

CAMERON COUNTY, TEXAS

This budget will raise more revenue from property taxes than last year's budget by an amount of \$4,833,827 which is a 5.7 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 \$1,319,105.

The members of the Commissioners' Court voting on the adoption of the 2021 budget:

FOR: Commissioner's : Joey Lopez Pct. 2, Gus Ruiz Pct. 4, David A. Garza Pct. 3, Sofia Benavides Pct.1, County Judge Eddie Trevino

AGAINST:

ABSENT:

		<u>2020</u>	<u>2021</u>
Property Tax Rate		.436893	.436893
NNR Tax Rate		.416796	.450190
NNR M&O Tax Rate		.359128	.392258
Voter Approval Tax Rate		.454299	.471518
Debt Rate		.055740	.053285

The total outstanding debt obligations secured by property taxes on October 1, 2020 will be \$147,078,642.

CAMERON COUNTY, TEXAS
COMMISSIONERS' COURT APPROVED BUDGET



FISCAL YEAR 2020-2021



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

October 1, 2020

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 15, 2020:

	2021 Proposed Budget	2021 Approved Budget	2020 Approved Budget	Increase (Decrease)
General Fund	\$ 94,507,991	\$ 96,080,409	\$ 97,996,941	\$ (1,916,532)
Road & Brindge Fund	13,882,816	13,882,816	13,557,194	325,622
Law Library Fund	204,787	204,787	205,264	(477)
Employee Benefits Fund	13,994,715	14,734,000	14,744,037	(10,037)
Workers' Compensation Fund	711,863	711,863	837,129	(125,266)
PreTrial Release Fund	413,000	482,111	445,704	36,407
PreTrial Diversion Fund	472,983	615,293	472,983	142,310
Limited Tax Revenue I&S Fund	14,135,819	14,135,819	12,015,848	2,119,971
Venue Tax Fund	5,071,577	5,780,624	1,404,223	4,376,401
Veterans International Bridge at Los Tomates	11,003,804	9,055,072	10,181,761	(1,126,689)
Free Trade Bridge at Los Indios	2,800,377	1,997,920	2,625,757	(627,837)
Gateway International Toll Bridge	7,972,981	5,970,641	7,275,466	(1,304,825)
Colonia Light/Scofflaw Fund	500,115	500,117	429,446	70,671
Parks System Revenue Fund	9,041,660	8,869,476	9,874,063	(1,004,587)
County Airport Fund	185,706	185,706	182,884	2,822
Drug Forfeiture Fund	1,426,349	1,406,135	2,295,529	(889,394)
	<u>\$ 176,326,543</u>	<u>\$ 174,612,789</u>	<u>\$ 174,544,229</u>	<u>\$ 68,560</u>

Other program and grant budgets will be added during 2021 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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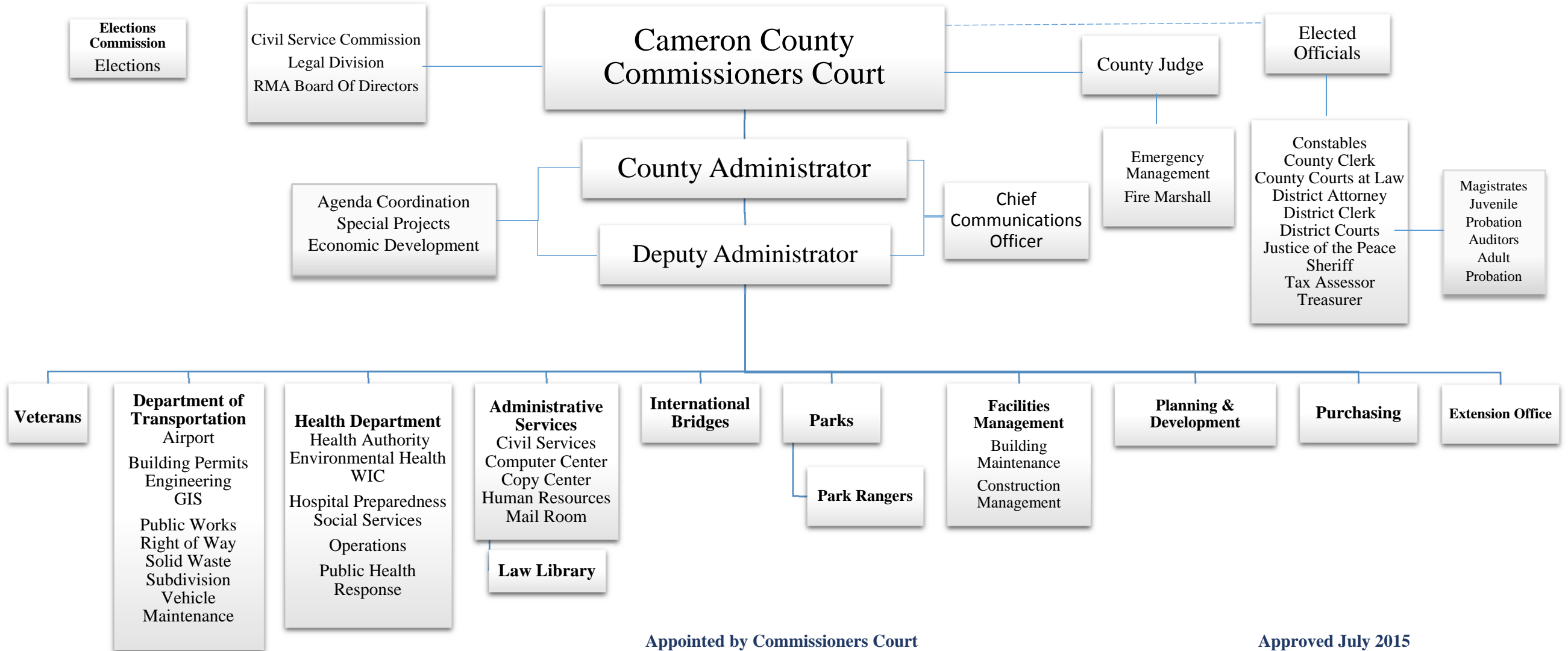
Budget Calendar

FY 2020-2021 BUDGET & TAX CALENDAR

May 5, 2020	Budget Packets sent to departments to begin formal budget preparation
June 1, 2020	Deadline for submittal of final budget requests
June 1- June 30, 2020	Preparation of Departmental Budgets & (Departmental Budget Workshops dates to be de
June 9, 2020	Meeting to discuss budget.
June 16, 2020	Meeting to discuss budget.
June 23, 2020	Meeting to discuss budget.
June 30, 2020	Meeting to discuss budget.
July 7, 2020	Meeting to discuss budget.
July 14, 2020	Meeting to discuss budget.
July 21, 2020	Meeting to discuss budget.
July 25, 2020	Certified Tax Roll Delivered to Tax Assessor or sooner (Tax Assessor must submit Tax roll to County by 08/01)
July 28, 2020	Meeting of Commissioners Court to discuss tax rate(NNR & VA rates)
August 4, 2020	Vote regarding Elected Officials maximum compensation for publication
August 8, 2020	Publish Notice of Elected Officials salaries(set 10+ days after notice)
August 9, 2020	Publish Notice of Elected Officials salaries(set 10+ days after notice)
August 11, 2020	Meeting to discuss budget.
August 14, 2020	FILE Proposed BUDGET W/ CCLERK
August 18, 2020	Public Hearing & Setting salaries of Elected Officials (5 days to file grievance from notice)
August 25, 2020	Meeting to discuss budget. Meeting to discuss tax rate and record vote and schedule public hearing
TBD	Grievance Committee Hearing***(tentative)
August 30, 2020	"Notice of Public Hearing on Tax Increase" (1st quarter-page notice) published at least five days before public hearing. (not necessary if not exceeding NNR)
September 1, 2020	Final changes to budget Commissioners Court considers Grievance Committee recommendations Public hearing on Budget
September 6, 2020	Notice of Public hearing on Budget
September 8, 2020	Meeting to discuss budget.
September 15, 2020	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
Elvira Ortiz (appointed)	District Clerk
Omar Lucio	County Sheriff



Appointed by Commissioners Court

Veterans Service Officer
County Engineer
Health Administrator
Parks Director
Chief Park Ranger
Purchasing Agent
Law Librarian

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 423,163 as reported by the Census Bureau. However, the 2010 U.S. Census reports a population of 406,220, an increase of 4.1% since 2010. 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 182,781 and is the largest city in the Rio Grande Valley. This year as with the rest of the World Cameron County has been impacted both financially and on a Human basis by COVID-19. It is unknown at this point the total effect that this disease will have on the area. The budget reflects the financial impacts to all aspects of County operations. Business activities, public services, judicial activities, recreational and Health programs have been modified to continue to try and provide services in a safe and responsible manner.

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	
	2020 ⁽¹⁾	2019	2020	2019
Civilian Labor Force	164,664	165,641	13,846,028	14,041,604
Employment	146,484	156,294	12,705,927	13,540,702
Unemployment	18,180	9,347	1,140,101	500,902
Unemployment Rate	11.0%	5.6%	8.2%	3.6%

(1) As of July 2020

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 30 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, United, Frontier, Sun Country and Delta Airlines provide commercial air service to Cameron County through Harlingen's Valley International Airport. Federal Express, DHL, Southwest Cargo and United Parcel Service provide airfreight services. American and United Airlines provide 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 and 6 liquid cargo docks.

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. Bird watching has become a very popular activity here and many visitors are from all over the United States and the World.

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.

Cameron County General Information

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 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 last year with improvements at Isla Blanca Park to be completed by the end of 2020. Improvements included the reconstruction of the Sandpiper and DJ Lerma pavilions, expanded picnic areas, a new boardwalk and expanded parking and lighting.

The Commissioners' Court also issued \$10 million dollars in Venue Tax revenue bonds with an additional \$7.7 million in 2020. These funds were dedicated to the design and construction of Amphitheatre/Event Center in the dolphin cove area of Isla Blanca Park additional parking ease of access and an Ecotourism Center in Laguna Vista off of highway 100. The Amphitheatre/Event center was complete in the last quarter of 2019 and the Ecotourism center is in the construction phase with a scheduled completion date of May 2021. The addition of these facilities is intended to enhance the recreational and educational 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.

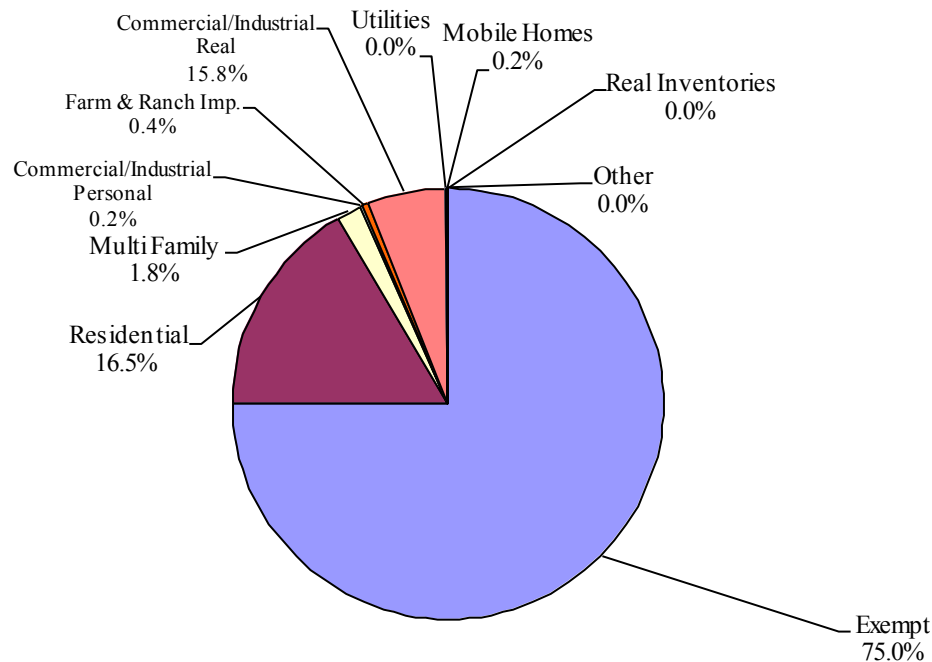
Space Exploration Technologies (Space X), a private space exploration company, broke ground on the construction site of a rocket launch pad and command center to be located east of Brownsville near Boca Chica Beach on the eastern end of Texas Highway 4. Space X is building the world's first commercial, vertical and orbital rocket launch facility in Cameron County and is now committed to manufacturing, testing and launching of commercial rockets. SpaceX is anticipating its first launch from the Brownsville site in the last quarter of 2020.

	A	B	C	D	E	F	
			=B-A	=C/A			
	FY 2019-2020	FY 2020-2021	Increase	Percent	Tax Year 2020	Tax Year 2019	
	Tax Year 2019	Tax Year 2020	(Decrease)	Change	100% Tax	100% Tax	
					Levy @ .436893	Levy @ .436893	
						Levy Increase	
						@ .436893	
Homestead Improvement	6,945,855,158	7,469,920,172	524,065,014	7.55%	32,635,558	30,345,955	2,289,603
Non-Homestead Improvement	5,839,873,453	7,031,180,412	1,191,306,959	20.40%	30,718,735	25,513,998	5,204,737
Total Improvement	12,785,728,611	14,501,100,584	1,715,371,973	13.42%	63,354,293	55,859,953	7,494,340
Homestead Land	2,191,046,271	2,274,389,805	83,343,534	3.80%	9,936,650	9,572,528	364,122
Non-Homestead Land	3,874,743,726	3,887,628,251	12,884,525	0.33%	16,984,776	16,928,484	56,292
Timber Market	49,618	14,238	(35,380)	-71.30%	62	217	(155)
Ag Market	981,305,737	980,707,454	(598,283)	-0.06%	4,284,642	4,287,256	(2,614)
T o t a l L a n d	7,047,145,352	7,142,739,748	95,594,396	1.36%	31,206,130	30,788,485	417,645
Total Personal Property	3,333,616,380	3,445,008,551	111,392,171	3.34%	15,051,001	14,564,337	486,665
Total Mineral Property	290,500	59,880	(230,620)	-79.39%	262	1,269	(1,008)
TOTAL MARKET VALUE +	23,166,780,843	25,088,908,763	1,922,127,920	8.30%	109,611,686	101,214,044	8,397,642
Homestead Cap -	114,282,549	101,748,840	(12,533,709)	-10.97%	444,534	499,292	(54,759)
Ag Market	978,776,655	978,506,091	(270,564)		4,275,025	4,276,207	(1,182)
Timber Use	2,615	100	(2,515)		0	11	(11)
Ag Use	102,892,815	101,885,276	(1,007,539)		445,130	449,532	(4,402)
Deferment	875,881,225	876,620,715	739,490	0.08%	3,829,895	3,826,675	3,220
TOTAL EXEMPTIONS -	2,350,596,422	3,437,711,335	1,087,114,913	46.25%	15,019,120	10,269,591	4,749,529
NET TAXABLE	19,826,020,647	20,672,827,873	846,807,226	4.27%	90,318,137	86,618,496	3,699,652
(less) Freeze Taxable	1,877,968,411	1,864,920,526	(13,047,885)	-0.69%	8,147,707	8,204,713	(57,005)
(less) Transfer Adjustment	1,654,217	1,823,710	169,493		7,968	7,227	741
Freeze Actual Tax					-	-	-
Over 65 Deferrals	-	-	-	0.00%	-	-	
Final Taxable Value	17,946,398,019	18,806,083,637	859,685,618	4.79%	82,162,463	78,406,557	3,755,917
			Less : Tax from new construction				(1319,105)
			Net Tax from re-Appraisal Values				\$ 2,436,812
New Construction	\$ 261,987,125	\$ 301,928,637	\$ 39,941,512	15.25%	\$ 1,319,105		

Property Appraisal Comparison

New Construction Tax Year 2020

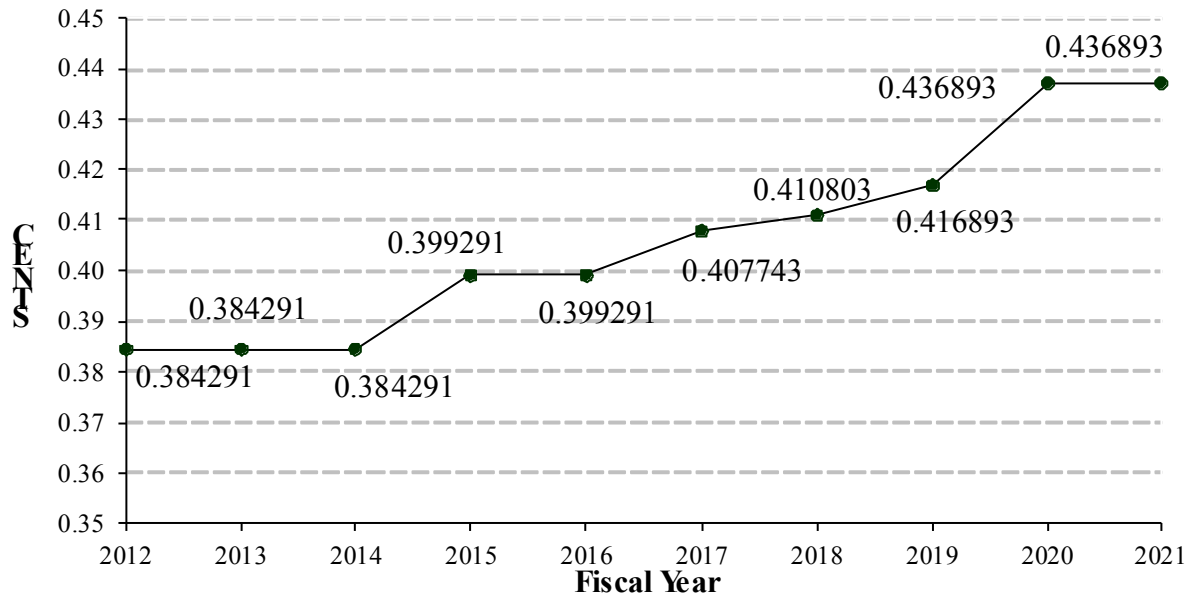
	New Construction Market Value	Tax Levy at Current Rate
Residential	\$ 201,547,355	
Multi Family	21,572,851	
Farm & Ranch Improvements	5,107,096	
Commercial/Industrial Personal	2,185,522	
Commercial/Industrial Real	71,193,361	
Utilities	1,227	
Mobile Homes	2,997,146	
Real Inventories	113,006	
Exempt	913,224,403	
Other	186,125	
Total Market Value	<u>\$ 1,218,128,092</u>	<u>-</u>
Taxable Value	<u>\$ 301,928,637</u>	<u>\$ 1,319,105</u>



Cameron County's taxable values grew by 5.96% since January 2019. New construction in the county provided \$301,928,637 in new property values. New construction taxable values decreased by 13% less than last year's amount. Residential construction represents 18.3% of the new properties. Commercial construction is also providing booming growth representing 16% 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 \$1,319,015 in tax revenue.

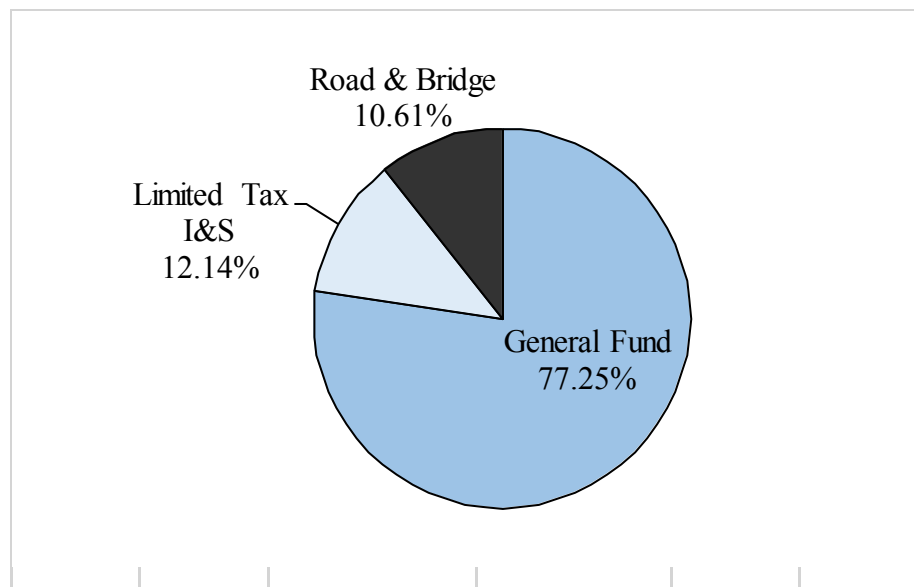
2020-2021 Tax Rate and Tax Levy

The Commissioners Court approved the tax rate of \$0.436893 per \$100 assessed property valuation. The tax rate remained the same as FY 2019-2020. At this rate, current property tax revenues are budgeted to increase by 5.7% generating \$4,833,827 in additional tax revenues at a 100% collection rate. The tax rate for each of the past ten years are as follows.



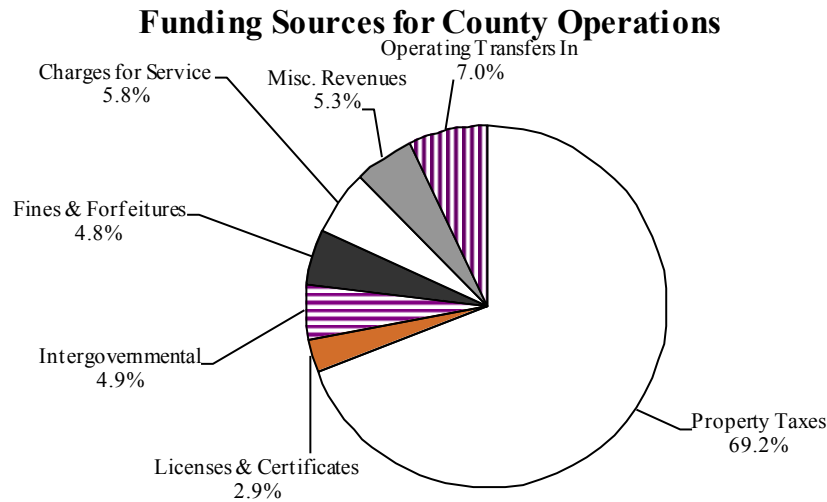
TAX RATE DISTRIBUTION

The General Fund portion of the tax revenues increased from 76.50% to 77.25% of the total levy for FY 2020-2021, compared to FY 2019-2020. Road and Bridge tax revenues decreased from 10.67% to 10.61% for the corresponding years. Debt issue tax revenues decreased from 12.82% to 12.14%.



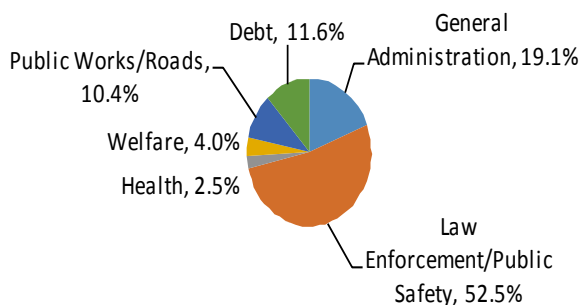
Your Tax Dollars at Work

County's total Operating Budget for Fiscal Year 2020-2021, including the General Fund, Road & Bridge/Public Works, Debt Service and Enterprise Funds, is \$177,672,140, an increase of \$3,127,911 above the prior year's resources reflecting a 1.8% 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 \$100,000 home will pay \$436.89 in County property taxes for Fiscal Year 2020, a \$0.00 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:

How the \$436.89 is Spent?



General Gov't.	83.24
Law Enforcement	
229.16	
Health	10.95
Welfare	<u>17.63</u>
Health & Welfare	28.58
Public Works / Roads	45.40
Debt	<u>50.51</u>
TOTAL	\$436.89

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, 2019, was \$21,785,812 compared to \$22,412,389 at September 30, 2018. The unassigned portion of the fund balance was \$19,927,102. 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 24% of the Fiscal Year 2019 total General Fund expenditures of \$92,171,419 (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 86 days based on 2019 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 2020 but received up to 60 days after year-end will be attributed to FY 2020. 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, 2019, was \$9,372,065 compared to \$8,519,079 at September 30, 2018. The 2019 fund balance represents 68% of the \$13,882,182 annual Road and Bridge expenditures for FY 2019. Again, if all resources were not available, the Road and Bridge fund could operate for 246 days based on 2019 expenditures. Fund balance for the Road & Bridge Fund for Fiscal Year-end 2020 is estimated at \$9,161,561 an amount greater than 240 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.

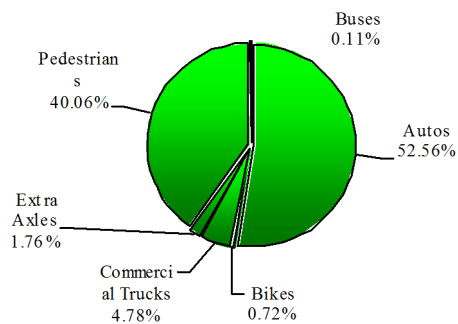
All bridges within the Cameron County International Toll Bridge System are operated under a joint agreement with the Government of Mexico. County ownership of the bridges extends to a point over the river representing the international boundary between the United States and Mexico. The respective owner 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, 2020 and the changes to the toll rates to be in effect October 1, 2020:

Type of Customer/Vehicle	Sept. 30, 2020 Rate	Oct. 01, 2020 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	15.00	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, 2019, over 5.7 million southbound cars, trucks, bicycles, motorcycles, and pedestrians crossed south into Mexico via the Cameron County International Toll Bridges

SOUTHBOUND CROSSINGS



	FY 2018-2019	FY 2017-2018	Increase/ (Decrease)	% Change
Autos	3,039,016	3,246,897	(207,881)	-6.8%
Bikes	41,891	31,575	10,316	32.7%
Commercial	276,591	254,530	22,061	8.7%
Extra Axles	101,949	111,574	(9,625)	-8.6%
Pedestrians	2,316,455	2,261,917	54,538	2.4%
Buses	6,465	6,510	(45)	-0.7%
	5,782,367	5,913,003	(130,636)	-2.2%

Southbound auto crossings, System-wide, decreased by 130,636 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 22,061, a 8.7% increase compared to the prior year's level.

Fiscal Policy

Enterprise Operations: continued

International Toll Bridge System: continued

Pedestrian crossings increased by over 54,538 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 \$20,456,969, up from the prior year's \$20,062,109, a increase of \$394,860 or a 2% increase. At September 30, 2019, the Cameron County International Toll Bridge System had \$4,841,815 in working capital, an amount sufficient to provide for 221 days of operations based on fiscal year 2019 activity.

Impacts on 2020 non-commercial traffic have been significant due to travel restrictions imposed by both the US and Mexican Governments. Due to the uncertainty of the duration of the restrictions revenue projections for the 2020-2021 fiscal are very conservative.

Park System: The County Park System operations generated \$9,085,174 in fees, rentals and other income for the year, which was approximately 1% below last year's totals. The net income from all Park System operations was \$1,720,813. At September 30, 2019, the Park System had \$3,490,216 in working capital, an amount sufficient to satisfy the following year's debt service and provide for 132 days of operations based on activity during fiscal year 2019. Due to COVID-19 County Parks have been closed for a total of 105 days. These closures have had a significant impact on revenues both for daily entrance and vendor related concessions. The Parks budget for 2020-2021 has been reduced by over \$1 million dollars and will be addressed again at mid-year to review any future COVID-19 impacts.

County Airport: The Airport operations provided \$45,294 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, 2019, the County has limited tax general obligation bonds outstanding in the amount of \$165,933,258. According to Texas statutes, the County has two debt limits. Bonds issued under Article 3, Section 52e of the Texas Constitution total \$5,487,664,860 and bonds issued under Article III section 52 of Texas Constitution total \$0. The debt limits for the two authorizations are \$5,487,664,860 (25% of real property assessed valuation) and \$1,108,830,853 (5% of assessed valuation of all taxable property); therefore, the County has a legal debt margin on general obligation debt of \$5,368,899,501 and \$1,108,830,853.

The County's bond rating is "Aa3" from Moody'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 2.09%. 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, 2019, 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 2019, a total of \$13,779,566 was paid in benefits and \$2,465,824 was paid in administrative costs. Incurred, but not reported, claims in the amount of \$903,285 have been accrued as a liability and were actuarially determined. The Health and Life Benefits Fund reported net operating loss of \$2,720,120 as compared to a net loss of \$1,324,253 in fiscal year 2018. Preliminary Employee Benefits Fund fund balance for Fiscal Year-end September 30, 2020, 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 laddered 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 laddered 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 or expressly prohibited by law.

Investment Policy

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 priority for the 2020-2021 Fiscal Year was mitigate the loss of revenues and bridge transfers due to the impacts of COVID-19 without a tax increase.

REVENUES

Current Tax revenues were budgeted at a 96.5% collection rate equal to last years rate. With a 5.96% taxable valuation growth and an increase in the tax rate the General Fund current tax revenue is projected to increase by \$4,833,827 dollars due to an increase in valuations and new construction.

Intergovernmental revenues are projected to decrease by \$732,834. The main areas that account for the decreases is reimbursements by other governmental agencies. The major decrease is reimbursements for sales tax auto commissions

Charges for services have been budgeted to decrease by \$880,527 in revenues under last years budget. The largest increase is due the increase revenues generated for the housing of inmates.

Fines and Forfeiture revenues are projected to decrease by approximately \$1,122,043 under last fiscal year due to a decrease in the collections in all the Courts. Due to COVID 19 restrictions all courts and support offices have been working on a limited capacity, the uncertainty of the duration of the event requires very conservative projections for next fiscal year.

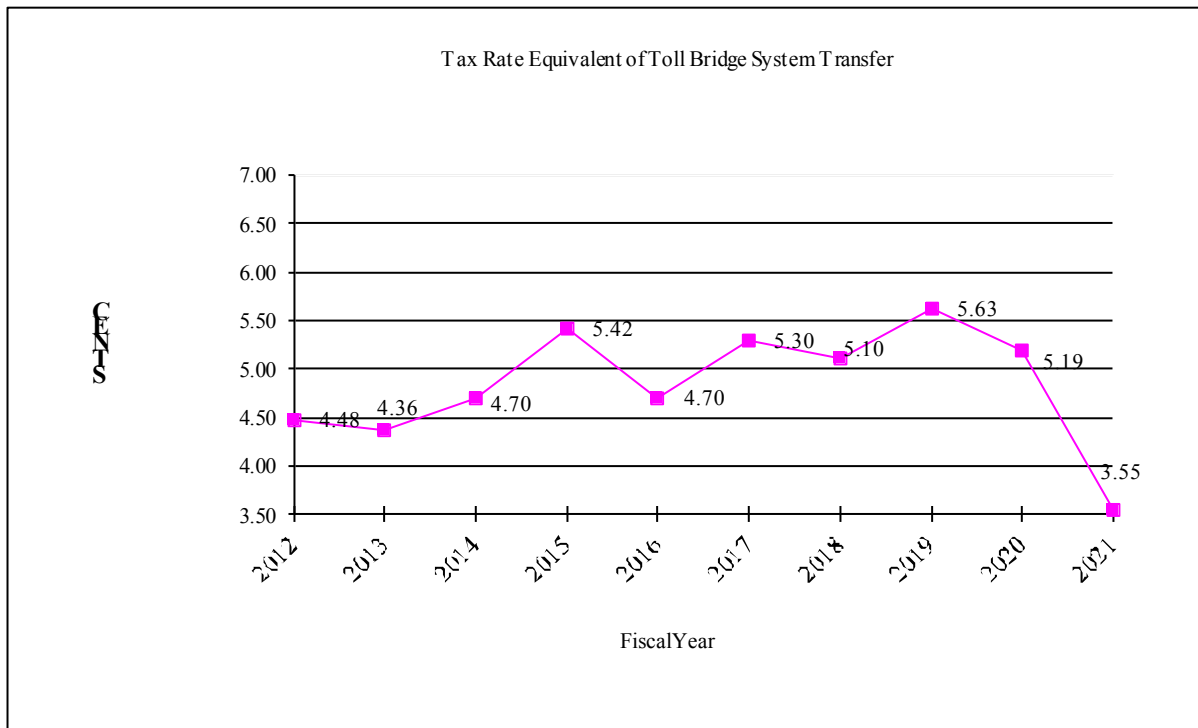
Miscellaneous Revenue includes interest earnings, sales of surplus properties, commissions from rents or sales, and commissions on the collections of other governmental entities property taxes. The budgeted revenues are budgeted to decrease compared to last fiscal year. The total is made up of various line item increases and decreases. The largest group of decreases is interest earnings. The budget was decreased by \$157,378.

TRANSFERS IN

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 2020-2021 is scheduled to be \$6,791,130, roughly equivalent in tax rate to \$0.0355 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 \$0.472393 per \$100 property valuation.

Approved Budget

Fiscal Year	Toll Bridge Transfer	Taxable Appraised Valuation	Tax Rate Equivalent
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	5.19
2021	6,791,130	19,103,340,798	3.55



The revenue from the system is expected to decrease as a result of the a decrease in traffic and travel restrictions. Imposed by the US and Mexican Governments. Toll revenue for the Toll Bridge System is projected to reach \$17,023,633 a decrease of nearly 15.24% below the Fiscal Year 2020 budget.

Approved Budget

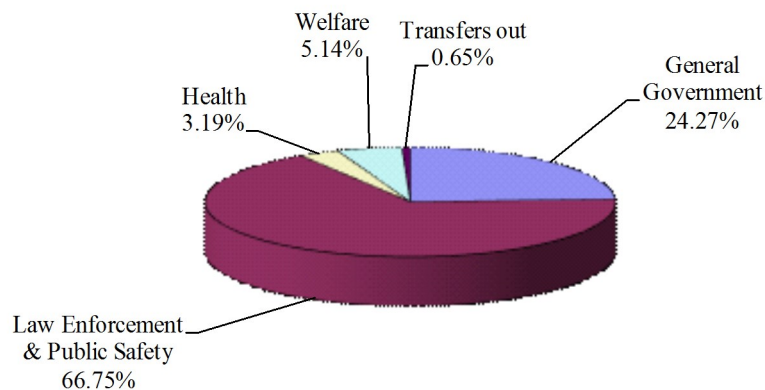
EXPENDITURES

Total General Fund appropriations are \$96,080,409 decreasing by \$1,916,532 or 1.96% under the 2019-2020 Approved Budget. General Government reflects the largest decrease, contracting by 4.45% under the prior years approved budget. The decrease in appropriations is accounted for in the reduction of travel, utilities and general operational costs.

	FY 2020-2021 Approved Budget	FY 2019-2020 Approved Budget	Increase (Decrease)	Percent Change
General Government	\$ 23,316,702	\$ 24,384,603	\$ (1,067,901)	-4.38%
Law Enforcement & Public Safety	64,138,268	64,656,036	(517,768)	-0.80%
Health	3,065,118	3,226,638	(161,520)	-5.01%
Welfare	4,935,316	4,991,066	(55,750)	-1.12%
Transfers out	625,005	738,598	(113,593)	-15.38%
Total	<u>\$ 96,080,409</u>	<u>\$ 97,996,941</u>	<u>\$ (1,916,532)</u>	<u>-1.96%</u>

Law Enforcement and Public Safety represent the largest segment of General Fund Appropriations at 66.75%. 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 2020-2021 General Fund Appropriations



Expenditures were limited to new program requirements, contractual requirements and the provision of services to a growing base of taxpayers. The overall General Fund budget decreased of \$1.9 million dollars compared to FY 2020.

CAMERON COUNTY, TEXAS

PERSONNEL

APPROVED 2020-2021 BUDGET



General Fund-General Administration Personnel

County Judges Office*(956) 544-0830*

County Judge	\$65,343
& \$5,400 Juvenile Board	
Executive Secretary	117
Office Specialist	112
Administrative Coordinator	117
Public Relations Officer	124

Human Resources/Safety/Risk Management*(956) 544-0827*

Assistant Director-Admin. Svcs.	122
(split 56/46 with R&B fund)	
Human Resources Assistant	108
Workers Comp Benefits Specialist	113
Human Resources Assistant	108

County Clerk's Office*(956) 544-0815*

County Clerk	\$82,620
Chief Deputy-Administrative	47,128
<i>\$57,128 total-\$10,000 records mgmt.</i>	
(8) Deputy Clerk	107
Vault Supervisor	112
Supervisor SB	112
Vital Stats Supervisor	116
Office Manager	113
Indexing Supervisor	112

County Clerk's Records Management

Chief Deputy-supplement	\$ 10,000
(7) Deputy Clerk	107

Archive Records Mgmt

(3) Deputy Clerk	107
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Emergency Preparedness*(956) 544-0830*

Emergency Mgt. Coord.	127
Administrative Asst	110
(2) Planner-Emergency Mgmt	117
Asst. Emergency Coordinator	123

Fire Marshal

Exempt

Fire Marshal	\$ 70,000
Deputy Fire Marshall	50,050
Office Specialist	30,949
Deputy Fire Marshall	46,540

Computer Center

Chief Technology Officer	128
Office Manager	113
(2) Comm./Comp. Tech II	111
Information System Security	119
(2) Programmer Analyst	122
Functional Systems Analyst	119
Applications Supervisor	124
Help Desk Supervisor	114
Network Communications	118
Comm./Comp Tec I	110
Network Engineer	122
Chief Information Security Officer	125

County Commissioners

Commissioner, Precinct 1,3,4	\$38,493
& \$9,624 from R&B	
Commissioner, Precinct 1	
Secretary	112
Commissioner, Precinct 2	
Secretary	112
Commissioner, Precinct 3	
Secretary	112
Commissioner, Precinct 4	
Secretary	112

Veteran's Service Office

Veteran's Service Officer	124
Asst. Vet. Officer	117
Secretary	112
(2) Office Clerk	101

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

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

Tax Assessor-Collector	\$87,955
Chief Deputy Tax A/C-Administration	66,455
(3) Tax Supervisor	111
(9) Branch Manager	114
(3) Senior Branch Manager	116
Special Assessment Coordinator	116
Auto Bookkeeping Coordinator	116
Tax Bookkeeping Coordinator	116
(6) Bookkeeper	112
Bookkeeper Coordinator	115
(19) Auto /Tax Clerk I	108
(11) Auto/Tax Clerk	109
(16) Auto/Tax Clerk	110
(2)Administrative Coordinator	117
Tax Network Coordinator	117
Internal Auditor	125

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

County Auditor	\$131,114
First Assistant-Assist. County Auditor	94,500
Internal Audit	54,987
Internal Audit	60,208
Internal Audit V	77,744
Internal Audit V	74,090
Internal Audit Data systems Analyst	56,787
Internal Audit -Asset Auditor	53,256
Payroll Claims Supervisor	44,477
Asst. Payroll Auditor	36,392
Asst. Payroll Auditor	32,685
Internal Audit	54,362
Office Manager	34,298
Accounts Payable Claims Supervisor	44,046
(3) Asst. Claims Auditor	32,371
Audit Records Manager	32,685
Internal Audit (Parks)	59,624
Internal Audit LE	52,099
Internal Audit	52,609
Asst. Claims Auditor	32,075
Internal Audit	45,900
Internal Audit (Bridge System)	45,900

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

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	117

Civil Division*(956) 544-0880*

Chief Civil Counsel	143
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
Extension Agent-Horticulture-sup.	36,067
Office Aide	102

Building Maintenance Personnel

M&O Brownsville Health Clinic

Custodian (1/2) 103

M&O Port Isabel

Custodian (1/2) 103

M&O San Benito Annex.

(3) Custodian 103

M&O Jail

(3) Maintenance Technician 107

Maintenance Worker 105

Custodian 103

Electrician 112

M&O Harlingen Annex

Custodian 103

M&O Courthouse

(956) 544-0823

(5) Custodian 103

Maintenance Department

Building Superintendent 121

Carpentry Supervisor 114

Carpenter II 109

(2) Carpenter I 107

Administrative Asst. 110

(3) Grounds Keeper 103

(3) Custodian 103

Custodian (1/2) 103

Office Manager 113

(6) Maintenance Technician 107

Maintenance Worker 105

Maintenance Supervisor 114

Office Clerk 101

(2) Air Conditioner Technician 109

M&O La Feria Bldg.

Custodian (1/2) 103

M&O Santa Rosa

Custodian (1/2) 103

M&O Dancy Bldg.

(2) Custodian 103

M&O Levee Bldg.

Custodian 103

Maintenance Technician 107

M&O Darrell Hester

Custodian (1/2) 103

M&O Adult Probation

Custodian (1/2) 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
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(\$193,400 total salary- \$5,400 supplement in Juvenile Probation budget)

Court Administrator	117
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Court Coordinator	114
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Court Bailiff	115
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Court Reporter	94,077
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Court Records Coordinator	109
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Court Interpreter	117
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County Court At Law #2

(956) 544-0856

Judge	188,000
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(\$193,400 total salary- \$5,400 supplement in Juvenile Probation budget)

Court Administrator	117
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Court Coordinator	114
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Records Coordinator	109
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Court Bailiff	115
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Court Reporter	94,077
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Court Interpreter	117
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County Court At Law #3

(956) 514-0881

Judge	179,600
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(\$185,000 total salary- \$5,400 supplement in Juvenile Probation budget)

Court Administrator	117
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Court Coordinator	114
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Court Bailiff	115
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Court Reporter	94,077
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Records Coordinator	109
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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.
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(9) Court Reporters	94,077	ea.
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(8) Court Coordinator	114
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(3) Interpreters	117
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(8) Court Administrators	117
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(9) Bailiffs	115
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County Court At Law #4

Judge	151,600
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(\$157,000 total salary- \$5,400 supplement in Juvenile Probation budget)

Court Administrator	117
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Court Coordinator	114
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Fiscal Analyst	114
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Probate Investigator	110
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Court Reporter	94,077
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Court Bailiff	115
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Mental Health Coordinator	114
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County Court At Law #5

Judge	151,600
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(\$157,000 total salary- \$5,400 supplement in Juvenile Probation budget)

Court Administrator	117
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Court Coordinator	114
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Records Coordinator	109
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Court Bailiff	115
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Court Reporter	94,077
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Indigent Defense/Pretrial Office

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

(2) Magistrate Judge	58,359
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Court Administrator	113
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Office Clerk	101
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County Clerk-Judicial

(956) 544-0848

Finance Manager	119
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Collections Supervisor	112
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Records Mgmt. Supervisor	112
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Civil Probate Supervisor	112
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(18) Deputy Clerk	107
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Admin. Assist./Comm. Court Secretary	114
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Supervisor-Records	112
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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
(26) Court Asst. I	107
(5) Court Asst. II	110
Records Mgmt. Manager	118
Jury Manager	118
Court Records Coordinator	109
Civil Division 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		PreTrial			General	Forfeiture		PreTrial	
	Fund	Fund	Other	Divers ion	Total		Fund	Fund	Other	Divers ion	Total
COUNTY ATTORNEY	\$ 28,156				\$ 28,156	(continued)					
ASSISTANT D.A.	74,786	7,501		5,713	88,000	Investigator	49,858	530		-	50,388
ASSISTANT D.A.	56,222				56,222	Investigator	-	9,032	50,968		60,000
ASSISTANT D.A.	56,222			1,778	58,000	Investigator	-	4,000	56,000		60,000
ASSISTANT D.A.	56,222				56,222	Investigator	40,841	4,159	-		45,000
ASSISTANT D.A.	58,874	1,026		5,100	65,000	Investigator	-	-	47,736		47,736
ASSISTANT D.A.	58,874	6,026		5,100	70,000	Paralegal					115
ASSISTANT D.A.	64,178			8,822	73,000	Office Specialist					112
ASSISTANT D.A.	64,178			3,822	68,000	Paralegal					115
ASSISTANT D.A.	53,040			2,960	56,000	Office Specialist					112
ASSISTANT D.A.	56,222			1,778	58,000	Paralegal					115
ASSISTANT D.A.	58,874	1,026		5,100	65,000	Office Specialist					112
ASSISTANT D.A.	64,178	27,458		10,200	101,836	Paralegal					115
ASSISTANT D.A.	58,874			2,126	61,000	Office Specialist					112
ASSISTANT D.A.	69,482	408		10,200	80,090	Paralegal					115
ASSISTANT D.A.	64,178	3,600		7,222	75,000	Paralegal					115
ASSISTANT D.A.	2,652	3,000	53,445	3,060	62,157	Office Aide					102
ASSISTANT D.A.	58,874			1,126	60,000	Office Specialist					112
PROSECUTOR	2,185				2,185	Office Specialist					112
ASSISTANT D.A.	64,178	3,322		5,000	72,500	Paralegal					115
ASSISTANT D.A.	58,874			2,126	61,000	Paralegal					115
ASSISTANT D.A.	53,040			1,960	55,000	Administrative Coordinator					117
ASSISTANT D.A.	74,786	6,650		20,400	101,836	Office Specialist					112
ASSISTANT D.A.	53,040	-		1,960	55,000	Functional Analyst					116
ASSISTANT D.A.	58,874	8,026		5,100	72,000	Paralegal					115
ASSISTANT D.A.	69,482	696		10,200	80,378	Office Specialist					112
ASSISTANT D.A.	69,482	13,000		5,518	88,000	OFFICE AIDE					102
ASSISTANT D.A.	74,786			9,017	83,803	Office Specialist					112
ASSISTANT D.A.	74,786			12,200	86,986	AUDITOR					114
ASSISTANT D.A.	8,486	5,040	54,162	2,312	70,000	Office Specialist					112
ASSISTANT D.A.	58,874	1,026		5,100	65,000	Paralegal					115
ASSISTANT D.A.	53,040			1,000	54,040	Office Specialist					112
ASSISTANT D.A.	53,040				53,040	Office Specialist					112
ASSISTANT D.A.	69,482			5,518	75,000						
ASSISTANT D.A.	74,786	4,650		8,564	88,000						
ASSISTANT D.A.	58,800	1,200			60,000						
ASSISTANT D.A.	55,700	4,300			60,000						
INVESTIGATOR	48,266	82		1,652	50,000						
INVESTIGATOR	-	-	45,000		45,000						
INVESTIGATOR	69,482	19,217		3,000	91,699						
INVESTIGATOR	48,266				48,266						
INVESTIGATOR	48,266			1,734	50,000						
INVESTIGATOR	-		41,841		41,841						
INVESTIGATOR	53,570	-			53,570						
INVESTIGATOR	48,266	-			48,266						
COMMANDER	-	2,150	59,850		62,000						
INVESTIGATOR	-		61,840		61,840						
INVESTIGATOR	49,858	-			49,858						
INVESTIGATOR	69,482	-			69,482						
INVESTIGATOR	-	-			-						
INVESTIGATOR	-			56,000	56,000						
INVESTIGATOR	42,962	-		-	42,962						
INVESTIGATOR	53,570	-		-	53,570						

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	\$63,502
(7) Deputy Constable	115
Lieutenant Constable	117
Administrative Asst.	110

Constable, Precinct 3 Mental Transport

San Benito

(956) 399-8057	
(8) Deputy Constable	36,346
Secretary	5,304

Constable, Precinct 5 Mental Transport

(5) 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	\$62,002
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	\$62,002
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>Pay Grade</u>	<u>Jail/Detention Centers</u> (956) 554-6700	
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
(6) Office Specialist		112	Data Systems Analyst	115
Administrative Asst.		110	Chief Cook	112
			Deputy-Transport	115
			Deputy-Transport	115
			PREA Coordinator	118
			PREA Officer	111
<u>AUTO THEFT</u>				
Sgt.		119		
(7)Deputy		115		
<u>Bridge</u>				
<u>Auto Theft</u>				
Sgt.		119		
(6) Deputy		115		
Dispatcher		109		
<u>Jail Infirmary</u>				
Infirmary Administrator		130		
(21) LVN		119		
(3) Infirmary Clerk		105		
(2) Medical Office Asst.		103		
(14) Medication Aide		101		
Administrative Asst.		110		
X-ray Tech		110		
Mental Health Counselc		117		

Juvenile Justice Personnel

	General	Other		General	Other	
	Fund	Funds	Total	Fund	Funds	Total
(14) Juvenile Board Member	\$ 5,400	\$ -	\$ 5,400			
CHIEF JUVENILE PROBATION OFFICER	78,418	48,244	126,662	JPO/SNDP	22,908	6,092 29,000
CONTROL BOOTH OPERATOR	43	29,892	29,935	JPO/SNDP	9,850	38,650 48,500
DEPUTY DIRECTOR	50,466	41,726	92,192	JUVENILE SUPERVISION OFFICER	5,731	20,269 26,000
DEPUTY DIRECTOR	54,919	32,560	87,479	JUVENILE PROBATION OFFICER	4,852	30,148 35,000
ADMINISTRATOR-SUPPORT & SPECIAL P	24,495	45,080	69,575	COMMUNITY ACTIVITIES OFFICER	6,888	28,112 35,000
ADMINISTRATOR	11,185	13,543	24,728	JUVENILE PROBATION OFFICER	25,000	- 25,000
SUPPORT STAFF	14,416	6,715	21,131	JUVENILE PROBATION OFFICER	5,637	23,363 29,000
ADMINISTRATOR	50,750	12,877	63,627	JSO NIGHT MONITOR	3,881	23,619 27,500
VICTIMS COORDINATOR	31,500	37,531	69,031	JUVENILE SUPERVISION OFFICER	4,157	19,843 24,000
ADMINISTRATOR	26,760	22,880	49,640	COMMUNITY ACTIVITIES OFFICER	6,692	17,308 24,000
JUVENILE PROBATION OFFICER	15,914	27,086	43,000	COMMUNITY ACTIVITIES OFFICER	7,205	16,795 24,000
ADMINISTRATOR	41,144	3,856	45,000	COMMUNITY ACTIVITIES OFFICER	5,139	18,861 24,000
ADMINISTRATOR	44,632	23,387	68,019	VOCATIONAL INSTRUCTOR	9,570	15,430 25,000
SUPPORT STAFF	21,491	6,459	27,950	JUVENILE PROBATION OFFICER	19,843	15,157 35,000
DATA COORDINATOR	29,160	7,569	36,729	JUVENILE SUPERVISION OFFICER	8,806	20,194 29,000
SUPPORT STAFF	23,500	-	23,500	JUVENILE PROBATION OFFICER	38,485	15 38,500
SUPPORT STAFF	12,817	10,683	23,500	COMMUNITY ACTIVITIES OFFICER	3,959	19,041 23,000
FISCAL ASSISTANT	9,112	18,888	28,000	COMMUNITY ACTIVITIES OFFICER	4,898	18,102 23,000
FISCAL ASSISTANT	24,477	9,355	33,832	RECREATIONAL SPECIALIST OFFICE	10,209	14,291 24,500
SUPPORT STAFF	7,255	16,245	23,500	JUVENILE PROBATION OFFICER	20,760	22,011 42,771
JUVENILE PROBATION OFFICER	7,205	16,795	24,000	FOOD SERVICE MANAGER	20,915	585 21,500
ADMINISTRATOR-FISCAL	25,806	47,814	73,620	<u>JUVENILE BOOTCAMP</u>		
MENTAL HEALTH COORDINATOR	58,000	-	58,000	Facility Administrator	7,223	57,977 65,200
MENTAL HEALTH COORDINATOR	1,824	49,176	51,000	Operations Manager	17,758	33,242 51,000
MENTAL HEALTH COORDINATOR	13,895	37,105	51,000	Fiscal Assistant	27,454	2,400 29,854
CONTROL BOOTH OPERATOR	24,100	400	24,500	Juvenile Supervision Officer	27,422	1,578 29,000
JUVENILE PROBATION OFFICER	32,854	4,060	36,914	Juvenile Supervision Officer	29,056	3,444 32,500
JUVENILE PROBATION OFFICER	33,876	4,624	38,500	Juvenile Supervision Officer	28,049	1,132 29,181
JUVENILE PROBATION OFFICER	43,847	4,653	48,500	Juvenile Supervision Officer	28,203	797 29,000
JUVENILE PROBATION OFFICER	18,397	16,603	35,000	Juvenile Supervision Officer	27,938	1,062 29,000
JUVENILE PROBATION OFFICER	18,120	16,880	35,000	Juvenile Supervision Officer	27,889	1,111 29,000
JUVENILE PROBATION OFFICER	1,130	33,870	35,000	Juvenile Supervision Officer	27,496	1,504 29,000
ADMINISTRATOR	14,134	35,866	50,000	Juvenile Supervision Officer	27,496	1,504 29,000
JUVENILE PROBATION OFFICER	14,800	20,200	35,000	Juvenile Supervision Officer	31,529	2,471 34,000
JUVENILE PROBATION OFFICER	24,904	10,096	35,000	Juvenile Supervision Officer	27,496	1,504 29,000
JUVENILE PROBATION OFFICER	19,147	15,853	35,000	Juvenile Supervision Officer	27,781	1219 29,000
RECEPTIONIST	11,853	6,947	18,800	Juvenile Supervision Officer	29,056	1219 30,275
JUVENILE PROBATION OFFICER	34,045	955	35,000	Juvenile Supervision Officer	28,313	1219 29,532
JUVENILE PROBATION OFFICER	20,215	22,785	43,000	Juvenile Supervision Officer	30,256	30,256
JUVENILE SUPERVISION OFFICER	11,524	31,476	43,000	Juvenile Supervision Officer	27,422	1,578 29,000
JUVENILE PROBATION OFFICER	1,335	23,665	25,000	Juvenile Supervision Officer	28,922	78 29,000
JUVENILE PROBATION OFFICER	43,397	14,159	57,556	JSO/Shift Supervisor	7,773	26,227 34,000
JUVENILE SUPERVISION OFFICER	31,890	3,110	35,000	Juvenile Supervision Officer	9,751	19,249 29,000
TRAINING ADMINISTRATOR	34,568	2,438	37,006	JSO/Shift Supervisor	34,911	1219 36,130
JUVENILE PROBATION OFFICER	38,500	-	38,500	JSO/Shift Supervisor	32,180	2,569 34,749
JUVENILE PROBATION OFFICER	5,226	29,774	35,000	JSO/Shift Supervisor	31,684	2,316 34,000
JUVENILE PROBATION OFFICER	8,226	30,274	38,500	Juvenile Supervision Officer	27,172	1,828 29,000
JUVENILE PROBATION OFFICER	4,185	30,815	35,000	Control Booth Operator	22,455	3,254 25,709
JUVENILE PROBATION OFFICER	6,895	31,605	38,500	Control Booth Operator	22,455	2,045 24,500
JUVENILE PROBATION OFFICER	7,476	31,024	38,500	Control Booth Operator	22,425	7,075 29,500
JUVENILE PROBATION OFFICER	10,742	27,758	38,500	Juvenile Probation Officer	37,426	5,574 43,000
JUVENILE PROBATION OFFICER	33,223	1,777	35,000	Juvenile Probation Officer	42,432	- 42,432
JUVENILE PROBATION OFFICER	55,786	2,520	58,306	Juvenile Probation Officer	34,797	203 35,000
JUVENILE PROBATION OFFICER	50,952	13,748	64,700	Food Service Manager	27,120	2,700 29,820
ADMINISTRATOR	2,280	37,500	39,780	Juvenile Supervision Officer	34,603	2,897 37,500
ADMINISTRATOR-QUALITY CONTROL	5,000	38,000	43,000			

