00%	10.00%
58-61	12.00%	12.00%
62	20.00%	20.00%
63-64	15.00%	15.00%
65-66	25.00%	25.00%
67	22.00%	22.00%
68-69	20.00%	20.00%
70-74	22.00%	22.00%
75+	100.00%	100.00%

Termination Rates

From the December 2017 TCDRS Report
for middle termination group and entry age
30 to 39:

Age	Male	Female
0	28.00%	30.00%
3	11.50%	12.50%
6	7.70%	8.30%
9	5.60%	6.00%
12	4.00%	4.40%
15	2.90%	3.10%

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

15. RETIREMENT PLAN (continued)

OTHER POST-EMPLOYMENT BENEFITS (continued)

Disability		Age	Occupational
		35	.001%
Sample rates of disability used in this		40	.002%
Valuation are illustrated as follows:		45	.004%
		50	.010%
		55	.018%
		60	.018%

For fiscal year end 2018, the County's annual OPEB cost (expense) was \$2,588,330 for the post-employment healthcare plan. Cameron County's annual OPEB cost, percentage of annual OPEB cost contribution to the plan and net OPEB obligation information is summarized below.

OPEB Expense			
			October 1, 2017 to September 30, 2018
OPEB Expense			
Service Cost		\$	1,834,569
Interest on total OPEB Liability			917,369
Effect of plan changes			-
Recognition of Deferred Inflows/Outflows of Resources			
	Recognition of economic/demographic gains or losses		-
	Recognition of assumptions changes or inputs		(163,608)
			-
OPEB Expense		\$	2,588,330

As of September 30, 2018, the deferred inflows and outflows of resources are as follows:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Deferred Inflows/Outflows of Resources		
Differences between expected and actual experience	\$ -	\$ -
Changes of assumptions	(1,112,535)	-
Total	(1,112,535)	-

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

15. RETIREMENT PLAN (continued)

OTHER POST-EMPLOYMENT BENEFITS (continued)

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to other postemployment benefits will be recognized in OPEB expense as follows:

Year Ended June 30	
2019	(\$ 163,608)
2020	(163,608)
2021	(163,608)
2022	(163,608)
2023	(163,608)
Thereafter	(294,495)
	<u>(1,112,535)</u>

Additional Disclosures

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 Comprehensive Annual Financial Report relative to OPEB expense/expenditures, related liabilities (assets), note disclosures, and supplementary information are only intended to achieve compliance with the requirements of generally accepted accounting principles (GASB 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.

**C. 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.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

15. RETIREMENT PLAN (continued)

Additional Disclosures (continued)

Additional Disclosures (continued)			
Changes in Net OPEB Liability- GTL			
			Increase(Decrease)
			Total OPEB
			Liability
Balance as of December 31, 2016		\$	2,529,728
Changes for the year:			
	Service Cost		89,980
	Interest on total OPEB Liability ⁽¹⁾		97,858
	Effect of benefit terms ⁽²⁾		-
	Effect of economic/demographic experience		(37,430)
	Effect of assumptions changes or inputs ⁽³⁾		145,821
	Benefit payments		(62,340)
	Other		-
Balance as of December 31, 2017		\$	2,763,617
⁽¹⁾ Reflects change in liability due to time value of money			
⁽²⁾ no plan changes valued.			
⁽³⁾ Reflects discount rate change and assumptions based on			
1/1/13-12/31/16 Investigation Experience			

Sensitivity Analysis: The total OPEB Liability (GTL) was calculated using the discount rate of 3.44%, as well as what the County's Total OPEB Liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.44%) or 1 percentage point higher (4.44%) than the current rate. Note that the healthcare cost trend rate does not affect the Total OPEB Liability, so sensitivity to the healthcare cost trend rate is not shown.

1% Decrease	Current Discount Rate	1% Increase
2.44%	3.44%	4.44%

Total OPEB Liability	\$ 3,363,953	\$ 2,763,617	\$ 2,305,160
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TOTAL OPEB LIABILITY	December 31, 2016	December 31, 2017
Total OPEB Liability	\$ 2,529,728	\$ 2,763,617

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

15. RETIREMENT PLAN (continued)

Additional Disclosures (continued)

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.