Juvenile Justice Personnel

	General	Other			General	Other	
Juvenile Detention	Fund	Funds	Total		Fund	Funds	Total
ADMINISTRATOR-FACILITY	\$ 54,141	\$ 11,444	\$ 65,585	JUVENILE SUPERVISION OFFI	27,606	1,394	29,000
LICENSED VOCATIONAL NURSE	48,651	8,258	56,909	JUVENILE SUPERVISION OFFI	28,922	1,578	30,500
ADMINISTRATOR-OPERATIONS M/	49,288	8,258	57,546	JUVENILE SUPERVISION OFFI	28,922	1,578	30,500
JSO/ASST. SUPERVISOR	748	25,479	26,227	JUVENILE SUPERVISION OFFI	28,922	78	29,000
JUVENILE PROBATION OFFICER	35,358	13,099	48,457	JUVENILE SUPERVISION OFFI	28,922	78	29,000
JSO/SUPERVISOR	32,379	1,621	34,000	JUVENILE SUPERVISION OFFI	28,922	1,578	30,500
JSO/SUPERVISOR	32,095	1,905	34,000	JUVENILE SUPERVISION OFFI	27,923	1,077	29,000
JUVENILE SUPERVISION OFFICER	27,781	1,219	29,000	JUVENILE SUPERVISION OFFI	27,000	2,000	29,000
JSO/SUPERVISOR	37,500	-	37,500	DEPUTY CONSTABLE	35,600	400	36,000
JUVENILE SUPERVISION OFFICER	27,703	1,297	29,000	CONTROL BOOTH OPERATO	23,414	-	23,414
SUPPORT STAFF	26,769	-	26,769	CONTROL BOOTH OPERATO	22,425	575	23,000
HEALTHCARE PROFESSIONAL	22,188	1,548	23,736	CONTROL BOOTH OPERATO	22,425	575	23,000
JSO/SUPERVISOR	30,325	3,675	34,000	CONTROL BOOTH OPERATO	22,425	575	23,000
JUVENILE SUPERVISION OFFICER	28,332	6,193	34,525	CONTROL BOOTH OPERATO	22,425	575	23,000
JUVENILE SUPERVISION OFFICER	30,006	2,494	32,500	CONTROL BOOTH OPERATO	22,425	575	23,000
JUVENILE SUPERVISION OFFICER	28,922	78	29,000	CONTROL BOOTH OPERATO	22,425	575	23,000
JUVENILE SUPERVISION OFFICER	30,006	2,494	32,500	JUVENILE SUPERVISION OFFI	26,500	2,500	29,000
JUVENILE SUPERVISION OFFICER	25,928	3,072	29,000	VOCATIONAL INSTRUCTOR	33,990	4,389	38,379
JUVENILE SUPERVISION OFFICER	27,703	1,297	29,000	FOOD SERVICE MANAGER	20,000	1,500	21,500
JUVENILE SUPERVISION OFFICER	26,428	2,572	29,000	JUVENILE SUPERVISION OFFI	26,574	2,426	29,000
JUVENILE SUPERVISION OFFICER	26,506	2,494	29,000				
JSO/SUPERVISOR	31,006	2,994	34,000				
JSO/SUPERVISOR	32,334	4,838	37,172				
JUVENILE SUPERVISION OFFICER	27,703	1,297	29,000				
JSO/SUPERVISOR	35,386	5,114	40,500				
JSO/SUPERVISOR	32,840	1,160	34,000				
JUVENILE SUPERVISION OFFICER	28,557	443	29,000				
JUVENILE SUPERVISION OFFICER	14,263	14,737	29,000				
JUVENILE PROBATION OFFICER	29,704	8,796	38,500				
JUVENILE SUPERVISION OFFICER	26,703	2,297	29,000				
JUVENILE SUPERVISION OFFICER	28,391	609	29,000				
JUVENILE SUPERVISION OFFICER	30,006	2,494	32,500				
JUVENILE SUPERVISION OFFICER	28,922	78	29,000				
JUVENILE SUPERVISION OFFICER	29,000	-	29,000				
JUVENILE SUPERVISION OFFICER	28,922	78	29,000				
JUVENILE SUPERVISION OFFICER	28,500	2,000	30,500				
JUVENILE SUPERVISION OFFICER	28,922	78	29,000				
JUVENILE SUPERVISION OFFICER	28,922	78	29,000				
JUVENILE SUPERVISION OFFICER	29,000	-	29,000				
JUVENILE SUPERVISION OFFICER	28,017	983	29,000				
JUVENILE SUPERVISION OFFICER	28,800	1,700	30,500				
JUVENILE SUPERVISION OFFICER	28,922	78	29,000				
JUVENILE PROBATION OFFICER	35,000	-	35,000				

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>							
HEALTH ADMINISTRATOR	-		133	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 PROGRAMDI	-	-	124	LEAD EPIDEMIOLOGIST	10,411	50,789	61,200
DIRECTOR OF OPERATIONS - HEA	-	-	124	IMMUNIZATION OUTREACH	4,307	18,500	22,807
ADVANCED NURSE PRACTITIONER	40,031	31,870	71,901	IMMUNIZATION OUTREACH	4,398	19,062	23,460
HEALTH AUTHORITY	75,000		75,000	MEDICAL OFFICE ASSISTANT			103
ENVIRONMENTAL HEALTH DIRECTOR			124	SOCIAL WORKER	10,610	37,796	48,406
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	13,565	20,000
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		36,513
OFFICE CLERK			101	COMPUTER SUPPORT SPECIALIST	8,393		8,393
COMMUNITY SERVICE AIDE I			102				
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	15,600	22,425				
TB CLERK	7,449	15,600	23,049				
TB MEDICAL ASSISTANT	6,825	13,175	20,000	<u>Environmental Health</u>			
IMMUNIZATION COORDINATOR	8,121	14,879	23,000	Director			124
IMMUNIZATION MEDICAL ASSISTANT	7,466	15,872	23,338	Health Inspector Supervisor			114
TB COMMUNITY SERVICE AIDE	7,449	15,600	23,049	(7) Animal Control Officer			107
BILLING CLERK	7,661	16,630	24,291	Animal Control Officer-Supervisor			111
ADMINISTRATIVE ASSISTANT	-		110	(5) Health Inspector			111
WAREHOUSE SUPERVISOR	-		105	Asst. Director			122
SPECIAL PROJECT COORDINATOR			113	Office Clerk			101
BILLING SPECIALIST			112	Animal Shelter Supervisor			111
HEALTH EDUCATOR			113	Administrative Assistant			110
TB LVN	10,504	36,171	46,675				
TB MEDICAL ASSISTANT	4,398	15,602	20,000	<u>Indigent Services/Autopsies</u>			
TB LVN	8,871	31,129	40,000	Pathologist			142
HUMAN RESOURCES SPECIALIST			115	Medical Death Investigator			120
TB SUPERVISOR	6,918	43,082	50,000				
REGISTERED NURSE			121				
OPERATIONS SPECIALIST			102				
MEDIA GRAPHICS DESIGNER			110				
CLERK	7,449	15,600	23,049				
IMMUNIZATION OUTREACH SPECIALIST	7,466	12,534	20,000				

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
(4) Precinct Foreman	117	Chief Engineer	141
(2) Maintenance Foreman	113	Building Official	121
Construction Crew Leader	113	Office Specialist	112
(4) 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	Building Inspection Coordinator	110
(27) Road Crewman	107		
Administrative Services Dir.	122	<u>Engineering</u>	
(4) Office Specialist	112	(2) Asst. Staff Engineer	131
Traffic Sign Technician	108	R.O.W. Agent	118
		R.O.W. Clerk	101
		(2) Office Specialist	112
		Executive Secretary	117
<u>DA Bond Forfeiture Processing</u>		Engineering Assistant	124
Secretary	112	Road Construction Inspector	112
		Survey Party Chief	112
		Survey Rod Man	106
		Administrative Asst.	110
<u>Commissioner Precinct. #1</u>		R.O.W. Agent/Surveyor	122
(956)574-8174		CAD Technician	112
Assistant	117	Planner-Transportation	124
Secretary(50%)	112	Natural Resource Engineer	128
Commissioner (20%)	9,624	GIS Coordinator	120
		Cartographer	113
<u>Commissioner Precinct. #2</u>		Cartographer	113
(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>	
<i>(956) 982-2224</i>		<i>(956) 542-4502</i>	
County Administrator	145	County Administrator	145
Deputy Administrator	137	Deputy Administrator	137
Bridge Manager	123	Bridge Manager	123
Bridge Supervisor	120	Bookkeeper	112
(2) Cashier	106	Administrative Asst.	110
Bookkeeper	112	(15) Toll Collector	106
Administrative Asst.	110	Sergeant Security Guard	106
(15) Toll Collector	106	(9) Security Guards	104
(8) Security Guards	104	(2) Custodian	103
(3) Custodian	103	Cashier	106
Bridge System Director	134	Bridge System Director	134
Auditor	45,900		
<u>Free Trade Bridge at Los Indios</u>			
<i>(956) 504-2011</i>			
County Administrator	145		
Deputy Administrator	137		
Bridge Manager	123		
Administrative Assistant	110		
(5) Toll Collector	106		
(6) Security Guards	104		
(2) Custodian	103		
Cashier	106		
Bridge System Director	134		

County Park System

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



CAMERON COUNTY, TEXAS

GENERAL FUND

APPROVED 2020-2021 BUDGET

CAMERON COUNTY, TEXAS

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

Projected For the 2020-2021 Fiscal Year

Fund 100

	2019	2020	2020	2021
	Annual Report	Amended Budget	Year-End Estimate	Approved Budget
REVENUES:				
TAX REVENUES	\$ 55,659,152	\$ 61,145,361	\$ 61,145,361	\$ 64,222,190
LICENSES AND PERMITS	633,300	608,309	608,309	573,055
INTERGOVERNMENTAL REVENUES	6,845,841	6,224,555	6,124,555	5,485,421
CHARGES FOR SERVICES	7,607,363	8,005,832	7,083,731	7,083,731
FINES AND FORFEITURES	7,483,445	7,717,752	5,910,411	5,839,543
MISCELLANEOUS REVENUES	6,349,982	6,103,442	5,943,953	5,943,953
TOTAL GENERAL FUND REVENUE	84,579,083	89,805,251	86,816,320	89,147,893
EXPENDITURES				
GENERAL GOVERNMENT ADMINISTRATI	21,588,101	25,585,477	23,851,521	23,316,702
LAW ENFORCEMENT & PUBLIC SAFETY	61,927,699	65,535,508	64,308,513	64,138,268
HEALTH	2,731,103	3,171,346	3,085,346	3,065,118
WELFARE	4,902,541	4,991,066	3,541,066	4,935,316
TOTAL GENERAL FUND EXPENDITURES	91,149,444	99,283,397	94,786,446	95,455,404
Excess of Revenues Over(Under) Expenditures	(6,570,361)	(9,478,146)	(7,970,126)	(6,307,511)
OTHER FINANCING SOURCES(USES)				
Financing Proceeds	1,034,060	1,504,392	3,877,249	0
Sale of capital assets	25,161	50,000	50,000	45,000
Capital Outlay	(1,021,985)	0	(2,680,505)	0
Transfers In	9,706,196	8,947,841	5,947,841	6,887,516
Transfers Out	(3,799,648)	(1,303,900)	(1,303,900)	(625,005)
TOTAL OTHER FINANCING SOURCES(USI	5,943,784	9,198,333	5,890,685	6,307,511
Excess of Revenues and other Sources Over (Under) Expenditures and Other Uses	(626,577)	(279,813)	(2,079,441)	0
Beginning Fund Balance	22,412,389	21,785,812	21,785,812	19,706,371
Ending Fund Balance	\$ 21,785,812	\$ 21,505,999	\$ 19,706,371	\$ 19,706,371

CAMERON COUNTY, TEXAS
GENERAL FUND
 Detail Schedule of Revenues and Sources of Funds
 2020-2021 Fiscal Year

Fund: 100

			<u>2020</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>
			<u>Approved</u>	<u>Amended</u>	<u>Recommended</u>	<u>Approved</u>
<u>Revenues</u>						
400	4101	Current Advalorem Taxes	62,698,961	62,698,961	67,552,450	66,829,434
400	4102	Delinquent Advalorem Taxes	1,902,691	1,902,691	2,055,900	2,056,179
400	4112	TIRZ	(2,585,290)	(2,585,290)	(3,665,120)	(3,629,734)
400	4151	Discounts	(1,431,528)	(1,431,528)	(1,444,658)	(1,430,190)
400	4152	Commissions	(645,946)	(645,946)	(694,985)	(687,791)
400	4153	Errors and Adjustments	(323,008)	(323,008)	(348,043)	(344,428)
400	4159	Penalties and Interest	1,424,481	1,424,481	1,334,565	1,323,720
400	4325	Misc Pmts - in lieu of taxes	105,000	105,000	105,000	105,000
Total	Taxes		<u>61,145,361</u>	<u>61,145,361</u>	<u>64,895,109</u>	<u>64,222,190</u>
499	4201	Beer Licenses (net)	33,077	33,077	31,290	31,290
499	4202	Liquor Licenses (net)	75,984	75,984	73,356	73,356
499	4209	Gaming licenses	21,031	21,031	13,256	13,256
499	4403	Certificates of Title	471,157	471,157	447,953	447,953
499	4404	Tax Certificates	7,060	7,060	7,200	7,200
Total	Licenses and Permits		<u>608,309</u>	<u>608,309</u>	<u>573,055</u>	<u>573,055</u>
024	4963	Bio terrorism-indirect cost	49,210	49,210	49,210	49,210
032	4953	Indir.CostReimb.-WICGrants Aid	540,955	540,955	224,000	295,000
406	4301	Contributions from other Entit	0	21,500	0	0
406	4353	Emergency Services District	15,000	15,000	15,000	15,000
4061	4353	Emergency Services District	68,000	68,000	68,000	68,000
4063	4353	Emergency Services District	223,800	240,000	240,000	240,000
408	4353	Emergency Services District	0	600		
409	4308	Fee Revenue Admin Fee	25,500	25,500	24,032	24,032
409	4320	Federal Wildlife Allocation	45,280	45,280	35,659	35,659
409	4341	State Mixed Drink Tax	965,000	965,000	829,220	829,220
409	4342	State Bingo Tax	89,724	89,724	85,248	85,248
409	4353	Emergency Services District	0	3,000		
409	4405	Sales Tax Commissions-Tax Auto	2,637,387	2,637,387	2,382,167	2,382,167
410	4353	Emergency Services District	30,000	30,000	30,000	30,000
419	4300	State Revenue	52,029	52,029	52,029	52,029
419	4958	Indirect Cost	10,500	10,500	5,000	5,000
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	249,720	249,720	249,720	261,720
4351	4332	Reimbursement Indigent defense	171,353	171,353	135,774	135,774
475	4337	DA Food Stamp Prosecutions	420	420	1,200	1,200
475	4338	State Aid-County Attorney	69,839	69,839	54,172	54,172
495	4958	Indirect Cost	14,500	14,500	12,158	12,158
512	4319	Federal-SCAAP	225,000	225,000	206,389	206,389
512	4604	Prisoner Transport	32,500	0	30,972	30,972

CAMERON COUNTY, TEXAS
GENERAL FUND
 Detail Schedule of Revenues and Sources of Funds
 2020-2021 Fiscal Year

Fund: 100

			<u>2020</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>
			<u>Approved</u>	<u>Amended</u>	<u>Recommended</u>	<u>Approved</u>
5601	4301	Contributions from other Entit	35,000	35,000	35,000	35,000
630	4350	State Tobacco Reimbursement	197,006	197,006	182,968	182,968
640	4300	State Revenue	2,500	0	2,500	2,500
6411	4300	State Revenue	48,032	48,032	32,003	32,003
Total	Intergovernmental Revenues		<u>6,218,255</u>	<u>6,224,555</u>	<u>5,402,421</u>	<u>5,485,421</u>
404	4444	County Clerk-Records Mgmt	500,310	539,321	436,356	436,356
404	4456	Vital Statistics Preserv Fee	4,665	7,228	1,643	1,643
4041	4444	County Clerk-Records Mgmt	514,940	514,940	386,994	386,994
4063	4204	Inspections	75,000	75,000	70,528	70,528
409	4418	Child Safety Admin Fee	36,145	36,145	34,404	34,404
416	4464	Labor Charges	75,650	75,650	70,863	70,863
420	4464	Labor Charges	24,990	24,990	33,948	33,948
425	4431	Service Fees	11,055	11,055	9,412	9,412
425	4445	County Clerk-Judicial Rec Mgt	29,429	29,429	20,474	20,474
426	4415	Judges Signature Probate Fee	615	615	464	464
4261	4415	Judges Signature Probate Fee	615	615	615	615
427	4415	Judges Signature Probate Fee	615	615	443	443
428	4415	Judges Signature Probate Fee	615	615	464	464
4285	4415	Judges Signature Probate Fee	615	615	615	615
435	4422	Steno Fees and Interpreter Fee	82,866	82,866	70,730	70,730
435	4427	Jury Fees	327,083	327,083	287,618	287,618
450	4431	Service Fees	19,271	19,271	16,661	16,661
450	4446	Dist Clerk-Judicial Recd Mgmt	95,597	95,597	48,833	48,833
450	4448	Dist. Clerk-Passport Revenue	109,152	109,152	93,738	93,738
450	4449	Research fees - District Clrk	24,126	24,126	21,079	21,079
450	4453	Passport Picture fee-Dist Clrk	30,645	30,645	27,918	27,918
450	4468	Retrieval fees - Dist. Clerk	45	45	90	90
450	4470	District Clerk	515,820	515,820	513,949	513,949
453	4480	Justices of the Peace	10,050	10,050	5,394	5,394
454	4480	Justices of the Peace	37,154	37,154	34,283	34,283
455	4480	Justices of the Peace	74,345	74,345	46,599	46,599
456	4480	Justices of the Peace	23,196	23,196	27,020	27,020
457	4480	Justices of the Peace	6,300	6,300	5,236	5,236
458	4480	Justices of the Peace	13,784	13,784	12,279	12,279
460	4480	Justices of the Peace	24,163	24,163	29,400	29,400
4601	4480	Justices of the Peace	12,387	12,387	3,083	3,083
461	4480	Justices of the Peace	16,526	16,526	15,840	15,840
464	4480	Justices of the Peace	25,843	25,843	22,905	22,905
475	4460	County Attorney	58,458	58,458	46,576	46,576
475	4480	Justices of the Peace	75	75	110	110
499	4154	Beer, Wine, Liquor Commissions	9,771	9,771	10,458	10,458
499	4450	Tax Assessor/Collector-Auto	992,199	992,199	919,836	919,836
512	4424	Jail-State, Other	274,960	274,960	41,371	41,371
512	4425	Jail-Federal	3,052,572	3,052,572	3,037,989	3,037,989
551	4431	Service Fees	8,013	8,013	6,955	6,955
551	4491	Constable Precinct #1	480	480	786	786

CAMERON COUNTY, TEXAS
GENERAL FUND
 Detail Schedule of Revenues and Sources of Funds
 2020-2021 Fiscal Year

Fund: 100

			<u>2020</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>
			<u>Approved</u>	<u>Amended</u>	<u>Recommended</u>	<u>Approved</u>
552	4431	Service Fees	196,755	196,755	159,525	159,525
552	4492	Constable Precinct #2	7,920	7,920	8,248	8,248
5521	4431	Service Fees	500	500	500	500
553	4431	Service Fees	86,990	86,990	69,925	69,925
553	4493	Constable Precinct #3	3,413	3,413	2,514	2,514
554	4431	Service Fees	37,262	37,262	23,138	23,138
554	4494	Constable Precinct #4	11,717	11,717	11,433	11,433
555	4431	Service Fees	69,488	69,488	60,726	60,726
555	4495	Constable Precinct #5	13,413	13,413	10,002	10,002
560	4420	Sheriff Fees	256,068	256,068	206,816	206,816
560	4486	Sheriff Arrest Fees	8,727	8,727	8,052	8,052
630	4211	Registration Fees-Flu Vaccine	12,165	12,165	13,199	13,199
631	4203	Subdivision Plat InspectionFee	6,300	6,300	3,938	3,938
631	4204	Inspections	79,500	79,500	51,908	51,908
631	4205	Septic Tank Fees	53,900	53,900	39,848	39,848
Total	Charges for Services		<u>7,964,258</u>	<u>8,005,832</u>	<u>7,083,731</u>	<u>7,083,731</u>
403	4430	Fee Revenue	955,964	955,964	849,232	849,232
425	4430	Fee Revenue	257,949	257,949	174,774	174,774
425	4440	Court Cost	242	242	171	171
425	4540	Fines	206,768	206,768	160,458	160,458
4352	4430	Fee Revenue	31,925	31,925	13,437	13,437
4352	4440	Court Cost	114	114	114	114
4353	4430	Fee Revenue	220,772	220,772	167,966	167,966
450	4430	Fee Revenue	47,648	47,648	40,634	40,634
450	4454	JPTech Fee	0	3,652		
450	4478	Records Preservation Revenue	0	46,687		
450	4510	District Clerk	351,963	351,963	304,624	304,624
450	4540	Fines	20,673	20,673	20,721	20,721
452	4454	JPTech Fee	117,427	179,239	116,345	116,345
453	4430	Fee Revenue	342,972	342,972	293,393	293,393
453	4440	Court Cost	17,240	17,240	13,153	13,153
453	4540	Fines	8,840	8,840	6,297	6,297
454	4430	Fee Revenue	464,507	464,507	366,458	366,458
454	4440	Court Cost	16,892	16,892	13,768	13,768
454	4540	Fines	10,649	10,649	9,008	9,008
455	4430	Fee Revenue	449,583	449,583	367,544	367,544
455	4440	Court Cost	15,201	15,201	12,336	12,336
455	4540	Fines	10,791	10,791	8,419	8,419
456	4430	Fee Revenue	220,589	220,589	196,926	196,926
456	4440	Court Cost	9,392	9,392	8,714	8,714
456	4540	Fines	7,977	7,977	7,208	7,208
457	4430	Fee Revenue	213,477	213,477	196,358	196,358
457	4440	Court Cost	8,001	8,001	7,518	7,518
457	4454	JPTech Fee	1,362	1,362	1,362	1,362
457	4540	Fines	6,282	6,282	5,768	5,768
458	4430	Fee Revenue	267,687	267,687	226,271	226,271

CAMERON COUNTY, TEXAS
GENERAL FUND
 Detail Schedule of Revenues and Sources of Funds
 2020-2021 Fiscal Year

Fund: 100

			2020	2020	2021	2021
			<u>Approved</u>	<u>Amended</u>	<u>Recommended</u>	<u>Approved</u>
458	4440	Court Cost	13,083	13,083	9,831	9,831
458	4540	Fines	9,333	9,333	7,057	7,057
460	4430	Fee Revenue	628,856	628,856	562,748	562,748
460	4440	Court Cost	28,477	28,477	26,479	26,479
460	4454	JPTech Fee	0	605		
460	4540	Fines	21,081	21,081	18,188	18,188
4601	4430	Fee Revenue	859,735	859,735	575,648	575,648
4601	4440	Court Cost	23,102	23,102	18,904	18,904
4601	4540	Fines	20,567	20,567	14,559	14,559
461	4430	Fee Revenue	214,632	214,632	193,857	193,857
461	4440	Court Cost	7,434	7,434	8,854	8,854
461	4540	Fines	5,640	5,640	6,610	6,610
464	4430	Fee Revenue	632,852	632,852	523,506	523,506
464	4440	Court Cost	24,877	24,877	20,918	20,918
464	4454	JPTech Fee	0	427		
464	4540	Fines	22,916	22,916	19,161	19,161
514	4455	Civil CH Const - Revenue	0	642,283		
551	4430	Fee Revenue	3,446	3,446	1,622	1,622
552	4430	Fee Revenue	542	542	831	831
553	4430	Fee Revenue	776	776	1,427	1,427
554	4430	Fee Revenue	82,500	82,500	135,663	135,663
554	4454	JPTech Fee	0	700		
555	4430	Fee Revenue	78,500	78,500	104,543	104,543
631	4540	Fines	350	350	160	160
Total	Fines and Forfeitures		<u>6,961,586</u>	<u>7,717,752</u>	<u>5,839,543</u>	<u>5,839,543</u>
403	4441	Copy Reimbursements	90,927	90,927	79,916	79,916
403	4600	Interest Income	9,974	9,974	7,394	7,394
403	4602	Miscellaneous	225	225	122	122
405	4670	Donations	0	0	500	500
409	4172	Settlements	6,542	6,542	4,663	4,663
409	4360	Miscellaneous Revenue	7,500	7,500	3,954	3,954
409	4476	County's Waste Collection fee	280,750	280,750	286,015	286,015
409	4600	Interest Income	890,268	890,268	646,944	646,944
409	4601	Vending Machine Commissions	9,163	9,163	8,229	8,229
409	4602	Miscellaneous	75,000	75,000	156,197	156,197
409	4612	Snack Bar Commissions	3,600	3,600	3,600	3,600
415	4400	Bail Bond Fees	16,000	16,000	13,985	13,985
425	4441	Copy Reimbursements	43,959	43,959	38,258	38,258
425	4509	Transaction Fee	5,699	5,699	4,774	4,774
425	4600	Interest Income	60,906	60,906	43,751	43,751
4352	4600	Interest Income	14	0	14	14
450	4442	Copy Reimbursement-Dist Clerk	141,963	141,963	129,331	129,331
450	4509	Transaction Fee	11,070	11,070	9,972	9,972
450	4600	Interest Income	83,580	83,580	68,312	68,312
450	4602	Miscellaneous	500	500	1,713	1,713
453	4600	Interest Income	732	732	553	553

CAMERON COUNTY, TEXAS
GENERAL FUND
 Detail Schedule of Revenues and Sources of Funds
 2020-2021 Fiscal Year

Fund: 100

			<u>2020</u> <u>Approved</u>	<u>2020</u> <u>Amended</u>	<u>2021</u> <u>Recommended</u>	<u>2021</u> <u>Approved</u>
454	4600	Interest Income	914	914	667	667
455	4600	Interest Income	925	925	667	667
456	4600	Interest Income	464	464	397	397
457	4600	Interest Income	423	423	356	356
458	4600	Interest Income	614	614	439	439
460	4600	Interest Income	1,475	1,475	1,115	1,115
4601	4600	Interest Income	1,496	1,496	565	565
461	4600	Interest Income	456	456	358	358
464	4600	Interest Income	1,402	1,402	976	976
491	4447	Copy Receipts	50	50	36	36
495	4461	Audit Fees	34,356	34,356	29,184	29,184
499	4150	Vehicle Inventory Tax Surplus	35,570	35,570	30,775	30,775
499	4340	Tax Commissions-AdValorem	2,611,013	2,611,013	2,611,013	2,767,259
499	4600	Interest Income	95,482	95,482	69,564	69,564
499	4602	Miscellaneous	5,011	5,011	4,944	4,944
499	4609	TWX Reimbursement	11,394	11,394	6,051	6,051
499	4705	Long/Short	4,500	4,500	5,100	5,100
4997	4150	Vehicle Inventory Tax Surplus	151,875	151,875	151,875	150,375
5015	4614	Land Rental	5,700	5,700	5,700	5,700
503	4614	Land Rental	22,320	22,320	22,320	0
512	4611	Pay Phones Commissions	695,003	695,003	687,387	687,387
512	4665	Reimbursement Inmate damages	350	350	311	311
515	4614	Land Rental	40,992	40,992	41,000	41,000
518	4602	Miscellaneous	16,999	16,999	16,196	16,196
551	4381	Insurance Proceeds	0	5,326		
5541	4200	Program Revenues	394,163	394,163	394,187	394,187
5552	4200	Program Revenues	155,905	155,905	156,755	156,755
560	4602	Miscellaneous	1,776	1,776	2,713	2,713
570	4602	Miscellaneous	9,648	9,648	11,143	11,143
576	4463	Restitution Rental	24,000	24,000	24,000	24,000
630	4600	Interest Income	1,141	1,141	250	250
630	4602	Miscellaneous	5,708	5,708	4,635	4,635
631	4602	Miscellaneous	28,633	28,633	19,450	19,450
640	4224	Reimburse - Equipment useage	3,201	0	3,201	3,201
Total	Miscellaneous		<u>6,101,331</u>	<u>6,103,442</u>	<u>5,811,527</u>	<u>5,943,953</u>
409	4380	Financing Proceeds	0	487,257	0	0
409	4640	Sale of Surplus	50,000	50,000	45,000	45,000
409	4804	Tax Note Proceeds	0	1,196,744		
Total	OTHER FINANCING SOURCES		<u>50,000</u>	<u>1,734,001</u>	<u>45,000</u>	<u>45,000</u>
Total Revenue & Operating Tran			89,049,100	91,539,252	89,650,386	89,192,893

CAMERON COUNTY, TEXAS

GENERAL FUND

2020-2021 Budget

100 Fund:

DEPARTMENT EXPENDITURE SUMMARY

		2020 Approved <u>Budget</u>	2020 Amended <u>Budget</u>	2021 Department <u>Request</u>	2021 Recommended <u>Budget</u>	2021 Approved <u>Budget</u>
GENERAL GOVERNMENT						
401	COUNTY JUDGE'S OFFICE	375,770	324,380	0	361,006	355,711
4019	COVID-19	0	0	0	0	0
402	HUMAN RESOURCES	114,595	114,595	113,480	108,972	104,391
4021	CIVIL SERVICE COMMISSION	105,745	105,745	104,395	105,000	104,469
403	COUNTY CLERK	990,033	995,189	990,233	994,137	989,158
404	RECORDS MANAGEMENT	504,975	546,549	534,793	437,788	437,677
4041	OLD RECORDS RETRIEVAL	514,940	514,940	512,755	386,994	386,994
405	VETERANS SERVICE OFFICE	278,500	273,100	278,213	282,174	279,666
406	EMERGENCY MANAGEMENT	427,875	592,488	502,389	492,891	492,260
4061	LOCAL LAW ENFOR TERRORISM	68,000	67,945	69,868	68,000	68,000
4063	FIRE MARSHAL DIVISION	307,596	380,166	291,784	309,203	311,962
407	MAIL ROOM	14,200	14,915	0	13,678	13,400
408	DATA PROCESSING	2,175,754	2,485,515	2,057,943	2,193,891	2,186,790
409	GENERAL ADMINISTRATION	4,637,075	4,483,542	0	3,943,470	3,743,335
4095	SECO PROJECTS	0	0	0	0	0
4097	TROPICAL STORM HANNA	0	0	0	0	0
410	CIVIL DIVISION	650,304	758,710	0	682,047	659,948
411	COMMISSIONER PCT. #1	74,386	74,386	0	74,386	74,453
412	COMMISSIONER PCT #2	75,362	75,362	75,362	75,362	75,450
413	COMMISSIONER PCT. 3	79,014	79,014	0	78,971	79,062
414	COMMISSIONER PCT. 4	75,362	75,362	0	74,594	74,682
416	COPY CENTER	183,011	183,011	192,418	185,451	184,150
418	PROGRAM DEVELOPEMENT & MANAGM	100,000	100,000	0	0	0
419	PROGRAM DEVELOPMENT & MGT	524,433	516,251	404,884	519,506	515,244
420	VEHICLE MAINTENANCE	373,383	367,583	370,795	373,668	373,683
4201	VEHICLE MAINTENANCE	20,207	20,207	19,300	34,186	32,186
421	G.I.S. MAPPING	0	0	0	0	0
491	VOTER REGISTRATION / ELECTIONS	1,598,289	1,690,628	1,572,177	1,495,563	1,498,560
495	COUNTY AUDITOR	1,761,796	1,774,046	1,686,970	1,755,785	1,744,926
4951	PURCHASING	469,178	467,178	455,318	459,115	455,646
496	MOTOR VEHICLE INSPECTION	0	0	0	0	0
497	COUNTY TREASURER	284,609	286,409	293,468	280,314	276,807
499	TAX ASSESSOR-COLLECTOR	3,871,387	3,842,371	4,017,099	3,919,837	4,049,072
4997	VIT	151,875	151,875	0	151,875	150,375
5011	M&O VETERANS OFFICE	9,985	9,985	6,838	6,984	6,984
5012	M&O ELECTIONS BLDG	15,057	15,057	22,366	23,021	23,021
5015	M&O LEVEE ST. ANNEX	330,107	330,107	283,726	274,947	274,959
5016	M&O ANIMAL SHELTER	43,500	43,500	37,187	37,134	37,134
502	M&O CAMERON PARK LAW ENFORCEMENT	6,975	6,975	3,010	3,025	3,025
503	M&O LOS FRESNOS BUILDING	48,094	48,094	44,997	47,246	47,334
504	M&O RIO HONDO ANNEX	22,634	22,634	11,374	11,211	11,209
505	M&O PORT ISABEL ANNEX	24,537	24,537	41,280	42,236	42,233
510	M&O DANCY BUILDING	376,107	376,107	328,264	347,181	342,191
5111	M&O SANTA ROSA TECHNOLOGY CTR	43,093	43,093	36,600	35,624	35,672
5113	M & O SAN BENITO DRIVE UP	0	0	0	0	30,734
513	M&O HARLINGEN BUILDING	99,798	99,798	95,363	98,071	98,076

CAMERON COUNTY, TEXAS

GENERAL FUND

2020-2021 Budget

100 Fund:

DEPARTMENT EXPENDITURE SUMMARY

		2020 Approved <u>Budget</u>	2020 Amended <u>Budget</u>	2021 Department <u>Request</u>	2021 Recommended <u>Budget</u>	2021 Approved <u>Budget</u>
514	M&O COURTHOUSE	1,868,404	2,556,170	886,849	994,291	930,430
5141	MAINTENANCE DEPARTMENT	0	0	1,045,668	967,974	1,024,612
515	M&O SAN BENITO ANNEX	277,905	277,905	288,724	312,519	308,534
516	M&O RECORDS WAREHOUSE	32,487	34,454	32,412	50,867	50,867
522	M & O LA FERIA BUILDING	67,570	67,570	38,052	39,878	39,880
524	M & O ARROYO CITY FIRE STATION	8,707	8,707	6,925	7,296	7,296
651	HISTORICAL COMMITTEE	1,960	1,960	0	500	500
665	FARM & HOME DEMONSTATION	288,732	315,919	283,632	281,945	272,925
666	M&O TICK ERADICATION	16,697	16,697	10,356	11,029	11,029
TOTAL	GENERAL GOVERNMENT	<u>24,390,003</u>	<u>25,660,731</u>	<u>18,047,267</u>	<u>23,450,843</u>	<u>23,316,702</u>
LAW ENFORCEMENT & PUBLIC SAFETY						
415	BAIL BOND ADMINISTRATION	67,080	67,080	65,219	66,478	66,006
425	COUNTY CLERK - JUDICIAL	1,048,138	1,022,138	1,032,756	1,024,880	1,025,403
426	COUNTY COURT AT LAW #1	666,440	666,440	663,740	662,956	660,544
4261	COUNTY COURT AT LAW IV	673,413	666,213	396,771	668,212	723,508
427	COUNTY COURT AT LAW #2	681,506	637,696	679,506	670,162	667,768
428	COUNTY COURT AT LAW #3	599,578	603,063	0	597,309	594,940
4285	COUNTY COURT AT LAW V	547,028	544,028	535,614	540,264	538,829
435	DISTRICT COURTS	3,772,549	3,623,635	0	3,570,314	3,553,448
4351	INDIGENT DEFENSE	2,444,190	2,405,188	0	2,465,388	2,352,395
4352	CRIMINAL HEARINGS OFFICER	122,695	265,040	0	255,531	254,545
4353	COURTHOUSE SECURITY	20,000	20,000	0	20,000	15,000
4355	JUVENILE COURT	519,488	519,488	400,947	513,155	511,315
4357	M&O MAGISTRATE COURT	11,958	11,958	19,647	7,433	7,453
450	DISTRICT CLERK	2,279,047	2,261,386	2,230,177	2,226,571	2,218,808
452	JUSTICE OF THE PEACE GENERAL	117,937	179,749	0	120,668	119,535
453	JUSTICE OF THE PEACE, 1	267,078	263,278	0	262,168	261,345
454	JUSTICE OF THE PEACE, 2-1	276,558	272,558	278,019	271,293	270,018
455	JUSTICE OF THE PEACE, 2-2	279,945	279,945	288,351	278,771	277,379
456	JUSTICE OF THE PEACE, 3-1	217,853	217,853	0	225,352	223,835
457	JUSTICE OF THE PEACE, 3-2	219,288	219,288	219,288	217,046	214,427
458	JUSTICE OF THE PEACE, #4	223,525	223,525	0	224,376	223,093
460	JUSTICE OF THE PEACE, 5-1	340,175	340,780	201,560	349,475	344,039
4601	JUSTICE OF THE PEACE 5-3	285,482	285,482	285,082	282,539	281,422
461	JUSTICE OF THE PEACE, 5-2	280,678	280,678	0	278,406	276,648
464	JUSTICE OF THE PEACE 2-3	287,369	275,896	287,588	276,349	274,177
475	DISTRICT ATTORNEY	5,095,345	5,020,126	5,047,345	5,064,634	5,048,628
512	JAIL/DETENTION CENTERS	17,512,372	17,803,936	2,504,700	17,278,292	17,277,950
5121	M & O JAIL	1,914,747	1,909,952	430,600	1,924,887	1,924,807
518	JAIL - INFIRMARY	3,367,705	3,459,441	2,784,541	3,696,647	3,696,414
520	M&O DARRELL B. HESTER BUILDING	239,006	239,006	193,168	214,219	204,222
521	M&O 35 ORANGE ST.	60,544	60,544	30,472	31,230	31,232
551	CONSTABLE PRECINCT #1	405,548	461,274	407,435	403,358	402,264
552	CONSTABLE PRECINCT #2	612,925	602,925	571,598	607,183	606,407
5521	PCT 2 SECURITY	840,178	830,178	846,833	838,007	837,476
553	CONSTABLE PRECINCT #3	769,032	812,580	756,732	749,681	747,732

CAMERON COUNTY, TEXAS

GENERAL FUND

2020-2021 Budget

100 Fund:

DEPARTMENT EXPENDITURE SUMMARY

		2020 Approved <u>Budget</u>	2020 Amended <u>Budget</u>	2021 Department <u>Request</u>	2021 Recommended <u>Budget</u>	2021 Approved <u>Budget</u>
5531	CONSTABLE PCT 3, 1/13	0	0	0	0	0
554	CONSTABLE PRECINCT #4	608,943	693,192	607,716	633,626	632,282
5541	MENTAL HEALTH TRANSPORT	400,737	400,737	398,697	394,187	394,187
555	CONSTABLE PCT #5	816,335	829,330	803,385	810,832	809,200
5552	CONSTABLE 5	156,755	156,755	0	156,755	156,755
560	SHERIFF	7,630,744	8,249,521	7,657,909	7,639,555	7,680,480
5601	M & O SHERIFF'S OFFICE	417,043	367,957	417,043	377,426	377,426
562	SHERIFF - AUTO THEFT DETAIL	452,463	452,463	452,463	446,910	447,340
570	JUVENILE BOOTCAMP	1,616,064	1,616,064	1,536,685	1,544,343	1,543,895
571	JUVENILE PROBATION	2,420,837	2,423,437	2,350,280	2,391,495	2,390,881
5713	JUVENILE DETENTION	2,986,959	2,999,403	2,884,432	2,891,020	2,889,613
576	M&O ADULT PROBATION	84,456	84,456	82,293	83,059	83,197
TOTAL	LAW ENFORCEMENT & PUBLIC SAFETY	<u>64,657,736</u>	<u>65,625,662</u>	<u>38,348,592</u>	<u>64,252,442</u>	<u>64,138,268</u>
HEALTH						
507	M&O BROWNSVILLE HEALTH CLINIC	102,648	129,648	94,153	101,072	93,907
508	M&O FATHER O'BRIEN HLTH CLINIC	63,498	61,098	43,253	44,200	44,197
517	M&O HARLINGEN HEALTH BLDG	77,683	75,716	29,016	30,030	30,130
630	HEALTH DEPARTMENT	2,027,265	1,891,033	1,955,887	2,000,092	1,966,186
631	ENVIRONMENTAL HEALTH	955,544	1,027,997	939,514	942,057	930,698
TOTAL	HEALTH	<u>3,226,638</u>	<u>3,185,492</u>	<u>3,061,823</u>	<u>3,117,451</u>	<u>3,065,118</u>
WELFARE						
640	INDIGENT SERVICES/AUTOPSIES	891,014	891,014	861,964	892,971	886,903
641	CHILD WELFARE	821,000	821,000	21,000	769,513	769,513
6411	CHILD PROTECTIVE LEGAL ADMIN	143,081	143,081	143,081	142,929	142,929
642	INDIGENT HEALTH CARE CLAIMS	3,135,971	3,135,971	0	3,135,971	3,135,971
TOTAL	WELFARE	<u>4,991,066</u>	<u>4,991,066</u>	<u>1,026,045</u>	<u>4,941,384</u>	<u>4,935,316</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 400

GENERAL REVENUE

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4101	Current Advalorem Taxes	55,743,354.99	62,698,961	0	67,552,450	66,829,434
4102	Delinquent Advalorem Taxes	1,896,633.23	1,902,691	0	2,055,900	2,056,179
4112	TIRZ	-1,401,500.00	-2,585,290	0	-3,665,120	-3,629,734
4151	Discounts	-1,157,415.66	-1,431,528	0	-1,444,658	-1,430,190
4152	Commissions	-573,958.98	-645,946	0	-694,985	-687,791
4153	Errors and Adjustments	-216,435.41	-323,008	0	-348,043	-344,428
4159	Penalties and Interest	1,264,473.54	1,424,481	0	1,334,565	1,323,720
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
	Revenue Total:	<u>55,659,151.71</u>	<u>61,145,361</u>	<u>0</u>	<u>64,895,109</u>	<u>64,222,190</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 401

COUNTY JUDGE

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	65,343.28	65,343	0	65,343	65,343
6002	Salaries-Assistants/Deputies	0.00	21,000	0	0	0
6003	Salaries-Employees	122,644.74	124,042	0	191,874	191,874
6006	FICA	13,883.06	20,398	0	19,677	19,677
6007	Group Health	26,400.00	35,446	0	35,446	35,446
6008	Retirement	18,917.53	28,823	0	27,805	27,760
6011	Workers Compensation	717.74	1,000	0	965	965
6012	Unemployment Insurance	733.47	664	0	633	576
6014	Office Supplies	3,999.58	6,375	0	3,000	3,000
6047	Mobile Phones	201.57	831	0	202	202
6048	Communications	11,672.04	12,000	0	7,943	4,000
6049	Postage	128.22	61	0	128	128
6050	Travel	1,605.37	0	0	2,500	1,250
6059	Bonds	177.50	0	0	178	178
6069	Equipment Rental	3,451.56	3,452	0	3,452	3,452
6073	Dues and Memberships	0.00	0	0	0	0
6077	Data Processing	0.00	3,610	0	0	0
6078	Education and Training	675.00	475	0	1,000	1,000
6082	Contractual Expense	435.07	860	0	860	860
	<i>Expenditure Total:</i>	<u>270,985.73</u>	<u>324,380</u>	<u>0</u>	<u>361,006</u>	<u>355,711</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 402

HUMAN RESOURCES

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	11,124.50	10,946	10,946	10,946	10,946
6003	Salaries-Employees	53,768.23	54,023	54,023	54,023	54,023
6006	FICA	4,696.76	4,970	4,970	4,970	4,970
6007	Group Health	11,497.00	11,592	11,592	11,592	11,592
6008	Retirement	6,530.55	7,023	7,023	7,023	7,011
6011	Workers Compensation	246.94	244	244	244	244
6012	Unemployment Insurance	252.44	214	214	214	195
6014	Office Supplies	4,541.42	3,500	3,500	3,500	3,500
6016	Gasoline	716.93	2,000	2,000	717	717
6030	Vehicle Repairs	38.91	800	435	500	500
6047	Mobile Phones	587.11	2,027	2,027	2,400	2,400
6048	Communications	9,424.37	9,500	9,500	6,650	3,100
6049	Postage	332.39	500	500	332	332
6050	Travel	474.34	1,000	500	1,000	0
6054	Advertising	0.00	0	0	0	0
6057	Vehicle Insurance	346.50	442	442	347	347
6069	Equipment Rental	2,971.92	2,972	2,972	2,972	2,972
6073	Dues and Memberships	399.00	400	400	400	400
6077	Data Processing	425.38	0	0	0	0
6078	Education and Training	510.00	1,048	798	798	798
6079	Legal Books, Publications	0.00	250	250	0	0
6082	Contractual Expense	36.72	144	144	144	144
6087	Miscellaneous	196.00	0	0	0	0
6195	Safety Supplies	196.85	1,000	1,000	200	200
	<i>Expenditure Total:</i>	<u>109,314.26</u>	<u>114,595</u>	<u>113,480</u>	<u>108,972</u>	<u>104,391</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 4021

CIVIL SERVICE COMMISSION

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	62,417.08	65,881	65,881	65,881	65,881
6006	FICA	4,683.53	5,040	5,040	5,040	5,040
6007	Group Health	13,200.00	14,400	14,400	14,400	14,400
6008	Retirement	6,280.67	7,122	7,122	7,122	7,110
6011	Workers Compensation	237.23	247	247	247	247
6012	Unemployment Insurance	241.77	217	217	217	198
6014	Office Supplies	1,159.62	1,236	1,236	1,250	1,250
6025	Food-Human	31.05	14	14	0	0
6030	Vehicle Repairs	0.00	0	0	0	0
6045	Professional Services	19,263.85	10,000	10,000	10,000	10,000
6049	Postage	0.00	100	100	0	0
6050	Travel	0.00	500	0	500	0
6054	Advertising	0.00	600	0	0	0
6059	Bonds	92.90	138	138	93	93
6077	Data Processing	1,406.25	0	0	0	0
6078	Education and Training	0.00	250	0	250	250
	<i>Expenditure Total:</i>	<u>109,013.95</u>	<u>105,745</u>	<u>104,395</u>	<u>105,000</u>	<u>104,469</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 403

COUNTY CLERK

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	932,926.30	955,964	0	849,232	849,232
4441	Copy Reimbursements	90,889.50	90,927	0	79,916	79,916
4600	Interest Income	9,758.29	9,974	0	7,394	7,394
4602	Miscellaneous	180.00	225	0	122	122
<i>Revenue Total:</i>		<u>1,033,754.09</u>	<u>1,057,090</u>	<u>0</u>	<u>936,664</u>	<u>936,664</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	82,618.71	82,620	82,620	82,620	82,620
6002	Salaries-Assistants/Deputies	47,731.52	47,128	47,128	47,128	47,128
6003	Salaries-Employees	378,184.70	401,588	401,588	401,590	401,590
6006	FICA	37,471.26	40,721	40,721	40,721	40,721
6007	Group Health	97,838.00	106,733	106,733	106,733	106,733
6008	Retirement	51,172.14	57,437	57,437	57,437	57,344
6011	Workers Compensation	1,932.11	1,993	1,993	1,993	1,993
6012	Unemployment Insurance	1,652.97	1,481	1,481	1,481	1,346
6014	Office Supplies	17,700.63	18,000	19,000	17,700	17,700
6016	Gasoline	3,887.54	2,500	2,500	3,500	3,500
6030	Vehicle Repairs	810.30	2,000	3,000	2,000	2,000
6038	Small Tools and Equipment	0.00	5,156			
6047	Mobile Phones	456.45	510	510	456	456
6048	Communications	38,438.13	25,500	25,500	30,951	28,000
6049	Postage	7,511.05	7,500	8,000	8,000	8,000
6050	Travel	3,600.00	9,483	3,600	3,600	1,800
6054	Advertising	0.00	0	0	0	0
6057	Vehicle Insurance	993.00	580	442	1,044	1,044
6059	Bonds	3,238.00	2,259	3,500	3,238	3,238
6067	Equipment Maintenance	0.00	0	1,500	0	0
6069	Equipment Rental	7,933.20	9,520	9,520	9,520	9,520
6073	Dues and Memberships	525.00	500	700	525	525
6077	Data Processing	157,221.12	164,615	165,000	165,000	165,000
6078	Education and Training	2,333.30	1,630	2,700	2,700	2,700
6082	Contractual Expense	7,537.91	5,735	5,060	6,200	6,200
<i>Expenditure Total:</i>		<u>950,787.04</u>	<u>995,189</u>	<u>990,233</u>	<u>994,137</u>	<u>989,158</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 404

RECORDS MANAGEMENT

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4444	County Clerk-Records Mgmt	342,134.71	539,321	0	436,356	436,356
4456	Vital Statistics Preserv Fee	3,650.61	7,228	0	1,643	1,643
	Revenue Total:	<u>345,785.32</u>	<u>546,549</u>	<u>0</u>	<u>437,999</u>	<u>437,999</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	10,001.37	13,000	14,793	13,000	13,000
6003	Salaries-Employees	193,654.78	199,546	214,253	201,696	201,696
6005	Extra Help	10,089.50	28,000	28,000	28,000	28,000
6006	FICA	16,070.40	18,457	19,657	18,621	18,621
6007	Group Health	51,117.00	75,737	75,737	75,737	75,737
6008	Retirement	20,492.21	22,976	22,983	23,209	23,171
6011	Workers Compensation	811.94	902	961	910	910
6012	Unemployment Insurance	828.62	794	846	801	728
6014	Office Supplies	5,108.68	11,250	15,000	15,000	15,000
6038	Small Tools and Equipment	539.89	7,200	7,200	0	0
6047	Mobile Phones	0.00	0	0	0	0
6048	Communications	1,757.08	1,600	1,600	1,389	1,389
6050	Travel	5,500.25	10,063	8,700	8,700	8,700
6054	Advertising	1,167.50	2,000	2,000	0	0
6057	Vehicle Insurance	271.50	416	416	416	416
6067	Equipment Maintenance	0.00	1,846			
6077	Data Processing	24,683.34	80,271	80,271	46,109	46,109
6078	Education and Training	3,430.00	5,400	4,200	4,200	4,200
6082	Contractual Expense	261.26	2,700	12,000	0	0
6096	Equipment	0.00	64,391	26,176	0	0
	Expenditure Total:	<u>345,785.32</u>	<u>546,549</u>	<u>534,793</u>	<u>437,788</u>	<u>437,677</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 4041

OLD RECORDS RETRIEVAL

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4444	County Clerk-Records Mgmt	188,233.66	514,940	0	386,994	386,994
	<i>Revenue Total:</i>	<u>188,233.66</u>	<u>514,940</u>	<u>0</u>	<u>386,994</u>	<u>386,994</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	0.00	3,978	2,866	1,073	1,073
6003	Salaries-Employees	75,322.13	80,445	79,372	79,372	79,372
6005	Extra Help	9,118.50	19,000	19,000	19,000	19,000
6006	FICA	6,249.53	7,830	7,830	7,608	7,608
6007	Group Health	20,889.00	29,174	29,174	29,174	21,974
6008	Retirement	7,578.98	9,010	9,010	8,696	8,682
6011	Workers Compensation	322.07	384	384	373	373
6012	Unemployment Insurance	328.13	338	338	328	298
6077	Data Processing	68,425.32	364,781	364,781	241,370	248,614
	<i>Expenditure Total:</i>	<u>188,233.66</u>	<u>514,940</u>	<u>512,755</u>	<u>386,994</u>	<u>386,994</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 405

VETERAN'S SERVICE OFFICE

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4670	Donations	0.00	0	0	500	500
	<i>Revenue Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>500</u>	<u>500</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	50,606.75	62,251	62,251	62,251	62,251
6003	Salaries-Employees	111,085.68	121,552	124,997	124,607	124,607
6006	FICA	11,801.29	14,474	14,324	14,295	14,295
6007	Group Health	33,000.00	36,000	36,000	36,000	36,000
6008	Retirement	16,271.58	20,453	20,241	20,199	20,166
6011	Workers Compensation	617.17	710	712	701	701
6012	Unemployment Insurance	629.91	624	618	617	561
6014	Office Supplies	831.43	2,099	1,000	831	831
6016	Gasoline	774.37	813	1,000	774	774
6030	Vehicle Repairs	168.50	562	500	169	169
6047	Mobile Phones	959.57	2,644	2,644	3,033	3,033
6048	Communications	3,546.60	3,300	3,300	8,419	7,500
6049	Postage	473.78	750	500	474	474
6050	Travel	5,799.84	4,017	3,000	3,000	1,500
6057	Vehicle Insurance	239.25	578	578	239	239
6068	Real Estate Rental	1,905.24	0	0	0	0
6069	Equipment Rental	1,565.04	1,548	1,548	1,565	1,565
6073	Dues and Memberships	60.00	100	0	0	0
6077	Data Processing	1,005.63	625	5,000	5,000	5,000
6078	Education and Training	1,168.20	0	0	0	0
	<i>Expenditure Total:</i>	<u>242,509.83</u>	<u>273,100</u>	<u>278,213</u>	<u>282,174</u>	<u>279,666</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 406

EMERGENCY MANAGEMENT

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4204	Inspections	79,519.45	0	0	0	0
4301	Contributions from other Entit	0.00	21,500	0	0	0
4353	Emergency Services District	103,000.00	15,000	0	15,000	15,000
4381	Insurance Proceeds	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>182,519.45</u>	<u>36,500</u>	<u>0</u>	<u>15,000</u>	<u>15,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	70,921.70	79,130	79,370	79,130	79,430
6003	Salaries-Employees	261,436.33	200,642	226,460	226,400	226,520
6004	Overtime	0.00	0			
6005	Extra Help	0.00	0	5,000	0	0
6006	FICA	25,048.60	22,716	23,396	23,446	23,479
6007	Group Health	49,953.73	41,100	43,200	43,200	43,200
6008	Retirement	33,449.40	31,929	33,060	32,956	32,902
6010	Uniforms	4,363.71	3,221	5,000	4,364	4,364
6011	Workers Compensation	3,251.41	3,000	3,993	3,306	3,036
6012	Unemployment Insurance	1,357.49	975	1,009	1,006	915
6014	Office Supplies	3,938.73	3,700	3,000	2,500	2,500
6016	Gasoline	14,683.01	8,000	15,000	9,000	9,000
6018	Diesel Fuel	3,030.87	1,300	3,000	700	700
6025	Food-Human	367.91	1,000	1,000	1,000	1,000
6028	Camera and Police Supplies	1,238.65	1,079	1,500	1,239	1,239
6030	Vehicle Repairs	4,522.83	5,000	5,000	4,523	4,523
6038	Small Tools and Equipment	4,618.74	1,700	6,700	3,200	3,200
6047	Mobile Phones	8,851.60	8,800	8,800	8,852	8,852
6048	Communications	18,258.42	13,000	16,500	10,419	11,000
6049	Postage	44.21	300	300	100	100
6050	Travel	157.50	3,500	2,500	2,500	1,250
6057	Vehicle Insurance	1,560.75	2,276	2,276	2,375	2,375
6058	Liability Other Insurance	448.24	0	0	0	0
6059	Bonds	50.00	225	225	150	150
6067	Equipment Maintenance	1,431.84	1,300	1,300	1,300	1,300
6069	Equipment Rental	3,112.77	3,168	3,500	3,113	3,113
6073	Dues and Memberships	862.00	1,000	1,000	862	862
6077	Data Processing	4,460.66	0	3,000	0	0
6078	Education and Training	92.80	2,500	3,000	3,000	3,000
6079	Legal Books, Publications	1,354.96	0	1,500	0	0
6082	Contractual Expense	23,950.31	68,000	0	23,950	23,950
6096	Equipment	0.00	83,627	0	0	0
6100	Weapons	833.00	0	2,500	0	0
6195	Safety Supplies	566.00	300	300	300	300
	<i>Expenditure Total:</i>	<u>548,218.17</u>	<u>592,488</u>	<u>502,389</u>	<u>492,891</u>	<u>492,260</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 4061

ESD CONTRACT

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4353	Emergency Services District	179,000.00	68,000	0	68,000	68,000
	<i>Revenue Total:</i>	<u>179,000.00</u>	<u>68,000</u>	<u>0</u>	<u>68,000</u>	<u>68,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	25,932.79	40,000	40,000	40,000	40,000
6006	FICA	1,751.44	3,060	3,060	3,060	3,060
6007	Group Health	5,596.27	7,200	7,200	7,200	7,200
6008	Retirement	2,611.24	4,250	4,324	4,250	4,317
6011	Workers Compensation	32.04	150	152	150	150
6012	Unemployment Insurance	87.90	132	132	132	120
6014	Office Supplies	7,030.15	8,400	9,000	8,400	8,400
6038	Small Tools and Equipment	1,799.95	0	0	0	0
6077	Data Processing	4,527.62	4,753	6,000	4,808	4,753
	<i>Expenditure Total:</i>	<u>49,369.40</u>	<u>67,945</u>	<u>69,868</u>	<u>68,000</u>	<u>68,000</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 4063

FIRE MARSHAL DIVISION

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	0.00	0	0	0	0
4204	Inspections	0.00	75,000	0	70,528	70,528
4353	Emergency Services District	0.00	240,000	0	240,000	240,000
	<i>Revenue Total:</i>	<u>0.00</u>	<u>315,000</u>	<u>0</u>	<u>310,528</u>	<u>310,528</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	0.00	0	70,000	0	0
6003	Salaries-Employees	73,869.65	197,839	127,539	197,539	198,379
6004	Overtime	2,019.44	0	0	0	0
6006	FICA	5,727.57	15,208	15,111	15,236	15,249
6007	Group Health	8,800.00	28,800	28,800	28,800	28,800
6008	Retirement	7,641.70	21,354	20,960	21,354	21,319
6010	Uniforms	0.00	6,000	3,000	3,000	3,000
6011	Workers Compensation	1,073.13	2,494	2,998	3,173	3,173
6012	Unemployment Insurance	220.86	652	651	652	593
6014	Office Supplies	0.00	3,400	0	500	500
6016	Gasoline	0.00	5,000	0	7,500	7,500
6018	Diesel Fuel	0.00	3,000	0	3,000	3,000
6028	Camera and Police Supplies	6,361.81	7,644	3,000	5,000	5,000
6030	Vehicle Repairs	0.00	4,000	0	1,000	1,000
6038	Small Tools and Equipment	7,584.10	11,215	1,000	5,000	5,000
6050	Travel	517.50	3,000	5,000	3,000	5,000
6056	Property Insurance	0.00	1,224	0	1,224	1,224
6059	Bonds	0.00	225	225	225	225
6073	Dues and Memberships	0.00	3,133	3,000	3,000	3,000
6077	Data Processing	0.00	6,000	4,000	2,000	2,000
6078	Education and Training	0.00	2,100	4,000	4,000	4,000
6079	Legal Books, Publications	0.00	1,500	0	1,500	1,500
6096	Equipment	0.00	50,011	0	0	0
6100	Weapons	0.00	2,867	0	0	0
6195	Safety Supplies	0.00	3,500	2,500	2,500	2,500
	<i>Expenditure Total:</i>	<u>113,815.76</u>	<u>380,166</u>	<u>291,784</u>	<u>309,203</u>	<u>311,962</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 407

MAIL ROOM

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	1,724.52	0	0	1,725	1,725
6048	Communications	1,157.36	1,200	0	953	675
6069	Equipment Rental	4,920.99	13,715	0	11,000	11,000
	<i>Expenditure Total:</i>	<u>7,802.87</u>	<u>14,915</u>	<u>0</u>	<u>13,678</u>	<u>13,400</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 408

DATA PROCESSING

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4353	Emergency Services District	0.00	600			
	<i>Revenue Total:</i>	<u>0.00</u>	<u>600</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	94,266.41	95,002	95,002	95,002	95,002
6003	Salaries-Employees	547,712.43	590,269	589,715	591,289	591,289
6004	Overtime	0.00	500	500	500	500
6006	FICA	48,036.51	52,912	0	52,540	52,540
6007	Group Health	94,090.00	102,427	0	102,427	102,427
6008	Retirement	64,610.36	74,710	0	74,242	74,121
6011	Workers Compensation	2,435.30	2,594	0	2,575	2,575
6012	Unemployment Insurance	2,489.26	2,283	0	2,266	2,060
6014	Office Supplies	9,994.08	11,950	15,000	10,000	10,000
6016	Gasoline	1,728.13	2,000	3,000	1,728	1,728
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	767.02	2,500	3,000	1,500	1,500
6038	Small Tools and Equipment	0.00	0	4,000	0	0
6047	Mobile Phones	3,637.11	5,000	6,000	3,637	3,637
6048	Communications	338,385.16	350,000	320,000	250,647	251,000
6049	Postage	0.00	100	200	0	0
6050	Travel	6,483.59	6,500	8,600	6,500	3,250
6056	Property Insurance	7.77	8	0	24	24
6057	Vehicle Insurance	658.50	750	2,000	1,107	1,107
6067	Equipment Maintenance	633,905.59	831,771	964,426	964,426	964,426
6069	Equipment Rental	2,721.84	2,722	4,000	2,722	2,722
6073	Dues and Memberships	175.00	200	500	175	175
6077	Data Processing	216,341.77	335,061	25,000	20,000	16,123
6078	Education and Training	9,715.00	10,800	10,000	10,000	10,000
6082	Contractual Expense	583.63	5,456	2,000	584	584
6096	Equipment	125,775.44	0	5,000	0	0
	<i>Expenditure Total:</i>	<u>2,204,519.90</u>	<u>2,485,515</u>	<u>2,057,943</u>	<u>2,193,891</u>	<u>2,186,790</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 409

GENERAL ADMINISTRATION

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4172	Settlements	6,352.32	6,542	0	4,663	4,663
4301	Contributions from other Entit	26,000.00	0	0	0	0
4308	Fee Revenue Admin Fee	31,863.66	25,500	0	24,032	24,032
4320	Federal Wildlife Allocation	43,280.93	45,280	0	35,659	35,659
4325	Misc Pmts - in lieu of taxes	0.00	0			
4341	State Mixed Drink Tax	994,270.66	965,000	0	829,220	829,220
4342	State Bingo Tax	118,032.06	89,724	0	85,248	85,248
4353	Emergency Services District	0.00	3,000			
4360	Miscellaneous Revenue	9,300.47	7,500	0	3,954	3,954
4380	Financing Proceeds	1,034,060.11	487,257	0	0	0
4381	Insurance Proceeds	0.00	0			
4405	Sales Tax Commissions-Tax Auto	2,370,498.11	2,637,387	0	2,382,167	2,382,167
4418	Child Safety Admin Fee	44,806.65	36,145	0	34,404	34,404
4476	County's Waste Collection fee	269,114.56	280,750	0	286,015	286,015
4600	Interest Income	889,846.78	890,268	0	646,944	646,944
4601	Vending Machine Commissions	10,058.00	9,163	0	8,229	8,229
4602	Miscellaneous	167,216.26	75,000	0	156,197	156,197
4612	Snack Bar Commissions	2,700.00	3,600	0	3,600	3,600
4614	Land Rental	9,000.00	0	0	0	0
4640	Sale of Surplus	23,028.17	50,000	0	45,000	45,000
4670	Donations	0.00	0	0	0	0
4804	Tax Note Proceeds	0.00	1,196,744			
	Revenue Total:	<u>6,049,428.74</u>	<u>6,808,860</u>	<u>0</u>	<u>4,545,332</u>	<u>4,545,332</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	0.00	2,769			
6006	FICA	10,017.62	212	0	0	0
6007	Group Health	0.00	0	0	0	0
6011	Workers Compensation	2,566.86	10	0	0	0
6012	Unemployment Insurance	443.09	9	0	0	0
6014	Office Supplies	1,666.21	2,436	0	4,000	4,000
6025	Food-Human	1,820.64	2,500	0	2,000	2,000
6033	Contingencies	0.00	1,179,360	0	660,969	679,133
6040	Audit and Accounting	67,512.00	67,512	0	67,512	67,512
6045	Professional Services	173,669.23	38,000	0	38,000	38,000
6047	Mobile Phones	1,469.61	1,843	0	1,368	1,368
6048	Communications	4,293.74	4,600	0	3,039	1,600
6049	Postage	4,917.18	1,525	0	2,000	2,000
6050	Travel	30,015.00	10,211	0	20,000	20,000
6052	Travel-Mileage Reimbursement	0.00	0	0	0	0
6054	Advertising	10,975.94	10,285	0	11,000	11,000
6056	Property Insurance	20,135.56	20,136	0	27,500	27,500

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 409

GENERAL ADMINISTRATION

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
6057	Vehicle Insurance	96,713.37	0	0	0	0
6058	Liability Other Insurance	117,436.00	88,000	0	88,000	88,000
6067	Equipment Maintenance	24,887.55	27,810	0	24,888	24,888
6070	INDIRECT COST	1,313,425.42	1,126,621	0	1,128,812	1,128,812
6072	Settlements and Judgments	15,000.00	0	0	0	0
6073	Dues and Memberships	43,819.46	53,235	0	53,235	53,235
6076	Bank Fees	260,499.14	285,000	0	285,000	260,000
6077	Data Processing	138,366.60	64,291	0	2,000	2,000
6078	Education and Training	250.00	5,240	0	0	0
6082	Contractual Expense	1,312,115.11	1,490,746	0	1,524,147	1,332,287
6087	Miscellaneous	2,021.74	1,191	0	0	0
6099	Fiscal Agent Fees	0.00	0			
	<i>Expenditure Total:</i>	<u>3,654,037.07</u>	<u>4,483,542</u>	<u>0</u>	<u>3,943,470</u>	<u>3,743,335</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 410

CIVIL DIVISION

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4353	Emergency Services District	7,500.00	30,000	0	30,000	30,000
	<i>Revenue Total:</i>	<u>7,500.00</u>	<u>30,000</u>	<u>0</u>	<u>30,000</u>	<u>30,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	128,737.58	129,418	0	129,418	129,418
6003	Salaries-Employees	288,249.14	330,048	0	330,048	330,048
6006	FICA	30,370.94	36,388	0	36,388	36,388
6007	Group Health	33,000.00	34,906	0	34,906	34,906
6008	Retirement	40,549.45	46,666	0	46,666	46,590
6009	Auto Allowance	0.00	16,200	0	16,200	16,200
6011	Workers Compensation	208.67	230	0	230	230
6012	Unemployment Insurance	1,610.14	1,517	0	1,516	1,378
6014	Office Supplies	1,729.32	2,500	0	1,729	1,729
6038	Small Tools and Equipment	0.00	0	0	0	0
6045	Professional Services	20,880.69	35,536	0	40,000	25,000
6048	Communications	6,246.72	6,600	0	4,385	2,200
6049	Postage	545.87	250	0	546	546
6050	Travel	4,155.80	3,726	0	7,200	2,500
6059	Bonds	0.00	93	0	0	0
6069	Equipment Rental	3,307.58	4,035	0	3,270	3,270
6071	Court Costs and Transcripts	2,035.97	3,000	0	2,036	2,036
6072	Settlements and Judgments	7,699.95	79,126	0	0	0
6073	Dues and Memberships	1,314.00	1,533	0	1,610	1,610
6077	Data Processing	4,493.80	56	0	0	0
6078	Education and Training	4,017.50	3,500	0	3,500	3,500
6079	Legal Books, Publications	22,254.90	23,232	0	22,255	22,255
6082	Contractual Expense	144.17	150	0	144	144
	<i>Expenditure Total:</i>	<u>601,552.19</u>	<u>758,710</u>	<u>0</u>	<u>682,047</u>	<u>659,948</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 411

COMMISSIONER PCT. #1

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	38,110.45	38,493	0	38,493	38,493
6003	Salaries-Employees	16,305.30	16,250	0	16,250	16,250
6006	FICA	3,878.31	4,188	0	4,188	4,188
6007	Group Health	8,580.00	9,360	0	9,360	9,360
6008	Retirement	5,328.76	5,836	0	5,836	5,908
6011	Workers Compensation	208.02	205	0	205	205
6012	Unemployment Insurance	62.97	54	0	54	49
	<i>Expenditure Total:</i>	<u>72,473.81</u>	<u>74,386</u>	<u>0</u>	<u>74,386</u>	<u>74,453</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 412

COMMISSIONER PCT. #2

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	38,822.08	38,493	38,493	38,493	38,493
6003	Salaries-Employees	16,464.38	16,442	16,442	16,442	16,442
6006	FICA	4,243.66	4,203	4,203	4,203	4,203
6007	Group Health	8,514.69	9,360	9,360	9,360	9,360
6008	Retirement	5,711.03	5,836	5,836	5,836	5,929
6011	Workers Compensation	205.77	206	206	206	206
6012	Unemployment Insurance	63.96	54	54	54	49
6047	Mobile Phones	576.00	768	768	768	768
	<i>Expenditure Total:</i>	<u>74,601.57</u>	<u>75,362</u>	<u>75,362</u>	<u>75,362</u>	<u>75,450</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 413

COMMISSIONER PCT. #3

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	38,491.89	38,493	0	38,493	38,493
6003	Salaries-Employees	19,585.97	19,384	0	19,384	19,384
6006	FICA	4,313.21	4,428	0	4,428	4,428
6007	Group Health	8,744.31	9,468	0	9,468	9,468
6008	Retirement	5,844.28	6,149	0	6,149	6,246
6011	Workers Compensation	219.77	217	0	217	217
6012	Unemployment Insurance	75.20	64	0	64	58
6047	Mobile Phones	768.00	811	0	768	768
	<i>Expenditure Total:</i>	78,042.63	79,014	0	78,971	79,062

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 414

COMMISSIONER PCT. #4

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	38,491.89	38,493	0	38,493	38,493
6003	Salaries-Employees	16,442.83	16,442	0	16,442	16,442
6006	FICA	3,970.80	4,203	0	4,203	4,203
6007	Group Health	8,580.00	9,360	0	9,360	9,360
6008	Retirement	5,527.84	5,836	0	5,836	5,929
6011	Workers Compensation	208.55	206	0	206	206
6012	Unemployment Insurance	63.77	54	0	54	49
6047	Mobile Phones	0.00	768	0	0	0
	<i>Expenditure Total:</i>	<u>73,285.68</u>	<u>75,362</u>	<u>0</u>	<u>74,594</u>	<u>74,682</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 415

BAIL BOND ADMINISTRATION

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4400	Bail Bond Fees	15,182.00	16,000	0	13,985	13,985
4640	Sale of Surplus	0.00	0			
	<i>Revenue Total:</i>	<u>15,182.00</u>	<u>16,000</u>	<u>0</u>	<u>13,985</u>	<u>13,985</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	39,116.40	44,031	44,031	44,031	44,031
6005	Extra Help	0.00	0	0	0	0
6006	FICA	2,753.97	3,368	3,368	3,368	3,368
6007	Group Health	6,600.00	7,200	7,200	7,200	7,200
6008	Retirement	3,936.26	4,760	4,760	4,760	4,729
6011	Workers Compensation	148.56	165	165	165	165
6012	Unemployment Insurance	151.87	145	145	145	132
6014	Office Supplies	706.61	800	600	800	800
6048	Communications	2,354.26	2,600	1,500	2,228	2,400
6049	Postage	20.48	250	250	20	20
6050	Travel	0.00	1,200	800	1,200	600
6069	Equipment Rental	2,060.28	2,061	2,100	2,061	2,061
6078	Education and Training	0.00	500	300	500	500
	<i>Expenditure Total:</i>	<u>57,848.69</u>	<u>67,080</u>	<u>65,219</u>	<u>66,478</u>	<u>66,006</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 416

REPRODUCTION

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4464	Labor Charges	92,013.78	75,650	0	70,863	70,863
	<i>Revenue Total:</i>	<u>92,013.78</u>	<u>75,650</u>	<u>0</u>	<u>70,863</u>	<u>70,863</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0	0	0	0
6002	Salaries-Assistants/Deputies	49,091.31	49,879	54,867	49,879	49,879
6003	Salaries-Employees	55,717.59	55,790	61,369	55,790	55,790
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	11,956.71	12,449	12,500	12,449	12,449
6006	FICA	8,711.71	9,036	9,848	9,036	9,036
6007	Group Health	19,800.00	21,600	21,600	21,600	21,600
6008	Retirement	10,547.47	11,423	9,473	11,423	11,404
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	943.04	1,004	1,976	1,004	1,004
6012	Unemployment Insurance	456.31	390	929	390	354
6014	Office Supplies	6,009.48	6,000	5,400	5,400	5,400
6037	Road Materials	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	0	20	0	0
6048	Communications	339.95	400	400	5,750	5,800
6049	Postage	46.05	100	90	46	46
6050	Travel	0.00	1,440	1,296	1,296	0
6067	Equipment Maintenance	8,749.34	8,500	7,650	7,650	7,650
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	3,738.00	5,000	5,000	3,738	3,738
6082	Contractual Expense	0.00	0			
	<i>Expenditure Total:</i>	<u>176,106.96</u>	<u>183,011</u>	<u>192,418</u>	<u>185,451</u>	<u>184,150</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 418

CENSUS

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	4,224.25	6,725	0	0	0
6025	Food-Human	0.00	2,000	0	0	0
6048	Communications	0.00	2,500	0	0	0
6049	Postage	0.00	1,000	0	0	0
6050	Travel	0.00	2,500	0	0	0
6054	Advertising	0.00	79,275	0	0	0
6077	Data Processing	0.00	2,000	0	0	0
6087	Miscellaneous	0.00	2,000	0	0	0
6096	Equipment	0.00	2,000	0	0	0
	<i>Expenditure Total:</i>	<u>4,224.25</u>	<u>100,000</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 419

PROGRAM, DEVELOPMENT & MGT.

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	52,029	0	52,029	52,029
4958	Indirect Cost	3,064.08	10,500	0	5,000	5,000
	Revenue Total:	<u>3,064.08</u>	<u>62,529</u>	<u>0</u>	<u>57,029</u>	<u>57,029</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	79,214.40	85,000	0	85,000	85,000
6003	Salaries-Employees	226,493.71	270,333	270,333	283,314	283,314
6005	Extra Help	0.00	0	0	0	0
6006	FICA	22,814.33	28,519	20,680	28,663	28,663
6007	Group Health	39,589.20	50,400	43,200	50,400	50,400
6008	Retirement	30,766.76	39,611	39,611	39,815	39,750
6009	Auto Allowance	0.00	5,400	0	5,400	5,400
6011	Workers Compensation	1,147.27	1,374	1,374	1,381	1,381
6012	Unemployment Insurance	1,173.34	1,209	1,209	1,215	1,105
6014	Office Supplies	5,002.01	7,597	6,000	5,000	5,000
6016	Gasoline	0.00	250	250	250	250
6030	Vehicle Repairs	0.00	1,000	500	500	500
6038	Small Tools and Equipment	0.00	1,418	1,000	0	0
6047	Mobile Phones	960.00	960	0	960	960
6048	Communications	10,534.38	11,000	11,000	8,587	4,500
6049	Postage	653.76	400	750	654	654
6050	Travel	1,193.38	1,800	0	0	0
6054	Advertising	8,109.45	5,500	4,500	4,500	4,500
6057	Vehicle Insurance	0.00	250	250	250	250
6059	Bonds	0.00	110	110	0	0
6069	Equipment Rental	2,969.04	2,970	2,970	2,970	2,970
6073	Dues and Memberships	0.00	500	0	0	0
6077	Data Processing	11,122.42	403	500	0	0
6078	Education and Training	70.00	100	500	500	500
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	4,080.17	147	147	147	147
	Expenditure Total:	<u>445,893.62</u>	<u>516,251</u>	<u>404,884</u>	<u>519,506</u>	<u>515,244</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 420

VEHICLE MAINTENANCE

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4464	Labor Charges	31,645.07	24,990	0	33,948	33,948
4640	Sale of Surplus	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>31,645.07</u>	<u>24,990</u>	<u>0</u>	<u>33,948</u>	<u>33,948</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	52,896.11	56,135	56,135	55,712	55,712
6003	Salaries-Employees	173,438.99	186,403	186,403	188,496	188,496
6006	FICA	16,783.61	18,998	18,682	18,682	18,682
6007	Group Health	45,477.80	49,630	49,630	49,630	49,630
6008	Retirement	22,777.84	26,845	26,399	26,399	26,356
6010	Uniforms	1,835.13	4,550	4,900	1,835	1,835
6011	Workers Compensation	1,669.99	2,189	2,149	2,149	2,149
6012	Unemployment Insurance	860.13	820	806	806	733
6014	Office Supplies	3,704.26	2,700	2,700	2,700	2,700
6016	Gasoline	0.00	1,400	1,400	1,400	1,400
6018	Diesel Fuel	3,105.98	2,800	3,106	3,106	3,106
6022	Drugs Medicine	0.00	60	0	0	0
6030	Vehicle Repairs	1,246.23	3,000	2,500	2,500	2,500
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	1,223.76	1,100	1,104	1,104	1,104
6048	Communications	2,001.49	2,500	2,001	7,769	7,900
6049	Postage	0.00	0	0	0	0
6056	Property Insurance	0.00	0	1,500	0	0
6057	Vehicle Insurance	1,350.00	1,109	1,350	1,350	1,350
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	2,319.13	4,000	3,000	3,000	3,000
6069	Equipment Rental	180.00	200	180	180	180
6077	Data Processing	3,313.11	0	5,000	5,000	5,000
6078	Education and Training	0.00	0	250	250	250
6082	Contractual Expense	904.11	3,144	1,600	1,600	1,600
6091	Building Improvements	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>335,087.67</u>	<u>367,583</u>	<u>370,795</u>	<u>373,668</u>	<u>373,683</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 4201

M&O - VEHICLE MAINTENANCE

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	0.00	0	0	9,396	9,396
6006	FICA	0.00	0	0	719	719
6011	Workers Compensation	0.00	0	0	229	229
6012	Unemployment Insurance	0.00	0	0	31	31
6014	Office Supplies	599.77	600	500	500	500
6018	Diesel Fuel	0.00	1,000	1,000	1,000	1,000
6056	Property Insurance	722.52	831	1,500	5,011	5,011
6060	Electricity	3,343.10	8,000	8,000	10,000	8,000
6062	Water	0.00	1,000	1,000	0	0
6063	Sewage and Garbage	4,977.10	5,500	5,500	5,500	5,500
6064	Building Maintenance	1,145.22	976	500	500	500
6067	Equipment Maintenance	0.00	1,500	500	500	500
6082	Contractual Expense	1,193.91	800	800	800	800
	<i>Expenditure Total:</i>	<u>11,981.62</u>	<u>20,207</u>	<u>19,300</u>	<u>34,186</u>	<u>32,186</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 425

COUNTY CLERK - JUDICIAL

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	237,659.88	257,949	0	174,774	174,774
4431	Service Fees	11,811.24	11,055	0	9,412	9,412
4440	Court Cost	231.99	242	0	171	171
4441	Copy Reimbursements	42,327.44	43,959	0	38,258	38,258
4445	County Clerk-Judicial Rec Mgt	26,635.23	29,429	0	20,474	20,474
4508	District Atty. Mental Cases	0.00	0			
4509	Transaction Fee	5,683.49	5,699	0	4,774	4,774
4540	Fines	209,086.74	206,768	0	160,458	160,458
4600	Interest Income	66,943.61	60,906	0	43,751	43,751
4602	Miscellaneous	121.25	0	0	0	0
4705	Long/Short	125.16	0	0	0	0
<i>Revenue Total:</i>		<u>600,626.03</u>	<u>616,007</u>	<u>0</u>	<u>452,072</u>	<u>452,072</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	45,110.01	45,670	45,670	45,670	45,670
6003	Salaries-Employees	600,698.54	623,120	635,738	631,655	631,655
6006	FICA	47,887.82	53,151	53,151	51,815	51,815
6007	Group Health	155,866.00	170,172	170,172	170,172	170,172
6008	Retirement	64,984.78	75,107	75,107	72,745	73,099
6011	Workers Compensation	2,452.08	2,605	2,605	2,540	2,540
6012	Unemployment Insurance	2,499.38	2,293	2,293	2,235	2,032
6014	Office Supplies	13,582.40	13,700	13,700	13,700	13,700
6048	Communications	3,646.99	2,000	2,000	2,028	4,200
6049	Postage	25,390.73	20,000	18,000	18,000	18,000
6050	Travel	1,317.04	3,600	3,600	3,600	1,800
6069	Equipment Rental	7,933.20	9,520	9,520	9,520	9,520
6078	Education and Training	763.00	1,200	1,200	1,200	1,200
<i>Expenditure Total:</i>		<u>972,131.97</u>	<u>1,022,138</u>	<u>1,032,756</u>	<u>1,024,880</u>	<u>1,025,403</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 426

COUNTY COURT AT LAW I

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4334	Aid Count Court at Law	84,000.00	84,000	0	84,000	84,000
4415	Judges Signature Probate Fee	535.81	615	0	464	464
4602	Miscellaneous	216.40	0	0	0	0
	<i>Revenue Total:</i>	<u>84,752.21</u>	<u>84,615</u>	<u>0</u>	<u>84,464</u>	<u>84,464</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	151,814.95	188,000	188,000	188,000	188,000
6003	Salaries-Employees	311,028.14	309,986	309,986	309,986	310,106
6006	FICA	32,957.07	38,137	38,137	38,137	38,146
6007	Group Health	46,200.00	50,400	50,400	50,400	50,400
6008	Retirement	46,575.93	53,742	53,742	53,742	53,654
6010	Uniforms	290.50	550	550	291	291
6011	Workers Compensation	2,295.76	2,414	2,414	2,414	2,414
6012	Unemployment Insurance	1,198.34	1,020	1,020	1,020	927
6014	Office Supplies	3,567.15	2,200	2,200	2,200	2,200
6044	Appointed Attorneys	0.00	2,000	0	0	0
6045	Professional Services	1,235.00	1,000	1,000	1,000	1,000
6047	Mobile Phones	0.00	0	0	0	0
6048	Communications	1,693.22	1,000	1,000	1,020	1,200
6049	Postage	0.00	100	0	0	0
6050	Travel	4,948.62	5,040	5,040	5,040	2,500
6058	Liability Other Insurance	1,500.00	1,510	1,510	1,500	1,500
6059	Bonds	3,106.25	3,107	3,107	3,107	3,107
6067	Equipment Maintenance	0.00	0	0	0	0
6069	Equipment Rental	1,134.00	1,134	1,134	1,134	1,134
6071	Court Costs and Transcripts	403.75	1,000	1,000	500	500
6073	Dues and Memberships	465.00	500	500	465	465
6077	Data Processing	123.71	0	0	0	0
6078	Education and Training	1,955.00	2,100	2,100	2,100	2,100
6079	Legal Books, Publications	0.00	1,200	600	600	600
6082	Contractual Expense	299.64	300	300	300	300
	<i>Expenditure Total:</i>	<u>612,792.03</u>	<u>666,440</u>	<u>663,740</u>	<u>662,956</u>	<u>660,544</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 4261

COUNTY COURT AT LAW IV

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4334	Aid Count Court at Law	84,000.00	84,000	0	84,000	84,000
4415	Judges Signature Probate Fee	0.00	615	0	615	615
	Revenue Total:	<u>84,000.00</u>	<u>84,615</u>	<u>0</u>	<u>84,615</u>	<u>84,615</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	156,387.09	151,600	151,600	151,600	151,600
6003	Salaries-Employees	306,346.83	303,653	39,929	309,111	351,571
6006	FICA	32,929.26	35,378	35,348	35,244	38,493
6007	Group Health	46,200.00	50,400	46,200	50,400	57,600
6008	Retirement	46,567.01	49,065	46,476	49,738	54,297
6010	Uniforms	516.18	550	605	516	516
6011	Workers Compensation	2,249.86	2,908	2,902	2,876	3,037
6012	Unemployment Insurance	1,169.01	1,024	1,023	1,018	1,055
6014	Office Supplies	1,798.52	2,600	2,052	1,799	1,799
6016	Gasoline	0.00	1,400	2,400	0	0
6028	Camera and Police Supplies	58.49	1,175	1,293	58	58
6030	Vehicle Repairs	0.00	0	0	0	0
6044	Appointed Attorneys	54,888.24	45,000	45,000	45,000	45,000
6045	Professional Services	0.00	550	605	0	0
6047	Mobile Phones	623.83	540	594	540	540
6048	Communications	4,933.34	2,800	1,210	2,730	2,900
6049	Postage	48.78	310	500	100	100
6050	Travel	3,771.62	5,040	5,540	5,040	2,500
6052	Travel-Mileage Reimbursement	4,682.56	0	0	4,683	4,683
6057	Vehicle Insurance	0.00	500	500	0	0
6058	Liability Other Insurance	1,500.00	1,500	1,650	1,500	1,500
6059	Bonds	0.00	3,107	196	196	196
6069	Equipment Rental	1,812.60	1,813	1,994	1,813	1,813
6071	Court Costs and Transcripts	0.00	1,100	1,210	0	0
6073	Dues and Memberships	150.00	500	550	150	150
6077	Data Processing	0.00	400	3,000	0	0
6078	Education and Training	2,135.00	2,100	2,394	2,100	2,100
6079	Legal Books, Publications	0.00	1,200	2,000	2,000	2,000
	Expenditure Total:	<u>668,768.22</u>	<u>666,213</u>	<u>396,771</u>	<u>668,212</u>	<u>723,508</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 427

COUNTY COURT AT LAW II

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4334	Aid Count Court at Law	84,000.00	84,000	0	84,000	84,000
4360	Miscellaneous Revenue	0.00	0			
4415	Judges Signature Probate Fee	486.18	615	0	443	443
	<i>Revenue Total:</i>	<u>84,486.18</u>	<u>84,615</u>	<u>0</u>	<u>84,443</u>	<u>84,443</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	151,814.95	188,000	188,000	188,000	188,000
6003	Salaries-Employees	257,167.14	278,944	322,754	316,070	316,190
6006	FICA	29,108.58	39,114	39,114	38,603	38,612
6007	Group Health	46,200.00	50,400	50,400	50,400	50,400
6008	Retirement	41,154.69	55,128	55,128	54,406	54,317
6010	Uniforms	614.18	550	550	614	614
6011	Workers Compensation	2,112.43	2,556	2,556	2,531	2,531
6012	Unemployment Insurance	997.07	1,063	1,063	1,040	946
6014	Office Supplies	2,744.78	2,200	1,700	2,200	2,200
6044	Appointed Attorneys	0.00	101	1,750	0	0
6045	Professional Services	0.00	0	500	0	0
6047	Mobile Phones	521.52	540	540	522	522
6048	Communications	1,758.93	1,000	1,000	1,000	1,200
6049	Postage	0.00	100	50	500	500
6050	Travel	4,786.08	6,485	5,040	5,040	2,500
6058	Liability Other Insurance	1,500.00	1,220	1,220	1,220	1,220
6059	Bonds	3,106.25	3,107	3,107	3,107	3,107
6069	Equipment Rental	1,134.00	1,134	1,134	1,134	1,134
6071	Court Costs and Transcripts	375.00	0	500	375	375
6073	Dues and Memberships	605.00	535	500	500	500
6077	Data Processing	772.51	1,919	0	0	0
6078	Education and Training	3,475.00	2,100	2,100	2,100	2,100
6079	Legal Books, Publications	0.00	1,200	500	500	500
6082	Contractual Expense	299.64	300	300	300	300
	<i>Expenditure Total:</i>	<u>550,247.75</u>	<u>637,696</u>	<u>679,506</u>	<u>670,162</u>	<u>667,768</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 428

COUNTY COURT AT LAW III

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4334	Aid Count Court at Law	84,000.00	84,000	0	84,000	84,000
4415	Judges Signature Probate Fee	535.79	615	0	464	464
4602	Miscellaneous	216.40	0	0	0	0
	<i>Revenue Total:</i>	<u>84,752.19</u>	<u>84,615</u>	<u>0</u>	<u>84,464</u>	<u>84,464</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	151,765.41	179,600	0	179,600	179,600
6003	Salaries-Employees	254,290.86	270,462	0	270,480	270,620
6006	FICA	28,294.83	34,204	0	34,472	34,483
6007	Group Health	39,600.00	43,200	0	43,200	43,200
6008	Retirement	40,863.74	48,204	0	48,582	48,503
6010	Uniforms	270.00	550	0	270	270
6011	Workers Compensation	2,119.77	2,302	0	2,298	2,298
6012	Unemployment Insurance	1,007.01	879	0	890	809
6014	Office Supplies	1,948.58	1,200	0	1,200	1,200
6044	Appointed Attorneys	0.00	2,000	0	0	0
6045	Professional Services	0.00	600	0	0	0
6047	Mobile Phones	521.52	540	0	522	522
6048	Communications	1,765.71	1,000	0	1,020	1,200
6049	Postage	63.06	110	0	63	63
6050	Travel	2,245.96	5,040	0	5,040	2,500
6058	Liability Other Insurance	1,500.00	1,500	0	1,500	1,500
6059	Bonds	3,177.25	3,178	0	3,178	3,178
6067	Equipment Maintenance	0.00	0	0	0	0
6069	Equipment Rental	2,393.28	2,394	0	2,394	2,394
6071	Court Costs and Transcripts	0.00	0	0	0	0
6073	Dues and Memberships	315.00	500	0	350	350
6077	Data Processing	0.00	3,000			
6078	Education and Training	1,170.00	2,100	0	2,100	2,100
6079	Legal Books, Publications	0.00	200	0	0	0
6082	Contractual Expense	149.83	300	0	150	150
	<i>Expenditure Total:</i>	<u>533,461.81</u>	<u>603,063</u>	<u>0</u>	<u>597,309</u>	<u>594,940</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 4285

COUNTY COURT AT LAW V

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4334	Aid Count Court at Law	84,000.00	84,000	0	84,000	84,000
4415	Judges Signature Probate Fee	0.00	615	0	615	615
	Revenue Total:	<u>84,000.00</u>	<u>84,615</u>	<u>0</u>	<u>84,615</u>	<u>84,615</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	150,402.31	151,600	151,600	151,600	151,600
6003	Salaries-Employees	250,911.95	250,505	253,445	253,505	253,745
6006	FICA	28,419.45	31,032	31,027	31,032	31,050
6007	Group Health	39,600.00	43,200	39,600	43,200	43,200
6008	Retirement	40,384.76	42,967	40,728	42,967	43,649
6010	Uniforms	540.56	252	0	541	541
6011	Workers Compensation	2,061.05	2,047	2,047	2,047	2,047
6012	Unemployment Insurance	968.16	834	834	834	759
6014	Office Supplies	2,243.26	3,898	1,000	2,200	2,200
6028	Camera and Police Supplies	0.00	0	0	0	0
6044	Appointed Attorneys	0.00	2,000	2,000	0	0
6045	Professional Services	0.00	1,000	1,000	0	0
6048	Communications	5,551.88	2,800	1,600	2,660	2,900
6049	Postage	0.00	100	0	0	0
6050	Travel	5,683.29	3,040	3,500	5,040	2,500
6058	Liability Other Insurance	0.00	1,220	1,220	0	0
6059	Bonds	0.00	320	0	0	0
6069	Equipment Rental	1,812.60	1,813	1,813	1,813	1,813
6071	Court Costs and Transcripts	0.00	1,000	1,000	0	0
6073	Dues and Memberships	225.00	500	500	225	225
6078	Education and Training	2,130.00	2,100	1,600	2,100	2,100
6079	Legal Books, Publications	0.00	1,200	500	500	500
6085	Juror's Fees	0.00	600	600	0	0
	Expenditure Total:	<u>530,934.27</u>	<u>544,028</u>	<u>535,614</u>	<u>540,264</u>	<u>538,829</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 435

DISTRICT COURTS

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4422	Steno Fees and Interpreter Fee	87,514.07	82,866	0	70,730	70,730
4427	Jury Fees	346,725.68	327,083	0	287,618	287,618
4602	Miscellaneous	649.20	0	0	0	0
	<i>Revenue Total:</i>	<u>434,888.95</u>	<u>409,949</u>	<u>0</u>	<u>358,348</u>	<u>358,348</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	99,192.82	100,800	0	100,800	100,800
6002	Salaries-Assistants/Deputies	883,490.49	811,035	0	846,690	846,690
6003	Salaries-Employees	1,122,104.73	1,224,333	0	1,263,719	1,264,179
6004	Overtime	0.00	0			
6005	Extra Help	13,392.09	20,000	0	20,000	20,000
6006	FICA	156,998.75	177,853	0	170,687	170,723
6007	Group Health	287,760.00	313,920	0	306,720	306,720
6008	Retirement	211,942.04	252,654	0	238,286	237,896
6010	Uniforms	4,301.14	5,100	0	4,300	4,300
6011	Workers Compensation	12,832.06	14,301	0	13,933	13,933
6012	Unemployment Insurance	8,059.61	7,317	0	7,008	6,371
6014	Office Supplies	15,290.73	17,661	0	15,291	15,291
6028	Camera and Police Supplies	4,930.19	5,000	0	5,000	5,000
6038	Small Tools and Equipment	342.81	0	0	0	0
6044	Appointed Attorneys	27,600.00	30,000	0	27,600	27,600
6045	Professional Services	2,350.00	1,500	0	2,350	2,350
6047	Mobile Phones	140.00	1,817	0	140	140
6048	Communications	17,334.55	16,400	0	17,335	15,500
6049	Postage	2,136.53	3,000	0	2,137	2,137
6050	Travel	24,601.57	31,543	0	29,000	14,500
6056	Property Insurance	0.48	0	0	0	0
6058	Liability Other Insurance	2,968.51	4,500	0	2,969	2,969
6059	Bonds	142.00	200	0	142	142
6067	Equipment Maintenance	150.00	0	0	0	0
6069	Equipment Rental	17,987.73	21,000	0	18,000	18,000
6071	Court Costs and Transcripts	70,453.40	45,000	0	35,000	35,000
6073	Dues and Memberships	1,559.76	2,740	0	1,560	1,560
6077	Data Processing	4,464.53	1,896	0	0	0
6078	Education and Training	10,514.15	8,400	0	10,500	10,500
6079	Legal Books, Publications	214.00	80,000	0	70,000	70,000
6082	Contractual Expense	37,450.06	52,065	0	2,653	2,653
6084	Judges	13,035.21	12,600	0	13,000	13,000
6085	Juror's Fees	344,994.00	360,000	0	344,994	344,994
6086	Juror's Expense	373.36	1,000	0	500	500
	<i>Expenditure Total:</i>	<u>3,399,107.30</u>	<u>3,623,635</u>	<u>0</u>	<u>3,570,314</u>	<u>3,553,448</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 4351

INDIGENT DEFENSE

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	264,171.00	249,720	0	249,720	261,720
4332	Reimbursement Indigent defense	157,802.14	171,353	0	135,774	135,774
	Revenue Total:	<u>421,973.14</u>	<u>421,073</u>	<u>0</u>	<u>385,494</u>	<u>397,494</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	117,195.81	113,537	0	116,817	116,817
6003	Salaries-Employees	36,764.45	42,781	0	41,249	41,249
6006	FICA	11,599.33	12,547	0	12,092	12,092
6007	Group Health	19,690.00	19,339	0	19,339	19,339
6008	Retirement	15,492.52	17,730	0	17,087	17,059
6009	Auto Allowance	1,642.40	1,200	0	1,642	1,642
6011	Workers Compensation	601.10	615	0	593	593
6012	Unemployment Insurance	614.79	541	0	522	474
6014	Office Supplies	0.00	1,600	0	0	0
6044	Appointed Attorneys	2,107,865.56	2,008,698	0	2,107,866	1,981,580
6045	Professional Services	84,980.01	125,000	0	84,980	100,000
6047	Mobile Phones	0.00	0	0	0	0
6048	Communications	1,250.65	700	0	1,251	800
6049	Postage	0.00	150	0	0	0
6050	Travel	0.00	0	0	1,200	0
6071	Court Costs and Transcripts	128,168.30	60,000	0	60,000	60,000
6078	Education and Training	0.00	750	0	750	750
	Expenditure Total:	<u>2,525,864.92</u>	<u>2,405,188</u>	<u>0</u>	<u>2,465,388</u>	<u>2,352,395</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 4352

CRIMINAL HEARINGS OFFICER

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	6,085.29	31,925	0	13,437	13,437
4440	Court Cost	115.36	114	0	114	114
4540	Fines	0.00	0	0	0	0
4600	Interest Income	8.43	0	0	14	14
<i>Revenue Total:</i>		<u>6,209.08</u>	<u>32,039</u>	<u>0</u>	<u>13,565</u>	<u>13,565</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	0.00	58,910	0	116,718	116,718
6003	Salaries-Employees	35,796.24	47,519	0	58,458	58,458
6005	Extra Help	66,014.92	99,632	0	11,000	11,000
6006	FICA	7,686.20	15,305	0	14,242	14,242
6007	Group Health	6,600.00	17,400	0	28,800	28,800
6008	Retirement	3,602.43	12,045	0	18,937	18,906
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	386.03	750	0	698	698
6012	Unemployment Insurance	388.53	661	0	614	559
6014	Office Supplies	1,015.19	3,400	0	1,015	1,015
6048	Communications	0.00	0	0	0	0
6049	Postage	0.00	149	0	0	0
6050	Travel	1,084.59	0	0	1,800	900
6059	Bonds	100.00	200	0	100	100
6069	Equipment Rental	2,048.64	2,049	0	2,049	2,049
6071	Court Costs and Transcripts	562.50	0	0	0	0
6076	Bank Fees	79.59	0	0	80	80
6077	Data Processing	4,547.26	5,826	0	0	0
6078	Education and Training	0.00	600	0	600	600
6082	Contractual Expense	420.08	594	0	420	420
<i>Expenditure Total:</i>		<u>130,332.20</u>	<u>265,040</u>	<u>0</u>	<u>255,531</u>	<u>254,545</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 4353

COURTHOUSE SECURITY

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	216,969.18	220,772	0	167,966	167,966
	<i>Revenue Total:</i>	<u>216,969.18</u>	<u>220,772</u>	<u>0</u>	<u>167,966</u>	<u>167,966</u>
<u>EXPENDITURE ACCOUNTS</u>						
6050	Travel	5,222.83	10,000	0	10,000	5,000
6078	Education and Training	2,845.00	10,000	0	10,000	10,000
	<i>Expenditure Total:</i>	<u>8,067.83</u>	<u>20,000</u>	<u>0</u>	<u>20,000</u>	<u>15,000</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 4355

JUVENILE COURT

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	141,272.90	214,077	214,077	214,077	214,077
6003	Salaries-Employees	133,588.99	162,809	155,317	162,929	162,929
6006	FICA	20,582.59	28,832	0	28,841	28,855
6007	Group Health	33,110.00	36,000	0	36,000	36,000
6008	Retirement	23,084.58	40,670	0	40,670	40,603
6010	Uniforms	864.11	900	0	864	864
6011	Workers Compensation	2,120.85	2,502	0	2,502	2,502
6012	Unemployment Insurance	1,073.78	1,242	0	1,242	1,129
6014	Office Supplies	999.27	1,200	900	900	900
6016	Gasoline	0.00	0	1,400	0	0
6028	Camera and Police Supplies	0.00	0	600	0	0
6030	Vehicle Repairs	0.00	0	1,000	0	0
6045	Professional Services	17,970.00	20,000	20,000	17,970	17,970
6047	Mobile Phones	225.00	540	540	225	225
6050	Travel	2,901.14	5,800	3,174	3,174	1,500
6054	Advertising	0.00	448			
6057	Vehicle Insurance	0.00	0	238	0	0
6069	Equipment Rental	2,335.20	2,475	2,336	2,336	2,336
6073	Dues and Memberships	580.00	580	520	580	580
6078	Education and Training	565.00	1,413	845	845	845
6082	Contractual Expense	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>381,273.41</u>	<u>519,488</u>	<u>400,947</u>	<u>513,155</u>	<u>511,315</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 4357

M&O MAGISTRATE COURT

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6010	Uniforms	0.00	150	0	0	0
6014	Office Supplies	1,019.92	1,030	1,500	1,030	1,030
6038	Small Tools and Equipment	1,273.32	1,300	0	0	0
6045	Professional Services	0.00	1,055	8,594	0	0
6048	Communications	679.85	700	680	680	700
6056	Property Insurance	1,658.39	1,658	1,658	2,508	2,508
6060	Electricity	0.00	0	0	0	0
6064	Building Maintenance	288.45	3,000	5,000	1,000	1,000
6067	Equipment Maintenance	127.59	1,850	1,000	1,000	1,000
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	846.34	1,215	1,215	1,215	1,215
	<i>Expenditure Total:</i>	<u>5,893.86</u>	<u>11,958</u>	<u>19,647</u>	<u>7,433</u>	<u>7,453</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 450

DISTRICT CLERK

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	45,895.25	47,648	0	40,634	40,634
4431	Service Fees	18,509.21	19,271	0	16,661	16,661
4442	Copy Reimbursement-Dist Clerk	143,457.92	141,963	0	129,331	129,331
4446	Dist Clerk-Judicial Recd Mgmt	79,808.79	95,597	0	48,833	48,833
4448	Dist. Clerk-Passport Revenue	128,475.05	109,152	0	93,738	93,738
4449	Research fees - District Clrk	23,959.00	24,126	0	21,079	21,079
4452	District Clerk FAX Fee	2.00	0	0	0	0
4453	Passport Picture fee-Dist Clrk	36,450.00	30,645	0	27,918	27,918
4454	JPTEch Fee	269,626.05	3,652			
4463	Restitution Rental	0.00	0	0	0	0
4468	Retrieval fees - Dist. Clerk	50.00	45	0	90	90
4470	District Clerk	558,361.92	515,820	0	513,949	513,949
4478	Records Preservation Revenue	94,356.79	46,687			
4509	Transaction Fee	10,698.00	11,070	0	9,972	9,972
4510	District Clerk	343,982.52	351,963	0	304,624	304,624
4540	Fines	20,205.64	20,673	0	20,721	20,721
4600	Interest Income	86,485.28	83,580	0	68,312	68,312
4602	Miscellaneous	402.50	500	0	1,713	1,713
Revenue Total:		<u>1,860,725.92</u>	<u>1,502,392</u>	<u>0</u>	<u>1,297,575</u>	<u>1,297,575</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	80,997.93	81,000	81,000	81,000	81,000
6002	Salaries-Assistants/Deputies	50,948.91	52,229	53,374	53,374	53,374
6003	Salaries-Employees	1,269,466.28	1,243,255	1,279,250	1,277,055	1,277,055
6004	Overtime	21,179.44	0	0	0	0
6005	Extra Help	9,318.05	10,000	10,000	10,000	10,000
6006	FICA	106,113.90	111,429	108,981	108,813	108,813
6007	Group Health	280,148.56	309,600	309,600	309,600	309,600
6008	Retirement	142,792.03	156,272	152,813	151,587	152,326
6011	Workers Compensation	5,474.93	5,459	5,339	5,330	5,330
6012	Unemployment Insurance	5,272.28	4,536	4,431	4,423	4,021
6014	Office Supplies	30,578.41	35,750	30,578	30,578	30,578
6016	Gasoline	1,726.01	2,000	1,726	1,726	1,726
6030	Vehicle Repairs	285.43	2,000	1,000	1,000	1,000
6038	Small Tools and Equipment	9,815.96	0	0	0	0
6047	Mobile Phones	1,255.06	960	1,416	1,416	1,416
6048	Communications	20,466.50	19,000	19,000	19,000	14,500
6049	Postage	61,893.29	63,000	61,893	61,893	61,893
6050	Travel	9,699.56	7,100	7,100	7,100	3,500
6056	Property Insurance	0.00	0	0	0	0
6057	Vehicle Insurance	540.75	626	1,127	1,127	1,127
6058	Liability Other Insurance	6,539.40	6,100	6,539	6,539	6,539

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 450

DISTRICT CLERK

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
6059	Bonds	1,242.50	1,613	1,428	1,428	1,428
6067	Equipment Maintenance	380.00	407	380	380	380
6069	Equipment Rental	33,638.23	36,000	33,638	33,638	33,638
6073	Dues and Memberships	175.00	360	175	175	175
6077	Data Processing	455,313.26	104,969	55,000	55,000	55,000
6078	Education and Training	5,350.00	3,500	3,500	3,500	3,500
6082	Contractual Expense	817.05	4,221	889	889	889
	<i>Expenditure Total:</i>	<u>2,611,428.72</u>	<u>2,261,386</u>	<u>2,230,177</u>	<u>2,226,571</u>	<u>2,218,808</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 452

JUSTICE OF PEACE ADMIN.