Other Key Actuarial Assumptions

All actuarial assumptions that determined the total OPEB liability as of December 31, 2017 were based on the results of an actuarial experience study for the period January 1, 2013 – December 31, 2016, except where required to be different by GASB 75.

	Beginning Date	Ending Date
Valuation date	December 31, 2016	December 31, 2017
Measurement date	December 31, 2016	December 31, 2017
Employer's fiscal year	October 1, 2017	September 30, 2018

Valuation timing Actuarially determined contribution rates are calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.

Actuarial Cost Method Entry Age Normal

Amortization Method

Recognition of economic/demographic	
Gains or losses	Straight line amortization over expected working life
Recognition or assumptions changes	Straight line amortization over expected working life
Or inputs	

Asset Valuation Method Does not apply

Inflation Does not apply

Salary Increases Does not apply

**Investment Rate of Return
(Discount Rate)** 3.44%

20 Year Bond GO Index published by bondbuyer.com
as of December 28, 2017

Cost of Living Adjustment Does not apply for GTL

Disability Does not apply for GTL

Mortality RP-2014 Active & Healthy Gender Specific Tables

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

15. RETIREMENT PLAN (continued)

Additional Disclosures

Retirement Deferred members are assumed to retire at the later of age 60 or earliest retirement eligibility. All eligible members' ages 75 and later are assumed to retired

Demographic Assumptions No termination after eligibility for retirement is assumed.

The GTLF is a separate trust administered by the TCDRS board of trustees. TCDRS issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for the GTLF. This report is available at www.tcdrs.org. TCDRS' CAFR may also be obtained by writing to the Texas County & District Retirement System, P.O. Box 2034, Austin, TX 78768- 2034 or by calling 1-800-823-7782.

The coverage provided to retired employees is a postemployment benefit other than pension benefits (OPEB). Retired employees are insured for \$5,000. Each participating employer contributes to the GTLF at a contractually required rate. An annual actuarial valuation is performed and the contractual rate is determined using the unit credit method for providing one-year term life insurance. Cameron County contributions to the GFLF for the years ended 9/30/16, 9/30/17 and 9/30/18 were \$177,813, \$175,556 and \$175,559, respectively, which equaled the contractually required contributions each year.

16. PRIOR PERIOD ADJUSTMENTS

Government Wide Statement of Activities reflects a prior period adjustment of \$5,970,819, Statement of Revenues, Expenses and Changes in Net Position, Proprietary Funds reflects a net prior period adjustment of \$635,927, resulting from an adjustment due to implementation of GASB75, as required effective year ending September 2018. A prior period adjustment is also reported under the component units of the Government Wide Statement of Activities for \$ 1,883,806. This adjustment is the result of redevelopment assets and related liabilities removed from Cameron County Regional Mobility's statement of net position for projects in which ownership will not be retained by the component when work is completed.

17. SUBSEQUENT FINANCIAL ACTIVITY

In January 22, 2019, Cameron County entered into a tax abatement agreement with Rayos Del Sol Solar Project, pursuant to Texas Tax Code Section 312. This company will construct and maintain a renewal energy project through a natural solar energy generating facility by investing \$487,000 in solar panels and related equipment. Cameron County will receive a PILOT payment of \$125,000 per year and the 10 year agreement start date is January 1, 2021.

18. PENDING GASBs IMPLEMENTATION

GASB Statement 83, *Certain Asset Retirement Obligations* (GASB83), addresses the accounting and financial reporting for asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A liability is required to be recognized by a government when they have a legally enforceable obligation to perform future asset retirement activities related to its tangible capital asset. Impact of GASB 83 to Cameron County has not been determined.

GASB Statement 84, *Fiduciary Activities* (GASB84), establishes criteria for identifying fiduciary activities of all state and local governments. The criteria is most specifically focused on whether a government is controlling the assets of the fiduciary activity and on the beneficiaries with whom a fiduciary relationship exists. Statement 83 improves guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how to report those activities. Impact of GASB 84 to Cameron County has not been determined.