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	0.00	0	0	0	0
4454	JPTEch Fee	193,280.34	179,239	0	116,345	116,345
	Revenue Total:	<u>193,280.34</u>	<u>179,239</u>	<u>0</u>	<u>116,345</u>	<u>116,345</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	49,551.65	48,266	0	48,266	48,266
6006	FICA	3,609.91	3,692	0	3,692	3,692
6007	Group Health	6,600.00	7,200	0	7,200	7,200
6008	Retirement	4,986.40	5,128	0	5,128	5,209
6011	Workers Compensation	183.48	181	0	181	181
6012	Unemployment Insurance	187.44	159	0	159	145
6014	Office Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	61,812	0	0	0
6047	Mobile Phones	456.42	456	0	456	456
6050	Travel	2,602.12	2,400	0	2,400	1,200
6067	Equipment Maintenance	48,862.50	45,000	0	48,863	48,863
6071	Court Costs and Transcripts	4,323.00	4,648	0	4,323	4,323
6073	Dues and Memberships	0.00	455	0	0	0
6077	Data Processing	15,756.58	352	0	0	0
6096	Equipment	53,932.00	0	0	0	0
	Expenditure Total:	<u>191,051.50</u>	<u>179,749</u>	<u>0</u>	<u>120,668</u>	<u>119,535</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 453

JUSTICE OF THE PEACE #1

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	394,982.96	342,972	0	293,393	293,393
4440	Court Cost	17,573.36	17,240	0	13,153	13,153
4480	Justices of the Peace	7,742.40	10,050	0	5,394	5,394
4540	Fines	9,317.37	8,840	0	6,297	6,297
4600	Interest Income	853.99	732	0	553	553
4602	Miscellaneous	30.00	0	0	0	0
4705	Long/Short	0.00	0	0	0	0
	Revenue Total:	<u>430,500.08</u>	<u>379,834</u>	<u>0</u>	<u>318,790</u>	<u>318,790</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	50,983.20	50,983	0	50,983	50,983
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	102,322.26	123,401	0	124,537	124,537
6005	Extra Help	11,988.54	0	0	0	0
6006	FICA	12,425.65	14,044	0	13,840	13,840
6007	Group Health	26,400.00	36,000	0	36,000	36,000
6008	Retirement	15,289.90	19,262	0	18,974	18,943
6009	Auto Allowance	5,379.94	5,400	0	5,400	5,400
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	618.92	668	0	658	658
6012	Unemployment Insurance	432.40	420	0	411	374
6014	Office Supplies	1,682.84	3,000	0	1,683	1,683
6047	Mobile Phones	604.42	960	0	624	624
6048	Communications	706.18	720	0	2,055	2,200
6049	Postage	825.00	2,000	0	2,000	2,000
6050	Travel	2,628.75	1,800	0	1,800	900
6059	Bonds	177.50	178	0	178	178
6069	Equipment Rental	1,747.02	2,065	0	2,065	2,065
6073	Dues and Memberships	60.00	100	0	60	60
6076	Bank Fees	161.18	300	0	300	300
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	500.00	600	0	600	600
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	0.00	1,377	0	0	0
	Expenditure Total:	<u>234,933.70</u>	<u>263,278</u>	<u>0</u>	<u>262,168</u>	<u>261,345</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 454

JUSTICE OF THE PEACE #2-1

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	444,752.34	464,507	0	366,458	366,458
4440	Court Cost	16,091.16	16,892	0	13,768	13,768
4480	Justices of the Peace	30,689.50	37,154	0	34,283	34,283
4540	Fines	10,198.55	10,649	0	9,008	9,008
4600	Interest Income	965.44	914	0	667	667
4705	Long/Short	100.02	0	0	0	0
	Revenue Total:	<u>502,797.01</u>	<u>530,116</u>	<u>0</u>	<u>424,184</u>	<u>424,184</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	50,983.21	50,983	50,983	50,983	50,983
6003	Salaries-Employees	127,606.32	123,492	127,492	123,466	123,466
6005	Extra Help	3,286.55	0	0	0	0
6006	FICA	13,903.44	14,140	14,140	13,832	13,832
6007	Group Health	33,000.00	36,000	36,000	36,000	36,000
6008	Retirement	17,970.98	19,293	19,293	18,858	18,827
6009	Auto Allowance	5,379.94	5,400	5,400	5,400	5,400
6011	Workers Compensation	686.90	669	669	654	654
6012	Unemployment Insurance	502.63	421	421	407	370
6014	Office Supplies	7,488.79	3,800	4,180	3,800	3,800
6030	Vehicle Repairs	0.00	0	0	0	0
6047	Mobile Phones	960.00	960	960	960	960
6048	Communications	5,968.39	5,200	5,720	4,707	5,000
6049	Postage	3,126.89	3,000	3,300	3,000	3,000
6050	Travel	619.43	3,000	3,300	3,000	1,500
6059	Bonds	0.00	178	195	178	178
6069	Equipment Rental	2,892.84	2,893	3,182	2,893	2,893
6073	Dues and Memberships	135.00	150	165	135	135
6076	Bank Fees	478.34	450	0	478	478
6078	Education and Training	450.00	900	990	900	900
6079	Legal Books, Publications	29.00	87	350	100	100
6082	Contractual Expense	1,340.47	1,542	1,279	1,542	1,542
	Expenditure Total:	<u>276,809.12</u>	<u>272,558</u>	<u>278,019</u>	<u>271,293</u>	<u>270,018</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 455

JUSTICE OF THE PEACE #2-2

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	441,164.28	449,583	0	367,544	367,544
4440	Court Cost	14,911.04	15,201	0	12,336	12,336
4480	Justices of the Peace	80,783.21	74,345	0	46,599	46,599
4540	Fines	10,643.97	10,791	0	8,419	8,419
4600	Interest Income	962.45	925	0	667	667
4602	Miscellaneous	120.00	0	0	0	0
4705	Long/Short	0.02	0			
Revenue Total:		<u>548,584.97</u>	<u>550,845</u>	<u>0</u>	<u>435,565</u>	<u>435,565</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	50,983.21	50,983	50,983	50,983	50,983
6003	Salaries-Employees	126,987.73	132,102	159,365	132,102	132,102
6006	FICA	13,096.73	14,419	0	14,419	14,419
6007	Group Health	33,000.00	36,000	33,000	36,000	36,000
6008	Retirement	17,909.32	19,792	17,972	19,792	19,759
6009	Auto Allowance	5,379.94	5,400	5,400	5,400	5,400
6011	Workers Compensation	681.01	687	669	687	687
6012	Unemployment Insurance	497.66	436	421	436	396
6014	Office Supplies	4,081.18	3,500	3,500	3,500	3,500
6047	Mobile Phones	0.00	150	960	0	0
6048	Communications	4,843.37	4,200	3,300	3,819	4,000
6049	Postage	3,856.45	3,000	3,500	3,500	3,500
6050	Travel	2,587.08	3,510	3,500	3,000	1,500
6059	Bonds	177.50	178	178	178	178
6069	Equipment Rental	2,318.03	2,424	2,424	2,061	2,061
6073	Dues and Memberships	60.00	135	300	60	60
6076	Bank Fees	803.20	400	0	400	400
6078	Education and Training	950.00	751	1,000	750	750
6079	Legal Books, Publications	28.00	300	600	175	175
6082	Contractual Expense	1,340.47	1,578	1,279	1,509	1,509
Expenditure Total:		<u>269,580.88</u>	<u>279,945</u>	<u>288,351</u>	<u>278,771</u>	<u>277,379</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 456

JUSTICE OF THE PEACE #3-1

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	228,899.58	220,589	0	196,926	196,926
4440	Court Cost	9,889.93	9,392	0	8,714	8,714
4480	Justices of the Peace	29,854.30	23,196	0	27,020	27,020
4540	Fines	8,357.38	7,977	0	7,208	7,208
4600	Interest Income	547.06	464	0	397	397
	Revenue Total:	<u>277,548.25</u>	<u>261,618</u>	<u>0</u>	<u>240,265</u>	<u>240,265</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	50,983.21	50,983	0	50,983	50,983
6003	Salaries-Employees	86,871.43	91,594	0	99,217	99,217
6006	FICA	10,704.69	11,394	0	11,977	11,977
6007	Group Health	26,400.00	28,800	0	28,800	28,800
6008	Retirement	13,872.65	15,413	0	16,237	16,210
6009	Auto Allowance	5,379.94	5,400	0	5,400	5,400
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	517.32	535	0	563	563
6012	Unemployment Insurance	525.39	302	0	327	298
6014	Office Supplies	2,040.52	1,275	0	2,041	2,041
6016	Gasoline	0.00	0	0	0	0
6047	Mobile Phones	624.33	960	0	624	624
6048	Communications	2,956.58	2,860	0	2,261	1,700
6049	Postage	1,999.80	3,225	0	2,000	2,000
6050	Travel	1,389.89	1,800	0	1,800	900
6059	Bonds	177.50	178	0	178	178
6069	Equipment Rental	990.00	990	0	990	990
6073	Dues and Memberships	0.00	135	0	0	0
6076	Bank Fees	396.79	350	0	350	350
6078	Education and Training	350.00	600	0	600	600
6079	Legal Books, Publications	0.00	55	0	0	0
6082	Contractual Expense	1,021.80	1,004	0	1,004	1,004
6087	Miscellaneous	0.00	0	0	0	0
	Expenditure Total:	<u>207,201.84</u>	<u>217,853</u>	<u>0</u>	<u>225,352</u>	<u>223,835</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 457

JUSTICE OF THE PEACE #3-2

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	212,459.42	213,477	0	196,358	196,358
4440	Court Cost	8,100.71	8,001	0	7,518	7,518
4454	JP Tech Fee	908.12	1,362	0	1,362	1,362
4480	Justices of the Peace	7,084.00	6,300	0	5,236	5,236
4540	Fines	6,417.84	6,282	0	5,768	5,768
4600	Interest Income	469.94	423	0	356	356
4705	Long/Short	0.80	0	0	0	0
Revenue Total:		<u>235,440.83</u>	<u>235,845</u>	<u>0</u>	<u>216,598</u>	<u>216,598</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	50,983.21	50,983	50,983	50,983	50,983
6003	Salaries-Employees	88,719.97	92,304	92,304	92,304	92,304
6006	FICA	10,830.36	11,448	11,448	11,448	11,448
6007	Group Health	26,400.00	28,800	28,800	28,800	28,800
6008	Retirement	14,058.14	15,489	15,489	15,489	15,464
6009	Auto Allowance	5,379.94	5,400	5,400	5,400	5,400
6011	Workers Compensation	531.66	537	537	537	537
6012	Unemployment Insurance	343.59	305	305	305	277
6014	Office Supplies	1,898.17	2,500	2,500	1,898	1,898
6045	Professional Services	0.00	0	0	0	0
6047	Mobile Phones	960.00	960	960	960	960
6048	Communications	3,726.21	3,600	3,600	2,866	1,200
6049	Postage	825.47	2,000	2,000	825	825
6050	Travel	411.80	1,800	1,800	1,800	900
6059	Bonds	177.50	178	178	178	178
6069	Equipment Rental	990.00	990	990	990	990
6073	Dues and Memberships	135.00	135	135	135	135
6076	Bank Fees	391.67	123	350	392	392
6078	Education and Training	250.00	600	600	600	600
6082	Contractual Expense	1,021.80	1,136	909	1,136	1,136
Expenditure Total:		<u>208,034.49</u>	<u>219,288</u>	<u>219,288</u>	<u>217,046</u>	<u>214,427</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 458

JUSTICE OF THE PEACE #4

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	288,575.35	267,687	0	226,271	226,271
4440	Court Cost	13,426.74	13,083	0	9,831	9,831
4480	Justices of the Peace	16,647.40	13,784	0	12,279	12,279
4540	Fines	9,352.75	9,333	0	7,057	7,057
4600	Interest Income	669.02	614	0	439	439
4705	Long/Short	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>328,671.26</u>	<u>304,501</u>	<u>0</u>	<u>255,877</u>	<u>255,877</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	50,983.21	50,983	0	50,983	50,983
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	63,798.49	97,916	0	97,916	97,916
6004	Overtime	197.14	0	0	0	0
6005	Extra Help	22,318.03	0	0	0	0
6006	FICA	10,409.69	11,877	0	11,877	11,877
6007	Group Health	19,800.00	28,800	0	28,800	28,800
6008	Retirement	11,554.00	16,096	0	16,096	16,070
6009	Auto Allowance	5,379.94	5,400	0	5,400	5,400
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	521.48	558	0	558	558
6012	Unemployment Insurance	333.02	323	0	323	294
6014	Office Supplies	1,261.30	2,500	0	1,261	1,261
6047	Mobile Phones	1,460.53	960	0	1,461	1,461
6048	Communications	913.61	920	0	2,928	2,600
6049	Postage	999.35	2,000	0	999	999
6050	Travel	1,239.05	1,800	0	1,800	900
6059	Bonds	177.50	178	0	178	178
6069	Equipment Rental	1,701.36	1,435	0	1,791	1,791
6073	Dues and Memberships	110.00	135	0	110	110
6076	Bank Fees	553.17	350	0	553	553
6078	Education and Training	450.00	452	0	600	600
6079	Legal Books, Publications	0.00	100	0	0	0
6082	Contractual Expense	667.20	742	0	742	742
6096	Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>194,828.07</u>	<u>223,525</u>	<u>0</u>	<u>224,376</u>	<u>223,093</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 460

JUSTICE OF THE PEACE #5-1

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	673,926.89	628,856	0	562,748	562,748
4440	Court Cost	31,677.88	28,477	0	26,479	26,479
4454	JP Tech Fee	1,185.96	605			
4480	Justices of the Peace	28,716.70	24,163	0	29,400	29,400
4486	Sheriff Arrest Fees	0.00	0	0	0	0
4540	Fines	22,916.95	21,081	0	18,188	18,188
4600	Interest Income	1,521.27	1,475	0	1,115	1,115
	Revenue Total:	<u>759,945.65</u>	<u>704,657</u>	<u>0</u>	<u>637,930</u>	<u>637,930</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	50,983.21	50,983	60,000	50,983	50,983
6003	Salaries-Employees	177,620.24	177,948	111,000	182,738	182,738
6006	FICA	17,402.72	18,000	0	18,366	18,394
6007	Group Health	33,000.00	43,200	0	43,200	43,200
6008	Retirement	23,015.06	24,650	0	25,168	25,127
6009	Auto Allowance	5,379.94	5,400	6,000	5,400	5,400
6010	Uniforms	0.00	550	2,500	0	0
6011	Workers Compensation	1,297.09	1,543	0	1,561	1,561
6012	Unemployment Insurance	541.17	584	0	600	546
6014	Office Supplies	1,761.47	4,888	5,000	3,000	3,000
6016	Gasoline	1,140.52	1,550	1,800	1,200	1,200
6030	Vehicle Repairs	20.09	1,250	500	1,000	1,000
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	960.00	960	960	960	960
6048	Communications	1,185.96	605	0	4,869	750
6049	Postage	4,604.00	3,654	5,000	3,654	3,654
6050	Travel	2,385.47	612	3,000	2,500	1,250
6057	Vehicle Insurance	346.50	442	350	347	347
6058	Liability Other Insurance	0.00	9	0	0	0
6059	Bonds	0.00	59	350	178	178
6069	Equipment Rental	2,004.96	2,005	2,500	2,005	2,005
6073	Dues and Memberships	35.00	100	300	35	35
6076	Bank Fees	120.00	250	0	250	250
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	1,200.00	750	2,000	750	750
6079	Legal Books, Publications	0.00	100	300	0	0
6082	Contractual Expense	639.36	688	0	711	711
6096	Equipment	0.00	0	0	0	0
	Expenditure Total:	<u>325,642.76</u>	<u>340,780</u>	<u>201,560</u>	<u>349,475</u>	<u>344,039</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 4601

JUSTICE OF THE PEACE #5-3

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	874,103.41	859,735	0	575,648	575,648
4440	Court Cost	24,599.86	23,102	0	18,904	18,904
4480	Justices of the Peace	13,662.30	12,387	0	3,083	3,083
4540	Fines	21,871.69	20,567	0	14,559	14,559
4600	Interest Income	1,507.14	1,496	0	565	565
	Revenue Total:	<u>935,744.40</u>	<u>917,287</u>	<u>0</u>	<u>612,759</u>	<u>612,759</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	50,983.21	50,983	50,983	50,983	50,983
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	133,067.34	138,887	138,887	138,382	138,382
6006	FICA	13,784.88	15,012	15,012	14,973	14,978
6007	Group Health	33,000.00	36,000	36,000	36,000	36,000
6008	Retirement	18,520.86	20,473	20,473	20,405	20,372
6009	Auto Allowance	5,379.94	5,400	5,400	5,400	5,400
6010	Uniforms	267.93	550	550	268	268
6011	Workers Compensation	1,236.92	1,335	1,135	1,333	1,333
6012	Unemployment Insurance	512.33	457	457	455	413
6014	Office Supplies	1,406.57	2,500	2,500	1,500	1,500
6028	Camera and Police Supplies	0.00	0	0	0	0
6047	Mobile Phones	960.00	960	960	960	960
6048	Communications	3,412.78	3,100	3,100	4,147	4,300
6049	Postage	2,050.00	2,500	2,500	2,050	2,050
6050	Travel	1,091.28	2,400	2,400	2,400	1,200
6059	Bonds	0.00	178	178	178	178
6069	Equipment Rental	2,060.28	2,061	2,061	2,061	2,061
6073	Dues and Memberships	60.00	100	100	60	60
6076	Bank Fees	233.55	200	0	234	234
6078	Education and Training	650.00	750	750	750	750
6079	Legal Books, Publications	0.00	100	100	0	0
6082	Contractual Expense	0.00	1,536	1,536	0	0
	Expenditure Total:	<u>268,677.87</u>	<u>285,482</u>	<u>285,082</u>	<u>282,539</u>	<u>281,422</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 461

JUSTICE OF THE PEACE #5-2

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	197,723.95	214,632	0	193,857	193,857
4440	Court Cost	7,102.19	7,434	0	8,854	8,854
4480	Justices of the Peace	19,082.70	16,526	0	15,840	15,840
4540	Fines	5,285.32	5,640	0	6,610	6,610
4600	Interest Income	437.72	456	0	358	358
4705	Long/Short	19.90	0	0	0	0
	<i>Revenue Total:</i>	<u>229,651.78</u>	<u>244,688</u>	<u>0</u>	<u>225,519</u>	<u>225,519</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	51,888.87	51,889	0	51,889	51,889
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	126,255.60	137,484	0	137,601	137,601
6006	FICA	12,680.21	14,900	0	14,909	14,918
6007	Group Health	33,000.00	36,000	0	36,000	36,000
6008	Retirement	17,931.25	20,471	0	20,471	20,437
6009	Auto Allowance	5,379.94	5,400	0	5,400	5,400
6010	Uniforms	299.52	550	0	300	300
6011	Workers Compensation	1,036.14	1,243	0	1,243	1,243
6012	Unemployment Insurance	489.70	454	0	454	412
6014	Office Supplies	2,231.76	2,500	0	2,232	2,232
6016	Gasoline	0.00	0	0	0	0
6047	Mobile Phones	0.00	960	0	0	0
6048	Communications	0.00	0	0	1,241	750
6049	Postage	0.00	3,000	0	500	500
6050	Travel	1,465.57	2,400	0	2,400	1,200
6057	Vehicle Insurance	0.00	0	0	0	0
6059	Bonds	390.50	36	0	391	391
6069	Equipment Rental	1,479.24	1,480	0	1,480	1,480
6073	Dues and Memberships	60.00	100	0	60	60
6076	Bank Fees	374.35	250	0	374	374
6078	Education and Training	1,000.00	750	0	750	750
6079	Legal Books, Publications	0.00	100	0	0	0
6082	Contractual Expense	639.36	711	0	711	711
6100	Weapons	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>256,602.01</u>	<u>280,678</u>	<u>0</u>	<u>278,406</u>	<u>276,648</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 464

JUSTICE OF THE PEACE 2-3

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	643,110.21	632,852	0	523,506	523,506
4440	Court Cost	25,379.17	24,877	0	20,918	20,918
4454	JP Tech Fee	0.00	427			
4480	Justices of the Peace	26,868.60	25,843	0	22,905	22,905
4540	Fines	23,782.90	22,916	0	19,161	19,161
4600	Interest Income	1,373.14	1,402	0	976	976
4705	Long/Short	-46.99	0	0	0	0
	Revenue Total:	<u>720,467.03</u>	<u>708,317</u>	<u>0</u>	<u>587,466</u>	<u>587,466</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	50,970.38	50,983	50,983	50,983	50,983
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	131,162.77	127,634	139,534	133,017	133,017
6005	Extra Help	60.00	0	0	0	0
6006	FICA	13,723.82	14,988	14,988	14,489	14,489
6007	Group Health	33,000.00	36,000	36,000	36,000	36,000
6008	Retirement	18,328.66	20,595	20,585	19,890	19,858
6009	Auto Allowance	5,379.94	5,400	5,400	5,400	5,400
6011	Workers Compensation	696.53	714	714	690	690
6012	Unemployment Insurance	513.55	460	460	439	399
6014	Office Supplies	3,085.35	5,175	3,000	3,000	3,000
6028	Camera and Police Supplies	0.00	0	0	0	0
6047	Mobile Phones	606.41	960	960	456	456
6048	Communications	4,673.41	4,000	4,000	3,650	2,750
6049	Postage	903.72	2,500	2,500	1,000	1,000
6050	Travel	747.24	165	2,400	2,400	1,200
6059	Bonds	177.50	178	178	178	178
6069	Equipment Rental	2,970.72	2,971	3,000	2,971	2,971
6073	Dues and Memberships	60.00	60	200	60	60
6076	Bank Fees	358.45	350	350	358	358
6077	Data Processing	0.00	427			
6078	Education and Training	550.00	600	600	600	600
6079	Legal Books, Publications	0.00	200	200	0	0
6082	Contractual Expense	673.27	1,536	1,536	768	768
	Expenditure Total:	<u>268,641.72</u>	<u>275,896</u>	<u>287,588</u>	<u>276,349</u>	<u>274,177</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 475

DISTRICT ATTORNEY

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4337	DA Food Stamp Prosecutions	840.18	420	0	1,200	1,200
4338	State Aid-County Attorney	54,390.74	69,839	0	54,172	54,172
4460	County Attorney	55,479.45	58,458	0	46,576	46,576
4480	Justices of the Peace	72.37	75	0	110	110
Revenue Total:		<u>110,782.74</u>	<u>128,792</u>	<u>0</u>	<u>102,058</u>	<u>102,058</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	28,994.68	28,156	28,156	28,156	28,156
6002	Salaries-Assistants/Deputies	1,919,352.57	1,996,651	2,031,651	2,061,651	2,061,651
6003	Salaries-Employees	1,554,849.75	1,616,658	1,616,658	1,634,658	1,634,294
6006	FICA	260,761.32	284,922	284,922	284,922	284,894
6007	Group Health	448,984.22	466,111	466,111	466,111	466,111
6008	Retirement	352,056.20	401,292	401,292	401,292	400,509
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	12,775.66	12,110	12,110	12,110	11,985
6012	Unemployment Insurance	13,476.68	12,810	12,810	12,810	11,740
6014	Office Supplies	19,861.09	27,428	28,000	20,000	20,000
6016	Gasoline	0.00	0	0	0	0
6028	Camera and Police Supplies	4,977.17	5,000	5,000	5,000	5,000
6030	Vehicle Repairs	400.00	0	0	0	0
6038	Small Tools and Equipment	0.00	4,500	278	0	0
6045	Professional Services	6,759.00	10,000	5,000	5,000	5,000
6047	Mobile Phones	0.00	108	108	0	0
6048	Communications	28,577.53	22,800	22,800	21,636	21,500
6049	Postage	2,272.63	4,000	4,000	2,273	2,273
6050	Travel	25,500.26	18,272	33,600	27,000	13,500
6057	Vehicle Insurance	0.00	0	0	0	0
6059	Bonds	497.00	500	500	497	497
6067	Equipment Maintenance	499.00	3,000	3,000	1,000	1,000
6069	Equipment Rental	13,617.83	14,320	14,320	13,618	13,618
6071	Court Costs and Transcripts	17,142.20	8,000	8,000	8,000	8,000
6073	Dues and Memberships	10,552.00	11,000	9,600	9,600	9,600
6077	Data Processing	128,314.89	17,781	722	0	0
6078	Education and Training	13,922.50	15,000	15,000	15,000	15,000
6079	Legal Books, Publications	29,675.06	27,500	27,500	27,500	27,500
6082	Contractual Expense	6,085.58	12,207	16,207	6,800	6,800
Expenditure Total:		<u>4,899,904.82</u>	<u>5,020,126</u>	<u>5,047,345</u>	<u>5,064,634</u>	<u>5,048,628</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 491

VOTER REGISTRATION & ELECTIONS

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4447	Copy Receipts	83.60	50	0	36	36
	<i>Revenue Total:</i>	<u>83.60</u>	<u>50</u>	<u>0</u>	<u>36</u>	<u>36</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	77,836.13	78,132	78,132	78,132	78,132
6003	Salaries-Employees	352,349.81	364,099	364,581	364,581	364,581
6004	Overtime	73,482.92	146,886	85,000	85,000	85,000
6005	Extra Help	204,090.75	401,114	300,000	300,000	300,000
6006	FICA	61,065.19	75,254	64,813	63,807	63,807
6007	Group Health	76,075.96	79,200	79,200	79,200	79,200
6008	Retirement	43,469.27	53,210	53,210	56,676	56,952
6009	Auto Allowance	0.00	5,400	5,400	5,400	5,400
6011	Workers Compensation	3,754.07	3,665	3,665	3,104	3,104
6012	Unemployment Insurance	2,573.14	3,225	3,225	2,731	2,483
6014	Office Supplies	85,812.34	88,094	90,000	85,812	85,812
6016	Gasoline	1,603.82	4,000	4,000	4,000	4,000
6025	Food-Human	423.91	1,000	1,000	1,000	1,000
6030	Vehicle Repairs	2,871.32	2,040	2,000	2,871	2,871
6038	Small Tools and Equipment	0.00	4,500	4,500	0	0
6045	Professional Services	12,610.36	500	30,550	30,050	30,050
6046	Medical and Dental	50.00	0	0	0	0
6047	Mobile Phones	55,402.71	41,000	44,000	44,000	44,000
6048	Communications	2,927.46	11,000	6,000	8,331	13,100
6049	Postage	20,207.72	93,206	50,000	50,000	50,000
6050	Travel	5,786.06	2,207	5,000	3,600	1,800
6054	Advertising	10,102.96	15,189	10,000	10,000	10,000
6055	Printing and Binding	193,438.16	21,997	70,000	70,000	70,000
6057	Vehicle Insurance	973.50	1,200	1,200	974	974
6059	Bonds	70.00	150	150	70	70
6064	Building Maintenance	0.00	5,432	1,000	0	0
6067	Equipment Maintenance	76,065.61	74,905	79,408	79,408	79,408
6068	Real Estate Rental	0.00	2,550	2,500	0	0
6069	Equipment Rental	7,002.41	16,000	16,000	7,002	7,002
6073	Dues and Memberships	350.00	500	500	350	350
6077	Data Processing	90,197.25	80,900	114,593	56,914	56,914
6078	Education and Training	1,414.00	199	1,500	1,500	1,500
6079	Legal Books, Publications	514.35	50	50	50	50
6082	Contractual Expense	0.00	1,000	1,000	1,000	1,000
6096	Equipment	80,750.00	12,824			
	<i>Expenditure Total:</i>	<u>1,543,271.18</u>	<u>1,690,628</u>	<u>1,572,177</u>	<u>1,495,563</u>	<u>1,498,560</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 495

COUNTY AUDITOR

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4461	Audit Fees	34,038.00	34,356	0	29,184	29,184
4958	Indirect Cost	14,304.00	14,500	0	12,158	12,158
	Revenue Total:	<u>48,342.00</u>	<u>48,856</u>	<u>0</u>	<u>41,342</u>	<u>41,342</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	130,082.51	131,114	131,114	131,114	131,114
6002	Salaries-Assistants/Deputies	1,036,269.26	1,089,937	1,089,937	1,089,937	1,089,937
6003	Salaries-Employees	0.00	0	0	0	0
6004	Overtime	1,652.85	3,000	3,000	3,000	3,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	85,699.13	93,713	93,713	93,713	93,713
6007	Group Health	149,383.73	165,600	165,600	165,600	165,600
6008	Retirement	117,533.39	132,320	132,320	132,320	132,103
6011	Workers Compensation	4,458.57	4,590	4,039	4,590	4,590
6012	Unemployment Insurance	4,544.30	4,039	0	4,039	3,672
6014	Office Supplies	11,998.41	14,181	12,000	11,998	11,998
6016	Gasoline	471.17	700	500	700	700
6030	Vehicle Repairs	159.62	200	200	200	200
6038	Small Tools and Equipment	621.36	350	0	0	0
6047	Mobile Phones	1,430.82	1,480	1,430	1,431	1,431
6048	Communications	23,534.25	23,500	23,534	17,815	7,300
6049	Postage	741.44	900	741	741	741
6050	Travel	14,228.90	4,347	6,000	6,000	3,000
6054	Advertising	356.30	535	350	356	356
6056	Property Insurance	1.31	4	0	1	1
6057	Vehicle Insurance	173.25	444	444	444	444
6059	Bonds	102.75	93	93	93	93
6067	Equipment Maintenance	64,576.39	69,749	0	69,749	69,749
6069	Equipment Rental	5,311.20	5,350	5,312	5,312	5,312
6073	Dues and Memberships	2,724.00	2,500	0	0	3,240
6077	Data Processing	78,485.66	18,250	12,000	12,000	12,000
6078	Education and Training	10,159.00	7,000	4,500	4,500	4,500
6082	Contractual Expense	131.93	150	143	132	132
6195	Safety Supplies	202.48	0	0	0	0
	Expenditure Total:	<u>1,745,033.98</u>	<u>1,774,046</u>	<u>1,686,970</u>	<u>1,755,785</u>	<u>1,744,926</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 4951

COUNTY PURCHASING

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	81,400.67	95,231	95,231	95,231	95,231
6003	Salaries-Employees	204,404.93	218,166	218,495	218,495	218,495
6006	FICA	21,555.95	24,201	19,451	24,073	24,073
6007	Group Health	46,200.00	50,400	50,400	50,400	50,400
6008	Retirement	28,761.46	34,094	33,129	33,914	33,858
6011	Workers Compensation	1,085.83	1,183	1,192	1,176	1,176
6012	Unemployment Insurance	1,109.60	1,041	1,035	1,035	941
6014	Office Supplies	2,331.61	3,593	2,397	2,397	2,397
6038	Small Tools and Equipment	595.91	0	0	0	0
6047	Mobile Phones	1,204.47	1,431	1,416	960	960
6048	Communications	7,669.27	7,700	6,300	5,144	2,500
6049	Postage	458.25	450	450	458	458
6050	Travel	2,060.73	1,696	1,450	1,450	775
6054	Advertising	31,729.96	25,000	20,000	20,000	20,000
6069	Equipment Rental	2,593.80	2,612	2,612	2,612	2,612
6073	Dues and Memberships	320.00	380	310	320	320
6078	Education and Training	975.00	0	1,450	1,450	1,450
	<i>Expenditure Total:</i>	<u>434,457.44</u>	<u>467,178</u>	<u>455,318</u>	<u>459,115</u>	<u>455,646</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 497

COUNTY TREASURER

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	65,000.91	65,032	72,000	65,032	65,032
6002	Salaries-Assistants/Deputies	49,060.27	53,600	52,000	53,600	53,600
6003	Salaries-Employees	62,943.57	63,354	67,000	63,354	63,354
6006	FICA	12,835.15	13,922	13,596	13,922	13,922
6007	Group Health	26,400.00	28,800	26,400	28,800	28,800
6008	Retirement	17,813.70	19,673	17,896	19,673	19,640
6011	Workers Compensation	675.64	682	666	682	682
6012	Unemployment Insurance	437.35	386	372	386	351
6014	Office Supplies	6,161.75	6,341	8,000	7,000	7,000
6038	Small Tools and Equipment	0.00	1,800	0	0	0
6047	Mobile Phones	960.00	960	960	960	960
6048	Communications	4,293.74	4,560	4,212	3,039	1,600
6049	Postage	11,760.36	8,800	8,800	10,300	10,300
6050	Travel	3,819.25	4,000	4,500	4,000	2,000
6059	Bonds	5,912.00	5,904	615	615	615
6067	Equipment Maintenance	683.00	720	750	720	720
6069	Equipment Rental	2,969.16	2,970	2,970	2,970	2,970
6073	Dues and Memberships	150.00	450	500	150	150
6077	Data Processing	1,296.18	0	1,296	0	0
6078	Education and Training	555.00	900	900	900	900
6079	Legal Books, Publications	187.20	300	500	187	187
6082	Contractual Expense	3,636.77	3,255	3,105	4,024	4,024
6096	Equipment	0.00	0	6,430	0	0
	<i>Expenditure Total:</i>	<u>277,551.00</u>	<u>286,409</u>	<u>293,468</u>	<u>280,314</u>	<u>276,807</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 499

TAX ASSESSOR/COLLECTOR

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4150	Vehicle Inventory Tax Surplus	39,738.84	35,570	0	30,775	30,775
4154	Beer, Wine, Liquor Commissions	10,244.50	9,771	0	10,458	10,458
4201	Beer Licenses (net)	29,877.50	33,077	0	31,290	31,290
4202	Liquor Licenses (net)	103,541.50	75,984	0	73,356	73,356
4209	Gaming licenses	14,950.85	21,031	0	13,256	13,256
4340	Tax Commissions-AdValorem	2,462,724.26	2,611,013	0	2,611,013	2,767,259
4403	Certificates of Title	476,740.00	471,157	0	447,953	447,953
4404	Tax Certificates	8,190.00	7,060	0	7,200	7,200
4450	Tax Assessor/Collector-Auto	965,104.95	992,199	0	919,836	919,836
4600	Interest Income	88,425.44	95,482	0	69,564	69,564
4602	Miscellaneous	5,455.59	5,011	0	4,944	4,944
4609	TWX Reimbursement	9,604.00	11,394	0	6,051	6,051
4640	Sale of Surplus	0.00	0	0	0	0
4705	Long/Short	3,675.44	4,500	0	5,100	5,100
Revenue Total:		<u>4,218,272.87</u>	<u>4,373,249</u>	<u>0</u>	<u>4,230,796</u>	<u>4,387,042</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	87,242.89	87,955	87,955	87,955	87,955
6002	Salaries-Assistants/Deputies	144,470.60	155,666	167,668	155,666	167,666
6003	Salaries-Employees	1,976,674.55	2,109,613	2,247,350	2,190,749	2,255,756
6005	Extra Help	26,732.00	25,000	30,000	25,000	25,000
6006	FICA	164,979.38	188,128	191,477	188,215	194,106
6007	Group Health	486,915.00	538,380	547,200	538,380	546,437
6008	Retirement	222,223.45	263,033	270,571	263,155	271,035
6011	Workers Compensation	8,529.16	10,433	9,386	10,437	10,726
6012	Unemployment Insurance	8,397.40	7,822	8,260	7,826	7,345
6014	Office Supplies	74,422.20	64,060	64,060	64,060	64,060
6016	Gasoline	5,608.84	5,000	5,000	5,000	5,000
6030	Vehicle Repairs	4,485.14	3,500	3,500	3,500	3,500
6038	Small Tools and Equipment	0.00	9,605	0	0	0
6047	Mobile Phones	7,088.43	4,600	4,600	6,382	6,382
6048	Communications	90,113.83	58,000	58,000	92,202	83,000
6049	Postage	119,013.84	102,000	120,000	119,014	119,014
6050	Travel	4,000.00	4,000	4,000	4,000	2,000
6054	Advertising	15,830.60	21,000	21,000	16,656	16,656
6057	Vehicle Insurance	1,976.84	2,000	2,000	1,977	1,977
6059	Bonds	0.00	701	701	0	0
6067	Equipment Maintenance	18,039.91	15,000	30,000	18,040	26,318
6069	Equipment Rental	26,883.27	36,000	36,000	27,228	27,228
6073	Dues and Memberships	1,250.00	1,491	2,491	1,250	2,491
6076	Bank Fees	0.00	3,000	3,000	0	0
6077	Data Processing	63,257.00	54,370	63,070	54,370	84,370

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 499

TAX ASSESSOR/COLLECTOR

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
6078	Education and Training	2,590.00	3,046	5,321	3,046	5,321
6082	Contractual Expense	32,427.87	27,589	34,489	35,729	35,729
6096	Equipment	28,856.65	41,379			
	<i>Expenditure Total:</i>	<u>3,622,008.85</u>	<u>3,842,371</u>	<u>4,017,099</u>	<u>3,919,837</u>	<u>4,049,072</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 4997

VEHICLE INVENTORY TAX

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4150	Vehicle Inventory Tax Surplus	53,554.79	151,875	0	151,875	150,375
	<i>Revenue Total:</i>	<u>53,554.79</u>	<u>151,875</u>	<u>0</u>	<u>151,875</u>	<u>150,375</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	5,298.15	5,000	0	5,000	5,000
6003	Salaries-Employees	11,506.97	47,892	0	47,892	47,892
6005	Extra Help	15,163.20	25,000	0	25,000	25,000
6006	FICA	2,368.05	5,959	0	5,959	5,959
6007	Group Health	6,600.00	7,200	0	7,200	7,200
6008	Retirement	1,691.15	5,718	0	5,718	5,718
6011	Workers Compensation	121.35	209	0	209	209
6012	Unemployment Insurance	90.93	257	0	257	257
6014	Office Supplies	943.33	10,000	0	10,000	10,000
6016	Gasoline	0.00	5,000	0	5,000	5,000
6030	Vehicle Repairs	0.00	1,040	0	1,040	1,040
6047	Mobile Phones	0.00	1,000	0	1,000	1,000
6049	Postage	1,444.00	3,000	0	3,000	3,000
6050	Travel	3,091.36	3,000	0	3,000	1,500
6054	Advertising	0.00	1,600	0	1,600	1,600
6064	Building Maintenance	0.00	2,000	0	0	0
6069	Equipment Rental	0.00	0	0	2,000	2,000
6073	Dues and Memberships	0.00	500	0	500	500
6077	Data Processing	4,776.30	7,000	0	7,000	7,000
6078	Education and Training	460.00	2,000	0	2,000	2,000
6079	Legal Books, Publications	0.00	500	0	500	500
6096	Equipment	0.00	18,000	0	18,000	18,000
	<i>Expenditure Total:</i>	<u>53,554.79</u>	<u>151,875</u>	<u>0</u>	<u>151,875</u>	<u>150,375</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 5011

M&O VETERANS' OFFICE

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	927.27	2,600	1,000	1,000	1,000
6056	Property Insurance	427.36	427	500	646	646
6060	Electricity	1,980.00	2,298	2,000	2,000	2,000
6062	Water	153.54	200	200	200	200
6063	Sewage and Garbage	1,137.69	1,360	1,138	1,138	1,138
6064	Building Maintenance	0.00	1,690	1,000	1,000	1,000
6067	Equipment Maintenance	314.99	810	500	500	500
6082	Contractual Expense	456.55	600	500	500	500
	<i>Expenditure Total:</i>	<u>5,397.40</u>	<u>9,985</u>	<u>6,838</u>	<u>6,984</u>	<u>6,984</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 5012

M&O ELECTIONS OFFICE

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	0.00	0	5,465	5,465	5,465
6006	FICA	0.00	0	419	418	418
6007	Group Health	0.00	0	1,800	1,800	1,800
6008	Retirement	0.00	0	593	587	587
6010	Uniforms	0.00	0	132	133	133
6011	Workers Compensation	0.00	0	118	133	133
6012	Unemployment Insurance	0.00	0	19	18	18
6014	Office Supplies	2,051.53	2,600	2,000	2,000	2,000
6056	Property Insurance	1,257.16	1,257	1,257	1,901	1,901
6060	Electricity	6,804.27	6,700	6,800	6,804	6,804
6062	Water	334.32	400	360	360	360
6063	Sewage and Garbage	1,363.11	1,500	1,363	1,363	1,363
6064	Building Maintenance	511.41	1,000	1,000	1,000	1,000
6067	Equipment Maintenance	0.00	1,000	500	500	500
6082	Contractual Expense	539.23	600	540	539	539
	<i>Expenditure Total:</i>	<u>12,861.03</u>	<u>15,057</u>	<u>22,366</u>	<u>23,021</u>	<u>23,021</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 5015

M&O LEVEE ST. ANNEX

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4614	Land Rental	4,275.00	5,700	0	5,700	5,700
	<i>Revenue Total:</i>	<u>4,275.00</u>	<u>5,700</u>	<u>0</u>	<u>5,700</u>	<u>5,700</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	57,947.28	69,669	50,898	50,898	50,898
6005	Extra Help	0.00	0	0	0	0
6006	FICA	4,389.41	5,330	3,894	3,894	3,894
6007	Group Health	19,800.00	21,600	14,400	14,400	14,400
6008	Retirement	5,830.17	7,531	5,519	5,466	5,493
6010	Uniforms	0.00	1,000	0	0	0
6011	Workers Compensation	1,414.10	1,696	1,095	1,239	1,239
6012	Unemployment Insurance	226.59	230	169	168	153
6014	Office Supplies	6,171.01	6,513	6,000	6,000	6,000
6018	Diesel Fuel	0.00	600	600	600	600
6056	Property Insurance	44,651.08	44,651	44,651	36,647	36,647
6060	Electricity	104,134.82	110,000	104,000	104,135	104,135
6062	Water	1,791.83	2,000	2,000	2,000	2,000
6063	Sewage and Garbage	5,505.37	4,800	6,000	6,000	6,000
6064	Building Maintenance	7,863.74	20,627	20,000	20,000	20,000
6067	Equipment Maintenance	4,014.73	12,860	12,000	12,000	12,000
6069	Equipment Rental	0.00	1,000	1,000	0	0
6082	Contractual Expense	6,311.44	20,000	11,500	11,500	11,500
	<i>Expenditure Total:</i>	<u>270,051.57</u>	<u>330,107</u>	<u>283,726</u>	<u>274,947</u>	<u>274,959</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 5016

M&O ANIMAL SHELTER

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	0.00	0	3,132	3,132	3,132
6006	FICA	0.00	0	240	240	240
6011	Workers Compensation	0.00	0	68	76	76
6012	Unemployment Insurance	0.00	0	11	10	10
6014	Office Supplies	1,377.58	1,500	1,000	1,000	1,000
6017	Butane	6,706.44	12,000	4,000	4,000	4,000
6056	Property Insurance	0.00	1,200	5,036	5,035	5,035
6060	Electricity	6,441.42	11,000	6,500	6,441	6,441
6062	Water	2,070.04	2,500	2,400	2,400	2,400
6063	Sewage and Garbage	486.86	8,000	4,000	4,000	4,000
6064	Building Maintenance	391.30	4,000	4,000	4,000	4,000
6067	Equipment Maintenance	899.50	3,000	3,000	3,000	3,000
6082	Contractual Expense	0.00	300	3,800	3,800	3,800
	<i>Expenditure Total:</i>	<u>18,373.14</u>	<u>43,500</u>	<u>37,187</u>	<u>37,134</u>	<u>37,134</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 502

M&O CAMERON PARK LAW ENFORCEMENT

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	0.00	500	0	0	0
6056	Property Insurance	317.39	317	300	480	480
6060	Electricity	0.00	358	0	0	0
6062	Water	0.00	500	0	0	0
6063	Sewage and Garbage	0.00	500	0	0	0
6064	Building Maintenance	188.46	2,000	1,000	1,000	1,000
6067	Equipment Maintenance	34.67	1,000	200	35	35
6082	Contractual Expense	1,380.00	1,750	1,510	1,510	1,510
6195	Safety Supplies	27.00	50	0	0	0
	<i>Expenditure Total:</i>	<u>1,947.52</u>	<u>6,975</u>	<u>3,010</u>	<u>3,025</u>	<u>3,025</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 503

M&O LOS FRESNOS

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4614	Land Rental	22,320.00	22,320	0	22,320	0
	<i>Revenue Total:</i>	<u>22,320.00</u>	<u>22,320</u>	<u>0</u>	<u>22,320</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	13,375.00	12,029	15,034	15,034	15,034
6006	FICA	1,018.28	920	1,151	1,150	1,150
6010	Uniforms	296.69	1,904	526	297	297
6011	Workers Compensation	324.71	293	324	366	366
6012	Unemployment Insurance	51.92	40	50	50	50
6014	Office Supplies	1,047.35	2,100	1,500	1,400	1,400
6048	Communications	1,111.20	700	1,111	1,112	1,200
6056	Property Insurance	4,932.13	4,932	4,932	7,457	7,457
6060	Electricity	10,211.33	12,000	10,200	10,211	10,211
6062	Water	685.02	1,700	685	685	685
6063	Sewage and Garbage	1,674.77	1,800	1,675	1,675	1,675
6064	Building Maintenance	4,204.39	4,000	4,000	4,000	4,000
6067	Equipment Maintenance	1,606.30	3,467	1,600	1,600	1,600
6082	Contractual Expense	1,148.97	2,209	2,209	2,209	2,209
	<i>Expenditure Total:</i>	<u>41,688.06</u>	<u>48,094</u>	<u>44,997</u>	<u>47,246</u>	<u>47,334</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 504

M&O RIO HONDO ANNEX

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	1,395.00	8,830	5,012	5,011	5,011
6006	FICA	106.75	675	384	383	383
6011	Workers Compensation	34.01	215	108	122	122
6012	Unemployment Insurance	4.61	29	17	17	15
6014	Office Supplies	592.81	1,000	600	600	600
6016	Gasoline	0.00	0	0	0	0
6056	Property Insurance	508.91	509	509	770	770
6060	Electricity	6,517.02	5,600	1,800	1,320	1,320
6062	Water	444.00	1,000	400	444	444
6063	Sewage and Garbage	767.04	1,100	780	780	780
6064	Building Maintenance	929.52	1,000	1,000	1,000	1,000
6067	Equipment Maintenance	408.26	2,400	500	500	500
6082	Contractual Expense	263.14	276	264	264	264
	<i>Expenditure Total:</i>	<u>11,971.07</u>	<u>22,634</u>	<u>11,374</u>	<u>11,211</u>	<u>11,209</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 505

M&O PORT ISABEL ANNEX

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	0.00	0	11,039	11,039	11,039
6006	FICA	0.00	0	845	844	844
6007	Group Health	0.00	0	3,600	3,600	3,600
6008	Retirement	0.00	0	1,197	1,186	1,186
6010	Uniforms	0.00	0	263	263	263
6011	Workers Compensation	0.00	0	238	269	269
6012	Unemployment Insurance	0.00	0	37	36	33
6014	Office Supplies	938.06	1,000	1,000	1,000	1,000
6048	Communications	0.00	1,279	1,279	1,279	1,279
6056	Property Insurance	2,636.63	2,637	2,637	3,987	3,987
6060	Electricity	8,088.18	8,000	8,000	8,088	8,088
6062	Water	1,723.56	1,900	1,724	1,724	1,724
6063	Sewage and Garbage	3,420.60	3,300	3,421	3,421	3,421
6064	Building Maintenance	1,876.80	2,000	2,000	2,000	2,000
6067	Equipment Maintenance	725.07	1,500	1,500	1,000	1,000
6082	Contractual Expense	2,453.77	2,921	2,500	2,500	2,500
	<i>Expenditure Total:</i>	<u>21,862.67</u>	<u>24,537</u>	<u>41,280</u>	<u>42,236</u>	<u>42,233</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 507

M&O BROWNSVILLE HEALTH CENTER

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	21,908.47	22,572	22,572	22,572	22,572
6006	FICA	1,676.06	1,727	1,727	1,727	1,727
6007	Group Health	6,600.00	7,200	7,200	7,200	7,200
6008	Retirement	2,204.55	2,440	2,440	2,440	2,424
6010	Uniforms	214.32	3,506	1,820	1,820	1,820
6011	Workers Compensation	550.71	550	550	550	550
6012	Unemployment Insurance	87.59	74	74	74	68
6014	Office Supplies	2,708.28	4,000	3,000	3,000	3,000
6048	Communications	7,204.97	7,300	7,200	12,743	5,600
6056	Property Insurance	2,685.46	2,685	2,685	4,061	4,061
6060	Electricity	36,997.13	33,500	33,500	33,500	33,500
6062	Water	1,281.14	1,500	1,400	1,400	1,400
6063	Sewage and Garbage	3,485.45	3,300	3,485	3,485	3,485
6064	Building Maintenance	2,592.81	31,500	2,500	2,500	2,500
6067	Equipment Maintenance	257.90	4,294	1,000	1,000	1,000
6082	Contractual Expense	1,955.90	3,500	3,000	3,000	3,000
	<i>Expenditure Total:</i>	<u>92,410.74</u>	<u>129,648</u>	<u>94,153</u>	<u>101,072</u>	<u>93,907</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 508

M&O FATHER O'BRIEN HLTH CLINIC

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	23,029.36	21,955	11,039	11,039	11,039
6006	FICA	1,756.93	1,863	845	844	844
6007	Group Health	6,600.00	7,200	3,600	3,600	3,600
6008	Retirement	2,317.33	2,587	1,197	1,186	1,186
6010	Uniforms	150.22	26	263	263	263
6011	Workers Compensation	569.09	593	238	269	269
6012	Unemployment Insurance	90.89	80	37	36	33
6014	Office Supplies	970.90	2,000	1,000	971	971
6018	Diesel Fuel	0.00	100	100	100	100
6056	Property Insurance	1,896.38	1,896	1,896	2,868	2,868
6060	Electricity	7,968.92	7,984	7,969	7,969	7,969
6062	Water	1,723.56	1,500	1,724	1,724	1,724
6063	Sewage and Garbage	3,331.20	3,300	3,331	3,331	3,331
6064	Building Maintenance	1,906.87	2,000	2,000	2,000	2,000
6067	Equipment Maintenance	2,892.38	3,000	3,000	3,000	3,000
6082	Contractual Expense	3,762.62	5,014	5,014	5,000	5,000
	<i>Expenditure Total:</i>	<u>58,966.65</u>	<u>61,098</u>	<u>43,253</u>	<u>44,200</u>	<u>44,197</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 510

M&O DANCY BUILDING

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4360	Miscellaneous Revenue	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>						
6003	Salaries-Employees	67,870.55	70,200	47,930	47,930	47,930
6006	FICA	5,129.66	5,370	3,667	3,667	3,667
6007	Group Health	19,800.00	21,600	14,400	14,400	14,400
6008	Retirement	6,829.48	7,589	5,197	5,148	5,173
6010	Uniforms	0.00	8,518	1,050	1,050	1,050
6011	Workers Compensation	1,665.17	1,709	1,031	1,168	1,167
6012	Unemployment Insurance	264.89	232	159	158	144
6014	Office Supplies	4,987.91	5,412	5,000	5,000	5,000
6018	Diesel Fuel	1,576.84	2,000	2,000	2,000	2,000
6048	Communications	0.00	0	0	0	0
6056	Property Insurance	31,880.22	31,880	31,880	50,710	50,710
6060	Electricity	135,709.17	124,000	120,000	120,000	115,000
6062	Water	7,753.17	10,000	10,000	10,000	10,000
6063	Sewage and Garbage	4,116.96	4,000	4,950	4,950	4,950
6064	Building Maintenance	30,706.51	33,150	35,000	35,000	35,000
6067	Equipment Maintenance	11,221.40	40,320	35,000	35,000	35,000
6069	Equipment Rental	430.00	0	0	0	0
6077	Data Processing	5,426.43	0	0	0	0
6082	Contractual Expense	11,444.67	10,127	11,000	11,000	11,000
	<i>Expenditure Total:</i>	<u>346,813.03</u>	<u>376,107</u>	<u>328,264</u>	<u>347,181</u>	<u>342,191</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 5111

M&O SANTA ROSA TECHNOLOGY CTR

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	0.00	0	11,478	11,478	11,478
6005	Extra Help	0.00	10,322	0	0	0
6006	FICA	0.00	790	879	878	878
6010	Uniforms	0.00	0	874	0	0
6011	Workers Compensation	0.00	251	247	279	279
6012	Unemployment Insurance	0.00	34	38	38	34
6014	Office Supplies	1,334.94	5,500	2,500	2,500	2,500
6048	Communications	1,472.42	1,500	1,560	1,548	1,600
6056	Property Insurance	3,295.85	3,296	3,708	4,275	4,275
6060	Electricity	6,385.47	9,000	6,500	6,500	6,500
6062	Water	1,611.58	2,400	2,300	1,612	1,612
6063	Sewage and Garbage	3,016.38	4,000	3,016	3,016	3,016
6064	Building Maintenance	1,368.40	2,500	1,500	1,500	1,500
6067	Equipment Maintenance	613.30	2,500	1,000	1,000	1,000
6082	Contractual Expense	890.52	1,000	1,000	1,000	1,000
	<i>Expenditure Total:</i>	<u>19,988.86</u>	<u>43,093</u>	<u>36,600</u>	<u>35,624</u>	<u>35,672</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 5113

M&O SAN BENITO DRIVE UP

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	0.00	0	0	0	1,400
6048	Communications	0.00	0	0	0	1,200
6056	Property Insurance	0.00	0	0	0	7,457
6060	Electricity	0.00	0	0	0	10,211
6062	Water	0.00	0	0	0	982
6063	Sewage and Garbage	0.00	0	0	0	1,675
6064	Building Maintenance	0.00	0	0	0	4,000
6067	Equipment Maintenance	0.00	0	0	0	1,600
6082	Contractual Expense	0.00	0	0	0	2,209
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>30,734</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 512

JAIL, DETENTION CENTER 1 & 2

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4319	Federal-SCAAP	485,621.00	225,000	0	206,389	206,389
4381	Insurance Proceeds	0.00	0			
4424	Jail-State, Other	45,404.00	274,960	0	41,371	41,371
4425	Jail-Federal	3,074,436.94	3,052,572	0	3,037,989	3,037,989
4604	Prisoner Transport	29,570.50	0	0	30,972	30,972
4611	Pay Phones Commissions	758,681.10	695,003	0	687,387	687,387
4665	Reimbursement Inmate damages	375.22	350	0	311	311
	Revenue Total:	<u>4,394,088.76</u>	<u>4,247,885</u>	<u>0</u>	<u>4,004,419</u>	<u>4,004,419</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	181,536.63	177,925	0	184,925	184,925
6003	Salaries-Employees	9,710,957.29	9,875,361	0	10,111,154	10,111,154
6004	Overtime	1,261,988.06	887,000	500,000	500,000	500,000
6005	Extra Help	1,792.50	0	0	0	0
6006	FICA	831,646.93	836,932	0	825,908	825,908
6007	Group Health	2,118,600.00	2,318,400	0	2,318,400	2,318,400
6008	Retirement	1,121,562.76	1,182,593	0	1,159,464	1,165,111
6010	Uniforms	47,415.78	68,221	50,000	48,000	48,000
6011	Workers Compensation	194,770.46	172,658	0	170,336	170,336
6012	Unemployment Insurance	42,534.37	36,101	0	35,626	32,387
6014	Office Supplies	64,522.55	62,187	65,000	64,523	64,523
6016	Gasoline	26,488.09	32,000	32,000	27,000	27,000
6018	Diesel Fuel	2,327.69	5,000	5,000	3,800	3,800
6025	Food-Human	1,297,190.35	1,425,000	1,425,000	1,400,000	1,400,000
6026	Household Supplies	240,884.62	244,000	244,000	240,885	240,885
6027	Clothing	39,761.33	22,011	30,000	30,000	30,000
6028	Camera and Police Supplies	24,835.03	25,000	25,000	24,835	24,835
6030	Vehicle Repairs	21,608.83	26,575	25,000	21,609	21,609
6038	Small Tools and Equipment	98,929.16	75,430	19,000	10,000	10,000
6046	Medical and Dental	11,640.00	18,738	12,000	12,000	12,000
6047	Mobile Phones	3,874.40	3,002	3,000	3,874	3,874
6048	Communications	4,698.77	4,000	4,000	9,450	9,700
6049	Postage	2,269.00	2,500	2,500	2,500	2,500
6050	Travel	5,037.50	6,000	6,000	6,000	3,000
6057	Vehicle Insurance	7,867.53	8,000	8,000	7,868	7,868
6059	Bonds	0.00	213	200	213	213
6067	Equipment Maintenance	9,930.90	10,000	10,000	10,000	10,000
6069	Equipment Rental	24,544.79	37,348	24,500	24,545	24,545
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	0.00	662	1,000	0	0
6077	Data Processing	6,213.91	14,798	7,500	7,500	7,500
6078	Education and Training	7,150.00	5,000	6,000	6,000	6,000

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 512

JAIL, DETENTION CENTER 1 & 2

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	47,524.85	112,757	0	11,200	11,200
6096	Equipment	49,760.00	108,524	0	0	0
6100	Weapons	0.00	0	0	0	0
6195	Safety Supplies	677.10	0	0	677	677
	<i>Expenditure Total:</i>	<u>17,510,541.18</u>	<u>17,803,936</u>	<u>2,504,700</u>	<u>17,278,292</u>	<u>17,277,950</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 5121

M&O JAIL

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	149,396.57	168,322	0	167,919	167,919
6004	Overtime	4,755.11	0	0	0	0
6006	FICA	11,191.32	12,877	0	12,846	12,846
6007	Group Health	39,600.00	43,200	0	43,200	43,200
6008	Retirement	15,517.75	18,196	0	18,152	18,122
6010	Uniforms	1,515.50	105	1,500	1,516	1,516
6011	Workers Compensation	3,491.16	4,099	0	4,089	4,089
6012	Unemployment Insurance	677.46	555	0	554	504
6014	Office Supplies	65.36	0	3,200	65	65
6026	Household Supplies	288.00	0	0	0	0
6056	Property Insurance	94,698.46	94,698	0	143,177	143,177
6060	Electricity	437,380.79	440,000	0	440,000	440,000
6061	Natural Gas	83,368.61	77,000	0	83,369	83,369
6062	Water	270,942.49	280,000	0	275,000	275,000
6063	Sewage and Garbage	308,979.11	335,000	0	310,000	310,000
6064	Building Maintenance	282,412.71	225,000	225,000	225,000	225,000
6067	Equipment Maintenance	239,745.30	198,261	200,000	200,000	200,000
6082	Contractual Expense	0.00	0	0	0	0
6096	Equipment	78,767.00	12,639	0	0	0
6195	Safety Supplies	0.00	0	400	0	0
6196	Safety Equipment	0.00	0	500	0	0
	<i>Expenditure Total:</i>	<u>2,022,792.70</u>	<u>1,909,952</u>	<u>430,600</u>	<u>1,924,887</u>	<u>1,924,807</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 513

M&O HARLINGEN BUILDING

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	22,723.22	22,882	23,158	23,158	23,158
6004	Overtime	0.00	0	0	0	0
6006	FICA	1,700.83	1,750	1,772	1,772	1,772
6007	Group Health	6,600.00	7,200	7,200	7,200	7,200
6008	Retirement	2,286.48	2,474	2,511	2,487	2,499
6010	Uniforms	225.50	1,888	1,988	1,888	1,888
6011	Workers Compensation	558.28	557	498	564	564
6012	Unemployment Insurance	88.77	76	77	76	69
6014	Office Supplies	1,964.14	5,500	4,150	3,500	3,500
6056	Property Insurance	7,097.38	7,097	7,097	10,731	10,731
6060	Electricity	31,421.05	33,512	32,160	32,160	32,160
6062	Water	847.14	1,000	850	847	847
6063	Sewage and Garbage	2,263.60	2,500	2,500	2,500	2,500
6064	Building Maintenance	4,570.37	5,000	5,000	5,000	5,000
6067	Equipment Maintenance	3,785.86	5,000	4,000	3,786	3,786
6082	Contractual Expense	2,401.99	2,712	2,402	2,402	2,402
6195	Safety Supplies	630.70	650	0	0	0
	<i>Expenditure Total:</i>	<u>89,165.31</u>	<u>99,798</u>	<u>95,363</u>	<u>98,071</u>	<u>98,076</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 514

M&O COURTHOUSE BUILDING

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4455	Civil CH Const - Revenue	71,441.74	642,283			
4640	Sale of Surplus	0.00	0	0	0	0
	Revenue Total:	<u>71,441.74</u>	<u>642,283</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	55,084.05	56,100	0	0	0
6003	Salaries-Employees	658,945.12	700,062	128,834	128,834	128,834
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	0.00	2,300	0	0	0
6006	FICA	53,110.56	58,022	9,856	9,856	9,856
6007	Group Health	165,000.00	187,200	36,000	36,000	36,000
6008	Retirement	71,842.59	81,990	13,970	13,837	13,904
6010	Uniforms	5,849.34	7,500	2,600	2,600	2,600
6011	Workers Compensation	13,591.34	16,253	2,770	3,137	3,137
6012	Unemployment Insurance	2,799.15	2,503	427	425	387
6014	Office Supplies	21,476.71	21,896	18,000	22,000	18,000
6016	Gasoline	23,516.08	24,000	0	23,516	0
6018	Diesel Fuel	602.39	4,000	3,000	3,000	3,000
6022	Drugs Medicine	0.00	150	0	0	0
6030	Vehicle Repairs	13,372.97	10,000	0	10,000	0
6038	Small Tools and Equipment	0.00	19,346	0	0	0
6046	Medical and Dental	50.00	1,500	0	500	0
6047	Mobile Phones	10,259.15	8,200	0	13,715	0
6048	Communications	10,939.93	12,000	12,750	9,800	7,700
6049	Postage	56.22	200	0	100	0
6050	Travel	957.30	904	0	1,300	0
6056	Property Insurance	66,074.49	66,074	55,000	102,361	102,361
6057	Vehicle Insurance	3,169.16	3,650	0	3,169	0
6060	Electricity	294,690.71	290,000	290,000	290,000	290,000
6062	Water	59,207.36	57,000	65,000	65,000	65,000
6063	Sewage and Garbage	104,692.97	100,000	105,000	105,000	105,000
6064	Building Maintenance	53,913.72	67,142	60,000	60,000	60,000
6067	Equipment Maintenance	47,107.26	37,858	50,000	50,000	50,000
6069	Equipment Rental	3,190.14	4,200	0	3,190	0
6077	Data Processing	5,887.04	2,518	0	1,000	0
6078	Education and Training	0.00	1,300	0	1,300	0
6082	Contractual Expense	33,642.29	45,400	33,642	33,642	33,642
6096	Equipment	130,741.74	666,902	0	0	0
6097	Debt Retirement	0.00	0			
6195	Safety Supplies	1,009.28	0	0	1,009	1,009
	Expenditure Total:	<u>1,910,779.06</u>	<u>2,556,170</u>	<u>886,849</u>	<u>994,291</u>	<u>930,430</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 5141

MAINTENANCE DEPARTMENT

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	0.00	0	60,000	60,000	60,000
6003	Salaries-Employees	0.00	0	597,805	607,137	607,137
6004	Overtime	0.00	0	25,000	0	0
6005	Extra Help	0.00	0	2,492	0	0
6006	FICA	0.00	0	48,889	51,036	51,036
6007	Group Health	0.00	0	151,200	162,000	162,000
6008	Retirement	0.00	0	68,685	71,650	71,999
6010	Uniforms	0.00	0	10,338	0	0
6011	Workers Compensation	0.00	0	13,838	13,949	13,949
6012	Unemployment Insurance	0.00	0	2,131	2,202	2,001
6014	Office Supplies	0.00	0	5,000	0	0
6016	Gasoline	0.00	0	23,516	0	23,516
6030	Vehicle Repairs	0.00	0	10,000	0	10,000
6038	Small Tools and Equipment	0.00	0	2,000	0	0
6046	Medical and Dental	0.00	0	1,000	0	500
6047	Mobile Phones	0.00	0	13,715	0	13,715
6049	Postage	0.00	0	100	0	100
6050	Travel	0.00	0	1,300	0	0
6057	Vehicle Insurance	0.00	0	3,169	0	3,169
6069	Equipment Rental	0.00	0	3,190	0	3,190
6077	Data Processing	0.00	0	1,000	0	1,000
6078	Education and Training	0.00	0	1,300	0	1,300
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>0</u>	<u>1,045,668</u>	<u>967,974</u>	<u>1,024,612</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 515

M&O SAN BENITO ANNEX

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4614	Land Rental	39,396.48	40,992	0	41,000	41,000
	<i>Revenue Total:</i>	<u>39,396.48</u>	<u>40,992</u>	<u>0</u>	<u>41,000</u>	<u>41,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	47,894.46	47,977	66,442	66,442	66,442
6006	FICA	3,507.92	3,670	5,083	5,083	5,083
6007	Group Health	13,200.00	14,400	21,600	21,600	21,600
6008	Retirement	4,819.33	5,186	7,205	7,136	7,171
6010	Uniforms	444.30	2,158	1,575	2,200	2,200
6011	Workers Compensation	1,165.17	1,168	1,429	1,618	1,618
6012	Unemployment Insurance	185.72	158	220	219	199
6014	Office Supplies	7,845.57	8,000	8,000	8,000	8,000
6048	Communications	1,699.65	1,712	1,700	1,700	2,000
6056	Property Insurance	34,034.13	34,034	28,000	51,951	51,951
6060	Electricity	79,300.09	85,000	79,000	79,300	75,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	3,308.44	5,000	4,000	3,800	3,800
6063	Sewage and Garbage	17,369.87	20,000	17,370	17,370	17,370
6064	Building Maintenance	19,221.58	20,000	20,000	20,000	20,000
6067	Equipment Maintenance	6,938.78	22,384	20,000	20,000	20,000
6069	Equipment Rental	0.00	0	0	0	0
6077	Data Processing	391.00	1,000	1,000	0	0
6082	Contractual Expense	3,999.08	6,058	6,100	6,100	6,100
	<i>Expenditure Total:</i>	<u>245,325.09</u>	<u>277,905</u>	<u>288,724</u>	<u>312,519</u>	<u>308,534</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 516

M&O RECORDS WAREHOUSE

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	0.00	0	0	10,929	10,929
6006	FICA	0.00	0	0	836	836
6007	Group Health	0.00	0	0	3,600	3,600
6008	Retirement	0.00	0	0	1,174	1,174
6011	Workers Compensation	0.00	0	0	266	266
6012	Unemployment Insurance	0.00	0	0	36	36
6014	Office Supplies	1,061.67	2,000	2,000	2,000	2,000
6038	Small Tools and Equipment	0.00	1,119	0	0	0
6056	Property Insurance	987.38	987	850	1,493	1,493
6060	Electricity	18,959.32	18,000	17,000	18,000	18,000
6062	Water	870.60	1,000	900	871	871
6063	Sewage and Garbage	5,300.65	3,564	4,344	4,344	4,344
6064	Building Maintenance	2,647.24	4,284	2,000	2,000	2,000
6067	Equipment Maintenance	3,937.76	2,500	4,000	4,000	4,000
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	857.16	1,000	1,318	1,318	1,318
	<i>Expenditure Total:</i>	<u>34,621.78</u>	<u>34,454</u>	<u>32,412</u>	<u>50,867</u>	<u>50,867</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 517

M&O HARLINGEN HEALTH BUILDING

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	24,361.64	25,048	0	0	0
6006	FICA	1,717.80	1,916	0	0	0
6007	Group Health	6,600.00	7,200	0	0	0
6008	Retirement	2,451.38	2,708	0	0	0
6010	Uniforms	0.00	300	0	0	0
6011	Workers Compensation	597.89	610	0	0	0
6012	Unemployment Insurance	95.10	83	0	0	0
6014	Office Supplies	2,419.00	3,000	2,500	2,500	2,500
6048	Communications	6,701.60	6,900	6,900	6,900	7,000
6056	Property Insurance	1,466.56	1,467	1,200	2,218	2,218
6060	Electricity	13,013.36	15,968	11,000	12,000	12,000
6062	Water	370.20	500	450	450	450
6063	Sewage and Garbage	2,146.81	2,200	2,150	2,147	2,147
6064	Building Maintenance	257.72	3,000	2,000	1,500	1,500
6067	Equipment Maintenance	229.97	4,000	2,000	1,500	1,500
6068	Real Estate Rental	1.00	1	1	0	0
6082	Contractual Expense	737.92	815	815	815	815
	<i>Expenditure Total:</i>	<u>63,167.95</u>	<u>75,716</u>	<u>29,016</u>	<u>30,030</u>	<u>30,130</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 518

JAIL INFIRMARY

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4602	Miscellaneous	21,468.00	16,999	0	16,196	16,196
	<i>Revenue Total:</i>	<u>21,468.00</u>	<u>16,999</u>	<u>0</u>	<u>16,196</u>	<u>16,196</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	118,751.45	147,534	144,175	144,175	144,175
6003	Salaries-Employees	1,310,097.78	1,403,769	1,493,129	1,481,323	1,481,323
6004	Overtime	81,618.95	49,000	30,000	20,000	20,000
6006	FICA	112,160.29	127,319	0	125,881	125,881
6007	Group Health	290,400.00	316,800	0	316,800	316,800
6008	Retirement	152,002.56	179,911	0	176,726	177,587
6011	Workers Compensation	2,264.71	2,529	2,495	2,499	2,499
6012	Unemployment Insurance	5,834.80	5,492	5,447	5,430	4,936
6014	Office Supplies	8,734.76	8,750	10,000	9,000	9,000
6022	Drugs Medicine	19,018.74	30,000	30,000	25,000	25,000
6045	Professional Services	129,000.00	129,000	125,000	129,000	129,000
6047	Mobile Phones	1,555.00	2,180	2,000	2,300	2,300
6048	Communications	2,530.90	2,500	3,850	2,500	2,500
6049	Postage	2.30	100	1,000	100	100
6050	Travel	365.50	1,570	2,000	1,200	600
6067	Equipment Maintenance	0.00	1,250	0	1,250	1,250
6069	Equipment Rental	6,835.92	6,836	7,684	6,836	6,836
6073	Dues and Memberships	0.00	200	200	200	200
6077	Data Processing	22,697.34	103,736	13,000	380,462	380,462
6078	Education and Training	427.00	965	1,061	965	965
6082	Contractual Expense	200,000.00	200,000	200,000	200,000	200,000
6101	Physicians/Non-Emergency	102,360.53	110,000	115,000	115,000	115,000
6102	Prescriptions	416,287.55	465,000	456,500	415,000	415,000
6103	Hospital-In Patient	0.00	50,000	10,000	10,000	10,000
6104	Hospital-Out Patient	32,913.54	55,000	55,000	55,000	55,000
6105	Laboratory Xray	60,930.55	60,000	77,000	70,000	70,000
	<i>Expenditure Total:</i>	<u>3,076,790.17</u>	<u>3,459,441</u>	<u>2,784,541</u>	<u>3,696,647</u>	<u>3,696,414</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 520

M&O DARRELL HESTER BUILDING

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	23,395.11	25,037	12,450	12,450	12,450
6006	FICA	1,784.03	1,915	953	952	952
6007	Group Health	6,600.00	7,200	3,600	3,600	3,600
6008	Retirement	2,354.09	2,706	1,350	1,337	1,344
6010	Uniforms	174.65	1,861	930	930	930
6011	Workers Compensation	570.18	610	268	303	303
6012	Unemployment Insurance	90.51	83	42	41	37
6014	Office Supplies	3,055.51	4,500	4,500	4,500	4,500
6018	Diesel Fuel	0.00	100	100	0	0
6022	Drugs Medicine	0.00	146	0	0	0
6038	Small Tools and Equipment	3,297.90	3,347	0	0	0
6056	Property Insurance	13,761.82	13,762	12,000	26,972	26,972
6060	Electricity	76,193.63	73,139	72,500	76,194	76,194
6061	Natural Gas	3,616.15	4,500	3,650	3,616	3,616
6062	Water	7,595.37	10,000	7,600	7,600	7,600
6063	Sewage and Garbage	20,724.05	21,100	20,725	20,724	20,724
6064	Building Maintenance	8,820.34	29,000	20,000	20,000	15,000
6067	Equipment Maintenance	12,637.80	25,000	20,000	20,000	15,000
6069	Equipment Rental	720.00	0	0	0	0
6082	Contractual Expense	17,570.12	15,000	12,500	15,000	15,000
	<i>Expenditure Total:</i>	<u>202,961.26</u>	<u>239,006</u>	<u>193,168</u>	<u>214,219</u>	<u>204,222</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 521

M&O ORANGE ST.

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	23,984.18	25,951	10,929	10,929	10,929
6006	FICA	1,834.80	1,985	837	837	837
6007	Group Health	6,600.00	7,200	3,600	3,600	3,600
6008	Retirement	2,413.38	2,805	1,186	1,174	1,179
6010	Uniforms	442.31	360	263	442	442
6011	Workers Compensation	589.25	632	235	266	266
6012	Unemployment Insurance	93.64	86	37	36	33
6014	Office Supplies	830.85	2,000	1,000	1,000	1,000
6056	Property Insurance	824.92	825	700	1,248	1,248
6060	Electricity	2,013.82	2,800	2,000	2,014	2,014
6062	Water	865.38	1,000	865	865	865
6063	Sewage and Garbage	3,218.71	3,300	3,220	3,219	3,219
6064	Building Maintenance	1,301.98	6,000	2,000	2,000	2,000
6067	Equipment Maintenance	216.20	4,000	2,000	2,000	2,000
6082	Contractual Expense	1,586.52	1,600	1,600	1,600	1,600
	<i>Expenditure Total:</i>	<u>46,815.94</u>	<u>60,544</u>	<u>30,472</u>	<u>31,230</u>	<u>31,232</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 522

M&O LA FERIA ANNEX

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	27,461.36	27,763	11,478	11,478	11,478
6006	FICA	2,100.72	2,124	879	878	878
6007	Group Health	6,600.00	7,200	3,600	3,600	3,600
6008	Retirement	2,763.42	3,001	1,245	1,233	1,239
6010	Uniforms	137.48	1,851	874	1,851	1,851
6011	Workers Compensation	677.29	676	247	279	279
6012	Unemployment Insurance	107.87	92	38	38	34
6014	Office Supplies	1,401.20	2,000	1,400	1,400	1,400
6048	Communications	0.00	108	108	0	0
6056	Property Insurance	1,413.67	1,414	1,200	2,138	2,138
6060	Electricity	10,573.87	9,541	9,000	9,000	9,000
6062	Water	1,800.89	2,000	1,210	1,210	1,210
6063	Sewage and Garbage	1,673.36	1,900	1,673	1,673	1,673
6064	Building Maintenance	2,080.84	3,000	2,000	2,000	2,000
6067	Equipment Maintenance	683.04	3,400	2,000	2,000	2,000
6069	Equipment Rental	23.85	0	0	0	0
6082	Contractual Expense	1,092.78	1,500	1,100	1,100	1,100
	<i>Expenditure Total:</i>	<u>60,591.64</u>	<u>67,570</u>	<u>38,052</u>	<u>39,878</u>	<u>39,880</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 524

M&O ARROYO CITY FIRE STATION

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6056	Property Insurance	707.29	707	600	1,071	1,071
6060	Electricity	3,210.16	3,500	1,950	1,950	1,950
6062	Water	1,206.00	1,500	1,500	1,500	1,500
6063	Sewage and Garbage	365.45	600	515	415	415
6064	Building Maintenance	0.00	1,000	1,000	1,000	1,000
6067	Equipment Maintenance	483.88	1,000	1,000	1,000	1,000
6082	Contractual Expense	330.00	400	360	360	360
	<i>Expenditure Total:</i>	<u>6,302.78</u>	<u>8,707</u>	<u>6,925</u>	<u>7,296</u>	<u>7,296</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 551

CONSTABLE PCT#1

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4381	Insurance Proceeds	0.00	5,326			
4430	Fee Revenue	3,415.49	3,446	0	1,622	1,622
4431	Service Fees	8,726.61	8,013	0	6,955	6,955
4491	Constable Precinct #1	595.00	480	0	786	786
	Revenue Total:	<u>12,737.10</u>	<u>17,265</u>	<u>0</u>	<u>9,363</u>	<u>9,363</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	61,967.78	62,002	62,002	62,002	62,002
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	183,235.63	199,800	199,800	199,800	199,800
6004	Overtime	1,619.60	0	0	0	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	17,698.07	20,101	20,101	20,101	20,065
6007	Group Health	39,600.00	43,200	43,200	43,200	43,200
6008	Retirement	24,824.10	28,178	28,178	28,178	28,009
6010	Uniforms	1,121.69	2,999	2,750	2,750	2,750
6011	Workers Compensation	4,147.09	4,316	4,316	4,316	4,295
6012	Unemployment Insurance	717.99	656	656	656	593
6014	Office Supplies	2,213.24	2,000	2,000	2,000	2,000
6016	Gasoline	15,285.99	16,000	16,000	15,286	15,286
6028	Camera and Police Supplies	3,066.54	930	1,600	1,600	1,600
6030	Vehicle Repairs	4,632.40	15,377	8,000	8,000	8,000
6038	Small Tools and Equipment	0.00	6,852	1,000	0	0
6047	Mobile Phones	1,066.29	1,313	1,800	1,739	1,739
6048	Communications	706.18	800	800	2,055	2,300
6049	Postage	681.35	300	300	300	300
6050	Travel	0.00	0	2,100	2,100	1,050
6057	Vehicle Insurance	3,137.63	5,290	6,000	3,138	3,138
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	0.00	178	178	178	178
6067	Equipment Maintenance	895.40	1,810	1,100	1,100	1,100
6068	Real Estate Rental	1,155.00	1,500	1,500	1,260	1,260
6069	Equipment Rental	1,905.84	1,906	1,906	1,906	1,906
6073	Dues and Memberships	95.00	400	500	95	95
6077	Data Processing	90.00	1,618	948	948	948
6078	Education and Training	400.00	0	600	600	600
6079	Legal Books, Publications	49.95	200	100	50	50
6096	Equipment	40,360.00	43,548	0	0	0
	Expenditure Total:	<u>410,672.76</u>	<u>461,274</u>	<u>407,435</u>	<u>403,358</u>	<u>402,264</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 552

CONSTABLE PCT#2

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	552.33	542	0	831	831
4431	Service Fees	191,475.04	196,755	0	159,525	159,525
4492	Constable Precinct #2	6,610.00	7,920	0	8,248	8,248
4494	Constable Precinct #4	0.00	0	0	0	0
<i>Revenue Total:</i>		<u>198,637.37</u>	<u>205,217</u>	<u>0</u>	<u>168,604</u>	<u>168,604</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	61,976.94	63,502	63,502	63,502	63,502
6003	Salaries-Employees	301,320.81	321,497	300,980	329,052	329,372
6004	Overtime	0.00	0	0	0	0
6006	FICA	26,921.37	30,424	27,956	30,104	30,128
6007	Group Health	66,000.00	72,000	64,800	72,000	72,000
6008	Retirement	36,566.40	42,699	39,225	42,260	42,191
6010	Uniforms	2,617.17	3,296	3,950	3,950	3,950
6011	Workers Compensation	6,143.99	6,838	6,659	6,764	6,764
6012	Unemployment Insurance	1,132.16	1,094	988	1,081	982
6014	Office Supplies	3,063.88	2,000	2,700	2,700	2,700
6016	Gasoline	21,428.34	19,531	20,000	20,000	20,000
6028	Camera and Police Supplies	6,738.03	6,798	3,600	4,000	4,000
6030	Vehicle Repairs	14,392.61	15,002	10,000	10,000	10,000
6047	Mobile Phones	960.00	960	960	960	960
6048	Communications	4,762.03	3,900	3,510	3,502	3,800
6049	Postage	4,342.07	2,400	2,900	2,900	2,900
6050	Travel	2,265.87	873	2,500	2,500	1,250
6056	Property Insurance	4.54	0	0	14	14
6057	Vehicle Insurance	4,424.25	5,400	5,400	5,400	5,400
6059	Bonds	0.00	0	178	178	178
6067	Equipment Maintenance	0.00	856	1,800	1,800	1,800
6069	Equipment Rental	3,156.09	2,780	2,820	3,156	3,156
6073	Dues and Memberships	60.00	0	1,000	60	60
6077	Data Processing	2,972.24	0	3,000	0	0
6078	Education and Training	1,675.00	1,075	1,170	1,300	1,300
6079	Legal Books, Publications	0.00	0	1,000	0	0
6100	Weapons	0.00	0	1,000	0	0
<i>Expenditure Total:</i>		<u>572,923.79</u>	<u>602,925</u>	<u>571,598</u>	<u>607,183</u>	<u>606,407</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 5521

PCT 2 SECURITY

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4431	Service Fees	275.00	500	0	500	500
	<i>Revenue Total:</i>	<u>275.00</u>	<u>500</u>	<u>0</u>	<u>500</u>	<u>500</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	557,166.99	580,841	590,841	591,898	592,918
6006	FICA	41,909.78	45,199	45,199	45,280	45,358
6007	Group Health	99,000.00	108,000	108,000	108,000	108,000
6008	Retirement	56,074.51	63,059	63,059	63,044	62,940
6010	Uniforms	6,020.06	8,596	7,425	6,020	6,020
6011	Workers Compensation	10,100.19	10,704	10,704	10,702	10,702
6012	Unemployment Insurance	2,119.87	1,925	1,925	1,925	1,750
6014	Office Supplies	687.05	2,000	1,500	1,500	1,500
6016	Gasoline	0.00	0	0	0	0
6028	Camera and Police Supplies	3,909.65	2,798	1,500	1,500	1,500
6030	Vehicle Repairs	0.00	0	10,000	0	0
6038	Small Tools and Equipment	0.00	147	0	0	0
6050	Travel	2,740.86	1,856	2,700	2,700	1,350
6067	Equipment Maintenance	1,500.00	2,500	1,000	1,500	1,500
6069	Equipment Rental	0.00	0	0	0	0
6073	Dues and Memberships	1,737.50	353	0	1,738	1,738
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	2,100.00	2,200	1,980	2,200	2,200
6079	Legal Books, Publications	0.00	0	500	0	0
6105	Laboratory Xray	1,289.00	0	500	0	0
	<i>Expenditure Total:</i>	<u>786,355.46</u>	<u>830,178</u>	<u>846,833</u>	<u>838,007</u>	<u>837,476</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 553

CONSTABLE PCT#3

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	1,174.04	776	0	1,427	1,427
4431	Service Fees	84,053.31	86,990	0	69,925	69,925
4493	Constable Precinct #3	3,494.60	3,413	0	2,514	2,514
	<i>Revenue Total:</i>	<u>88,721.95</u>	<u>91,179</u>	<u>0</u>	<u>73,866</u>	<u>73,866</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	57,211.62	62,002	62,002	62,002	62,002
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	377,517.72	437,708	437,708	432,336	433,956
6006	FICA	31,960.04	38,301	38,301	37,890	38,014
6007	Group Health	74,442.23	79,200	79,200	79,200	79,200
6008	Retirement	43,748.80	53,299	53,299	52,660	52,573
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	5,299.33	5,500	4,500	4,500	4,500
6011	Workers Compensation	7,597.26	8,622	8,622	8,514	8,514
6012	Unemployment Insurance	1,449.66	1,422	1,422	1,403	1,275
6014	Office Supplies	2,415.87	3,000	2,000	2,416	2,416
6016	Gasoline	30,463.75	31,000	26,000	30,464	30,464
6017	Butane	0.00	0	0	0	0
6028	Camera and Police Supplies	2,226.53	2,400	2,400	2,227	2,227
6030	Vehicle Repairs	14,729.18	19,500	16,500	16,500	16,500
6037	Road Materials	0.00	0	0	0	0
6047	Mobile Phones	1,124.60	1,500	1,500	1,152	1,152
6048	Communications	5,005.82	5,100	5,100	3,978	2,000
6049	Postage	257.99	400	300	300	300
6050	Travel	3,652.85	4,200	3,000	3,000	1,500
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6057	Vehicle Insurance	5,971.18	9,600	9,600	5,971	5,971
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	0.00	178	178	178	178
6067	Equipment Maintenance	0.00	1,100	1,100	1,100	1,100
6069	Equipment Rental	1,124.01	1,500	1,500	1,500	1,500
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	390.00	1,500	1,000	390	390
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	3,715.00	2,000	1,500	2,000	2,000
6079	Legal Books, Publications	0.00	0	0	0	0
6096	Equipment	0.00	43,548	0	0	0
	<i>Expenditure Total:</i>	<u>670,303.44</u>	<u>812,580</u>	<u>756,732</u>	<u>749,681</u>	<u>747,732</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
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Fund 100 Dept. 554

CONSTABLE PCT#4

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	120,482.79	82,500	0	135,663	135,663
4431	Service Fees	33,969.18	37,262	0	23,138	23,138
4454	JP Tech Fee	1,369.80	700			
4494	Constable Precinct #4	14,376.60	11,717	0	11,433	11,433
4495	Constable Precinct #5	0.00	0	0	0	0
	Revenue Total:	<u>170,198.37</u>	<u>132,179</u>	<u>0</u>	<u>170,234</u>	<u>170,234</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	61,967.78	62,002	62,002	62,002	62,002
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	287,835.34	344,508	290,698	344,508	344,469
6004	Overtime	0.00	0	0	0	0
6006	FICA	25,792.88	31,098	30,966	31,098	31,095
6007	Group Health	58,251.45	72,000	62,000	72,000	72,000
6008	Retirement	35,204.06	43,762	38,000	43,762	43,634
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	4,866.16	5,951	5,000	4,866	4,866
6011	Workers Compensation	6,002.26	7,004	14,500	7,004	6,994
6012	Unemployment Insurance	1,104.09	1,131	3,000	1,131	1,027
6014	Office Supplies	1,526.78	1,640	3,000	1,527	1,527
6016	Gasoline	25,965.88	29,000	48,000	30,000	30,000
6017	Butane	0.00	0	0	0	0
6028	Camera and Police Supplies	5,295.87	2,536	4,000	4,000	4,000
6030	Vehicle Repairs	11,300.05	23,135	18,500	13,500	13,500
6037	Road Materials	0.00	0	0	0	0
6038	Small Tools and Equipment	1,738.60	10,301	0	0	0
6044	Appointed Attorneys	0.00	0	0	0	0
6046	Medical and Dental	0.00	330	0	0	0
6047	Mobile Phones	1,111.32	1,225	1,500	1,200	1,200
6048	Communications	1,867.76	1,200	700	2,260	2,700
6049	Postage	615.00	200	1,200	615	615
6050	Travel	1,967.97	2,056	3,500	3,000	1,500
6051	Travel-Prisoner Transportation	0.00	0	2,000	0	0
6057	Vehicle Insurance	5,152.50	6,000	7,000	6,000	6,000
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	0.00	0	200	178	178
6067	Equipment Maintenance	200.00	1,242	2,000	1,000	1,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	1,886.76	1,887	2,000	1,527	1,527
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	0.00	60	0	0	0
6077	Data Processing	4,484.87	0	950	948	948

CAMERON COUNTY, TEXAS
GENERAL FUND
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Fund 100 Dept. 554

CONSTABLE PCT#4

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
6078	Education and Training	2,300.00	405	3,500	1,500	1,500
6079	Legal Books, Publications	0.00	0	500	0	0
6096	Equipment	0.00	43,548	3,000	0	0
6100	Weapons	0.00	971	0	0	0
	<i>Expenditure Total:</i>	<u>546,437.38</u>	<u>693,192</u>	<u>607,716</u>	<u>633,626</u>	<u>632,282</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 5541

MENTAL HEALTH TRANSPORT

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	334,414.87	394,163	0	394,187	394,187
	<i>Revenue Total:</i>	<u>334,414.87</u>	<u>394,163</u>	<u>0</u>	<u>394,187</u>	<u>394,187</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0	0	0	0
6003	Salaries-Employees	257,789.84	260,869	260,869	260,869	260,869
6004	Overtime	7,024.20	18,000	18,000	18,000	18,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	19,972.25	21,334	21,344	21,334	21,334
6007	Group Health	47,348.55	50,400	50,400	50,400	50,400
6008	Retirement	26,643.41	28,601	28,601	28,601	28,601
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	2,179.26	2,896	2,500	2,179	2,179
6011	Workers Compensation	4,799.18	5,096	5,096	5,096	5,096
6012	Unemployment Insurance	1,029.86	917	917	917	917
6014	Office Supplies	0.00	0	0	0	0
6016	Gasoline	3,723.09	5,500	4,500	3,723	3,723
6017	Butane	0.00	0	0	0	0
6028	Camera and Police Supplies	1,816.41	2,054	1,900	1,816	1,816
6030	Vehicle Repairs	350.00	4,500	4,000	350	350
6037	Road Materials	0.00	0	0	0	0
6057	Vehicle Insurance	901.50	570	570	902	902
6058	Liability Other Insurance	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>373,577.55</u>	<u>400,737</u>	<u>398,697</u>	<u>394,187</u>	<u>394,187</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 555

CONSTABLE PCT#5

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	106,394.82	78,500	0	104,543	104,543
4431	Service Fees	69,710.00	69,488	0	60,726	60,726
4465	Fugitive Apprehension Fee	0.00	0			
4495	Constable Precinct #5	11,819.04	13,413	0	10,002	10,002
	<i>Revenue Total:</i>	<u>187,923.86</u>	<u>161,401</u>	<u>0</u>	<u>175,271</u>	<u>175,271</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	52,062.19	62,002	62,002	62,002	62,002
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	420,031.58	462,316	462,316	457,763	458,243
6006	FICA	34,594.28	40,110	40,110	39,762	39,799
6007	Group Health	85,800.00	93,600	93,600	93,600	93,600
6008	Retirement	47,511.44	56,348	56,348	55,810	55,719
6010	Uniforms	5,983.80	6,050	5,050	5,050	5,050
6011	Workers Compensation	8,032.08	8,714	8,714	8,648	8,648
6012	Unemployment Insurance	1,614.43	1,516	1,516	1,499	1,363
6014	Office Supplies	2,236.95	2,000	2,000	2,000	2,000
6016	Gasoline	39,221.32	35,000	25,000	35,000	35,000
6028	Camera and Police Supplies	3,271.58	10,100	3,300	3,300	3,300
6030	Vehicle Repairs	20,251.11	22,000	22,000	22,000	22,000
6038	Small Tools and Equipment	3,568.16	7,995			
6047	Mobile Phones	1,583.83	1,600	1,600	1,584	1,584
6048	Communications	4,759.92	2,400	2,400	4,722	4,900
6049	Postage	750.00	750	400	400	400
6050	Travel	1,272.17	3,700	3,500	4,200	2,100
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6057	Vehicle Insurance	8,242.50	8,700	8,700	8,200	8,200
6059	Bonds	0.00	178	178	178	178
6067	Equipment Maintenance	131.79	1,300	1,300	1,000	1,000
6069	Equipment Rental	862.92	900	0	863	863
6077	Data Processing	3,800.10	251	1,051	1,051	1,051
6078	Education and Training	1,728.00	1,700	2,200	2,200	2,200
6079	Legal Books, Publications	0.00	100	100	0	0
	<i>Expenditure Total:</i>	<u>747,310.15</u>	<u>829,330</u>	<u>803,385</u>	<u>810,832</u>	<u>809,200</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 5552

PCT 5 MENTAL HEALTH TRANSPORT

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	194,214.25	155,905	0	156,755	156,755
	<i>Revenue Total:</i>	<u>194,214.25</u>	<u>155,905</u>	<u>0</u>	<u>156,755</u>	<u>156,755</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	106,364.09	109,038	0	109,038	109,038
6004	Overtime	1,130.14	4,500	0	4,500	4,500
6006	FICA	7,644.88	8,686	0	8,686	8,686
6007	Group Health	19,800.00	19,800	0	19,800	19,800
6008	Retirement	10,816.28	12,273	0	12,273	12,273
6011	Workers Compensation	2,013.24	2,083	0	2,083	2,083
6012	Unemployment Insurance	424.70	375	0	375	375
	<i>Expenditure Total:</i>	<u>148,193.33</u>	<u>156,755</u>	<u>0</u>	<u>156,755</u>	<u>156,755</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 560

SHERIFF'S OFFICE

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4381	Insurance Proceeds	2,232.17	0	0	0	0
4420	Sheriff Fees	234,062.18	256,068	0	206,816	206,816
4486	Sheriff Arrest Fees	8,982.68	8,727	0	8,052	8,052
4602	Miscellaneous	1,383.78	1,776	0	2,713	2,713
4670	Donations	0.00	0	0	0	0
	Revenue Total:	<u>246,660.81</u>	<u>266,571</u>	<u>0</u>	<u>217,581</u>	<u>217,581</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	107,935.45	107,936	107,936	107,936	107,936
6002	Salaries-Assistants/Deputies	150,126.60	156,588	156,588	156,588	156,588
6003	Salaries-Employees	4,029,649.13	4,437,170	4,447,170	4,430,138	4,422,713
6004	Overtime	36,547.92	45,000	35,000	35,000	35,000
6006	FICA	319,608.15	363,196	363,196	362,117	361,325
6007	Group Health	732,554.30	806,400	806,400	792,000	792,000
6008	Retirement	435,282.58	506,969	506,969	505,173	502,837
6010	Uniforms	37,710.64	40,000	40,000	37,711	37,000
6011	Workers Compensation	67,934.76	75,597	75,597	75,336	75,317
6012	Unemployment Insurance	15,964.64	15,120	15,120	15,065	13,654
6014	Office Supplies	40,557.18	41,600	41,600	40,557	40,000
6016	Gasoline	449,231.99	360,000	360,000	360,000	360,000
6018	Diesel Fuel	6,970.54	6,000	6,000	6,971	6,971
6022	Drugs Medicine	0.00	300	300	0	0
6028	Camera and Police Supplies	53,948.34	30,000	50,000	50,000	48,000
6030	Vehicle Repairs	269,894.97	240,000	240,000	260,000	260,000
6045	Professional Services	0.00	5,000	5,000	0	0
6046	Medical and Dental	2,010.00	8,100	8,100	8,000	7,000
6047	Mobile Phones	31,896.46	31,800	31,800	31,896	79,095
6048	Communications	62,093.38	63,000	63,000	60,763	61,500
6049	Postage	28,976.34	25,000	25,000	25,000	25,000
6050	Travel	27,241.29	18,000	18,000	18,000	9,000
6051	Travel-Prisoner Transportation	122,495.52	130,000	130,000	122,496	120,000
6054	Advertising	0.00	500	500	0	0
6057	Vehicle Insurance	79,787.60	45,000	45,000	70,000	70,000
6059	Bonds	71.00	568	568	568	568
6067	Equipment Maintenance	1,869.79	6,696	6,696	5,000	5,000
6069	Equipment Rental	17,740.47	18,000	18,000	17,740	17,740
6073	Dues and Memberships	4,900.00	5,300	12,465	4,900	12,465
6077	Data Processing	22,820.88	256,632	0	0	13,171
6078	Education and Training	32,444.52	8,000	8,000	8,000	8,000
6082	Contractual Expense	20,756.84	33,904	33,904	32,600	32,600
6096	Equipment	0.00	362,145	0	0	0
	Expenditure Total:	<u>7,209,021.28</u>	<u>8,249,521</u>	<u>7,657,909</u>	<u>7,639,555</u>	<u>7,680,480</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 5601

M&O SHERIFF'S OFFICE

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4301	Contributions from other Entit	55,000.00	35,000	0	35,000	35,000
	<i>Revenue Total:</i>	<u>55,000.00</u>	<u>35,000</u>	<u>0</u>	<u>35,000</u>	<u>35,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	1,999.70	2,000	2,000	2,000	2,000
6048	Communications	140,715.00	125,914	134,000	126,000	126,000
6056	Property Insurance	11,088.57	11,089	11,089	17,105	17,105
6060	Electricity	57,772.61	55,000	55,000	57,773	57,773
6061	Natural Gas	1,608.23	1,440	1,440	1,608	1,608
6062	Water	2,524.62	3,000	3,000	3,000	3,000
6063	Sewage and Garbage	15,455.15	16,500	16,500	16,000	16,000
6064	Building Maintenance	1,067.73	3,000	3,000	2,500	2,500
6067	Equipment Maintenance	22,470.77	102,000	102,000	102,000	102,000
6069	Equipment Rental	109,115.32	48,014	89,014	49,440	49,440
	<i>Expenditure Total:</i>	<u>363,817.70</u>	<u>367,957</u>	<u>417,043</u>	<u>377,426</u>	<u>377,426</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 562

SHERIFF'S AUTO THEFT

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	309,873.87	324,009	324,009	319,406	319,946
6004	Overtime	0.00	0			
6006	FICA	22,847.33	24,787	24,787	24,435	24,476
6007	Group Health	52,800.00	57,600	57,600	57,600	57,600
6008	Retirement	31,191.81	34,714	34,714	34,216	34,160
6010	Uniforms	4,400.00	4,400	4,400	4,400	4,400
6011	Workers Compensation	5,626.56	5,893	5,893	5,808	5,808
6012	Unemployment Insurance	1,189.85	1,060	1,060	1,045	950
	<i>Expenditure Total:</i>	<u>427,929.42</u>	<u>452,463</u>	<u>452,463</u>	<u>446,910</u>	<u>447,340</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 570

JUVENILE BOOTCAMP

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4602	Miscellaneous	14,632.00	9,648	0	11,143	11,143
	<i>Revenue Total:</i>	<u>14,632.00</u>	<u>9,648</u>	<u>0</u>	<u>11,143</u>	<u>11,143</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	821,925.07	866,658	891,183	893,973	893,973
6004	Overtime	0.00	250	0	500	500
6005	Extra Help	41,144.40	70,000	60,000	60,000	60,000
6006	FICA	63,734.84	73,907	72,766	73,164	73,164
6007	Group Health	211,200.00	230,400	230,400	230,400	230,400
6008	Retirement	82,707.62	94,995	96,337	96,692	96,531
6010	Uniforms	597.77	3,500	0	0	0
6011	Workers Compensation	1,558.09	1,619	1,237	1,606	1,606
6012	Unemployment Insurance	3,370.43	3,182	3,139	3,150	2,863
6014	Office Supplies	224.64	13,850	0	0	0
6016	Gasoline	350.52	800	500	500	500
6022	Drugs Medicine	4,327.59	15,000	8,000	8,000	8,000
6025	Food-Human	64,215.61	80,000	70,000	70,000	70,000
6027	Clothing	0.00	800	0	0	0
6030	Vehicle Repairs	0.00	1,000	0	0	0
6038	Small Tools and Equipment	9,518.85	6,915	0	0	0
6045	Professional Services	1,489.50	1,600	0	0	0
6046	Medical and Dental	3,342.19	25,000	5,000	5,000	5,000
6047	Mobile Phones	467.28	500	500	500	500
6048	Communications	2,784.89	3,115	2,800	2,800	2,800
6056	Property Insurance	7,452.48	7,452	7,452	11,637	11,637
6057	Vehicle Insurance	346.50	389	389	389	389
6060	Electricity	57,881.15	66,000	60,000	60,000	60,000
6061	Natural Gas	213.87	500	0	0	0
6062	Water	3,226.57	2,500	2,500	2,500	2,500
6063	Sewage and Garbage	8,022.13	8,400	8,400	8,400	8,400
6064	Building Maintenance	15,517.73	13,000	8,000	8,000	8,000
6067	Equipment Maintenance	3,858.60	3,000	3,000	2,050	2,050
6069	Equipment Rental	1,663.56	2,050	2,050	2,050	2,050
6073	Dues and Memberships	500.00	500	500	500	500
6077	Data Processing	1,200.01	2,300	0	0	0
6082	Contractual Expense	4,245.26	4,382	2,532	2,532	2,532
6096	Equipment	0.00	12,500	0	0	0
	<i>Expenditure Total:</i>	<u>1,417,087.15</u>	<u>1,616,064</u>	<u>1,536,685</u>	<u>1,544,343</u>	<u>1,543,895</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 571

JUVENILE PROBATION

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	75,621.63	75,600	75,600	75,600	75,600
6002	Salaries-Assistants/Deputies	78,653.18	78,418	78,418	78,418	78,418
6003	Salaries-Employees	1,375,009.48	1,437,075	1,495,823	1,501,573	1,501,573
6006	FICA	112,949.50	126,670	126,213	127,277	127,277
6007	Group Health	230,984.28	251,689	251,689	251,689	251,689
6008	Retirement	153,880.89	178,008	178,348	178,969	178,676
6010	Uniforms	547.00	800	0	0	0
6011	Workers Compensation	3,483.39	3,240	2,145	3,308	3,308
6012	Unemployment Insurance	5,677.91	5,185	5,444	5,214	4,740
6014	Office Supplies	1,657.92	21,100	0	0	0
6016	Gasoline	19,992.54	21,000	21,000	21,000	21,000
6018	Diesel Fuel	0.00	400	0	0	0
6022	Drugs Medicine	3,573.25	8,000	6,000	6,000	6,000
6025	Food-Human	0.00	0	0	0	0
6030	Vehicle Repairs	14,809.08	13,300	13,300	13,300	13,300
6038	Small Tools and Equipment	7,781.00	11,021	0	0	0
6045	Professional Services	0.00	1,950	0	0	0
6046	Medical and Dental	8,317.00	10,000	9,000	9,000	9,000
6047	Mobile Phones	14,189.28	14,100	14,100	14,100	14,100
6048	Communications	44,208.41	26,250	20,000	52,847	53,000
6049	Postage	2,946.52	3,000	3,000	3,000	3,000
6051	Travel-Prisoner Transportation	3,665.75	4,850	3,500	3,500	3,500
6057	Vehicle Insurance	6,687.00	6,700	6,700	6,700	6,700
6058	Liability Other Insurance	0.00	195	195	195	195
6059	Bonds	304.00	71	0	0	0
6067	Equipment Maintenance	2,000.00	500	0	0	0
6069	Equipment Rental	6,845.72	7,805	7,805	7,805	7,805
6077	Data Processing	16,639.01	21,400	0	0	0
6080	Board of Children	20,913.74	12,253	20,000	20,000	20,000
6082	Contractual Expense	76,321.04	75,100	12,000	12,000	12,000
6096	Equipment	0.00	7,757	0	0	0
	<i>Expenditure Total:</i>	<u>2,287,658.52</u>	<u>2,423,437</u>	<u>2,350,280</u>	<u>2,391,495</u>	<u>2,390,881</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 5713

JUVENILE DETENTION

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	54,890.14	54,141	54,141	54,141	54,141
6003	Salaries-Employees	1,631,429.26	1,679,246	1,758,934	1,762,203	1,762,203
6004	Overtime	149.26	1,500	150	1,500	1,500
6005	Extra Help	169,987.42	156,304	150,000	150,000	150,000
6006	FICA	137,810.79	151,399	150,187	151,243	150,770
6007	Group Health	415,800.00	453,600	453,600	453,600	453,600
6008	Retirement	169,692.39	196,730	195,993	196,509	196,186
6010	Uniforms	1,291.75	4,000	0	0	0
6011	Workers Compensation	4,296.34	3,412	2,552	2,913	2,913
6012	Unemployment Insurance	7,208.24	6,521	6,479	6,515	5,904
6014	Office Supplies	803.83	19,925	0	0	0
6022	Drugs Medicine	3,570.78	15,000	5,500	5,500	5,500
6025	Food-Human	83,889.59	120,000	90,000	90,000	90,000
6027	Clothing	967.53	3,000	0	0	0
6028	Camera and Police Supplies	1,646.28	5,135	0	0	0
6038	Small Tools and Equipment	8,569.50	24,575	0	0	0
6045	Professional Services	0.00	500	0	0	0
6046	Medical and Dental	13,962.08	25,000	10,000	10,000	10,000
6047	Mobile Phones	2,542.66	2,700	2,700	2,700	2,700
6048	Communications	0.00	2,500	0	0	0
6067	Equipment Maintenance	361.45	5,466	166	166	166
6069	Equipment Rental	3,527.88	3,930	3,530	3,530	3,530
6073	Dues and Memberships	500.00	500	500	500	500
6077	Data Processing	0.00	2,300	0	0	0
6078	Education and Training	100.00	1,650	0	0	0
6082	Contractual Expense	1,740.00	2,369	0	0	0
6087	Miscellaneous	852.80	0	0	0	0
6096	Equipment	6,990.16	58,000	0	0	0
	<i>Expenditure Total:</i>	2,722,580.13	2,999,403	2,884,432	2,891,020	2,889,613

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 576

ADULT PROBATION

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4463	Restitution Rental	24,000.00	24,000	0	24,000	24,000
4470	District Clerk	0.00	0			
	Revenue Total:	<u>24,000.00</u>	<u>24,000</u>	<u>0</u>	<u>24,000</u>	<u>24,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	0.00	0	12,450	12,450	12,450
6006	FICA	0.00	0	953	952	952
6007	Group Health	0.00	0	3,600	3,600	3,600
6008	Retirement	0.00	0	1,350	1,337	1,337
6010	Uniforms	0.00	0	930	0	0
6011	Workers Compensation	0.00	0	268	303	303
6012	Unemployment Insurance	0.00	0	42	41	41
6014	Office Supplies	2,095.49	4,125	3,000	3,500	3,500
6038	Small Tools and Equipment	0.00	75	0	0	0
6048	Communications	1,595.12	926	1,500	2,262	2,400
6056	Property Insurance	10,181.10	10,181	8,500	8,859	8,859
6060	Electricity	27,170.02	30,000	25,500	27,170	27,170
6062	Water	1,476.14	2,000	2,000	2,000	2,000
6063	Sewage and Garbage	2,152.69	2,400	2,400	2,400	2,400
6064	Building Maintenance	6,837.03	5,000	5,000	5,000	5,000
6067	Equipment Maintenance	5,536.69	17,074	2,500	1,000	1,000
6068	Real Estate Rental	9,485.40	9,600	9,600	9,485	9,485
6082	Contractual Expense	2,651.79	3,075	2,700	2,700	2,700
	Expenditure Total:	<u>69,181.47</u>	<u>84,456</u>	<u>82,293</u>	<u>83,059</u>	<u>83,197</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 630

HEALTH DEPARTMENT

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4211	Registration Fees-Flu Vaccine	9,143.67	12,165	0	13,199	13,199
4350	State Tobacco Reimbursement	187,625.06	197,006	0	182,968	182,968
4600	Interest Income	1,226.71	1,141	0	250	250
4602	Miscellaneous	5,978.00	5,708	0	4,635	4,635
Revenue Total:		<u>203,973.44</u>	<u>216,020</u>	<u>0</u>	<u>201,052</u>	<u>201,052</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	284,869.39	343,709	369,709	408,353	408,353
6003	Salaries-Employees	784,166.20	827,884	905,884	916,447	916,447
6004	Overtime	492.18	0	0	0	0
6005	Extra Help	13,343.32	20,000	20,000	20,000	20,000
6006	FICA	78,017.15	102,661	102,661	102,877	102,877
6007	Group Health	194,440.27	221,007	221,007	220,142	220,142
6008	Retirement	107,483.55	142,905	142,905	142,284	142,976
6011	Workers Compensation	3,156.23	4,122	4,122	4,158	4,158
6012	Unemployment Insurance	4,192.26	4,429	4,429	4,438	4,034
6014	Office Supplies	9,172.36	9,420	4,703	9,172	9,172
6016	Gasoline	7,885.52	11,785	10,800	9,000	9,000
6017	Butane	343.49	1,000	500	500	500
6022	Drugs Medicine	23,357.43	14,600	13,000	13,000	13,000
6025	Food-Human	0.00	0	0	0	0
6030	Vehicle Repairs	1,853.73	4,500	2,700	2,700	2,700
6040	Audit and Accounting	0.00	60	0	0	0
6045	Professional Services	9,354.15	5,205	5,000	5,000	5,000
6046	Medical and Dental	0.00	2,000	1,500	1,500	1,500
6047	Mobile Phones	8,722.69	15,781	8,281	16,600	16,600
6048	Communications	107,549.60	104,000	104,000	90,944	59,000
6049	Postage	4,013.06	5,000	5,000	5,000	5,000
6050	Travel	7,385.67	6,500	4,500	4,500	2,250
6054	Advertising	0.00	500	450	450	450
6057	Vehicle Insurance	3,010.29	5,525	4,465	3,010	3,010
6059	Bonds	0.00	71	71	0	0
6060	Electricity	1,767.11	2,900	1,900	1,767	1,767
6063	Sewage and Garbage	2,560.00	1,000	1,000	1,000	1,000
6064	Building Maintenance	495.07	100	100	0	0
6067	Equipment Maintenance	865.09	1,327	1,000	1,000	1,000
6069	Equipment Rental	3,622.88	5,235	5,200	5,235	5,235
6070	INDIRECT COST	0.00	0			
6073	Dues and Memberships	6,255.00	5,800	4,500	4,500	4,500
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	1,545.44	688	1,000	1,000	1,000
6082	Contractual Expense	5,515.23	7,173	5,500	5,515	5,515

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 630

HEALTH DEPARTMENT

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
6096	Equipment	114,655.00	14,146	0	0	0
	<i>Expenditure Total:</i>	1,790,089.36	1,891,033	1,955,887	2,000,092	1,966,186

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 631

ENVIRONMENTAL HEALTH

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4203	Subdivision Plat InspectionFee	4,200.00	6,300	0	3,938	3,938
4204	Inspections	61,970.00	79,500	0	51,908	51,908
4205	Septic Tank Fees	55,880.00	53,900	0	39,848	39,848
4540	Fines	209.55	350	0	160	160
4602	Miscellaneous	27,876.00	28,633	0	19,450	19,450
Revenue Total:		150,135.55	168,683	0	115,304	115,304
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	65,557.65	68,105	68,105	67,970	67,970
6003	Salaries-Employees	391,330.05	461,047	486,707	483,456	483,456
6004	Overtime	19,622.49	22,500	13,500	15,000	15,000
6005	Extra Help	22,732.76	31,000	0	0	0
6006	FICA	35,965.75	43,323	43,476	43,332	43,332
6007	Group Health	118,800.00	133,300	131,000	136,800	136,800
6008	Retirement	47,921.93	61,218	60,000	61,231	61,130
6010	Uniforms	4,803.92	9,500	6,658	6,000	6,000
6011	Workers Compensation	2,374.40	2,447	2,132	2,447	2,447
6012	Unemployment Insurance	1,895.67	1,869	1,891	1,869	1,699
6014	Office Supplies	16,717.15	15,000	13,500	13,500	13,500
6016	Gasoline	23,114.38	27,000	26,060	23,114	23,114
6022	Drugs Medicine	19,319.62	20,000	18,000	18,000	18,000
6024	Animal Feed	6,868.58	2,740	3,010	3,010	3,010
6025	Food-Human	0.00	0	0	0	0
6028	Camera and Police Supplies	1,939.82	3,929	4,000	2,500	2,500
6030	Vehicle Repairs	4,101.93	8,000	7,200	7,000	7,000
6038	Small Tools and Equipment	0.00	0	0	0	0
6045	Professional Services	10,038.49	8,000	8,000	8,000	8,000
6047	Mobile Phones	9,622.05	8,200	8,200	9,622	9,622
6048	Communications	10,217.24	12,869	9,869	13,088	7,700
6049	Postage	1,140.72	585	1,500	1,200	1,200
6050	Travel	4,654.11	2,391	8,000	8,000	2,300
6054	Advertising	0.00	0	2,000	0	0
6056	Property Insurance	71.88	172	72	83	83
6057	Vehicle Insurance	2,451.00	4,623	1,800	3,600	3,600
6059	Bonds	0.00	71	0	0	0
6069	Equipment Rental	4,214.43	4,000	4,000	4,214	4,214
6073	Dues and Memberships	1,155.00	1,500	3,000	1,155	1,155
6077	Data Processing	6,790.38	3,185	1,925	1,920	1,920
6078	Education and Training	6,282.00	2,900	5,000	5,000	5,000
6082	Contractual Expense	946.11	909	909	946	946
6096	Equipment	27,300.00	67,114	0	0	0
6195	Safety Supplies	0.00	500	0	0	0

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 631

ENVIRONMENTAL HEALTH

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
	<i>Expenditure Total:</i>	867,949.51	1,027,997	939,514	942,057	930,698

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 640

INDIGENT SERVICES/AUTOPSIES

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4224	Reimburse - Equipment useage	0.00	0	0	3,201	3,201
4300	State Revenue	0.00	0	0	2,500	2,500
	<i>Revenue Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>5,701</u>	<u>5,701</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	406,774.15	407,880	407,880	407,880	407,880
6003	Salaries-Employees	62,986.32	57,730	66,830	50,000	50,000
6005	Extra Help	7,840.00	28,550	19,450	19,450	19,450
6006	FICA	19,461.91	37,803	37,803	36,516	36,516
6007	Group Health	13,200.00	14,400	14,400	14,400	14,400
6008	Retirement	6,258.34	9,100	9,100	5,370	5,370
6011	Workers Compensation	817.30	9,068	9,068	8,759	8,759
6012	Unemployment Insurance	1,860.51	1,631	1,631	1,575	1,432
6014	Office Supplies	0.00	458	537	0	0
6038	Small Tools and Equipment	0.00	2,800	0	0	0
6045	Professional Services	132,400.00	126,650	101,250	120,000	120,000
6046	Medical and Dental	212,002.30	171,179	179,000	210,000	210,000
6047	Mobile Phones	1,080.93	900	900	1,081	1,081
6048	Communications	2,356.83	2,300	2,300	1,825	900
6050	Travel	6,065.14	7,500	3,000	8,000	3,000
6052	Travel-Mileage Reimbursement	0.00	1,700	0	0	0
6058	Liability Other Insurance	7,115.00	8,315	8,315	7,115	7,115
6064	Building Maintenance	0.00	0	0	0	0
6073	Dues and Memberships	0.00	1,000	500	0	0
6078	Education and Training	1,000.00	2,050	0	1,000	1,000
	<i>Expenditure Total:</i>	<u>881,218.73</u>	<u>891,014</u>	<u>861,964</u>	<u>892,971</u>	<u>886,903</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 641

CHILD WELFARE

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6044	Appointed Attorneys	739,195.00	785,000	0	750,000	750,000
6054	Advertising	19,512.88	35,000	20,000	19,513	19,513
6080	Board of Children	0.00	1,000	1,000	0	0
	<i>Expenditure Total:</i>	<u>758,707.88</u>	<u>821,000</u>	<u>21,000</u>	<u>769,513</u>	<u>769,513</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 6411

CHILD PROTECTIVE LEGAL ADMIN

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	26,947.75	48,032	0	32,003	32,003
	<i>Revenue Total:</i>	<u>26,947.75</u>	<u>48,032</u>	<u>0</u>	<u>32,003</u>	<u>32,003</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	95,488.39	107,608	107,608	107,608	107,608
6006	FICA	7,079.62	8,232	8,232	8,232	8,232
6007	Group Health	13,200.00	14,400	14,400	14,400	14,400
6008	Retirement	9,610.40	11,432	11,432	11,432	11,432
6011	Workers Compensation	48.15	54	54	54	54
6012	Unemployment Insurance	368.85	355	355	355	355
6014	Office Supplies	847.59	1,000	1,000	848	848
	<i>Expenditure Total:</i>	<u>126,643.00</u>	<u>143,081</u>	<u>143,081</u>	<u>142,929</u>	<u>142,929</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 642

INDIGENT HEALTH CLAIMS

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	0.00	0	0	0	55,580
6003	Salaries-Employees	0.00	0	0	0	89,000
6006	FICA	0.00	0	0	0	11,060
6007	Group Health	0.00	0	0	0	28,800
6008	Retirement	0.00	0	0	0	15,604
6011	Workers Compensation	0.00	0	0	0	542
6012	Unemployment Insurance	0.00	0	0	0	434
6077	Data Processing	0.00	0	0	0	60,000
6101	Physicians/Non-Emergency	0.00	1,329,918	0	1,329,918	1,068,898
6102	Prescriptions	0.00	513,214	0	513,214	513,214
6103	Hospital-In Patient	0.00	83,064	0	83,064	83,064
6104	Hospital-Out Patient	0.00	285,888	0	285,888	285,888
6105	Laboratory Xray	0.00	923,887	0	923,887	923,887
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>3,135,971</u>	<u>0</u>	<u>3,135,971</u>	<u>3,135,971</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 651

HISTORICAL COMMITTEE

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	182.69	1,960	0	500	500
6038	Small Tools and Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	182.69	1,960	0	500	500

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 665

FARM & HOME DEMONSTRATION

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	65,659.58	110,325	110,325	110,325	88,369
6003	Salaries-Employees	83,694.61	68,176	68,176	68,176	90,500
6006	FICA	9,191.14	13,684	13,684	13,684	13,684
6007	Group Health	46,200.00	50,400	50,400	50,400	50,400
6008	Retirement	5,039.36	7,147	7,147	7,147	6,302
6011	Workers Compensation	568.59	671	671	671	671
6012	Unemployment Insurance	577.57	590	590	590	537
6014	Office Supplies	3,600.93	3,961	3,000	3,000	3,000
6016	Gasoline	2,525.76	3,500	2,800	2,800	2,800
6018	Diesel Fuel	1,127.25	1,500	1,300	1,300	1,300
6029	Demonstration	190.38	800	500	500	500
6030	Vehicle Repairs	1,868.93	2,000	1,500	1,500	1,500
6038	Small Tools and Equipment	0.00	119	0	0	0
6048	Communications	9,123.80	8,800	8,300	6,790	1,800
6050	Travel	9,707.84	10,500	9,500	9,500	2,000
6052	Travel-Mileage Reimbursement	0.00	0	0	0	4,000
6057	Vehicle Insurance	968.91	1,154	1,154	969	969
6069	Equipment Rental	1,762.92	1,755	1,755	1,763	1,763
6073	Dues and Memberships	690.00	950	830	830	830
6077	Data Processing	1,379.98	1,200	1,000	1,000	1,000
6078	Education and Training	935.00	1,500	1,000	1,000	1,000
6096	Equipment	0.00	27,187			
	<i>Expenditure Total:</i>	<u>244,812.55</u>	<u>315,919</u>	<u>283,632</u>	<u>281,945</u>	<u>272,925</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2020-2021 Budget

Fund 100 Dept. 666

M&O TICK ERRADICATION

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6022	Drugs Medicine	0.00	375	0	0	0
6056	Property Insurance	122.03	122	122	295	295
6060	Electricity	5,957.62	8,500	6,000	6,000	6,000
6062	Water	1,734.23	2,200	1,734	1,734	1,734
6064	Building Maintenance	194.45	5,000	2,000	2,500	2,500
6067	Equipment Maintenance	63.48	500	500	500	500
	<i>Expenditure Total:</i>	<u>8,071.81</u>	<u>16,697</u>	<u>10,356</u>	<u>11,029</u>	<u>11,029</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 2020-2021 BUDGET

CAMERON COUNTY, TEXAS

ROAD & BRIDGE

**Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Fiscal Year Ending September 30, 2020**

	2019 Actual	2020 Approved Budget	2020 Year-End Estimate	2021 Recommended Budget	2021 Approved Budget
ROAD & BRIDGE REVENUES:					
Taxes	\$ 8,376,894	\$ 8,875,078	\$ 8,875,078	\$ 9,304,746	\$ 9,304,746
License & Permits	3,738,480	3,629,212	3,629,212	3,524,306	3,524,306
Intergovernmental Revenues	978,539	500,416	661,388	493,395	493,395
Charges for Services	-	19,402	19,402	18,710	18,710
Miscellaneous	395,350	387,937	760,256	395,910	395,910
TOTAL REVENUES	13,489,263	13,412,045	13,945,336	13,737,067	13,737,067
EXPENDITURES					
Unitized Transition System					
GIS Mapping	178,711	188,897	188,897	-	-
D.A. Bond Forfeiture	41,200	43,239	43,239	52,313	52,296
Commissioner Staff Pct. #1	105,528	102,005	102,005	105,575	104,426
M&O Pct 1 Warehouse	8,054	12,800	14,351	17,329	17,409
Commissioner Staff Pct. #2	105,148	111,110	106,610	108,083	107,102
M&O Pct 2 Warehouse	14,170	19,400	18,456	24,068	24,148
Commissioner Staff Pct. #3	112,335	113,628	111,628	112,926	110,924
M&O Pct 3 Warehouse	3,921	10,000	13,197	16,786	16,854
Commissioner Staff Pct. #4	108,963	164,817	162,817	168,733	167,771
M&O Pct 4 Warehouse	8,033	16,300	25,196	19,767	19,767
Consolidated R&B	11,358,976	10,742,694	11,346,133	10,714,386	10,744,847
Road & Bridge Engineering	989,465	1,121,345	1,590,908	1,625,853	1,615,878
Planning & Inspections	847,678	910,959	880,359	916,997	901,394
TOTAL EXPENDITURES	13,882,182	13,557,194	14,603,796	13,882,816	13,882,816
Excess of Revenues Over (Under) Expenditures	(392,919)	(145,149)	(658,460)	(145,749)	(145,749)
OTHER FINANCING SOURCES(USES)					
Sale of Capital Assets	15,891	50,000	50,000	50,000	50,000
Transfer In	-	95,749	95,749	95,749	95,749
Transfer Out	(113,383)	-	(364,968)	-	-
Financing proceeds	1,343,397	-	1,189,780	-	-
TOTAL OTHER FINANCING SOURCES (US	1,245,905	145,749	970,561	145,749	145,749
 Net Change in fund Balance	 852,986	 600	 312,101	 -	 -
Fund Balance - Beginning	8,519,079	9,372,065	9,372,065	9,684,166	9,684,166
Use of Fund Balance					
Fund Balance - Ending	\$ 9,372,065	\$ 9,372,665	\$ 9,684,166	\$ 9,684,166	\$ 9,684,166

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2020-2021 Budget

<u>Dept.</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Approved</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	4,516,967	4,516,967	0	4,412,321	4,412,321
400	GENERAL REVENUE	0.00	8,875,078	8,875,078	0	9,304,746	9,304,746
421	G.I.S. MAPPING	0.00	0	0	0	0	0
621	CONSOLIDATED PRECINTS	0.00	50,000	1,773,071	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>	<u>0.00</u>	<u>13,462,045</u>	<u>15,185,116</u>	<u>0</u>	<u>13,787,067</u>	<u>13,787,067</u>
<u>TRANSFERS IN</u>							
083	PARK SYSTEM TRANSFER	0.00	95,749	95,749	0	95,749	95,749
	<i>Fund Balance:</i>	<u>0.00</u>	<u>95,749</u>	<u>95,749</u>	<u>0</u>	<u>95,749</u>	<u>95,749</u>
<u>TRANSFERS OUT</u>							
013	COLONIA ACCESS	0.00	0	0	0	0	0
041	DISASTER ASSISTANCE HOME	0.00	0	364,968	0	0	0
	<i>Fund Balance:</i>	<u>0.00</u>	<u>0</u>	<u>364,968</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>							
421	G.I.S. MAPPING	0.00	188,897	188,897	0	0	0
475	DISTRICT ATTORNEY	0.00	43,239	43,239	43,239	52,313	52,296
617	COMMISSIONERS STAFF PCT 1	0.00	102,005	102,005	106,756	105,575	104,426
6171	EWIDS	0.00	12,800	14,351	14,351	17,329	17,409
618	COMMISSIONERS STAFF PCT 2	0.00	111,110	111,110	108,232	108,083	107,102
6181	PCT 2 M&O WAREHOUSE	0.00	19,400	18,456	18,603	24,068	24,148
619	COMMISSIONERS STAFF PCT 3	0.00	113,628	113,628	0	112,926	110,924
6191	PCT 3 M&O WAREHOUSE	0.00	10,000	13,197	13,805	16,786	16,854
620	COMMISSIONER STAFF PCT 4	0.00	164,817	164,817	161,070	168,733	167,771
6201	PCT 4 M&O WAREHOUSE	0.00	16,300	15,196	15,196	19,767	19,767
621	CONSOLIDATED PRECINTS	0.00	10,742,694	12,496,078	10,742,694	10,714,386	10,744,847
6211	COLONIA PAVING PROJECT	0.00	0	0	0	0	0
622	ENGINEERING & RIGHT OF WA	0.00	1,121,345	1,663,568	1,625,604	1,625,853	1,615,878
623	PLANNING & INSPECTION	0.00	910,959	880,359	716,748	916,997	901,394
	<i>Expense Total:</i>	<u>0.00</u>	<u>13,557,194</u>	<u>15,824,901</u>	<u>13,566,298</u>	<u>13,882,816</u>	<u>13,882,816</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2020-2021 Budget

Fund 150 Dept. 000

ROAD & BRIDGE ORG.

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4311	Building Permits	481,021.00	408,736	0	447,318	447,318
4312	Recording and Filing Fees	3,798.00	3,776	0	3,316	3,316
4313	Review Fees	17,665.00	19,402	0	18,710	18,710
4343	Automobile Licenses	360,000.00	360,000	0	342,000	342,000
4344	Automobile Registration Fees	3,257,458.50	3,220,476	0	3,076,988	3,076,988
4345	Overweight Fees	138,304.04	120,416	0	131,395	131,395
4354	Commercial Veh. Violations	127,994.00	122,765	0	131,198	131,198
4405	Sales Tax Commissions-Tax Auto	0.00	0			
4520	Bond Forfeitures	84,390.36	95,610	0	95,610	95,610
4600	Interest Income	171,030.93	165,786	0	165,786	165,786
4642	Sale of Land	0.00	0	0	0	0
	Revenue Total:	<u>4,641,661.83</u>	<u>4,516,967</u>	<u>0</u>	<u>4,412,321</u>	<u>4,412,321</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2020-2021 Budget

Fund 150 Dept. 400

ROAD & BRIDGE

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4101	Current Advalorem Taxes	8,238,020.71	8,741,007	0	9,206,153	9,206,153
4102	Delinquent Advalorem Taxes	248,833.34	257,605	0	256,521	256,521
4151	Discounts	-171,047.57	-185,082	0	-197,129	-197,129
4152	Commissions	-84,529.38	-90,102	0	-94,465	-94,465
4153	Errors and Adjustments	-31,214.34	-44,993	0	-47,313	-47,313
4159	Penalties and Interest	176,831.59	196,643	0	180,979	180,979
	<i>Revenue Total:</i>	<u>8,376,894.35</u>	<u>8,875,078</u>	<u>0</u>	<u>9,304,746</u>	<u>9,304,746</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2020-2021 Budget

Fund 150 Dept. 421

GIS

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	160.00	0	0	0	0
	<i>Revenue Total:</i>	<u>160.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0	0	0	0
6003	Salaries-Employees	131,667.57	131,000	0	0	0
6004	Overtime	0.00	0	0	0	0
6006	FICA	9,543.48	10,022	0	0	0
6007	Group Health	19,800.00	21,600	0	0	0
6008	Retirement	13,249.27	14,161	0	0	0
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	317.90	482	0	0	0
6012	Unemployment Insurance	508.81	432	0	0	0
6014	Office Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	22.50	500	0	0	0
6037	Road Materials	0.00	0	0	0	0
6056	Property Insurance	0.00	1,026	0	0	0
6077	Data Processing	2,850.15	9,674	0	0	0
6078	Education and Training	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>177,959.68</u>	<u>188,897</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2020-2021 Budget

Fund 150 Dept. 475

DISTRICT ATTORNEY

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	29,399.67	30,243	30,243	37,858	37,858
6006	FICA	2,179.40	2,314	2,314	2,896	2,896
6007	Group Health	6,532.08	7,200	7,200	7,200	7,200
6008	Retirement	2,958.55	3,269	3,269	4,092	4,086
6011	Workers Compensation	14.86	113	113	142	142
6012	Unemployment Insurance	115.31	100	100	125	114
	<i>Expenditure Total:</i>	<u>41,199.87</u>	<u>43,239</u>	<u>43,239</u>	<u>52,313</u>	<u>52,296</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2020-2021 Budget

Fund 150 Dept. 617

COMMISSIONER PCT#1 STAFF

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	9,622.98	9,624	9,624	9,624	9,624
6002	Salaries-Assistants/Deputies	44,512.16	44,379	44,379	44,379	44,379
6003	Salaries-Employees	16,249.74	16,250	16,250	16,250	16,250
6006	FICA	5,089.37	5,448	5,448	5,448	5,448
6007	Group Health	11,220.00	12,240	12,240	12,240	12,240
6008	Retirement	7,082.59	263	7,594	7,594	7,582
6011	Workers Compensation	261.30	263	263	263	263
6012	Unemployment Insurance	229.62	200	200	200	182
6014	Office Supplies	408.31	1,200	600	600	600
6016	Gasoline	1,149.05	831	1,400	1,400	1,400
6030	Vehicle Repairs	576.88	1,000	1,000	1,000	1,000
6047	Mobile Phones	1,907.35	2,340	1,416	1,416	1,416
6048	Communications	3,402.16	3,869	3,800	2,619	1,500
6049	Postage	1.47	50	50	50	50
6050	Travel	2,653.90	2,000	1,000	1,000	1,000
6057	Vehicle Insurance	542.18	870	870	870	870
6059	Bonds	0.00	178	178	178	178
6078	Education and Training	475.00	500	300	300	300
6082	Contractual Expense	144.17	500	144	144	144
	<i>Expenditure Total:</i>	<u>105,528.23</u>	<u>102,005</u>	<u>106,756</u>	<u>105,575</u>	<u>104,426</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2020-2021 Budget

Fund 150 Dept. 6171

PCT 1 M&O WAREHOUSE

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	0.00	0	0	0	0
6014	Office Supplies	105.80	400	400	400	400
6038	Small Tools and Equipment	1,575.72	0	0	0	0
6048	Communications	795.35	1,800	1,800	1,820	1,900
6056	Property Insurance	0.00	3,000	3,000	5,409	5,409
6060	Electricity	2,887.37	3,800	3,800	3,800	3,800
6062	Water	0.00	600	600	600	600
6063	Sewage and Garbage	296.53	800	800	800	800
6064	Building Maintenance	461.86	1,000	1,000	1,500	1,500
6067	Equipment Maintenance	513.79	1,000	1,000	1,500	1,500
6082	Contractual Expense	1,417.99	1,951	1,951	1,500	1,500
6109	Emergency-Hospital	0.00	0	0	0	0
	Expenditure Total:	<u>8,054.41</u>	<u>14,351</u>	<u>14,351</u>	<u>17,329</u>	<u>17,409</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2020-2021 Budget

Fund 150 Dept. 618

COMMISSIONER PCT#2 STAFF

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	9,435.06	9,624	9,624	9,624	9,624
6002	Salaries-Assistants/Deputies	43,352.08	43,450	43,450	43,450	43,450
6003	Salaries-Employees	17,473.27	17,854	17,854	17,854	17,854
6006	FICA	5,093.20	5,573	5,573	5,573	5,573
6007	Group Health	11,287.92	12,240	12,240	12,240	12,240
6008	Retirement	7,054.33	7,667	7,667	7,667	7,655
6011	Workers Compensation	266.19	266	266	266	266
6012	Unemployment Insurance	235.01	202	202	202	184
6014	Office Supplies	808.32	1,200	900	900	900
6016	Gasoline	49.59	1,000	600	600	600
6030	Vehicle Repairs	53.58	250	250	250	250
6047	Mobile Phones	1,144.00	960	960	960	960
6048	Communications	3,402.16	2,600	2,600	2,451	1,500
6049	Postage	4.76	50	50	50	50
6050	Travel	934.75	4,000	2,000	2,000	2,000
6056	Property Insurance	0.00	0			
6057	Vehicle Insurance	368.93	250	250	250	250
6059	Bonds	177.50	178	0	0	0
6060	Electricity	0.00	0	0	0	0
6069	Equipment Rental	2,969.16	2,970	2,970	2,970	2,970
6078	Education and Training	750.00	500	500	500	500
6082	Contractual Expense	288.30	276	276	276	276
6085	Juror's Fees	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>105,148.11</u>	<u>111,110</u>	<u>108,232</u>	<u>108,083</u>	<u>107,102</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2020-2021 Budget

Fund 150 Dept. 6181

PCT 2 M&O WAREHOUSE

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	0.00	400	400	400	400
6048	Communications	1,390.83	1,800	1,800	1,820	1,900
6056	Property Insurance	0.00	3,000	3,000	5,343	5,343
6060	Electricity	2,771.45	4,000	4,000	4,000	4,000
6062	Water	5,260.85	4,421	4,421	6,000	6,000
6063	Sewage and Garbage	938.50	800	800	2,005	2,005
6064	Building Maintenance	354.28	1,500	1,500	1,500	1,500
6067	Equipment Maintenance	172.21	1,119	1,119	1,500	1,500
6082	Contractual Expense	382.45	1,416	1,563	1,500	1,500
	<i>Expenditure Total:</i>	<u>11,270.57</u>	<u>18,456</u>	<u>18,603</u>	<u>24,068</u>	<u>24,148</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2020-2021 Budget

Fund 150 Dept. 619

COMMISSIONER PCT#3 STAFF

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	9,622.98	9,624	0	9,624	9,624
6002	Salaries-Assistants/Deputies	45,214.12	45,000	0	45,000	45,000
6003	Salaries-Employees	17,492.05	17,493	0	17,493	17,493
6006	FICA	5,555.59	5,664	0	5,664	5,664
6007	Group Health	11,220.00	12,240	0	12,240	12,240
6008	Retirement	7,278.41	7,796	0	7,796	7,783
6011	Workers Compensation	274.04	270	0	270	270
6012	Unemployment Insurance	242.62	206	0	206	187
6014	Office Supplies	111.54	1,200	0	1,200	1,200
6016	Gasoline	2,137.17	2,400	0	2,000	2,000
6030	Vehicle Repairs	205.62	1,000	0	1,000	1,000
6047	Mobile Phones	1,152.00	1,152	0	1,152	1,152
6048	Communications	4,930.36	4,100	0	3,770	1,800
6049	Postage	0.00	50	0	50	50
6050	Travel	2,974.47	2,000	0	2,000	2,000
6056	Property Insurance	0.00	0			
6057	Vehicle Insurance	755.91	870	0	870	870
6059	Bonds	0.00	178	0	178	178
6069	Equipment Rental	2,643.02	1,885	0	1,913	1,913
6078	Education and Training	525.00	500	0	500	500
	<i>Expenditure Total:</i>	<u>112,334.90</u>	<u>113,628</u>	<u>0</u>	<u>112,926</u>	<u>110,924</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2020-2021 Budget

Fund 150 Dept. 6191

PCT 3 M&O WAREHOUSE

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	0.00	0	0	0	0
6006	FICA	0.00	0	360	0	0
6010	Uniforms	0.00	0	132	0	0
6011	Workers Compensation	0.00	0	100	0	0
6012	Unemployment Insurance	0.00	0	16	0	0
6014	Office Supplies	73.44	400	400	400	400
6048	Communications	0.00	2,469	2,469	1,432	1,500
6056	Property Insurance	0.00	3,000	3,000	7,954	7,954
6060	Electricity	3,233.77	2,000	2,000	2,400	2,400
6062	Water	0.00	600	600	600	600
6064	Building Maintenance	293.66	1,000	1,000	1,500	1,500
6067	Equipment Maintenance	147.18	1,500	1,500	1,500	1,500
6069	Equipment Rental	172.50	0	0	0	0
6082	Contractual Expense	0.00	2,228	2,228	1,000	1,000
	<i>Expenditure Total:</i>	<u>3,920.55</u>	<u>13,197</u>	<u>13,805</u>	<u>16,786</u>	<u>16,854</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2020-2021 Budget

Fund 150 Dept. 620

COMMISSIONER PCT#4 STAFF

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	9,622.98	9,624	9,624	9,624	9,624
6002	Salaries-Assistants/Deputies	43,289.53	46,861	46,861	46,861	46,861
6003	Salaries-Employees	15,966.48	55,942	50,238	50,238	50,238
6006	FICA	5,043.91	8,748	8,311	8,311	8,311
6007	Group Health	11,220.00	15,840	23,040	23,040	23,040
6008	Retirement	6,931.67	12,153	11,537	11,537	11,518
6011	Workers Compensation	272.82	422	400	400	400
6012	Unemployment Insurance	241.02	339	320	320	291
6014	Office Supplies	1,749.13	1,711	1,011	1,200	1,200
6016	Gasoline	5,515.60	2,000	1,500	2,000	2,000
6018	Diesel Fuel	503.75	2,000	1,800	2,000	2,000
6030	Vehicle Repairs	742.37	1,000	800	1,000	1,000
6047	Mobile Phones	955.16	1,320	660	1,920	1,920
6048	Communications	240.71	1,400	1,400	4,914	4,000
6049	Postage	0.00	50	0	50	50
6050	Travel	1,701.02	2,000	500	2,000	2,000
6057	Vehicle Insurance	857.25	870	870	870	870
6059	Bonds	177.50	178	178	178	178
6069	Equipment Rental	1,326.87	1,770	1,770	1,770	1,770
6078	Education and Training	430.00	500	250	500	500
6079	Legal Books, Publications	0.00	89	0	0	0
	Expenditure Total:	<u>106,787.77</u>	<u>164,817</u>	<u>161,070</u>	<u>168,733</u>	<u>167,771</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2020-2021 Budget

Fund 150 Dept. 6201

PCT 4 M&O WAREHOUSE

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	0.00	400	400	400	400
6056	Property Insurance	1,331.23	3,000	3,000	7,417	7,417
6060	Electricity	2,089.79	3,000	3,000	4,000	4,000
6062	Water	1,288.02	1,200	1,200	1,200	1,200
6063	Sewage and Garbage	1,798.80	1,500	1,500	2,000	2,000
6064	Building Maintenance	374.50	1,500	1,500	1,500	1,500
6067	Equipment Maintenance	486.00	2,846	2,846	1,500	1,500
6082	Contractual Expense	664.65	1,750	1,750	1,750	1,750
	<i>Expenditure Total:</i>	<u>8,032.99</u>	<u>15,196</u>	<u>15,196</u>	<u>19,767</u>	<u>19,767</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2020-2021 Budget

Fund 150 Dept. 621

CONSOLIDATE R&B MAINT & OPERAT

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4172	Settlements	0.00	372,319	0	0	0
4301	Contributions from other Entit	435,440.25	160,972	0	0	0
4380	Financing Proceeds	1,343,396.81	0	0	0	0
4641	Sale of Capital Assets	15,891.00	50,000	0	50,000	50,000
4804	Tax Note Proceeds	0.00	1,189,780			
	Revenue Total:	<u>1,794,728.06</u>	<u>1,773,071</u>	<u>0</u>	<u>50,000</u>	<u>50,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	49,745.90	52,507	52,507	52,926	52,926
6003	Salaries-Employees	3,193,193.50	3,254,265	3,284,265	3,215,763	3,215,763
6004	Overtime	4,363.70	25,000	25,000	25,000	25,000
6006	FICA	239,563.17	255,336	255,336	250,128	250,128
6007	Group Health	686,756.00	750,290	750,290	750,290	750,290
6008	Retirement	326,672.97	360,705	360,705	351,057	352,767
6010	Uniforms	27,349.05	41,300	29,300	41,300	41,300
6011	Workers Compensation	94,265.79	103,001	103,001	100,480	100,480
6012	Unemployment Insurance	12,587.31	11,011	11,011	10,787	9,806
6014	Office Supplies	6,555.22	36,406	45,000	40,000	40,000
6016	Gasoline	133,865.61	90,000	110,000	110,000	110,000
6017	Butane	487.95	8,000	3,000	3,000	3,000
6018	Diesel Fuel	285,654.06	291,240	275,000	275,000	275,000
6022	Drugs Medicine	0.00	0	1,000	1,000	1,000
6030	Vehicle Repairs	210,545.37	221,000	230,000	230,000	230,000
6033	Contingencies	0.00	652,581	870,447	791,048	830,580
6036	Miscellaneous Repairs	0.00	733,291	0	0	0
6037	Road Materials	21,508.84	2,387,923	2,387,923	2,387,923	2,387,923
6038	Small Tools and Equipment	32,734.71	39,734	6,500	6,500	6,500
6045	Professional Services	48,841.12	77,850	80,000	80,000	80,000
6046	Medical and Dental	560.00	3,500	1,500	1,500	1,500
6047	Mobile Phones	21,869.40	22,000	22,000	22,000	22,000
6048	Communications	73,057.26	92,800	49,800	49,800	40,000
6049	Postage	217.36	0	100	100	100
6050	Travel	0.00	194	2,000	2,000	2,000
6056	Property Insurance	15,518.18	18,000	18,000	1,106	1,106
6057	Vehicle Insurance	38,682.99	45,000	45,000	45,000	45,000
6059	Bonds	71.00	100	100	100	100
6060	Electricity	8,491.60	4,300	7,000	4,500	4,500
6062	Water	9,521.89	9,700	7,100	7,100	7,100
6063	Sewage and Garbage	76,053.70	78,156	75,000	75,000	75,000
6064	Building Maintenance	10,559.49	10,000	10,000	10,000	10,000
6065	Bridge Repair	0.00	0	10,000	10,000	10,000
6067	Equipment Maintenance	315,562.93	358,483	350,000	350,000	350,000

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2020-2021 Budget

Fund 150 Dept. 621

CONSOLIDATE R&B MAINT & OPERAT

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
6069	Equipment Rental	25,682.87	28,500	40,000	40,000	40,000
6073	Dues and Memberships	1,359.30	1,145	1,309	1,309	1,309
6076	Bank Fees	141.80	13	0	15	15
6077	Data Processing	17,184.35	10,035	2,000	0	0
6078	Education and Training	1,568.00	720	2,500	2,500	2,500
6082	Contractual Expense	45,605.95	129,770	40,000	40,000	40,000
6096	Equipment	1,582,668.39	1,115,222	0	0	0
6097	Debt Retirement	1,028,586.59	1,096,000	1,096,000	1,212,717	1,212,717
6098	Debt Interest	52,758.18	65,000	65,000	99,437	99,437
6136	Road Materials Pct. 1	275,199.03	0	0	0	0
6137	Road Materials Pct. 2	238,317.54	0	0	0	0
6138	Road Materials Pct. 3	875,850.15	0	0	0	0
6139	Road Materials Pct. 4	1,119,627.93	0	0	0	0
6195	Safety Supplies	17,643.07	16,000	18,000	18,000	18,000
	<i>Expenditure Total:</i>	<u>11,227,049.22</u>	<u>12,496,078</u>	<u>10,742,694</u>	<u>10,714,386</u>	<u>10,744,847</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2020-2021 Budget

Fund 150 Dept. 622

ROAD & BRIDGE ENGINEERING

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4301	Contributions from other Entit	20,000.00	20,000	0	20,000	20,000
4380	Financing Proceeds	0.00	0	0	0	0
	Revenue Total:	<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	123,184.46	272,958	276,780	296,314	296,314
6003	Salaries-Employees	464,458.56	577,463	701,979	725,973	725,973
6004	Overtime	0.00	0	0	0	0
6006	FICA	44,164.46	65,827	74,875	78,205	78,205
6007	Group Health	92,400.00	120,092	136,800	144,000	144,000
6008	Retirement	59,135.61	93,018	105,804	109,794	110,328
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	1,446.09	2,555	2,936	3,161	3,161
6012	Unemployment Insurance	2,257.13	2,840	3,230	3,374	3,067
6014	Office Supplies	9,852.95	11,422	10,000	12,000	12,000
6016	Gasoline	921.78	2,000	7,000	7,000	7,000
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	3,781.27	5,000	5,000	5,000	5,000
6037	Road Materials	0.00	0	0	0	0
6038	Small Tools and Equipment	15,674.68	578	0	0	0
6044	Appointed Attorneys	0.00	0	0	0	0
6045	Professional Services	2,349.28	0	10,000	0	0
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	10,842.22	10,000	10,000	12,000	12,000
6048	Communications	19,574.85	20,000	20,000	14,702	4,500
6049	Postage	258.35	100	1,000	1,000	1,000
6050	Travel	8,023.92	3,698	2,500	2,500	2,500
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6054	Advertising	0.00	3,500	3,500	3,500	3,500
6056	Property Insurance	0.00	0	0	108	108
6057	Vehicle Insurance	1,599.75	2,100	3,100	2,100	2,100
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	71.00	100	100	100	100
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	3,158.90	1,000	1,000	3,600	3,600
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	9,965.70	11,000	11,000	11,000	11,000
6070	INDIRECT COST	24,000.00	44,300	0	70,385	70,385
6071	Court Costs and Transcripts	0.00	0	0	0	0
6073	Dues and Memberships	871.00	1,900	2,000	1,400	1,400
6077	Data Processing	19,804.72	272,410	105,000	105,000	105,000
6078	Education and Training	3,506.00	1,101	2,000	2,000	2,000

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2020-2021 Budget

Fund 150 Dept. 622

ROAD & BRIDGE ENGINEERING

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	49,720.80	85,658	120,000	1,637	1,637
6084	Judges	0.00	0	0	0	0
6088	Right of Way (R.O.W.)	11,918.00	9,091	10,000	10,000	10,000
6091	Building Improvements	0.00	0	0	0	0
6096	Equipment	6,523.95	43,857	0	0	0
6100	Weapons	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>989,465.43</u>	<u>1,663,568</u>	<u>1,625,604</u>	<u>1,625,853</u>	<u>1,615,878</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2020-2021 Budget

Fund 150 Dept. 623

PLANNING AND INSPECTION

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	240,849.71	219,894	191,391	203,133	203,133
6003	Salaries-Employees	382,208.77	397,638	268,136	431,748	418,530
6004	Overtime	0.00	0	0	0	0
6006	FICA	45,724.43	50,864	69,580	48,568	47,557
6007	Group Health	71,537.00	78,415	72,000	85,615	85,615
6008	Retirement	62,697.93	71,875	80,547	68,186	67,092
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	2,262.60	3,640	3,000	3,000	3,000
6011	Workers Compensation	1,717.23	2,017	1,378	2,052	2,002
6012	Unemployment Insurance	2,270.07	2,194	1,516	2,095	1,865
6014	Office Supplies	4,408.46	4,360	2,500	5,000	5,000
6016	Gasoline	14,607.84	12,000	12,000	12,000	12,000
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	2,817.40	5,000	5,000	5,000	5,000
6037	Road Materials	0.00	0	0	0	0
6046	Medical and Dental	0.00	300	300	300	300
6047	Mobile Phones	627.09	700	700	800	800
6048	Communications	0.00	0	0	0	0
6049	Postage	0.00	100	100	100	100
6050	Travel	3,010.08	1,320	1,000	1,000	1,000
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6052	Travel-Mileage Reimbursement	1,298.47	2,000	1,000	1,000	1,000
6054	Advertising	0.00	0	0	0	0
6057	Vehicle Insurance	1,465.35	4,000	4,000	4,000	4,000
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	0.00	100	100	100	100
6077	Data Processing	6,013.12	22,442	0	0	0
6078	Education and Training	4,161.94	1,500	2,500	2,500	2,500
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	0.00	0	0	40,800	40,800
	<i>Expenditure Total:</i>	<u>847,677.49</u>	<u>880,359</u>	<u>716,748</u>	<u>916,997</u>	<u>901,394</u>

CAMERON COUNTY, TEXAS

LAW LIBRARY FUND

APPROVED 2020-2021 BUDGET

CAMERON COUNTY, TEXAS
LAW LIBRARY FUND
Schedule of Revenues, Expenditures, and Changes in Fund
Balance For the Fiscal Year Ending September 30, 2020

	2019 Actual	2020 Approved Budget	2020 Year-End Estimate	2021 Recommended Budget	2021 Approved Budget
REVENUES:					
Library Fees	\$ 203,543	\$ 192,000	\$ 138,630	\$ 192,000	\$ 192,000
Photocopying	0	0	0	0	0
Interest Income	3,742	3,000	1,564	3,000	3,000
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	<u>207,285</u>	<u>195,000</u>	<u>140,194</u>	<u>195,000</u>	<u>195,000</u>
EXPENDITURES					
Law Library	<u>240,972</u>	<u>205,264</u>	<u>205,264</u>	<u>204,787</u>	<u>204,787</u>
TOTAL EXPENDITURES	<u>240,972</u>	<u>205,264</u>	<u>205,264</u>	<u>204,787</u>	<u>204,787</u>
Excess of Revenues Over (Under) Expenditures	<u>(33,687)</u>	<u>(10,264)</u>	<u>(65,070)</u>	<u>(9,787)</u>	<u>(9,787)</u>
OTHER FINANCING SOURCES(USES)					
Transfer In	-	-	-	-	-
Transfer Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in fund Balance	<u>(33,687)</u>	<u>(10,264)</u>	<u>(65,070)</u>	<u>(9,787)</u>	<u>(9,787)</u>
Fund Balance - Beginning	342,307	323,658	308,620	243,550	243,550
Use of Fund Balance					9,787
Fund Balance - Ending	<u>\$ 308,620</u>	<u>\$ 313,394</u>	<u>\$ 243,550</u>	<u>\$ 233,763</u>	<u>\$ 233,763</u>

CAMERON COUNTY, TEXAS
LAW LIBRARY FUND
 2020-2021 Budget

<u>Dept.</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Approved</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>							
650	LAW LIBRARY	0.00	195,000	195,000	0	195,000	195,000
	<i>Revenue Total:</i>	<u>0.00</u>	<u>195,000</u>	<u>195,000</u>	<u>0</u>	<u>195,000</u>	<u>195,000</u>
<u>EXPENDITURE ACCOUNTS</u>							
650	LAW LIBRARY	0.00	205,264	205,264	205,264	204,787	204,787
	<i>Expense Total:</i>	<u>0.00</u>	<u>205,264</u>	<u>205,264</u>	<u>205,264</u>	<u>204,787</u>	<u>204,787</u>

CAMERON COUNTY, TEXAS
LAW LIBRARY FUND
2020-2021 Budget

Fund 170 Dept. 650

LAW LIBRARY

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4409	Law Library Fees	203,542.75	192,000	0	192,000	192,000
4600	Interest Income	3,742.64	3,000	0	3,000	3,000
	Revenue Total:	<u>207,285.39</u>	<u>195,000</u>	<u>0</u>	<u>195,000</u>	<u>195,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	41,331.52	43,698	43,698	43,698	43,698
6003	Salaries-Employees	27,772.47	29,571	29,571	29,571	29,571
6006	FICA	5,142.98	5,605	5,605	5,605	5,605
6007	Group Health	13,120.21	14,400	14,400	14,400	14,400
6008	Retirement	6,957.07	7,920	7,920	7,920	7,920
6011	Workers Compensation	216.62	275	275	275	275
6012	Unemployment Insurance	269.47	242	242	242	242
6014	Office Supplies	614.29	920	920	920	920
6033	Contingencies	0.00	0	0	0	0
6048	Communications	4,369.92	600	600	1,900	1,900
6049	Postage	2.93	100	100	100	100
6069	Equipment Rental	0.00	1,777	1,777	0	0
6079	Legal Books, Publications	141,053.84	100,000	100,000	100,000	100,000
6082	Contractual Expense	120.50	156	156	156	156
	Expenditure Total:	<u>240,971.82</u>	<u>205,264</u>	<u>205,264</u>	<u>204,787</u>	<u>204,787</u>

CAMERON COUNTY, TEXAS

EMPLOYEE BENEFITS FUND

APPROVED 2020-2021 BUDGET

CAMERON COUNTY, TEXAS
EMPLOYEE BENEFITS FUND

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ending September 30, 2020

	2019	2020	2020	2021	2021
	Actual	Approved	Year-end	Recommended	Approved
			Estimate		
VENUES					
Employee Premiums	\$ 13,482,570	\$ 14,714,037	\$ 14,714,037	\$ 13,974,715	\$ 14,714,000
Cobra Premiums	10,950	20,000	10,000	10,000	10,000
Other Revenues	0	0	0		0
Interest Revenues	17,053	10,000	10,000	10,000	10,000
Miscellaneous	14,697	0	0	0	0
TOTAL REVENUES	<u>13,525,270</u>	<u>14,744,037</u>	<u>14,734,037</u>	<u>13,994,715</u>	<u>14,734,000</u>
PENDITURES					
Employee Benefits	16,245,390	14,744,037	15,244,037	13,994,715	14,734,000
TOTAL EXPENDITURES	<u>16,245,390</u>	<u>14,744,037</u>	<u>15,244,037</u>	<u>13,994,715</u>	<u>14,734,000</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,720,120)</u>	<u>-</u>	<u>(510,000)</u>	<u>-</u>	<u>-</u>
OTHER SOURCES (USES)					
Transfer in	2,720,120	-	510,000	-	-
Transfer Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,720,120</u>	<u>-</u>	<u>510,000</u>	<u>-</u>	<u>-</u>
Net Change in fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End Balance - Beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Use of Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
End Balance - Ending	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

CAMERON COUNTY, TEXAS
HEALTH TRUST
 2020-2021 Budget

<u>Dept.</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Approved</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>							
409	GENERAL ADMINISTRATION	0.00	14,744,037	14,744,037	0	13,994,715	14,734,000
	<i>Revenue Total:</i>	<u>0.00</u>	<u>14,744,037</u>	<u>14,744,037</u>	<u>0</u>	<u>13,994,715</u>	<u>14,734,000</u>
<u>TRANSFERS IN</u>							
100	GENERAL FUND	0.00	0	0	0	0	0
	<i>Fund Balance:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>							
402	HUMAN RESOURCES	0.00	164,715	164,715	155,488	164,715	164,715
409	GENERAL ADMINISTRATION	0.00	14,579,322	14,579,322	0	13,830,000	14,569,285
	<i>Expense Total:</i>	<u>0.00</u>	<u>14,744,037</u>	<u>14,744,037</u>	<u>155,488</u>	<u>13,994,715</u>	<u>14,734,000</u>

CAMERON COUNTY, TEXAS
HEALTH TRUST
2020-2021 Budget

Fund 300 Dept. 402

CAMERON COUNTY HEALTH INS. TR

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	56,101.68	60,450	60,450	60,450	60,450
6003	Salaries-Employees	56,682.60	58,725	58,725	58,725	58,725
6006	FICA	8,310.77	9,117	0	9,117	9,117
6007	Group Health	19,262.03	21,600	21,600	21,600	21,600
6008	Retirement	11,350.12	12,883	12,883	12,883	12,883
6011	Workers Compensation	428.54	447	447	447	447
6012	Unemployment Insurance	435.20	393	393	393	393
6014	Office Supplies	0.00	1,000	890	1,000	1,000
6049	Postage	0.00	100	100	100	100
	<i>Expenditure Total:</i>	<u>152,570.94</u>	<u>164,715</u>	<u>155,488</u>	<u>164,715</u>	<u>164,715</u>

CAMERON COUNTY, TEXAS
HEALTH TRUST
2020-2021 Budget

Fund 300 Dept. 409

GENERAL ADMINISTRATION

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4321	Health Ins Premiums	13,482,570.29	14,714,037	0	13,974,715	14,714,000
4322	Cobra Premiums	10,950.38	20,000	0	10,000	10,000
4600	Interest Income	17,052.79	10,000	0	10,000	10,000
4602	Miscellaneous	14,696.75	0	0	0	0
4958	Indirect Cost	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>13,525,270.21</u>	<u>14,744,037</u>	<u>0</u>	<u>13,994,715</u>	<u>14,734,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6045	Professional Services	35,000.00	55,000	0	55,000	55,000
6046	Medical and Dental	13,779,566.31	12,687,118	0	12,164,000	12,903,285
6049	Postage	0.00	0			
6082	Contractual Expense	<u>2,273,374.50</u>	<u>1,837,204</u>	<u>0</u>	<u>1,611,000</u>	<u>1,611,000</u>
	<i>Expenditure Total:</i>	<u>16,087,940.81</u>	<u>14,579,322</u>	<u>0</u>	<u>13,830,000</u>	<u>14,569,285</u>

CAMERON COUNTY, TEXAS

WORKERS' COMPENSATION FUND

APPROVED 2020-2021 BUDGET

CAMERON COUNTY, TEXAS
WORKERS' COMPENSATION FUND
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ending September 30, 2020

	2019	2020	2020	2021	2021
	Actual	Approved	Year-end Estimate	Recommended	Approved
REVENUES					
Employee Premiums	\$ 685,293	\$ 689,000	\$ 700,632	\$ 689,000	\$ 689,000
Other Revenues	0	0	0		0
Interest Revenues	18,577	15,000	8,600	7,500	7,500
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	<u>703,870</u>	<u>704,000</u>	<u>709,232</u>	<u>696,500</u>	<u>696,500</u>
EXPENDITURES					
Workers Compensation	<u>753,930</u>	<u>837,129</u>	<u>837,129</u>	<u>711,863</u>	<u>711,863</u>
TOTAL EXPENDITURES	<u>753,930</u>	<u>837,129</u>	<u>837,129</u>	<u>711,863</u>	<u>711,863</u>
Excess of Revenues Over (Under) Expenditures	<u>(50,060)</u>	<u>(133,129)</u>	<u>(127,897)</u>	<u>(15,363)</u>	<u>(15,363)</u>
OTHER SOURCES (USES)					
Transfer in	-	-	-	-	-
Transfer Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in fund Balance	<u>(50,060)</u>	<u>(133,129)</u>	<u>(127,897)</u>	<u>(15,363)</u>	<u>(15,363)</u>
Fund Balance - Beginning	1,679,909	1,629,849	1,629,849	1,501,952	1,501,952
Use of Fund Balance					15,363
Fund Balance - Ending	<u>\$ 1,629,849</u>	<u>\$ 1,496,720</u>	<u>\$ 1,501,952</u>	<u>\$ 1,486,589</u>	<u>\$ 1,486,589</u>

CAMERON COUNTY, TEXAS
WORKERS COMPENSATION FUND
 2020-2021 Budget

<u>Dept.</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Approved</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	15,000	15,000	0	7,500	7,500
409	GENERAL ADMINISTRATION	0.00	689,000	689,000	0	689,000	689,000
	<i>Revenue Total:</i>	<u>0.00</u>	<u>704,000</u>	<u>704,000</u>	<u>0</u>	<u>696,500</u>	<u>696,500</u>
<u>EXPENDITURE ACCOUNTS</u>							
402	HUMAN RESOURCES	0.00	62,129	62,129	57,953	60,906	60,906
409	GENERAL ADMINISTRATION	0.00	775,000	775,000	0	650,957	650,957
	<i>Expense Total:</i>	<u>0.00</u>	<u>837,129</u>	<u>837,129</u>	<u>57,953</u>	<u>711,863</u>	<u>711,863</u>

CAMERON COUNTY, TEXAS
WORKERS COMPENSATION FUND
2020-2021 Budget

Fund 301 Dept. 000

WORKERS COMPESATION FUND

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4600	Interest Income	18,576.57	15,000	0	7,500	7,500
	<i>Revenue Total:</i>	18,576.57	15,000	0	7,500	7,500

CAMERON COUNTY, TEXAS
WORKERS COMPENSATION FUND
2020-2021 Budget

Fund 301 Dept. 402

SAFETY RISK

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	27,291.86	40,800	40,800	40,800	40,800
6006	FICA	2,076.44	3,121	0	3,121	3,121
6007	Group Health	6,600.00	7,200	7,300	7,200	7,200
6008	Retirement	2,745.37	4,410	4,410	4,410	4,410
6010	Uniforms	0.00	150	130	0	0
6011	Workers Compensation	103.71	153	153	153	153
6012	Unemployment Insurance	113.83	135	0	135	135
6014	Office Supplies	2,497.74	850	850	850	850
6016	Gasoline	304.21	1,600	1,600	1,600	1,600
6030	Vehicle Repairs	7.50	500	500	500	500
6047	Mobile Phones	353.26	960	960	960	960
6050	Travel	871.17	1,000	500	500	500
6057	Vehicle Insurance	231.75	500	0	235	235
6073	Dues and Memberships	0.00	308	308	0	0
6078	Education and Training	0.00	442	442	442	442
	<i>Expenditure Total:</i>	<u>43,196.84</u>	<u>62,129</u>	<u>57,953</u>	<u>60,906</u>	<u>60,906</u>

CAMERON COUNTY, TEXAS
WORKERS COMPENSATION FUND
2020-2021 Budget

Fund 301 Dept. 409

WORKERS COMPENSATION FUND

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4315	Workers Compensation Premium	685,293.04	689,000	0	689,000	689,000
	<i>Revenue Total:</i>	<u>685,293.04</u>	<u>689,000</u>	<u>0</u>	<u>689,000</u>	<u>689,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	323,010.00	488,728	0	550,957	550,957
6411	Workers Comp Claims	387,723.04	286,272	0	100,000	100,000
	<i>Expenditure Total:</i>	<u>710,733.04</u>	<u>775,000</u>	<u>0</u>	<u>650,957</u>	<u>650,957</u>

CAMERON COUNTY, TEXAS

PRETRIAL RELEASE FUND

APPROVED 2020-2021 BUDGET

CAMERON COUNTY, TEXAS
PRETRIAL RELEASE FUND

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ending September 30, 2020

	2019	2020	2020	2021	2021
	Actual	Approved	Year-end	Recommended	Approved
REVENUES					
Fees	\$ 99,215	\$ 125,000	\$ 59,000	\$ 125,000	\$ 125,000
Interest Income	0	0	0	0	0
TOTAL REVENUES	<u>99,215</u>	<u>125,000</u>	<u>59,000</u>	<u>125,000</u>	<u>125,000</u>
EXPENDITURES					
PreTrial Release	399,053	445,704	433,000	484,411	482,111
TOTAL EXPENDITURES	<u>399,053</u>	<u>445,704</u>	<u>433,000</u>	<u>484,411</u>	<u>482,111</u>
Excess of Revenues Over (Under) Expenditures	<u>(299,838)</u>	<u>(320,704)</u>	<u>(374,000)</u>	<u>(359,411)</u>	<u>(357,111)</u>
OTHER SOURCES (USES)					
Transfer in	299,838	320,704	374,000	320,704	357,111
Transfer Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>299,838</u>	<u>320,704</u>	<u>374,000</u>	<u>320,704</u>	<u>357,111</u>
Net Change in fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>(38,707)</u>	<u>-</u>
Fund Balance - Beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Use of Fund Balance					
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (38,707)</u>	<u>\$ -</u>

CAMERON COUNTY, TEXAS
ENCUMBERED PRE-TRIAL RELE
2020-2021 Budget

<u>Dept.</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Approved</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
4354	DIVERT COURT	0.00	0	19,564	0	0	0
4369	VETERANS COURT	0.00	0	0	0	0	0
437	FIFTH JUDICIAL	0.00	0	187,341	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	331,905	0	125,000	125,000
<u>TRANSFERS IN</u>							
010	GENERAL FUND TRANSFER	0.00	320,704	352,006	0	320,704	357,111
	<i>Fund Balance:</i>	0.00	320,704	352,006	0	320,704	357,111
<u>EXPENDITURE ACCOUNTS</u>							
4354	DIVERT COURT	0.00	0	52,390	0	0	0
4368	DRUG COURT	0.00	0	0	0	0	0
4369	VETERANS COURT	0.00	0	0	0	0	0
437	FIFTH JUDICIAL	0.00	0	187,341	0	0	0
576	M&O ADULT PROBATION	0.00	445,704	477,006	413,000	484,411	482,111
	<i>Expense Total:</i>	0.00	445,704	716,737	413,000	484,411	482,111

CAMERON COUNTY, TEXAS
ENCUMBERED PRE-TRIAL RELEASE
2020-2021 Budget

Fund 420 Dept. 576

PRETRIAL RELEASE

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	100.00	0	0	0	0
4400	Bail Bond Fees	97,265.00	125,000	0	125,000	125,000
	Revenue Total:	<u>97,365.00</u>	<u>125,000</u>	<u>0</u>	<u>125,000</u>	<u>125,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0	0	0	0
6003	Salaries-Employees	302,043.96	329,439	291,869	340,185	340,185
6004	Overtime	0.00	0	0	0	0
6006	FICA	22,254.75	25,386	22,512	26,208	26,208
6007	Group Health	54,542.48	70,200	55,110	64,800	64,800
6008	Retirement	30,402.59	35,613	27,085	36,774	36,774
6009	Auto Allowance	748.90	2,400	2,400	2,400	2,400
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	1,839.35	1,236	2,189	1,276	1,276
6012	Unemployment Insurance	1,165.35	1,087	1,430	1,123	1,123
6014	Office Supplies	3,992.10	3,269	3,029	3,269	3,269
6016	Gasoline	0.00	0	0	0	0
6047	Mobile Phones	628.07	1,500	900	900	900
6048	Communications	169.97	500	0	0	0
6049	Postage	133.27	500	0	0	0
6050	Travel	587.97	1,900	2,500	3,500	1,200
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6059	Bonds	142.00	150	150	150	150
6060	Electricity	0.00	0	0	0	0
6069	Equipment Rental	2,325.12	2,326	2,326	2,326	2,326
6070	INDIRECT COST	0.00	0	0	0	0
6078	Education and Training	0.00	1,500	1,500	1,500	1,500
	Expenditure Total:	<u>420,975.88</u>	<u>477,006</u>	<u>413,000</u>	<u>484,411</u>	<u>482,111</u>

CAMERON COUNTY, TEXAS

PRETRIAL INTERVENTION FUND

APPROVED 2020-2021 BUDGET

CAMERON COUNTY, TEXAS
PRETRIAL INTERVENTION FUND
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ending September 30, 2020

	2019 Actual	2020 Approved	2020 Year-end Estimate	2021 Recommended	2021 Approved
REVENUES					
Fees	\$ 277,750	\$ 325,000	\$ 336,000	\$ 325,000	\$ 325,000
Interest Income	3,708	0	4,000	0	0
TOTAL REVENUES	<u>281,458</u>	<u>325,000</u>	<u>340,000</u>	<u>325,000</u>	<u>325,000</u>
EXPENDITURES					
PreTrial Intervention	231,854	472,983	287,983	472,983	615,293
TOTAL EXPENDITURES	<u>231,854</u>	<u>472,983</u>	<u>287,983</u>	<u>472,983</u>	<u>615,293</u>
Excess of Revenues Over (Under) Expenditures	<u>49,604</u>	<u>(147,983)</u>	<u>52,017</u>	<u>(147,983)</u>	<u>(290,293)</u>
OTHER SOURCES (USES)					
Transfer in	-	-	-	-	-
Transfer Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in fund Balance	<u>49,604</u>	<u>(147,983)</u>	<u>52,017</u>	<u>(147,983)</u>	<u>(290,293)</u>
Fund Balance - Beginning	701,558	751,162	751,162	803,179	803,179
Use of Fund Balance					290,293
Fund Balance - Ending	<u>\$ 751,162</u>	<u>\$ 603,179</u>	<u>\$ 803,179</u>	<u>\$ 655,196</u>	<u>\$ 512,886</u>

CAMERON COUNTY, TEXAS
PRETRIAL INTERVENTION FUN
2020-2021 Budget

<u>Dept.</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Approved</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
475	DISTRICT ATTORNEY	0.00	325,000	325,000	0	325,000	325,000
	<i>Revenue Total:</i>	<u>0.00</u>	<u>325,000</u>	<u>325,000</u>	<u>0</u>	<u>325,000</u>	<u>325,000</u>
<u>EXPENDITURE ACCOUNTS</u>							
475	DISTRICT ATTORNEY	0.00	472,983	472,983	615,293	472,983	615,293
	<i>Expense Total:</i>	<u>0.00</u>	<u>472,983</u>	<u>472,983</u>	<u>615,293</u>	<u>472,983</u>	<u>615,293</u>

CAMERON COUNTY, TEXAS
PRETRIAL INTERVENTION FUN
2020-2021 Budget

Fund 600 Dept. 475

PRE-TRIAL DIVERSION

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4460	County Attorney	449,360.00	325,000	0	325,000	325,000
	<i>Revenue Total:</i>	<u>449,360.00</u>	<u>325,000</u>	<u>0</u>	<u>325,000</u>	<u>325,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	150,497.48	270,000	339,600	270,000	339,600
6003	Salaries-Employees	85,249.30	128,000	178,454	128,000	178,454
6006	FICA	17,607.31	30,447	39,631	30,447	39,631
6007	Group Health	0.00	0	0	0	0
6008	Retirement	23,663.90	43,024	55,639	43,024	55,639
6011	Workers Compensation	205.05	199	259	199	259
6012	Unemployment Insurance	917.49	1,313	1,710	1,313	1,710
6077	Data Processing	0.00	0			
	<i>Expenditure Total:</i>	<u>278,140.53</u>	<u>472,983</u>	<u>615,293</u>	<u>472,983</u>	<u>615,293</u>

CAMERON COUNTY, TEXAS

DEBT SERVICE FUNDS

APPROVED 2020-2021 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, 2020

	2019 Actual	2020 Approved	2020 Year-end Estimate	2021 Recommended	2021 Approved
REVENUES					
Taxes	\$ 10,094,050	\$ 10,665,644	\$ 10,665,644	\$ 10,768,823	\$ 10,665,644
Miscellaneous	153,291	125,000	94,436	125,000	125,000
TOTAL REVENUES	<u>10,247,341</u>	<u>10,790,644</u>	<u>10,760,080</u>	<u>10,893,823</u>	<u>10,790,644</u>
EXPENDITURES					
PreTrial Intervention	11,288,407	12,015,848	12,821,912	14,135,819	14,135,819
TOTAL EXPENDITURES	<u>11,288,407</u>	<u>12,015,848</u>	<u>12,821,912</u>	<u>14,135,819</u>	<u>14,135,819</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,041,066)</u>	<u>(1,225,204)</u>	<u>(2,061,832)</u>	<u>(3,241,996)</u>	<u>(3,345,175)</u>
OTHER SOURCES (USES)					
Transfer in	1,193,384	283,377	1,389,441	1,755,688	1,755,688
Transfer Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,193,384</u>	<u>283,377</u>	<u>1,389,441</u>	<u>1,755,688</u>	<u>1,755,688</u>
Net Change in fund Balance	<u>152,318</u>	<u>(941,827)</u>	<u>(672,391)</u>	<u>(1,486,308)</u>	<u>(1,589,487)</u>
Fund Balance - Beginning	6,471,533	6,623,851	6,623,851	6,212,536	6,212,536
Use of Fund Balance					1,589,487
Fund Balance - Ending	<u>\$ 6,623,851</u>	<u>\$ 5,682,024</u>	<u>\$ 5,951,460</u>	<u>\$ 4,726,228</u>	<u>\$ 4,623,049</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2020-2021 Budget

<u>Dept.</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Approved</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	125,000	125,000	0	125,000	125,000
400	GENERAL REVENUE	0.00	10,665,644	10,665,644	0	10,643,823	10,643,823
726	2015 Refunding CO's	0.00	0	0	0	0	0
	<i>Revenue Total:</i>	0.00	10,790,644	10,790,644	0	10,768,823	10,768,823
<u>TRANSFERS IN</u>							
068	VENUE PROJECT	0.00	0	335,951	0	501,047	501,047
074	VETERAN'S BRIDGE TRANSFER	0.00	258,961	396,395	0	445,467	445,467
077	LOS INDIOS BRIDGE	0.00	72,281	143,180	0	179,525	179,525
080	GATEWAY BRIDGE TRANSFER	0.00	252,135	383,025	0	434,436	434,436
083	PARK SYSTEM TRANSFER	0.00	0	130,890	0	195,213	195,213
	<i>Fund Balance:</i>	0.00	583,377	1,389,441	0	1,755,688	1,755,688
<u>EXPENDITURE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
721	2011 REFUNDING CO'S	0.00	498,700	487,747	0	1,640,750	1,640,750
722	2011 CO'S	0.00	1,375,593	868,976	0	866,800	866,800
723	2012 REFUNDING CO'S	0.00	1,168,200	1,168,200	0	1,157,900	1,157,900
724	2014 Certificates of Obli	0.00	1,200,107	1,200,107	0	1,199,969	1,199,969
725	2014 Refunding CO's	0.00	1,886,750	1,886,750	0	0	0
726	2015 Refunding CO's	0.00	766,190	766,190	0	799,749	799,749
727	2016 CO's	0.00	1,244,050	1,244,050	0	1,246,750	1,246,750
7275	2017 CO's VENUE TAX PROJE	0.00	0	0	0	0	0
728	2017 CO's	0.00	434,450	434,450	0	884,900	884,900
7285	LIMITED TAX REFUNDING 17	0.00	195,750	195,750	0	800,150	800,150
7286	2019 CO's	0.00	1,178,762	1,984,826	0	2,959,850	2,959,850
7287	2019 Refunding CO's	0.00	0	517,570	0	441,239	441,239
7288	Tax Note Series 2020	0.00	0	0	0	858,543	858,543
729	CO'S,SERIES2008	0.00	0	0	0	0	0
747	LEASED EQUIPMENT PURCHASE	0.00	2,067,296	2,067,296	0	1,279,219	1,279,219
	<i>Expense Total:</i>	0.00	12,015,848	12,821,912	0	14,135,819	14,135,819

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2020-2021 Budget

Fund 630 Dept. 000

I & S LIMITED TAX REV BONDS

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4600	Interest Income	153,077.74	125,000	0	125,000	125,000
4602	Miscellaneous	0.00	0			
	<i>Revenue Total:</i>	153,077.74	125,000	0	125,000	125,000
<u>EXPENDITURE ACCOUNTS</u>						
	<i>Expenditure Total:</i>	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2020-2021 Budget

Fund 630 Dept. 400

I & S LIMITED

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4101	Current Advalorem Taxes	8,370,088.61	8,717,830	0	9,326,382	9,326,382
4102	Delinquent Advalorem Taxes	304,408.19	252,404	0	183,470	183,470
4104	Current Taxes Other	1,496,793.23	1,772,038	0	1,234,649	1,234,649
4105	Deliquent Tax Revenue Other	55,789.43	52,160	0	55,712	55,712
4107	Discounts Other	-32,424.09	-33,568	0	-23,831	-23,831
4108	Commissions Other	-16,021.75	-18,305	0	-12,992	-12,992
4109	Errors & Adjustments Other	-5,781.87	-9,121	0	-6,452	-6,452
4110	Penalty & Interesst Other	34,793.00	39,849	0	32,691	32,691
4151	Discounts	-173,789.75	-165,145	0	-183,177	-183,177
4152	Commissions	-85,828.92	-89,974	0	-95,067	-95,067
4153	Errors and Adjustments	-31,632.17	-44,793	0	-47,544	-47,544
4159	Penalties and Interest	177,655.78	192,269	0	179,982	179,982
	Revenue Total:	<u>10,094,049.69</u>	<u>10,665,644</u>	<u>0</u>	<u>10,643,823</u>	<u>10,643,823</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2020-2021 Budget

Fund 630 Dept. 721

CO'S/ REFUNDING 2011

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	320,000.00	330,000	0	1,600,000	1,600,000
6098	Debt Interest	177,700.00	156,997	0	40,000	40,000
6099	Fiscal Agent Fees	750.00	750	0	750	750
	<i>Expenditure Total:</i>	<u>498,450.00</u>	<u>487,747</u>	<u>0</u>	<u>1,640,750</u>	<u>1,640,750</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2020-2021 Budget

Fund 630 Dept. 722

CO'S SERIES 2011

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	794,405.00	819,914	0	849,066	849,066
6098	Debt Interest	585,163.55	48,312	0	16,984	16,984
6099	Fiscal Agent Fees	750.00	750	0	750	750
	<i>Expenditure Total:</i>	<u>1,380,318.55</u>	<u>868,976</u>	<u>0</u>	<u>866,800</u>	<u>866,800</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2020-2021 Budget

Fund 630 Dept. 723

2012 REFUNDING CO'S

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	960,000.00	1,000,000	0	1,020,000	1,020,000
6098	Debt Interest	196,850.00	167,450	0	137,150	137,150
6099	Fiscal Agent Fees	0.00	750	0	750	750
	<i>Expenditure Total:</i>	<u>1,156,850.00</u>	<u>1,168,200</u>	<u>0</u>	<u>1,157,900</u>	<u>1,157,900</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2020-2021 Budget

Fund 630 Dept. 724

2014 Certificates of Obligation

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	675,000.00	690,000	0	710,000	710,000
6098	Debt Interest	525,593.88	509,357	0	489,219	489,219
6099	Fiscal Agent Fees	500.00	750	0	750	750
	<i>Expenditure Total:</i>	<u>1,201,093.88</u>	<u>1,200,107</u>	<u>0</u>	<u>1,199,969</u>	<u>1,199,969</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2020-2021 Budget

Fund 630 Dept. 725

2014 Refunding CO's

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	1,760,000.00	1,840,000	0	0	0
6098	Debt Interest	136,000.00	46,000	0	0	0
6099	Fiscal Agent Fees	750.00	750	0	0	0
	<i>Expenditure Total:</i>	<u>1,896,750.00</u>	<u>1,886,750</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2020-2021 Budget

Fund 630 Dept. 726

2015 Refunding CO's

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4602	Miscellaneous	213.47	0	0	0	0
	<i>Revenue Total:</i>	<u>213.47</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	491,707.00	518,626	0	579,641	579,641
6098	Debt Interest	272,071.71	246,814	0	219,358	219,358
6099	Fiscal Agent Fees	750.00	750	0	750	750
	<i>Expenditure Total:</i>	<u>764,528.71</u>	<u>766,190</u>	<u>0</u>	<u>799,749</u>	<u>799,749</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2020-2021 Budget

Fund 630 Dept. 727

2016 CO's

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	605,000.00	620,000	0	645,000	645,000
6098	Debt Interest	641,675.00	623,300	0	601,000	601,000
6099	Fiscal Agent Fees	750.00	750	0	750	750
	<i>Expenditure Total:</i>	<u>1,247,425.00</u>	<u>1,244,050</u>	<u>0</u>	<u>1,246,750</u>	<u>1,246,750</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2020-2021 Budget

Fund 630 Dept. 7275

2017 CO's - VENUE TAX PROJECT

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	195,000.00	0			
6098	Debt Interest	419,500.00	0			
6099	Fiscal Agent Fees	750.00	0			
	<i>Expenditure Total:</i>	<u>615,250.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2020-2021 Budget

Fund 630 Dept. 728

2017 CO's

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	0.00	0	0	455,000	455,000
6098	Debt Interest	433,700.00	433,700	0	429,150	429,150
6099	Fiscal Agent Fees	750.00	750	0	750	750
	<i>Expenditure Total:</i>	<u>434,450.00</u>	<u>434,450</u>	<u>0</u>	<u>884,900</u>	<u>884,900</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2020-2021 Budget

Fund 630 Dept. 7285

LIMITED TAX REFUNDING 17 CO's

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	0.00	0	0	610,000	610,000
6098	Debt Interest	195,500.00	195,000	0	189,400	189,400
6099	Fiscal Agent Fees	750.00	750	0	750	750
	<i>Expenditure Total:</i>	<u>196,250.00</u>	<u>195,750</u>	<u>0</u>	<u>800,150</u>	<u>800,150</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2020-2021 Budget

Fund 630 Dept. 7286

2019 CO's

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	0.00	500,000	0	1,350,000	1,350,000
6098	Debt Interest	0.00	1,484,076	0	1,609,100	1,609,100
6099	Fiscal Agent Fees	0.00	750	0	750	750
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>1,984,826</u>	<u>0</u>	<u>2,959,850</u>	<u>2,959,850</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2020-2021 Budget

Fund 630 Dept. 7287

2019 Refunding CO's

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	0.00	300,829	0	157,099	157,099
6098	Debt Interest	0.00	216,741	0	283,390	283,390
6099	Fiscal Agent Fees	0.00	0	0	750	750
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>517,570</u>	<u>0</u>	<u>441,239</u>	<u>441,239</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2020-2021 Budget

Fund 630 Dept. 7288

TAX NOTE SERIES 2020

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	0.00	0	0	685,075	685,075
6098	Debt Interest	0.00	0	0	172,718	172,718
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>858,543</u>	<u>858,543</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2020-2021 Budget

Fund 630 Dept. 747

LEASED EQUIPMENT

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	1,811,464.32	1,970,942	0	1,231,384	1,231,384
6098	Debt Interest	85,576.67	96,354	0	47,835	47,835
	<i>Expenditure Total:</i>	<u>1,897,040.99</u>	<u>2,067,296</u>	<u>0</u>	<u>1,279,219</u>	<u>1,279,219</u>

CAMERON COUNTY, TEXAS

VENUE FUND

APPROVED 2020-2021 BUDGET

CAMERON COUNTY, TEXAS
COUNTY VENUE FUND

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ending September 30, 2020

	2019	2020	2020	2021	2021
	Actual	Approved	Year-end Estimate	Recommended	Approved
REVENUES					
Land Rental	\$ 0	\$ 0	\$ 4,000	\$ 5,000	\$ 5,000
Concessions	0	0	21,137	25,000	25,000
Venue Tax - Hotel	1,420,332	1,274,875	1,305,097	1,400,000	1,529,290
Venue Tax - Vehicle Rental	963,950	109,348	807,986	900,000	619,694
Interest Income	34,190	20,000	13,000	20,000	20,000
Total Revenue	<u>2,418,472</u>	<u>1,404,223</u>	<u>2,151,220</u>	<u>2,350,000</u>	<u>2,198,984</u>
EXPENDITURES					
Admin	-	(50,000)	(50,000)	(50,000)	(50,000)
South Texas EcoTourism Center	(1,787,460)	-	-	(2,711,504)	(3,011,504)
Amphitheater/Events Center	-	(403,021)	(847,931)	(447,623)	(355,623)
Total Expenditures	<u>(1,787,460)</u>	<u>(453,021)</u>	<u>(897,931)</u>	<u>(3,209,127)</u>	<u>(3,417,127)</u>
Excess of Revenues Over (Under) Expenditures	<u>631,012</u>	<u>951,202</u>	<u>1,253,289</u>	<u>(859,127)</u>	<u>(1,218,143)</u>
OTHER SOURCES (USES)					
Grant Revenue	-	-	-	1,250,000	1,250,000
Grant Expenses	-	-	-	(1,250,000)	(1,250,000)
Debt Service	-	(951,202)	(614,501)	(611,700)	(612,450)
Transfer In	-	-	614,550	-	-
Transfer Out	(615,250)	-	(335,951)	(501,047)	(501,047)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(615,250)</u>	<u>(951,202)</u>	<u>(335,902)</u>	<u>(1,112,747)</u>	<u>(1,113,497)</u>
Net Change in fund Balance	<u>15,762</u>	<u>-</u>	<u>917,387</u>	<u>(1,971,874)</u>	<u>(2,331,640)</u>
Fund Balance - Beginning	2,516,202	2,516,202	2,531,964	3,449,351	3,449,351
Use of Fund Balance					2,331,640
Fund Balance - Ending	<u>\$ 2,531,964</u>	<u>\$ 2,516,202</u>	<u>\$ 3,449,351</u>	<u>\$ 1,477,477</u>	<u>\$ 1,117,711</u>

CAMERON COUNTY, TEXAS
Venue Project
2020-2021 Budget

<u>Dept.</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Approved</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	1,404,223	1,541,219	0	2,320,000	2,168,984
4093	ECOTOURISM CTR PHASE I	0.00	0	750,000	0	750,000	750,000
4094	ECOTOURISM CENTER PHASE I	0.00	0	500,000	0	500,000	500,000
489	SOUTH TEXAS ECOTOURISM CE	0.00	0	0	0	0	0
660	ISLA BLANCA PARK	0.00	0	0	0	30,000	30,000
	<i>Revenue Total:</i>	0.00	1,404,223	2,791,219	0	3,600,000	3,448,984
<u>TRANSFERS IN</u>							
0681	VENUE TAX 2017 BONDS	0.00	0	0	0	0	0
	<i>Fund Balance:</i>	0.00	0	0	0	0	0
<u>TRANSFERS OUT</u>							
063	I&S LIMITED	0.00	0	335,951	0	501,047	501,047
	<i>Fund Balance:</i>	0.00	0	335,951	0	501,047	501,047
<u>EXPENDITURE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	1,001,202	665,251	0	662,450	662,450
4093	ECOTOURISM CTR PHASE I	0.00	0	750,000	0	750,000	750,000
4094	ECOTOURISM CENTER PHASE I	0.00	0	500,000	0	500,000	500,000
489	SOUTH TEXAS ECOTOURISM CE	0.00	0	1,529,368	0	2,711,504	3,011,504
660	ISLA BLANCA PARK	0.00	403,021	887,171	350,835	447,623	355,623
	<i>Expense Total:</i>	0.00	1,404,223	4,331,790	350,835	5,071,577	5,279,577

CAMERON COUNTY, TEXAS

Venue Project

2020-2021 Budget

Fund 680 Dept. 000

VENUE TAX FUND

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4125	Venue Tax-Hotel Occupancy Tax	0.00	1,274,875	0	1,400,000	1,529,290
4126	Venue Tax-Motor Vehicle Rental	0.00	246,344	0	900,000	619,694
4600	Interest Income	34,190.47	20,000	0	20,000	20,000
4702	ACH UNIDENTIFIED	0.00	0			
	<i>Revenue Total:</i>	<u>34,190.47</u>	<u>1,541,219</u>	<u>0</u>	<u>2,320,000</u>	<u>2,168,984</u>
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	0.00	50,000	0	50,000	50,000
6097	Debt Retirement	0.00	195,000	0	200,000	200,000
6098	Debt Interest	0.00	419,501	0	411,700	411,700
6099	Fiscal Agent Fees	0.00	750	0	750	750
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>665,251</u>	<u>0</u>	<u>662,450</u>	<u>662,450</u>

CAMERON COUNTY, TEXAS
Venue Project
2020-2021 Budget

Fund 680 Dept. 4093

ECOTOURISM CENTER PHASE I

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	750,000	0	750,000	750,000
	<i>Revenue Total:</i>	0.00	750,000	0	750,000	750,000
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	0.00	750,000	0	750,000	750,000
	<i>Expenditure Total:</i>	0.00	750,000	0	750,000	750,000

CAMERON COUNTY, TEXAS
Venue Project
2020-2021 Budget

Fund 680 Dept. 4094

ECOTOURISM CENTER PHASE II

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	500,000	0	500,000	500,000
	<i>Revenue Total:</i>	0.00	500,000	0	500,000	500,000
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	0.00	500,000	0	500,000	500,000
	<i>Expenditure Total:</i>	0.00	500,000	0	500,000	500,000

CAMERON COUNTY, TEXAS

Venue Project

2020-2021 Budget

Fund 680 Dept. 489

SOUTH TEXAS ECOTOURISM CENTER

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6038	Small Tools and Equipment	0.00	0	0	1,000	1,000
6048	Communications	0.00	0	0	1,200	1,200
6054	Advertising	0.00	0	0	5,000	5,000
6056	Property Insurance	0.00	0	0	10,000	10,000
6060	Electricity	0.00	0	0	5,000	5,000
6062	Water	0.00	0	0	2,500	2,500
6063	Sewage and Garbage	0.00	0	0	2,500	2,500
6064	Building Maintenance	0.00	0	0	2,500	2,500
6069	Equipment Rental	0.00	0	0	1,200	1,200
6070	INDIRECT COST	0.00	0	0	0	300,000
6082	Contractual Expense	54,521.25	1,529,368	0	2,680,604	2,680,604
6087	Miscellaneous	46.34	0	0	0	0
6098	Debt Interest	0.00	0	0	0	0
	<i>Expenditure Total:</i>	54,567.59	1,529,368	0	2,711,504	3,011,504

CAMERON COUNTY, TEXAS

Venue Project

2020-2021 Budget

Fund 680 Dept. 660

AMPHITHEATER BUILDING

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4614	Land Rental	0.00	0	0	5,000	5,000
4841	Concessions Leases	0.00	0	0	25,000	25,000
	Revenue Total:	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>30,000</u>	<u>30,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	31,626.56	65,000	65,000	65,000	65,000
6003	Salaries-Employees	15,533.78	80,000	81,872	80,000	80,000
6004	Overtime	118.06	5,000	5,000	0	0
6006	FICA	3,608.11	11,476	11,618	11,093	11,093
6007	Group Health	5,500.00	28,800	28,800	28,800	28,800
6008	Retirement	4,760.68	16,216	16,417	15,675	15,675
6010	Uniforms	0.00	1,155	1,200	1,200	1,200
6011	Workers Compensation	502.15	1,696	1,619	1,574	1,574
6012	Unemployment Insurance	160.60	496	501	479	479
6014	Office Supplies	5,292.81	17,414	20,000	20,000	20,000
6016	Gasoline	0.00	250	2,000	2,000	2,000
6025	Food-Human	0.00	0	0	1,000	1,000
6030	Vehicle Repairs	0.00	100	1,000	1,000	1,000
6038	Small Tools and Equipment	3,221.06	50,342	0	500	500
6045	Professional Services	0.00	15,933	0	0	0
6047	Mobile Phones	462.89	1,000	1,223	1,223	1,223
6048	Communications	11,886.27	7,615	6,000	5,526	5,526
6050	Travel	2,610.13	0	5,000	5,000	5,000
6052	Travel-Mileage Reimbursement	0.00	750	0	0	0
6054	Advertising	10,500.00	4,737	25,000	25,000	25,000
6056	Property Insurance	0.00	23,734	15,885	29,853	29,853
6057	Vehicle Insurance	0.00	800	1,200	1,200	1,200
6060	Electricity	10,911.13	16,500	18,000	18,000	18,000
6062	Water	0.00	7,500	10,000	10,000	10,000
6063	Sewage and Garbage	0.00	5,000	5,000	5,000	5,000
6064	Building Maintenance	3,249.35	22,792	10,000	5,000	5,000
6067	Equipment Maintenance	1,497.00	8,296	5,000	5,000	5,000
6069	Equipment Rental	0.00	8,100	5,000	5,000	5,000
6077	Data Processing	2,061.15	7,033	2,500	2,500	2,500
6078	Education and Training	690.00	0	1,000	1,000	1,000
6082	Contractual Expense	1,605,127.68	413,582	5,000	100,000	8,000
6087	Miscellaneous	0.00	6,022	0	0	0
6096	Equipment	13,379.20	58,832	0	0	0
6104	Hospital-Out Patient	0.00	0	0	0	0
6195	Safety Supplies	0.00	1,000			
	Expenditure Total:	<u>1,732,698.61</u>	<u>887,171</u>	<u>350,835</u>	<u>447,623</u>	<u>355,623</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 2020-2021 BUDGET

CAMERON COUNTY, TEXAS
INTERNATIONAL TOLL BRIDGE SYSTEM

INTERNATIONAL TOLL BRIDGE SYSTEM FUNDS

Statement of Revenues, Expenditures and Changes in Fund Balance

2020-2021 Budget

	2019 Actual	2020 Amended	2021 Recommended	2021 Approved
REVENUES				
Tolls	\$20,267,802	\$ 19,402,827	\$ 16,657,659	\$ 16,657,659
Interest	246,472	204,807	103,074	103,074
Other	199	31,900	7,900	7,900
Lease Revenue	188,968	443,450	15,000	255,000
TOTAL REVENUE	<u>20,703,441</u>	<u>20,082,984</u>	<u>16,783,633</u>	<u>17,023,633</u>
 APPROPRIATIONS- Operations	 (5,379,176)	 (6,713,222)	 (6,078,649)	 (6,078,649)
Depreciation**	(1,721,362)	-	-	-
Total Operating Expenses	<u>(7,100,538)</u>	<u>(6,713,222)</u>	<u>(6,078,649)</u>	<u>(6,078,649)</u>
 OPERATING INCOME(LOSS)	 <u>13,602,903</u>	 <u>13,369,762</u>	 <u>10,704,984</u>	 <u>10,944,984</u>
 OTHER SOURCES (USES)				
Interlocal Agreement	(3,796,910)	(3,719,421)	(3,094,426)	(3,076,262)
Transfer In-Bond Proceeds	965,941	-	-	-
Interest on Revenue Bonds	(447,529)	-	-	-
	(163,206)	-	-	-
Transfer out - General Fund	(9,748,870)	(8,798,639)	(6,551,130)	(6,809,294)
Transfer out - Debt Service	(578,134)	(851,702)	(1,059,428)	(1,059,428)
TOTAL OTHER SOURCES (USES)	<u>(13,768,708)</u>	<u>(13,369,762)</u>	<u>(10,704,984)</u>	<u>(10,944,984)</u>
 CHANGE IN Net Position	 (165,805)	 -	 -	 -
 BEGINNING Net Position	 23,527,769	 24,628,622	 24,628,622	 24,628,622
Prior period Adjustment	-			
ENDING Net Position	<u><u>\$23,361,964</u></u>	<u><u>\$ 24,628,622</u></u>	<u><u>\$ 24,628,622</u></u>	<u><u>\$ 24,628,622</u></u>

CAMERON COUNTY, TEXAS
INTERNATIONAL TOLL BRIDGE SYSTEM

VETERANS INTERNATIONAL TOLL BRIDGE

Statement of Revenues, Expenditures and Changes in Fund Net Assets
2020-2021 Budget

	2019 Actual	2020 Ammended	2021 Recommended	2021 Approved
REVENUES				
Tolls	\$ 10,665,098	\$ 9,921,772	\$ 9,018,743	\$ 9,018,743
Interest	85,848	72,989	36,329	36,329
Other	142	12,000	-	-
Lease Revenue	12,000	175,000	-	-
TOTAL REVENUE	10,763,088	10,181,761	9,055,072	9,055,072
 APPROPRIATIONS- Operations	 (2,657,264)	 (3,401,909)	 (3,167,872)	 (3,167,872)
Depreciation**	(1,212,421)	-	-	-
Total Operating Expenses	(3,869,685)	(3,401,909)	(3,167,872)	(3,167,872)
 REVENUES OVER (UNDER)				
APPROPRIATIONS	6,893,403	6,779,852	5,887,200	5,887,200
 OTHER SOURCES (USES)				
Interlocal Agreement	(3,097,696)	(3,061,733)	(2,720,866)	(2,702,702)
Transfer In	-	-	-	-
Interest on Revenue Bonds	(296,841)	-	-	-
Transfer out-Gateway	(163,206)	-	-	-
Transfer out - General Fund	(3,185,012)	(3,321,723)	(2,720,867)	(2,739,031)
Transfer out - Debt Service	(256,634)	(396,396)	(445,467)	(445,467)
TOTAL OTHER SOURCES (USES)	(6,999,389)	(6,779,852)	(5,887,200)	(5,887,200)
 CHANGE IN NET POSITION	 (105,986)	 -	 -	 -
 BEGINNING NET POSITION	 11,054,467	 10,948,481	 10,948,481	 10,948,481
 ENDING NET POSITION	 <u>\$ 10,948,481</u>	 <u>\$ 10,948,481</u>	 <u>\$ 10,948,481</u>	 <u>\$ 10,948,481</u>

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2020-2021 Budget

<u>Dept.</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Approved</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
610	TOLL BRIDGE OPERATIONS	0.00	10,181,761	10,181,761	0	9,055,072	9,055,072
	<i>Revenue Total:</i>	<u>0.00</u>	<u>10,181,761</u>	<u>10,181,761</u>	<u>0</u>	<u>9,055,072</u>	<u>9,055,072</u>
<u>TRANSFERS IN</u>							
075	VETERANS I&S TRANSFER	0.00	0	0	0	0	0
080	GATEWAY BRIDGE TRANSFER	0.00	0	0	0	0	0
	<i>Fund Balance:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>TRANSFERS OUT</u>							
010	GENERAL FUND TRANSFER	0.00	3,321,723	3,321,723	0	2,720,867	2,739,031
063	I&S LIMITED	0.00	258,961	396,396	0	445,467	445,467
	<i>Fund Balance:</i>	<u>0.00</u>	<u>3,580,684</u>	<u>3,718,119</u>	<u>0</u>	<u>3,166,334</u>	<u>3,184,498</u>
<u>EXPENDITURE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	3,061,733	3,061,733	0	2,720,866	2,702,702
495	COUNTY AUDITOR	0.00	60,479	60,479	0	60,479	60,479
562	SHERIFF - AUTO THEFT DETA	0.00	476,138	476,138	476,138	458,354	458,354
610	TOLL BRIDGE OPERATIONS	0.00	3,002,727	2,865,292	2,945,227	2,649,039	2,649,039
	<i>Expense Total:</i>	<u>0.00</u>	<u>6,601,077</u>	<u>6,463,642</u>	<u>3,421,365</u>	<u>5,888,738</u>	<u>5,870,574</u>

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2020-2021 Budget

Fund 740 Dept. 000

LOS TOMATES OPERATING

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6070	INDIRECT COST	3,097,696.00	3,061,733	0	2,720,866	2,702,702
	<i>Expenditure Total:</i>	3,097,696.00	3,061,733	0	2,720,866	2,702,702

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2020-2021 Budget

Fund 740 Dept. 495

COUNTY AUDITOR

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	25,798.52	45,000	0	45,000	45,000
6003	Salaries-Employees	0.00	0			
6006	FICA	1,969.84	3,443	0	3,443	3,443
6007	Group Health	6,600.00	7,200	0	7,200	7,200
6008	Retirement	2,597.67	4,532	0	4,532	4,532
6011	Workers Compensation	98.02	155	0	155	155
6012	Unemployment Insurance	90.24	149	0	149	149
	<i>Expenditure Total:</i>	<u>37,154.29</u>	<u>60,479</u>	<u>0</u>	<u>60,479</u>	<u>60,479</u>

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2020-2021 Budget

Fund 740 Dept. 562

SHERIFF'S AUTO THEFT

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	306,222.53	337,817	337,817	322,990	322,990
6004	Overtime	0.00	0			
6006	FICA	22,425.13	25,843	25,843	24,709	24,709
6007	Group Health	52,800.00	57,600	57,600	57,600	57,600
6008	Retirement	30,815.63	33,644	33,644	32,144	32,144
6010	Uniforms	1,981.59	2,000	2,000	2,000	2,000
6011	Workers Compensation	5,328.16	6,131	6,131	5,858	5,858
6012	Unemployment Insurance	1,186.66	1,103	1,103	1,053	1,053
6016	Gasoline	4,067.72	12,000	12,000	12,000	12,000
	<i>Expenditure Total:</i>	<u>424,827.42</u>	<u>476,138</u>	<u>476,138</u>	<u>458,354</u>	<u>458,354</u>

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2020-2021 Budget

Fund 740 Dept. 610

BRIDGE OPERATIONS

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4380	Financing Proceeds	0.00	0			
4451	Tolls - Entrance Fees	10,665,098.25	9,921,772	0	9,018,743	9,018,743
4551	J.P Precinct #5/1	0.00	0	0	0	0
4600	Interest Income	75,009.55	72,989	0	36,329	36,329
4602	Miscellaneous	141.56	0	0	0	0
4614	Land Rental	12,000.00	12,000	0	0	0
4841	Concessions Leases	0.00	175,000	0	0	0
	Revenue Total:	<u>10,752,249.36</u>	<u>10,181,761</u>	<u>0</u>	<u>9,055,072</u>	<u>9,055,072</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	193,856.33	150,039	150,039	133,029	133,029
6003	Salaries-Employees	881,596.57	896,182	896,182	820,566	820,566
6004	Overtime	90,308.70	54,000	60,000	50,000	50,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	85,496.95	89,411	89,411	76,775	76,775
6007	Group Health	229,812.00	240,408	240,408	225,756	225,756
6008	Retirement	117,294.13	117,695	117,695	101,062	101,062
6009	Auto Allowance	0.00	300	0	0	0
6010	Uniforms	14,217.56	19,700	19,700	15,000	15,000
6011	Workers Compensation	13,339.11	13,709	13,709	12,546	12,546
6012	Unemployment Insurance	4,546.78	3,857	3,857	3,312	3,312
6014	Office Supplies	35,777.16	40,000	40,000	40,000	40,000
6016	Gasoline	9,468.39	12,000	12,000	10,000	10,000
6018	Diesel Fuel	303.79	1,000	1,000	1,000	1,000
6025	Food-Human	647.22	2,500	2,500	1,000	1,000
6030	Vehicle Repairs	2,126.23	6,500	3,500	3,500	3,500
6033	Contingencies	0.00	0	0	0	0
6038	Small Tools and Equipment	2,505.18	4,350	4,000	3,000	3,000
6040	Audit and Accounting	6,647.00	6,647	6,647	6,647	6,647
6045	Professional Services	25,765.13	33,334	30,334	30,334	30,334
6046	Medical and Dental	0.00	500	500	500	500
6047	Mobile Phones	5,945.02	6,000	6,000	4,000	4,000
6048	Communications	18,924.24	20,500	16,000	20,000	20,000
6049	Postage	734.70	3,000	1,000	1,000	1,000
6050	Travel	11,546.09	7,000	13,000	10,000	10,000
6054	Advertising	16,927.72	38,000	35,000	35,000	35,000
6056	Property Insurance	37,941.11	45,000	45,000	45,000	45,000
6057	Vehicle Insurance	782.63	3,000	3,000	3,000	3,000
6060	Electricity	25,863.99	28,000	28,000	28,000	28,000
6062	Water	3,980.29	8,000	7,000	9,000	9,000
6063	Sewage and Garbage	4,997.99	8,000	8,000	8,000	8,000
6064	Building Maintenance	7,938.98	40,000	25,000	25,000	25,000

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2020-2021 Budget

Fund 740 Dept. 610

BRIDGE OPERATIONS

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
6067	Equipment Maintenance	22,788.04	35,000	20,000	20,000	20,000
6069	Equipment Rental	4,840.64	7,000	7,000	7,000	7,000
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	33,581.00	25,000	15,000	25,000	25,000
6076	Bank Fees	1,981.42	4,000	4,000	4,000	4,000
6077	Data Processing	10,333.50	10,000	10,000	10,000	10,000
6078	Education and Training	2,900.00	7,350	10,000	14,000	14,000
6082	Contractual Expense	91,753.65	165,888	150,888	110,000	110,000
6097	Debt Retirement	0.00	505,928	540,562	541,071	541,071
6098	Debt Interest	296,841.24	201,494	304,295	190,941	190,941
6195	Safety Supplies	2,502.50	5,000	5,000	5,000	5,000
	<i>Expenditure Total:</i>	<u>2,316,812.98</u>	<u>2,865,292</u>	<u>2,945,227</u>	<u>2,649,039</u>	<u>2,649,039</u>

CAMERON COUNTY, TEXAS
INTERNATIONAL TOLL BRIDGE SYSTEM
FREE TRADE BRIDGE AT LOS INDIOS
Statement of Revenues, Expenditures and Changes in Fund Net Assets
2020-2021 Budget

	2019 Actual	2020 Amended	2021 Recommended	2021 Approved
REVENUES				
Tolls	\$ 2,619,461	\$ 2,544,760	\$ 1,980,205	\$ 1,980,205
Interest	17,591	17,897	9,815	9,815
Other	11	19,900	7,900	7,900
Lease Revenue	47,150	43,200	-	-
TOTAL REVENUE	<u>2,684,213</u>	<u>2,625,757</u>	<u>1,997,920</u>	<u>1,997,920</u>
 APPROPRIATIONS- Operations	 (1,086,230)	 (1,238,100)	 (1,071,274)	 (1,071,274)
Depreciation**	(217,189)	-	-	-
Total Operating Expenses	<u>(1,303,419)</u>	<u>(1,238,100)</u>	<u>(1,071,274)</u>	<u>(1,071,274)</u>
 REVENUES OVER (UNDER) APPROPRIATIONS	 <u>1,380,794</u>	 <u>1,387,657</u>	 <u>926,646</u>	 <u>926,646</u>
 OTHER SOURCES (USES)				
Interlocal Agreement	(699,214)	(657,688)	(373,560)	(373,560)
Transfer In	18,964	-	-	-
Interest on Revenue Bonds	(15,665)	-	-	-
Transfer out	0	-	-	-
Transfer out - General Fund	(726,959)	(657,688)	(373,561)	(373,561)
Transfer out - Debt Service	(71,631)	(72,281)	(179,525)	(179,525)
TOTAL OTHER SOURCES (USES)	<u>(1,494,505)</u>	<u>(1,387,657)</u>	<u>(926,646)</u>	<u>(926,646)</u>
 CHANGE IN NET ASSETS	 (113,711)	 -	 -	 -
 BEGINNING NET ASSETS	 729,358	 615,647	 615,647	 615,647
	-	-	-	-
ENDING NET ASSETS	<u><u>\$ 615,647</u></u>	<u><u>\$ 615,647</u></u>	<u><u>\$ 615,647</u></u>	<u><u>\$ 615,647</u></u>

CAMERON COUNTY, TEXAS
FREE TRADE BRIDGE - OPERA
 2020-2021 Budget

<u>Dept.</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Approved</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
610	TOLL BRIDGE OPERATIONS	0.00	2,617,857	2,617,857	0	1,990,020	1,990,020
6115	COLD STORAGE FACILITY	0.00	7,900	7,900	0	7,900	7,900
	<i>Revenue Total:</i>	0.00	2,625,757	2,625,757	0	1,997,920	1,997,920
<u>TRANSFERS IN</u>							
078	LOS INDIOS I&S	0.00	0	0	0	0	0
	<i>Fund Balance:</i>	0.00	0	0	0	0	0
<u>TRANSFERS OUT</u>							
010	GENERAL FUND TRANSFER	0.00	657,688	657,688	0	373,561	373,561
063	I&S LIMITED	0.00	72,281	143,180	0	179,525	179,525
	<i>Fund Balance:</i>	0.00	729,969	800,868	0	553,086	553,086
<u>EXPENDITURE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	657,688	657,688	0	373,560	373,560
610	TOLL BRIDGE OPERATIONS	0.00	1,223,600	1,152,701	1,143,042	1,056,774	1,056,774
6115	COLD STORAGE FACILITY	0.00	14,500	14,500	0	14,500	14,500
	<i>Expense Total:</i>	0.00	1,895,788	1,824,889	1,143,042	1,444,834	1,444,834

CAMERON COUNTY, TEXAS
FREE TRADE BRIDGE - OPERA
2020-2021 Budget

Fund 770 Dept. 000

LOS INDIOS TOLL BRIDGE

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6070	INDIRECT COST	699,214.00	657,688	0	373,560	373,560
	<i>Expenditure Total:</i>	699,214.00	657,688	0	373,560	373,560

CAMERON COUNTY, TEXAS
FREE TRADE BRIDGE - OPERA
2020-2021 Budget

Fund 770 Dept. 610

FREE TRADE BRIDGE

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4380	Financing Proceeds	0.00	0			
4451	Tolls - Entrance Fees	2,619,460.94	2,544,760	0	1,980,205	1,980,205
4600	Interest Income	17,404.13	17,897	0	9,815	9,815
4602	Miscellaneous	10.88	0	0	0	0
4614	Land Rental	0.00	12,000	0	0	0
4841	Concessions Leases	43,200.00	43,200	0	0	0
	Revenue Total:	<u>2,680,075.95</u>	<u>2,617,857</u>	<u>0</u>	<u>1,990,020</u>	<u>1,990,020</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	68,141.99	46,110	47,682	44,947	44,947
6003	Salaries-Employees	393,736.32	410,007	410,007	408,393	408,393
6004	Overtime	33,859.04	33,000	33,000	33,000	33,000
6006	FICA	36,153.10	40,144	40,144	37,205	37,205
6007	Group Health	114,398.00	114,617	114,617	112,190	112,190
6008	Retirement	49,875.53	52,843	52,843	48,974	48,974
6010	Uniforms	7,942.28	9,600	9,600	9,600	9,600
6011	Workers Compensation	6,656.95	7,181	7,181	6,981	6,981
6012	Unemployment Insurance	1,939.84	1,732	1,732	1,605	1,605
6014	Office Supplies	18,847.28	20,000	19,500	17,000	17,000
6016	Gasoline	2,314.55	3,000	3,000	3,000	3,000
6025	Food-Human	0.00	2,500	2,500	1,000	1,000
6028	Camera and Police Supplies	0.00	1,000	1,000	1,000	1,000
6030	Vehicle Repairs	71.21	6,000	2,000	2,000	2,000
6033	Contingencies	0.00	0	0	0	0
6040	Audit and Accounting	6,647.00	6,647	6,647	6,647	6,647
6045	Professional Services	22,021.89	19,193	35,333	35,000	35,000
6047	Mobile Phones	1,105.10	1,000	1,000	1,000	1,000
6048	Communications	9,336.61	10,000	10,000	11,704	11,704
6049	Postage	0.00	750	200	200	200
6050	Travel	1,302.65	3,000	3,000	3,000	3,000
6054	Advertising	34,285.24	31,400	25,000	25,000	25,000
6056	Property Insurance	32,829.08	35,000	35,000	35,000	35,000
6057	Vehicle Insurance	0.00	550	550	550	550
6058	Liability Other Insurance	0.00	2,000	2,000	2,000	2,000
6060	Electricity	30,844.78	34,000	34,000	32,296	32,296
6062	Water	835.96	2,500	2,500	2,500	2,500
6063	Sewage and Garbage	3,797.69	4,808	4,000	4,000	4,000
6064	Building Maintenance	7,218.68	50,000	20,000	20,000	20,000
6067	Equipment Maintenance	6,687.78	10,000	10,000	10,000	10,000
6068	Real Estate Rental	0.00	100	0	0	0
6069	Equipment Rental	3,716.70	13,700	12,000	9,700	9,700
6070	INDIRECT COST	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
FREE TRADE BRIDGE - OPERA
2020-2021 Budget

Fund 770 Dept. 610

FREE TRADE BRIDGE

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
6073	Dues and Memberships	20,000.00	20,000	13,000	20,000	20,000
6076	Bank Fees	1,880.03	1,500	1,000	500	500
6077	Data Processing	4,130.66	7,000	7,000	7,000	7,000
6078	Education and Training	3,920.00	11,400	11,400	10,000	10,000
6082	Contractual Expense	55,638.62	91,905	45,193	37,928	37,928
6091	Building Improvements	0.00	1,500	1,500	1,500	1,500
6096	Equipment	0.00	5,000	5,000	5,000	5,000
6097	Debt Retirement	0.00	26,434	44,301	34,040	34,040
6098	Debt Interest	15,664.67	12,580	65,612	12,314	12,314
6195	Safety Supplies	0.00	3,000	3,000	3,000	3,000
	<i>Expenditure Total:</i>	<u>995,799.23</u>	<u>1,152,701</u>	<u>1,143,042</u>	<u>1,056,774</u>	<u>1,056,774</u>

CAMERON COUNTY, TEXAS
FREE TRADE BRIDGE - OPERA
2020-2021 Budget

Fund 770 Dept. 6115

COLD STORAGE FACILITY

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4841	Concessions Leases	3,950.00	7,900	0	7,900	7,900
	<i>Revenue Total:</i>	<u>3,950.00</u>	<u>7,900</u>	<u>0</u>	<u>7,900</u>	<u>7,900</u>
<u>EXPENDITURE ACCOUNTS</u>						
6056	Property Insurance	0.00	1,000	0	1,000	1,000
6060	Electricity	9,674.64	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>9,674.64</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
2020-2021 Budget

	2019 Actual	2020 Amended	2021 Recommended	2021 Approved
REVENUES				
Tolls	\$ 6,983,243	\$ 6,936,295	\$ 5,658,711	\$ 5,658,711
Interest	143,033	113,921	56,930	56,930
Other	46	-	-	-
Lease Revenue	129,818	225,250	15,000	255,000
TOTAL REVENUE	<u>7,256,140</u>	<u>7,275,466</u>	<u>5,730,641</u>	<u>5,970,641</u>
 APPROPRIATIONS- Operations	(1,635,682)	(2,073,213)	(1,839,503)	(1,839,503)
Depreciation**	(291,752)	-	-	-
Total Operating Expenses	<u>(1,927,434)</u>	<u>(2,073,213)</u>	<u>(1,839,503)</u>	<u>(1,839,503)</u>
 REVENUES OVER (UNDER) APPROPRIATIONS	<u>5,328,706</u>	<u>5,202,253</u>	<u>3,891,138</u>	<u>4,131,138</u>
 OTHER SOURCES (USES)				
Transfer In-Veterans	946,977	-	-	-
Interest and fiscal fees	(135,023)	-	-	-
Transfer out	-	-	-	-
Transfer out - General Fund	(5,836,899)	(4,819,228)	(3,456,702)	(3,696,702)
Transfer out- Debt Service	(249,869)	(383,025)	(434,436)	(434,436)
TOTAL OTHER SOURCES (USES)	<u>(5,274,814)</u>	<u>(5,202,253)</u>	<u>(3,891,138)</u>	<u>(4,131,138)</u>
 CHANGE IN NET ASSETS	53,892	-	-	-
		-	-	-
 BEGINNING NET ASSETS	13,010,602	13,064,494	13,064,494	13,064,494
		-	-	-
ENDING NET ASSETS	<u>\$13,064,494</u>	<u>\$ 13,064,494</u>	<u>\$ 13,064,494</u>	<u>\$ 13,064,494</u>

CAMERON COUNTY, TEXAS
GATEWAY BRIDGE - OPERATING
2020-2021 Budget

<u>Dept.</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Approved</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
610	TOLL BRIDGE OPERATIONS	0.00	7,275,466	7,275,466	0	5,730,641	5,970,641
	<i>Revenue Total:</i>	<u>0.00</u>	<u>7,275,466</u>	<u>7,275,466</u>	<u>0</u>	<u>5,730,641</u>	<u>5,970,641</u>
<u>TRANSFERS IN</u>							
075	VETERANS I&S TRANSFER	0.00	0	0	0	0	0
081	BRIDGE I&S TRANSFER	0.00	0	0	0	0	0
	<i>Fund Balance:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>TRANSFERS OUT</u>							
010	GENERAL FUND TRANSFER	0.00	4,819,228	4,819,228	0	3,456,702	3,696,702
063	I&S LIMITED	0.00	252,135	383,025	0	434,436	434,436
074	VETERAN'S BRIDGE TRANSFER	0.00	0	0	0	0	0
	<i>Fund Balance:</i>	<u>0.00</u>	<u>5,071,363</u>	<u>5,202,253</u>	<u>0</u>	<u>3,891,138</u>	<u>4,131,138</u>
<u>EXPENDITURE ACCOUNTS</u>							
610	TOLL BRIDGE OPERATIONS	0.00	2,204,103	2,073,213	2,141,103	1,839,503	1,839,503
	<i>Expense Total:</i>	<u>0.00</u>	<u>2,204,103</u>	<u>2,073,213</u>	<u>2,141,103</u>	<u>1,839,503</u>	<u>1,839,503</u>

CAMERON COUNTY, TEXAS
GATEWAY BRIDGE - OPERATING
2020-2021 Budget

Fund 800 Dept. 610

GATEWAY INTL TOLL BRIDGE

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4451	Tolls - Entrance Fees	6,983,243.27	6,936,295	0	5,658,711	5,658,711
4600	Interest Income	143,028.11	113,921	0	56,930	56,930
4602	Miscellaneous	45.74	0	0	0	0
4614	Land Rental	129,818.06	225,250	0	15,000	255,000
4641	Sale of Capital Assets	0.00	0	0	0	0
	Revenue Total:	<u>7,256,135.18</u>	<u>7,275,466</u>	<u>0</u>	<u>5,730,641</u>	<u>5,970,641</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	62,018.16	47,973	47,973	45,808	45,808
6003	Salaries-Employees	738,410.26	846,546	846,546	744,557	744,557
6004	Overtime	70,136.88	52,000	60,000	47,000	47,000
6006	FICA	65,057.34	73,921	73,921	64,058	64,058
6007	Group Health	211,913.00	222,264	222,264	205,704	205,704
6008	Retirement	87,480.25	97,306	97,306	84,323	84,323
6010	Uniforms	11,326.40	15,000	15,000	15,000	15,000
6011	Workers Compensation	10,589.16	12,844	12,844	11,171	11,171
6012	Unemployment Insurance	3,386.52	3,189	3,189	2,763	2,763
6014	Office Supplies	22,109.08	21,000	21,000	21,000	21,000
6016	Gasoline	0.00	1,000	1,000	1,000	1,000
6025	Food-Human	495.66	1,000	1,000	1,000	1,000
6028	Camera and Police Supplies	564.35	1,000	1,000	1,000	1,000
6030	Vehicle Repairs	159.48	1,000	1,000	1,000	1,000
6033	Contingencies	0.00	0	0	0	0
6038	Small Tools and Equipment	1,539.14	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	34,266.11	33,333	20,333	20,000	20,000
6046	Medical and Dental	0.00	100			
6047	Mobile Phones	2,585.45	4,750	4,750	2,600	2,600
6048	Communications	7,552.62	13,000	15,000	9,000	9,000
6049	Postage	0.00	400	400	400	400
6050	Travel	673.35	3,000	3,000	3,000	3,000
6054	Advertising	12,453.85	8,900	15,000	15,000	15,000
6056	Property Insurance	32,396.63	35,000	35,000	35,000	35,000
6060	Electricity	17,919.99	18,000	18,000	18,000	18,000
6062	Water	1,142.04	2,400	2,400	2,000	2,000
6063	Sewage and Garbage	2,327.65	2,800	2,800	2,800	2,800
6064	Building Maintenance	3,013.31	20,000	20,000	10,000	10,000
6067	Equipment Maintenance	9,363.68	10,000	10,000	10,000	10,000
6069	Equipment Rental	496.99	5,000	5,000	5,000	5,000
6073	Dues and Memberships	100.00	6,000	3,000	3,000	3,000
6076	Bank Fees	1,848.42	3,000	2,000	2,000	2,000
6077	Data Processing	7,269.43	8,000	8,000	8,000	8,000

CAMERON COUNTY, TEXAS
GATEWAY BRIDGE - OPERATING
2020-2021 Budget

Fund 800 Dept. 610

GATEWAY INTL TOLL BRIDGE

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
6078	Education and Training	0.00	0	0	0	0
6082	Contractual Expense	43,896.14	162,450	100,450	100,000	100,000
6091	Building Improvements	0.00	1,500	1,500	1,500	1,500
6096	Equipment	0.00	5,000	5,000	5,000	5,000
6097	Debt Retirement	0.00	240,745	273,730	248,143	248,143
6098	Debt Interest	135,022.51	83,145	181,050	83,029	83,029
6195	Safety Supplies	0.00	2,000	2,000	2,000	2,000
	<i>Expenditure Total:</i>	<u>1,604,160.85</u>	<u>2,073,213</u>	<u>2,141,103</u>	<u>1,839,503</u>	<u>1,839,503</u>

CAMERON COUNTY, TEXAS

COLONIA LIGHT/SCOFFLAW FUND

APPROVED 2020-2021 BUDGET

CAMERON COUNTY, TEXAS
COLONIA LIGHT/SCOFFLAW FUND
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ending September 30, 2020

	2019	2020	2020	2021	2021
	Actual	Approved	Year-end Estimate	Recommended	Approved
REVENUES					
Program Revenues	\$ 46,960	\$ 50,000	\$ 17,460	\$ 18,000	\$ 18,000
Assessments	362,842	391,373	330,000	396,979	396,979
Interest	4,969	0	2,600	0	1,540
Total Revenue	<u>414,771</u>	<u>441,373</u>	<u>350,060</u>	<u>414,979</u>	<u>416,519</u>
EXPENDITURES					
Scofflaw	(98,121)	(109,196)	(99,761)	(101,596)	(101,598)
Colonia Street lights	(257,324)	(320,250)	(275,701)	(398,519)	(398,519)
Amphitheater/Events Center					
Total Expenditures	<u>(355,445)</u>	<u>(429,446)</u>	<u>(375,462)</u>	<u>(500,115)</u>	<u>(500,117)</u>
Excess of Revenues Over (Under) Expenditures	<u>59,326</u>	<u>11,927</u>	<u>(25,402)</u>	<u>(85,136)</u>	<u>(83,598)</u>
OTHER SOURCES (USES)					
Transfer In					
Transfer Out					
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in fund Balance	<u>59,326</u>	<u>11,927</u>	<u>(25,402)</u>	<u>(85,136)</u>	<u>(83,598)</u>
Fund Balance - Beginning	301,459	172,947	360,785	335,383	335,383
Use of Fund Balance					83,598
Fund Balance - Ending	<u>\$ 360,785</u>	<u>\$ 184,874</u>	<u>\$ 335,383</u>	<u>\$ 250,247</u>	<u>\$ 251,785</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2020-2021 Budget

<u>Dept.</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Approved</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	1,540
499	TAX ASSESSOR-COLLECTOR	0.00	50,000	50,000	0	18,000	18,000
542	SOLID WASTE COLLECTION	0.00	391,373	391,373	0	396,979	396,979
	<i>Revenue Total:</i>	0.00	441,373	441,373	0	414,979	416,519
<u>EXPENDITURE ACCOUNTS</u>							
499	TAX ASSESSOR-COLLECTOR	0.00	109,196	109,196	0	101,596	101,596
542	SOLID WASTE COLLECTION	0.00	54,661	54,661	0	54,661	54,661
5421	CAMERON PARK	0.00	17,700	17,700	0	36,556	36,556
5422	LAGUNA HEIGHTS	0.00	7,142	7,142	0	7,142	7,142
5423	MEADOW BROOKE	0.00	2,871	2,871	0	4,602	4,602
5424	RANCHO GRANDE SOUTH	0.00	1,065	1,065	0	1,300	1,300
5425	SALDIVAR SUBDIVISION	0.00	1,250	1,250	0	1,636	1,636
5426	BENT TREE SUBDIVISION	0.00	9,112	9,112	0	12,655	12,655
5427	SAN CARLOS SUBDIVISION	0.00	1,667	1,667	0	1,970	1,970
5428	LA PALOMA SUBDIVISION	0.00	2,153	2,153	0	2,921	2,921
5429	EL RANCHITO SUBDIVISION	0.00	6,190	6,190	0	12,041	12,041
5430	LAS PALMAS SUBDIVISION	0.00	3,230	3,230	0	5,187	5,187
5431	PASO REAL SUBDIVISION	0.00	8,971	8,971	0	19,289	19,289
5432	OLMITO SUBDIVISION	0.00	12,500	12,500	0	17,572	17,572
5433	VALLE DE CIPRES	0.00	6,459	6,459	0	9,430	9,430
5434	SAN PEDRO SUBDIVISION	0.00	5,804	5,804	0	7,842	7,842
5435	LUZ DEL CIELO SUBDIVISION	0.00	13,308	13,308	0	6,502	6,502
5436	OLMITO PHASE II SUBDIVISI	0.00	6,966	6,966	0	9,368	9,368
5437	EL CARIBE ESTATES SUBDIVI	0.00	1,000	1,000	0	1,856	1,856
5438	RANCHO GRANDE SOUTH SUBDV	0.00	51,664	51,664	0	64,304	64,304
5439	DAKOTA ESTATES SUBDIVISIO	0.00	5,700	5,700	0	7,834	7,834
5440	IGLESIA VIEJA SUBDIVISION	0.00	5,700	5,700	0	7,044	7,044
5442	LA GLORIA CANAL SUBDIVISI	0.00	9,367	9,367	0	11,455	11,455
5443	JUAN ABREGO AND FRANCISCA	0.00	1,200	1,200	0	1,567	1,567
5444	LANTANA ROAD SUBDIVISION	0.00	1,833	1,833	0	2,387	2,387
5445	SUMMERHILL SUBDIVISION	0.00	3,264	3,264	0	4,668	4,668
5446	SANTA MARIA NORTH SUBDIVI	0.00	4,500	4,500	0	6,165	6,165
5447	LUZ DEL CIELO I&II SUBDIV	0.00	3,400	3,400	0	3,910	3,910
5448	IGLESIA ANTIGUA SUBDIVISI	0.00	4,075	4,075	0	4,291	4,291
5449	NICHO ESPARZA SUBDIVISION	0.00	3,616	3,616	0	3,807	3,807
5450	ENTANADA LOOP SUBDIVISION	0.00	7,200	7,200	0	6,396	6,396
5451	LONGORIA AND EL ROSAL SUB	0.00	10,433	10,433	0	10,961	10,961
5452	STA MARIA/J.E. SOLIS SUBD	0.00	9,664	9,664	0	10,323	10,323
5453	PUERTA DEL CIELO SUBDIVIS	0.00	5,891	5,891	0	5,890	5,890
5454	RESACA SANTA SUBDIVISION	0.00	14,926	14,926	0	14,296	14,296
5455	ESQUINA SUBDIVISION	0.00	3,780	3,780	0	3,606	3,606
5456	WEST LAKESIDE	0.00	9,720	9,720	0	10,887	10,887
5457	PASO REAL SUBD SECTION IV	0.00	2,268	2,268	0	2,405	2,405
5458	VALLE HERMOSA SUBDIVISION	0.00	0	0	0	3,793	3,793

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
 2020-2021 Budget

<u>Dept.</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Approved</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
	<i>Expense Total:</i>	0.00	429,446	429,446	0	500,115	500,115

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2020-2021 Budget

Fund 820 Dept. 000

SOLID WASTE COLLECTION

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4600	Interest Income	4,968.64	0	0	0	1,540
	<i>Revenue Total:</i>	4,968.64	0	0	0	1,540

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2020-2021 Budget

Fund 820 Dept. 499

SCOFFLAW

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	46,960.00	50,000	0	18,000	18,000
	<i>Revenue Total:</i>	<u>46,960.00</u>	<u>50,000</u>	<u>0</u>	<u>18,000</u>	<u>18,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	3,913.69	5,000	0	5,000	5,000
6003	Salaries-Employees	59,879.39	65,648	0	65,648	65,648
6006	FICA	4,476.82	5,405	0	5,405	5,405
6007	Group Health	11,791.90	13,596	0	13,596	13,596
6008	Retirement	6,420.40	7,114	0	7,114	7,114
6011	Workers Compensation	249.52	265	0	265	265
6012	Unemployment Insurance	107.12	233	0	233	233
6014	Office Supplies	2,800.00	1,000	0	1,000	1,000
6016	Gasoline	533.33	1,000	0	0	0
6030	Vehicle Repairs	990.23	1,000	0	0	0
6049	Postage	1,028.97	1,000	0	1,000	1,000
6050	Travel	1,484.21	1,500	0	0	0
6054	Advertising	0.00	1,800	0	0	0
6057	Vehicle Insurance	310.46	500	0	0	0
6069	Equipment Rental	1,800.00	1,800	0	0	0
6077	Data Processing	2,335.00	2,335	0	2,335	2,335
	<i>Expenditure Total:</i>	<u>98,121.04</u>	<u>109,196</u>	<u>0</u>	<u>101,596</u>	<u>101,596</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2020-2021 Budget

Fund 820 Dept. 542

SOLID WASTE/STREET LIGHT

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4453	Passport Picture fee-Dist Clrk	0.00	52,827	0	53,122	53,122
4458	Solid Waste Collection Fee	362,841.64	338,546	0	343,857	343,857
	Revenue Total:	<u>362,841.64</u>	<u>391,373</u>	<u>0</u>	<u>396,979</u>	<u>396,979</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	6,639.75	8,000	0	8,000	8,000
6003	Salaries-Employees	2,999.73	5,000	0	5,000	5,000
6005	Extra Help	12,818.00	15,500	0	15,500	15,500
6006	FICA	1,699.79	2,027	0	2,027	2,027
6007	Group Health	1,262.06	924	0	924	924
6008	Retirement	969.98	1,189	0	1,189	1,189
6011	Workers Compensation	85.43	99	0	99	99
6012	Unemployment Insurance	91.81	87	0	87	87
6014	Office Supplies	6,493.28	6,500	0	6,500	6,500
6038	Small Tools and Equipment	0.00	0	0	0	0
6049	Postage	474.35	4,000	0	4,000	4,000
6060	Electricity	0.00	0	0	0	0
6077	Data Processing	10,998.00	11,335	0	11,335	11,335
	Expenditure Total:	<u>44,532.18</u>	<u>54,661</u>	<u>0</u>	<u>54,661</u>	<u>54,661</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2020-2021 Budget

Fund 820 Dept. 5421

CAMERON PARK STREET LIGHT

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	9,482.36	17,700	0	36,556	36,556
	<i>Expenditure Total:</i>	<u>9,482.36</u>	<u>17,700</u>	<u>0</u>	<u>36,556</u>	<u>36,556</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2020-2021 Budget

Fund 820 Dept. 5422

LAGUNA HEIGHTS STREET LIGHT

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	15,463.50	7,142	0	7,142	7,142
	<i>Expenditure Total:</i>	15,463.50	7,142	0	7,142	7,142

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2020-2021 Budget

Fund 820 Dept. 5423

MEADOW BROOKE SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	2,845.84	2,871	0	4,602	4,602
	<i>Expenditure Total:</i>	2,845.84	2,871	0	4,602	4,602

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2020-2021 Budget

Fund 820 Dept. 5424

RANCHO GRANDE SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	992.13	1,065	0	1,300	1,300
	<i>Expenditure Total:</i>	<u>992.13</u>	<u>1,065</u>	<u>0</u>	<u>1,300</u>	<u>1,300</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2020-2021 Budget

Fund 820 Dept. 5425

SALDIVAR SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	6,412.21	1,250	0	1,636	1,636
	<i>Expenditure Total:</i>	<u>6,412.21</u>	<u>1,250</u>	<u>0</u>	<u>1,636</u>	<u>1,636</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2020-2021 Budget

Fund 820 Dept. 5426

BENT TREE SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	8,746.28	9,112	0	12,655	12,655
	<i>Expenditure Total:</i>	<u>8,746.28</u>	<u>9,112</u>	<u>0</u>	<u>12,655</u>	<u>12,655</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2020-2021 Budget

Fund 820 Dept. 5427

SAN CARLOS SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	1,578.61	1,667	0	1,970	1,970
	<i>Expenditure Total:</i>	<u>1,578.61</u>	<u>1,667</u>	<u>0</u>	<u>1,970</u>	<u>1,970</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2020-2021 Budget

Fund 820 Dept. 5428

LA PALOMA SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	2,140.32	2,153	0	2,921	2,921
	<i>Expenditure Total:</i>	2,140.32	2,153	0	2,921	2,921

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2020-2021 Budget

Fund 820 Dept. 5429

EL RANCHITO SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	8,597.33	6,190	0	12,041	12,041
	<i>Expenditure Total:</i>	<u>8,597.33</u>	<u>6,190</u>	<u>0</u>	<u>12,041</u>	<u>12,041</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2020-2021 Budget

Fund 820 Dept. 5430

LAS PALMAS SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	3,218.40	3,230	0	5,187	5,187
	<i>Expenditure Total:</i>	<u>3,218.40</u>	<u>3,230</u>	<u>0</u>	<u>5,187</u>	<u>5,187</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2020-2021 Budget

Fund 820 Dept. 5431

PASO REAL SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	8,940.00	8,971	0	19,289	19,289
	<i>Expenditure Total:</i>	<u>8,940.00</u>	<u>8,971</u>	<u>0</u>	<u>19,289</u>	<u>19,289</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2020-2021 Budget

Fund 820 Dept. 5432

OLMITO SUBDIVISIONS

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	12,482.06	12,500	0	17,572	17,572
	<i>Expenditure Total:</i>	<u>12,482.06</u>	<u>12,500</u>	<u>0</u>	<u>17,572</u>	<u>17,572</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2020-2021 Budget

Fund 820 Dept. 5433

VALLE DE CIPRES SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	6,420.96	6,459	0	9,430	9,430
	<i>Expenditure Total:</i>	<u>6,420.96</u>	<u>6,459</u>	<u>0</u>	<u>9,430</u>	<u>9,430</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2020-2021 Budget

Fund 820 Dept. 5434

SAN PEDRO SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	5,780.75	5,804	0	7,842	7,842
	<i>Expenditure Total:</i>	<u>5,780.75</u>	<u>5,804</u>	<u>0</u>	<u>7,842</u>	<u>7,842</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2020-2021 Budget

Fund 820 Dept. 5435

LUZ DEL CIELO SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	2,759.70	13,308	0	6,502	6,502
	<i>Expenditure Total:</i>	<u>2,759.70</u>	<u>13,308</u>	<u>0</u>	<u>6,502</u>	<u>6,502</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2020-2021 Budget

Fund 820 Dept. 5436

OLMITO PHASE II SUBDIVISIONS

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	7,040.09	6,966	0	9,368	9,368
	<i>Expenditure Total:</i>	<u>7,040.09</u>	<u>6,966</u>	<u>0</u>	<u>9,368</u>	<u>9,368</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2020-2021 Budget

Fund 820 Dept. 5437

EL CARIBE ESTATES SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	909.45	1,000	0	1,856	1,856
	<i>Expenditure Total:</i>	<u>909.45</u>	<u>1,000</u>	<u>0</u>	<u>1,856</u>	<u>1,856</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2020-2021 Budget

Fund 820 Dept. 5438

RANCHO GRANDE SOUTH SUBDV

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	48,759.14	51,664	0	64,304	64,304
	<i>Expenditure Total:</i>	48,759.14	51,664	0	64,304	64,304

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2020-2021 Budget

Fund 820 Dept. 5439

DAKOTA ESTATES SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	2,808.91	5,700	0	7,834	7,834
	<i>Expenditure Total:</i>	<u>2,808.91</u>	<u>5,700</u>	<u>0</u>	<u>7,834</u>	<u>7,834</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2020-2021 Budget

Fund 820 Dept. 5440

IGLESIA VIEJA SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	5,381.43	5,700	0	7,044	7,044
	<i>Expenditure Total:</i>	5,381.43	5,700	0	7,044	7,044

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2020-2021 Budget

Fund 820 Dept. 5442

LA GLORIA CANAL SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	8,734.71	9,367	0	11,455	11,455
	<i>Expenditure Total:</i>	<u>8,734.71</u>	<u>9,367</u>	<u>0</u>	<u>11,455</u>	<u>11,455</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2020-2021 Budget

Fund 820 Dept. 5443

JUAN ABREGO AND FRANCISCA ROAD

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	1,072.80	1,200	0	1,567	1,567
	<i>Expenditure Total:</i>	<u>1,072.80</u>	<u>1,200</u>	<u>0</u>	<u>1,567</u>	<u>1,567</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2020-2021 Budget

Fund 820 Dept. 5444

LANTANA ROAD SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	1,782.70	1,833	0	2,387	2,387
	<i>Expenditure Total:</i>	<u>1,782.70</u>	<u>1,833</u>	<u>0</u>	<u>2,387</u>	<u>2,387</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2020-2021 Budget

Fund 820 Dept. 5445

SUMMER HILL SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	3,082.82	3,264	0	4,668	4,668
	<i>Expenditure Total:</i>	<u>3,082.82</u>	<u>3,264</u>	<u>0</u>	<u>4,668</u>	<u>4,668</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2020-2021 Budget

Fund 820 Dept. 5446

SANTA MARIA NORTH SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	4,132.54	4,500	0	6,165	6,165
	<i>Expenditure Total:</i>	4,132.54	4,500	0	6,165	6,165

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2020-2021 Budget

Fund 820 Dept. 5447

LUZ DEL CIELO I&II SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	6,824.06	3,400	0	3,910	3,910
	<i>Expenditure Total:</i>	<u>6,824.06</u>	<u>3,400</u>	<u>0</u>	<u>3,910</u>	<u>3,910</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2020-2021 Budget

Fund 820 Dept. 5448

IGLESIA ANTIGUA SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	3,206.46	4,075	0	4,291	4,291
	<i>Expenditure Total:</i>	3,206.46	4,075	0	4,291	4,291

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2020-2021 Budget

Fund 820 Dept. 5449

NICHO ESPARZA SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	0.00	3,616	0	3,807	3,807
	<i>Expenditure Total:</i>	0.00	3,616	0	3,807	3,807

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2020-2021 Budget

Fund 820 Dept. 5450

ENTANADA LOOP SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	4,200.83	7,200	0	6,396	6,396
	<i>Expenditure Total:</i>	4,200.83	7,200	0	6,396	6,396

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2020-2021 Budget

Fund 820 Dept. 5451

LONGORIA/EL ROSAL SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	7,402.41	10,433	0	10,961	10,961
	<i>Expenditure Total:</i>	<u>7,402.41</u>	<u>10,433</u>	<u>0</u>	<u>10,961</u>	<u>10,961</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2020-2021 Budget

Fund 820 Dept. 5452

STA MARIA/J.E. SOLIS SUBDIVISI

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	1,458.69	9,664	0	10,323	10,323
	<i>Expenditure Total:</i>	<u>1,458.69</u>	<u>9,664</u>	<u>0</u>	<u>10,323</u>	<u>10,323</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2020-2021 Budget

Fund 820 Dept. 5453

PUERTA DEL CIELO SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	3,673.93	5,891	0	5,890	5,890
	<i>Expenditure Total:</i>	<u>3,673.93</u>	<u>5,891</u>	<u>0</u>	<u>5,890</u>	<u>5,890</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2020-2021 Budget

Fund 820 Dept. 5454

RESACA SANTA SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	6,460.48	14,926	0	14,296	14,296
	<i>Expenditure Total:</i>	<u>6,460.48</u>	<u>14,926</u>	<u>0</u>	<u>14,296</u>	<u>14,296</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2020-2021 Budget

Fund 820 Dept. 5455

ESQUINA SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	0.00	3,780	0	3,606	3,606
	<i>Expenditure Total:</i>	0.00	3,780	0	3,606	3,606

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2020-2021 Budget

Fund 820 Dept. 5456

WEST LAKESIDE

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	0.00	9,720	0	10,887	10,887
	<i>Expenditure Total:</i>	0.00	9,720	0	10,887	10,887

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2020-2021 Budget

Fund 820 Dept. 5457

PASO REAL SUBD SECTION IV

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	0.00	2,268	0	2,405	2,405
	<i>Expenditure Total:</i>	0.00	2,268	0	2,405	2,405

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2020-2021 Budget

Fund 820 Dept. 5458

VALLE HERMOSO SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	0.00	0	0	3,793	3,793
	<i>Expenditure Total:</i>	0.00	0	0	3,793	3,793

CAMERON COUNTY, TEXAS

PARK SYSTEM REVENUE FUND

APPROVED 2020-2021 BUDGET

Cameron County, Texas
PARK SYSTEM REVENUE FUND
Statement of Revenues, Expenditures and Changes in Retained Earnings
For the Fiscal Year Ending September 30, 2020

Fund 830

	2019 Actual	2020 Approved	2020 Year-End Estimate	2021 Recommended	2021 Approved
OPERATING REVENUES					
Community Parks	\$ 16,394	\$ 12,421	\$ 5,300	\$ 4,300	\$ 4,300
Isla Blanca Park	6,040,341	4,504,065	4,107,273	4,107,273	4,107,273
Isla Blanca Beach Maintenance	-	1,098,190	788,050	868,996	868,996
Andy Bowie Park	702,197	565,120	565,120	582,411	582,411
Andy Bowie Beach Maintenance		96,250	45,926	65,878	65,878
Adolph Thomaes Park	423,645	435,623	335,623	521,274	521,274
Public Beaches	1,547,700	957,799	508,594	788,374	788,374
Trash Bag Revenue		123,101	76,101	128,133	128,133
Beach Clean Up	1,475				
Park Rangers	7,290		4,420		
Beach Safety Program	346,132	319,412	186,950	231,874	231,874
Summer Program		3,990	-	-	-
2016 CO's	-	1,617,092	1,420,269	1,420,269	1,420,269
TOTAL OPERATING REVENUE	9,085,174	9,733,063	8,043,626	8,718,782	8,718,782
OPERATING EXPENSES					
Laureles	155,783	41,318	35,000	26,310	25,710
Community Parks	553,627	399,859	500,957	345,503	308,577
Rio Hondo Family Learning Center		-	-		
La Paloma Park	144,391	49,218	43,218	28,058	27,308
Browne Road Park	325,749	267,163	237,163	228,463	213,289
El Ranchito Park	23,849	32,208	32,208	13,800	12,700
Isla Blanca Park	2,201,264	1,407,142	1,407,142	1,343,177	1,332,927
Isla Blanca Beach Maintenance		657,627	657,627	607,147	596,947
Andy Bowie Park	268,981	239,168	202,905	228,025	227,500
Andy Bowie Beach Maintenance		80,411	116,674	66,177	64,677
Adolph Thomaes Park	370,409	480,403	440,403	304,412	302,612
Public Beaches	673,976	335,412	310,936	298,441	293,341
Trash Bag Collection Program		117,183	117,183	64,999	63,499
Capital Improvements		240,000	159,000	144,000	144,000
Park Rangers	708,779	810,046	800,046	802,429	789,800
Code Enforcement	29,453	36,164	36,164	-	-
Beach Safety Program	351,552	371,642	291,642	268,364	268,064
Administration	1,304,700	2,095,079	1,681,685	1,878,188	1,877,588
Administration Beach User Fees		44,853	277,357	41,596	39,696
Greens Division	234,246	262,897	260,897	263,057	262,707
Summer Program	17,602	13,194	64	-	-
2016 CO's	-	1,648,125	1,648,125	1,649,350	1,649,350
TOTAL OPERATING EXPENSES	7,364,361	9,629,112	9,256,396	8,601,496	8,500,292
Less: Depreciation/Capital Projects		-	-	-	-
NET OPERATING INCOME	1,720,813	103,951	(1,212,770)	117,286	218,490
NON-OPERATING REVENUES (EXPENSES)					
Other Resources	409,820	141,000	113,000	54,945	54,945
Gain on Sale of Capital Assets	14,518				
State Grants	658,511	-	100,000	-	95,749
Bond Proceeds	-				
Interest expense and fiscal agent fees	(1,121,051)				
Bond Issuance Costs	-				
Insurance Proceeds	779				
Transfer to General Fund (Finance/Constable)	(255,995)	(244,951)	(244,951)	(244,951)	(173,971)
Transfer to Park Debt Service Fund	-		(130,890)	(195,213)	(195,213)
Donations	-				
Grant & Program Expenses	(19,055)	-	166,667	-	-
Other Uses	(750)	-	-		
TOTAL NON-OPERATING REVENUES AND (EXPENSES)	(313,223)	(103,951)	3,826	(385,219)	(218,490)
INCREASE (DECREASE) IN NET POSITION	1,407,590	-	(1,208,944)	(267,933)	-
Begining Net Position	16,244,107	13,089,120	17,651,697	16,442,753	16,442,753
Total Ending Net Position	\$ 17,651,697	\$ 13,089,120	\$ 16,442,753	\$ 16,174,820	\$ 16,442,753

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2020-2021 Budget

<u>Dept.</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Approved</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	141,000	141,000	0	54,945	150,694
652	COMMUNITY PARKS	0.00	12,421	12,421	0	4,300	4,300
6552	CIAP-NATURE PARK	0.00	0	100,000	0	0	0
6556	THOMAE PARK BOAT RAMP	0.00	0	0	0	0	0
660	ISLA BLANCA PARK	0.00	4,504,065	4,504,065	0	4,107,273	4,107,273
6601	ISLA BLANCA BEACH MAINTEN	0.00	1,098,190	1,098,190	0	868,996	868,996
661	ANDY BOWIE PARK	0.00	565,120	565,120	0	582,411	582,411
6611	ANDY BOWIE BEACH MAINTENA	0.00	96,250	96,250	0	65,878	65,878
662	THOMAE PARK	0.00	435,623	435,623	0	521,274	521,274
664	PUBLIC BEACHES	0.00	957,799	1,020,099	0	788,374	788,374
6641	TRASH BAG COLLECTION PROG	0.00	123,101	123,101	0	128,133	128,133
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	319,412	319,412	0	231,874	231,874
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	3,990	3,990	0	0	0
6696	2016 CO's	0.00	1,617,092	1,617,092	0	1,420,269	1,420,269
	<i>Revenue Total:</i>	0.00	9,874,063	10,036,363	0	8,773,727	8,869,476
<u>TRANSFERS OUT</u>							
010	GENERAL FUND TRANSFER	0.00	149,202	149,202	0	149,202	78,222
015	ROAD & BRIDGE FUND	0.00	95,749	95,749	0	95,749	95,749
030	HEALTH TRUST	0.00	0	0	0	0	0
063	I&S LIMITED	0.00	0	130,890	0	195,213	195,213
087	PARK SYSTEM CAP IMPROVEME	0.00	0	0	0	0	0
	<i>Fund Balance:</i>	0.00	244,951	375,841	0	440,164	369,184
<u>EXPENDITURE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
535	LAURELS	0.00	41,318	41,318	26,910	26,010	25,710
652	COMMUNITY PARKS	0.00	399,859	510,957	288,311	345,503	308,577
6528	LA PALOMA PARK	0.00	49,218	49,218	27,650	28,058	27,308
654	BROWNE ROAD PARK	0.00	267,163	267,163	185,672	228,463	213,289
6541	EL RANCHTIO PARK	0.00	32,208	32,208	15,400	13,800	12,700
6552	CIAP-NATURE PARK	0.00	0	166,667	0	0	0
6556	THOMAE PARK BOAT RAMP	0.00	0	0	0	0	0
660	ISLA BLANCA PARK	0.00	1,407,142	1,305,942	1,303,018	1,343,177	1,332,927
6601	ISLA BLANCA BEACH MAINTEN	0.00	657,627	758,827	618,806	607,147	596,947
661	ANDY BOWIE PARK	0.00	239,168	202,905	228,049	228,025	227,500
6611	ANDY BOWIE BEACH MAINTENA	0.00	80,411	116,674	67,632	66,177	64,677
662	THOMAE PARK	0.00	480,403	480,403	297,000	304,412	302,612
663	PARKS CAPITAL IMPROVEMENT	0.00	0	0	0	0	0
6631	PARKS CAPITAL IMPROVEMNTS	0.00	240,000	240,000	0	144,000	144,000
664	PUBLIC BEACHES	0.00	335,412	397,712	295,321	298,441	293,341

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
 2020-2021 Budget

<u>Dept.</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Approved</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
6641	TRASH BAG COLLECTION PROG	0.00	117,183	117,183	65,000	64,999	63,499
668	PARK RANGERS	0.00	810,046	810,046	804,998	802,429	789,800
6681	CODE ENFORCEMENT	0.00	36,164	36,164	0	0	0
6682	BEACH SAFETY PROGRAM	0.00	371,642	371,642	269,077	268,364	268,064
669	PARK SYSTEM ADMINISTRATIO	0.00	2,095,079	1,731,685	862,582	1,878,188	1,877,588
6691	GREENS DIVISION	0.00	262,897	262,897	262,707	263,057	262,707
6692	Parks Donation	0.00	0	0	0	0	0
6694	PARKS SUMMER PROGRAM	0.00	13,194	13,194	0	0	0
6695	PARK ADMIN BUF	0.00	44,853	277,357	41,596	41,596	39,696
6696	2016 CO's	0.00	1,648,125	1,648,125	0	1,649,350	1,649,350
	<i>Expense Total:</i>	0.00	9,629,112	9,838,287	5,659,729	8,601,196	8,500,292

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2020-2021 Budget

Fund 830 Dept. 000

PARK SYSTEM REVENUE FUND

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4600	Interest Income	205,264.02	141,000	0	54,945	54,945
4602	Miscellaneous	662,344.15	0	0	0	95,749
4702	ACH UNIDENTIFIED	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>867,608.17</u>	<u>141,000</u>	<u>0</u>	<u>54,945</u>	<u>150,694</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
2020-2021 Budget

Fund 830 Dept. 535

LAURELES PARK

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	12,286.80	13,104	0	0	0
6006	FICA	940.00	1,002	0	0	0
6010	Uniforms	0.00	200	200	0	0
6011	Workers Compensation	243.32	259	0	0	0
6012	Unemployment Insurance	48.17	43	0	0	0
6014	Office Supplies	1,869.44	2,000	2,000	2,000	2,000
6022	Drugs Medicine	336.50	2,000	800	800	500
6037	Road Materials	475.00	1,500	0	0	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6056	Property Insurance	433.85	400	400	0	0
6060	Electricity	14,706.34	11,000	13,000	13,000	13,000
6062	Water	4,603.28	4,200	4,600	4,600	4,600
6063	Sewage and Garbage	3,860.76	3,500	3,800	3,800	3,800
6064	Building Maintenance	1,155.68	1,000	1,000	1,000	1,000
6067	Equipment Maintenance	615.00	1,000	1,000	700	700
6082	Contractual Expense	0.00	0	0	0	0
6195	Safety Supplies	0.00	110	110	110	110
	<i>Expenditure Total:</i>	<u>41,574.14</u>	<u>41,318</u>	<u>26,910</u>	<u>26,010</u>	<u>25,710</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2020-2021 Budget

Fund 830 Dept. 652

COMMUNITY PARKS

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4640	Sale of Surplus	388.00	388	0	0	0
4670	Donations	0.00	0	0	0	0
4821	Daily Entrance Fees	2,324.00	2,353	0	0	0
4840	Community Center Rental	10,080.00	9,680	0	4,300	4,300
	<i>Revenue Total:</i>	<u>12,792.00</u>	<u>12,421</u>	<u>0</u>	<u>4,300</u>	<u>4,300</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	134,775.63	154,339	118,512	155,153	132,500
6004	Overtime	0.00	800	0	0	0
6005	Extra Help	23,184.00	45,745	0	0	0
6006	FICA	11,953.70	15,424	9,066	11,869	10,136
6007	Group Health	33,000.00	36,000	26,400	36,000	28,800
6008	Retirement	13,564.40	15,622	12,811	15,624	13,343
6010	Uniforms	481.76	1,135	1,135	1,135	1,135
6011	Workers Compensation	1,564.07	2,545	2,347	1,549	1,465
6012	Unemployment Insurance	598.90	665	356	512	437
6014	Office Supplies	8,775.05	9,000	9,000	9,000	8,500
6016	Gasoline	12,202.79	11,000	12,000	12,000	12,000
6018	Diesel Fuel	34.35	0	0	0	0
6022	Drugs Medicine	3,570.65	4,400	1,000	1,000	1,000
6030	Vehicle Repairs	1,193.57	1,200	1,200	1,200	1,200
6037	Road Materials	0.00	0	0	0	0
6047	Mobile Phones	1,377.18	700	800	800	800
6048	Communications	6,534.96	8,000	7,000	7,000	6,600
6056	Property Insurance	3,543.66	2,300	2,300	8,277	8,277
6057	Vehicle Insurance	317.22	550	550	550	550
6058	Liability Other Insurance	0.00	22	22	22	22
6060	Electricity	46,216.59	42,000	40,000	40,000	40,000
6062	Water	13,232.06	14,000	12,000	12,000	12,000
6063	Sewage and Garbage	17,408.59	23,000	20,000	20,000	19,000
6064	Building Maintenance	10,313.61	5,000	5,500	5,500	5,000
6067	Equipment Maintenance	7,611.50	4,000	5,500	5,500	5,000
6069	Equipment Rental	661.20	662	662	662	662
6082	Contractual Expense	499.00	44,698	0	0	0
6089	Land Acquisitions	0.00	68,000			
6195	Safety Supplies	29.95	150	150	150	150
	<i>Expenditure Total:</i>	<u>352,644.39</u>	<u>510,957</u>	<u>288,311</u>	<u>345,503</u>	<u>308,577</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2020-2021 Budget

Fund 830 Dept. 6528

LA PALOMA PARK

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	11,872.80	13,104	0	0	0
6006	FICA	908.31	1,002	0	0	0
6010	Uniforms	117.12	300	0	0	0
6011	Workers Compensation	235.12	259	0	0	0
6012	Unemployment Insurance	46.35	43	0	0	0
6014	Office Supplies	2,071.10	3,000	2,100	2,100	2,100
6016	Gasoline	0.00	0	0	0	0
6022	Drugs Medicine	673.00	2,000	0	0	0
6037	Road Materials	0.00	0	0	0	0
6056	Property Insurance	486.26	400	400	808	808
6060	Electricity	15,965.75	21,000	17,500	17,500	17,000
6062	Water	2,060.36	2,500	2,500	2,500	2,300
6063	Sewage and Garbage	2,590.10	2,500	2,500	2,500	2,500
6064	Building Maintenance	1,491.58	1,500	1,500	1,500	1,450
6067	Equipment Maintenance	1,478.97	1,500	1,000	1,000	1,000
6082	Contractual Expense	0.00	0	0	0	0
6195	Safety Supplies	0.00	110	150	150	150
	<i>Expenditure Total:</i>	<u>39,996.82</u>	<u>49,218</u>	<u>27,650</u>	<u>28,058</u>	<u>27,308</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2020-2021 Budget

Fund 830 Dept. 654

BROWNE ROAD PARK

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	87,601.63	93,859	58,032	85,334	76,274
6004	Overtime	0.00	500	0	0	0
6005	Extra Help	13,069.80	13,104	0	0	0
6006	FICA	7,509.72	8,221	4,439	6,528	5,835
6007	Group Health	19,800.00	21,600	13,200	21,600	19,800
6008	Retirement	8,816.81	9,452	6,273	8,593	7,681
6010	Uniforms	400.00	400	585	585	585
6011	Workers Compensation	1,564.21	1,128	1,149	893	714
6012	Unemployment Insurance	388.80	355	192	282	252
6014	Office Supplies	10,264.17	12,800	10,000	10,000	9,000
6016	Gasoline	0.00	1,500	1,500	1,500	1,500
6022	Drugs Medicine	0.00	3,000	1,500	1,500	1,500
6030	Vehicle Repairs	233.23	1,000	1,000	1,000	1,000
6037	Road Materials	0.00	2,000	0	0	0
6048	Communications	8,779.27	9,204	9,000	9,204	9,204
6056	Property Insurance	5,252.60	5,300	5,300	7,942	7,942
6057	Vehicle Insurance	205.44	390	390	390	390
6060	Electricity	52,671.42	50,000	50,000	50,000	50,000
6062	Water	8,215.82	8,000	8,500	8,500	8,500
6063	Sewage and Garbage	2,612.00	3,000	2,800	2,800	2,800
6064	Building Maintenance	6,000.99	6,200	5,000	5,000	4,500
6067	Equipment Maintenance	9,619.99	6,000	6,000	6,000	5,000
6069	Equipment Rental	661.20	662	662	662	662
6082	Contractual Expense	0.00	9,338	0	0	0
6195	Safety Supplies	114.51	150	150	150	150
	<i>Expenditure Total:</i>	<u>243,781.61</u>	<u>267,163</u>	<u>185,672</u>	<u>228,463</u>	<u>213,289</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2020-2021 Budget

Fund 830 Dept. 6541

EL RANCHITO PARK

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	8,470.80	13,104	0	0	0
6006	FICA	648.04	1,002	0	0	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	167.75	259	0	0	0
6012	Unemployment Insurance	30.33	43	0	0	0
6014	Office Supplies	4,984.92	5,000	4,000	4,000	3,000
6016	Gasoline	0.00	0	0	0	0
6022	Drugs Medicine	0.00	2,000	1,000	1,000	1,000
6037	Road Materials	0.00	1,000	0	0	0
6056	Property Insurance	150.21	900	900	900	900
6060	Electricity	1,391.02	1,700	1,700	1,700	1,700
6062	Water	1,061.08	1,200	2,800	1,200	1,200
6063	Sewage and Garbage	2,425.56	3,000	3,000	3,000	3,000
6064	Building Maintenance	3,949.54	1,500	1,000	1,000	1,000
6067	Equipment Maintenance	569.19	1,500	1,000	1,000	900
6082	Contractual Expense	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>23,848.44</u>	<u>32,208</u>	<u>15,400</u>	<u>13,800</u>	<u>12,700</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2020-2021 Budget

Fund 830 Dept. 6552

CIAP-NATURE PARK

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	100,000	0	0	0
	<i>Revenue Total:</i>	0.00	100,000	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6045	Professional Services	0.00	166,667			
	<i>Expenditure Total:</i>	0.00	166,667	0	0	0

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2020-2021 Budget

Fund 830 Dept. 6556

CIAP-ISLA DEL CARMEN

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
	<i>Expenditure Total:</i>	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2020-2021 Budget

Fund 830 Dept. 660

ISLA BLANCA PARK

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4602	Miscellaneous	26,660.76	26,733	0	36,402	36,402
4641	Sale of Capital Assets	14,130.00	0	0	0	0
4705	Long/Short	0.00	-148	0	445	445
4825	Commercial Permits	850.00	850	0	0	0
4830	RV Full	2,644,320.78	2,611,714	0	2,700,553	2,700,553
4838	Boat Slips Marina	0.00	0	0	0	0
4841	Concessions Leases	1,395,534.45	1,621,406	0	1,110,238	1,110,238
4842	Parks Tag Fee	0.00	20,776	0	6,648	6,648
4845	Electricity	169,575.84	163,042	0	201,970	201,970
4846	Water	262.32	362	0	197	197
4849	Tents	19,250.00	18,960	0	12,550	12,550
4850	CABANAS RENTAL	40,690.00	40,370	0	38,270	38,270
	<i>Revenue Total:</i>	<u>4,311,274.15</u>	<u>4,504,065</u>	<u>0</u>	<u>4,107,273</u>	<u>4,107,273</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	71,304.16	347,937	394,302	393,746	393,746
6004	Overtime	680.36	9,700	9,700	9,700	8,000
6005	Extra Help	15,960.29	37,739	7,200	7,200	7,200
6006	FICA	6,541.63	33,601	31,450	31,414	31,414
6007	Group Health	16,949.18	102,400	115,800	108,000	108,000
6008	Retirement	7,192.16	36,063	43,662	40,627	40,627
6010	Uniforms	2,480.46	2,618	2,618	2,618	2,618
6011	Workers Compensation	1,368.93	4,176	8,142	5,465	5,465
6012	Unemployment Insurance	303.82	1,378	1,357	1,398	1,398
6014	Office Supplies	2,343.98	15,000	15,000	15,000	12,800
6016	Gasoline	1.67	5,100	4,100	4,100	4,100
6018	Diesel Fuel	0.00	0	0	0	0
6030	Vehicle Repairs	2,873.32	2,500	2,500	2,500	2,500
6037	Road Materials	1,758.89	2,500	0	0	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6040	Audit and Accounting	6,647.00	6,647	6,647	6,647	6,647
6046	Medical and Dental	0.00	90	90	90	90
6047	Mobile Phones	7,165.58	2,100	2,100	2,100	2,100
6048	Communications	11,420.55	15,600	25,000	25,000	21,350
6049	Postage	62.08	1,000	300	300	300
6050	Travel	295.00	1,000	1,000	1,000	0
6054	Advertising	1,040.00	1,500	0	0	0
6056	Property Insurance	16,022.64	16,000	16,000	70,222	70,222
6057	Vehicle Insurance	2,731.27	2,000	2,000	2,000	2,000
6058	Liability Other Insurance	0.00	0	0	0	0
6060	Electricity	203,856.52	260,000	235,000	235,000	235,000

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2020-2021 Budget

Fund 830 Dept. 660

ISLA BLANCA PARK

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
6062	Water	67,148.89	65,000	70,000	70,000	69,400
6063	Sewage and Garbage	166,820.14	190,000	190,000	190,000	190,000
6064	Building Maintenance	17,858.57	6,900	7,000	7,000	7,000
6067	Equipment Maintenance	5,715.71	2,500	2,500	2,500	2,500
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	1,593.10	2,000	2,000	2,000	2,000
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	0.00	500	500	500	500
6074	Credit Services	314.95	7,500	1,000	1,000	1,000
6075	Taxes	14,686.89	8,200	8,200	8,200	8,200
6077	Data Processing	4,076.31	2,000	4,000	4,000	2,900
6078	Education and Training	0.00	400	400	400	400
6082	Contractual Expense	105,848.33	113,843	93,000	93,000	93,000
6109	Emergency-Hospital	0.00	0	0	0	0
6195	Safety Supplies	168.42	450	450	450	450
	<i>Expenditure Total:</i>	<u>763,230.80</u>	<u>1,305,942</u>	<u>1,303,018</u>	<u>1,343,177</u>	<u>1,332,927</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2020-2021 Budget

Fund 830 Dept. 6601

ISLA BLANCA BEACH MAINTENANCE

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4602	Miscellaneous	44.00	44	0	6	6
4705	Long/Short	-176.38	0	0	0	0
4821	Daily Entrance Fees	1,441,602.00	954,921	0	677,789	677,789
4822	Annual Passes	101,495.00	99,746	0	135,855	135,855
4824	90 Day Passes	43,776.00	43,479	0	55,346	55,346
4842	Parks Tag Fee	20,632.00	0	0	0	0
<i>Revenue Total:</i>		<u>1,607,372.62</u>	<u>1,098,190</u>	<u>0</u>	<u>868,996</u>	<u>868,996</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	380,194.01	251,660	159,665	159,665	159,665
6004	Overtime	2,183.50	9,700	9,700	9,700	9,700
6005	Extra Help	38,541.58	46,166	28,800	28,800	28,800
6006	FICA	31,193.20	19,974	23,526	14,963	14,963
6007	Group Health	108,450.82	77,600	51,000	50,400	50,400
6008	Retirement	38,318.65	26,011	17,260	16,796	16,796
6010	Uniforms	3,965.22	7,282	6,200	6,200	6,200
6011	Workers Compensation	6,653.87	4,403	3,924	1,903	1,903
6012	Unemployment Insurance	1,662.21	975	654	643	643
6014	Office Supplies	76,152.37	54,000	52,000	52,000	52,000
6016	Gasoline	7,619.29	11,000	11,000	11,000	11,000
6018	Diesel Fuel	0.00	0	0	0	0
6030	Vehicle Repairs	9,987.04	10,000	10,000	10,000	10,000
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	0.00	2,021	2,021	2,021	2,021
6048	Communications	10,929.78	1,079	1,000	1,000	1,000
6049	Postage	0.00	0	0	0	0
6057	Vehicle Insurance	0.00	2,532	2,532	2,532	2,532
6060	Electricity	108,919.36	110,000	99,000	99,000	90,000
6062	Water	23,239.70	12,000	25,000	25,000	25,000
6063	Sewage and Garbage	115,727.76	81,000	90,000	90,000	90,000
6064	Building Maintenance	3,056.69	18,000	14,000	14,000	12,800
6067	Equipment Maintenance	9,996.91	7,900	7,000	7,000	7,000
6068	Real Estate Rental	0.00	0	0	0	0
6082	Contractual Expense	6,115.45	5,000	4,000	4,000	4,000
6109	Emergency-Hospital	0.00	0	0	0	0
6195	Safety Supplies	476.54	524	524	524	524
<i>Expenditure Total:</i>		<u>983,383.95</u>	<u>758,827</u>	<u>618,806</u>	<u>607,147</u>	<u>596,947</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2020-2021 Budget

Fund 830 Dept. 661

ANDY BOWIE PARK

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4451	Tolls - Entrance Fees	0.00	0	0	0	0
4602	Miscellaneous	16,937.07	16,549	0	13,704	13,704
4830	RV Full	122,211.95	122,198	0	119,948	119,948
4839	Apartment Rental	0.00	0	0	0	0
4841	Concessions Leases	413,972.38	414,816	0	438,998	438,998
4842	Parks Tag Fee	111.92	128	0	40	40
4845	Electricity	5,350.27	5,504	0	4,771	4,771
4849	Tents	5,845.00	5,925	0	4,950	4,950
Revenue Total:		<u>564,428.59</u>	<u>565,120</u>	<u>0</u>	<u>582,411</u>	<u>582,411</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	69,650.12	103,030	128,030	128,030	128,030
6004	Overtime	0.00	800	800	1,800	1,800
6005	Extra Help	0.00	6,400	0	0	0
6006	FICA	5,154.09	8,959	9,855	9,779	9,779
6007	Group Health	15,598.49	23,017	28,800	28,800	28,800
6008	Retirement	7,014.70	9,435	12,993	12,873	12,873
6010	Uniforms	0.00	925	925	150	150
6011	Workers Compensation	497.91	780	972	944	944
6012	Unemployment Insurance	262.78	318	447	422	422
6014	Office Supplies	42.50	6,000	6,000	6,000	6,000
6016	Gasoline	0.00	0	0	0	0
6022	Drugs Medicine	0.00	150	0	0	0
6030	Vehicle Repairs	258.78	1,000	1,000	1,000	1,000
6037	Road Materials	2,492.81	3,000	0	0	0
6038	Small Tools and Equipment	599.00	1,000	0	0	0
6047	Mobile Phones	699.02	50	257	257	257
6048	Communications	3,989.97	8,533	8,500	8,500	8,500
6049	Postage	0.00	0	0	0	0
6054	Advertising	950.46	1,500	0	0	0
6056	Property Insurance	2,180.66	2,010	3,297	3,297	3,297
6057	Vehicle Insurance	202.49	100	100	100	100
6060	Electricity	5,253.06	9,000	9,000	9,000	9,000
6062	Water	1,862.72	3,000	3,000	3,000	3,000
6063	Sewage and Garbage	1,080.34	5,000	5,000	5,000	5,000
6064	Building Maintenance	405.28	2,425	3,200	3,200	2,700
6067	Equipment Maintenance	60.40	1,200	900	900	900
6069	Equipment Rental	0.00	0	2,000	2,000	2,000
6074	Credit Services	314.95	2,000	800	800	775
6077	Data Processing	2,122.46	1,100	0	0	0
6082	Contractual Expense	100.00	2,000	2,000	2,000	2,000
6109	Emergency-Hospital	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2020-2021 Budget

Fund 830 Dept. 661

ANDY BOWIE PARK

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
6195	Safety Supplies	172.50	173	173	173	173
	<i>Expenditure Total:</i>	120,965.49	202,905	228,049	228,025	227,500

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2020-2021 Budget

Fund 830 Dept. 6611

ANDY BOWIE BEACH MAINTENANCE

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4705	Long/Short	141.00	131	0	508	508
4821	Daily Entrance Fees	131,949.50	90,398	0	56,932	56,932
4822	Annual Passes	1,961.00	2,067	0	3,092	3,092
4824	90 Day Passes	3,717.00	3,654	0	5,346	5,346
<i>Revenue Total:</i>		137,768.50	96,250	0	65,878	65,878
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	44,956.45	25,000	0	0	0
6004	Overtime	0.00	200	0	0	0
6005	Extra Help	0.00	6,400	0	0	0
6006	FICA	3,331.84	1,700	490	0	0
6007	Group Health	10,801.51	5,783	0	0	0
6008	Retirement	4,523.23	3,000	0	0	0
6010	Uniforms	991.80	1,041	920	0	0
6011	Workers Compensation	320.31	216	24	0	0
6012	Unemployment Insurance	187.83	150	21	0	0
6014	Office Supplies	14,417.59	10,722	14,000	14,000	13,000
6016	Gasoline	12,365.53	11,000	11,000	11,000	11,000
6017	Butane	0.00	0			
6018	Diesel Fuel	588.18	1,000	0	0	0
6022	Drugs Medicine	0.00	0	0	0	0
6030	Vehicle Repairs	2,477.78	1,100	1,100	1,100	1,100
6037	Road Materials	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	549	0	0	0
6047	Mobile Phones	507.33	257	257	257	257
6048	Communications	4,714.75	1,770	1,770	1,770	1,770
6049	Postage	0.00	0	0	0	0
6060	Electricity	9,060.73	10,000	9,400	9,400	9,200
6062	Water	2,368.48	3,400	2,800	2,800	2,500
6063	Sewage and Garbage	15,141.16	14,000	11,000	11,000	11,000
6064	Building Maintenance	7,967.04	6,547	7,000	7,000	7,000
6067	Equipment Maintenance	2,398.62	3,050	2,300	2,300	2,300
6069	Equipment Rental	0.00	3,904	0	0	0
6077	Data Processing	1,781.38	558	0	0	0
6082	Contractual Expense	5,712.05	5,300	5,500	5,500	5,500
6109	Emergency-Hospital	0.00	0	0	0	0
6195	Safety Supplies	0.00	27	50	50	50
<i>Expenditure Total:</i>		144,613.59	116,674	67,632	66,177	64,677

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2020-2021 Budget

Fund 830 Dept. 662

ADOLPH THOMAE PARK

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4602	Miscellaneous	450.00	600	0	792	792
4705	Long/Short	156.53	256	0	1,093	1,093
4821	Daily Entrance Fees	263,621.00	284,922	0	316,398	316,398
4822	Annual Passes	36,755.50	35,431	0	41,340	41,340
4824	90 Day Passes	3,942.00	3,915	0	1,606	1,606
4830	RV Full	104,495.79	96,001	0	144,502	144,502
4838	Boat Slips Marina	0.00	0	0	0	0
4839	Apartment Rental	2,100.00	2,100	0	2,275	2,275
4842	Parks Tag Fee	1,072.00	1,024	0	984	984
4845	Electricity	3,991.21	4,114	0	6,134	6,134
4849	Tents	7,060.00	7,260	0	6,150	6,150
Revenue Total:		<u>423,644.03</u>	<u>435,623</u>	<u>0</u>	<u>521,274</u>	<u>521,274</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	151,838.85	164,421	140,172	140,172	140,172
6004	Overtime	0.00	1,000	1,000	1,000	500
6005	Extra Help	1,584.00	6,400	6,400	6,400	6,400
6006	FICA	11,459.17	13,218	12,207	11,363	11,363
6007	Group Health	39,600.00	43,200	33,000	36,000	36,000
6008	Retirement	15,274.70	16,658	14,037	14,216	14,216
6010	Uniforms	423.28	1,200	1,820	400	400
6011	Workers Compensation	599.82	644	480	553	553
6012	Unemployment Insurance	587.74	567	487	487	487
6014	Office Supplies	14,441.33	20,000	15,000	15,000	14,500
6016	Gasoline	11,569.99	9,000	8,000	8,000	8,000
6022	Drugs Medicine	10.00	0	0	0	0
6030	Vehicle Repairs	1,972.78	2,000	2,000	2,000	2,000
6037	Road Materials	0.00	0	0	0	0
6047	Mobile Phones	2,834.60	900	960	960	960
6048	Communications	5,394.10	9,000	9,000	9,000	9,000
6054	Advertising	2,000.00	2,000	0	0	0
6056	Property Insurance	2,138.60	1,400	1,400	1,400	1,400
6057	Vehicle Insurance	86.25	737	737	737	737
6060	Electricity	12,022.41	19,000	15,800	15,800	15,800
6062	Water	5,528.40	6,500	6,500	6,500	6,500
6063	Sewage and Garbage	9,564.00	12,000	12,000	12,000	12,000
6064	Building Maintenance	5,005.95	15,200	10,000	10,000	10,000
6067	Equipment Maintenance	1,819.81	2,500	2,000	2,000	2,000
6069	Equipment Rental	353.10	500	500	500	500
6074	Credit Services	314.95	4,000	1,300	1,300	500
6077	Data Processing	4,887.55	3,000	2,000	2,000	2,000
6082	Contractual Expense	8,996.39	102,873	0	6,424	6,424

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2020-2021 Budget

Fund 830 Dept. 662

ADOLPH THOMAE PARK

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
6096	Equipment	0.00	22,285	0	0	0
6195	Safety Supplies	0.00	200	200	200	200
	<i>Expenditure Total:</i>	<u>310,307.77</u>	<u>480,403</u>	<u>297,000</u>	<u>304,412</u>	<u>302,612</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2020-2021 Budget

Fund 830 Dept. 663

CAPITAL PROJECTS PARKS

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
	<i>Expenditure Total:</i>	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2020-2021 Budget

Fund 830 Dept. 6631

PARKS CAPITAL IMPROVEMENTS

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	-0.00	240,000	0	144,000	144,000
	<i>Expenditure Total:</i>	0.00	240,000	0	144,000	144,000

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2020-2021 Budget

Fund 830 Dept. 664

PUBLIC BEACHES

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	62,300			
4602	Miscellaneous	4.00	4	0	4	4
4705	Long/Short	14,042.91	14,061	0	1,757	1,757
4821	Daily Entrance Fees	1,412,156.50	943,734	0	786,613	786,613
Revenue Total:		<u>1,426,203.41</u>	<u>1,020,099</u>	<u>0</u>	<u>788,374</u>	<u>788,374</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	47,261.83	56,785	56,785	56,785	56,785
6004	Overtime	4,513.80	1,900	1,900	1,900	1,500
6005	Extra Help	61,152.00	93,975	64,800	64,800	64,800
6006	FICA	8,400.01	12,201	9,447	9,447	9,447
6007	Group Health	13,200.00	14,400	14,400	14,400	14,400
6008	Retirement	4,760.84	5,740	5,740	5,740	5,740
6010	Uniforms	371.70	500	890	890	890
6011	Workers Compensation	1,484.46	616	2,445	481	481
6012	Unemployment Insurance	418.95	526	370	408	408
6014	Office Supplies	11,982.09	14,000	14,000	14,000	12,000
6016	Gasoline	0.00	1,500	1,500	1,500	0
6038	Small Tools and Equipment	0.00	549	0	0	0
6049	Postage	200.00	200	0	0	0
6056	Property Insurance	9,752.81	9,000	9,000	14,046	14,046
6060	Electricity	5,196.91	4,800	5,200	5,200	5,200
6062	Water	7,985.10	8,000	8,000	8,000	8,000
6063	Sewage and Garbage	93,221.90	86,000	86,000	86,000	86,000
6064	Building Maintenance	2,343.11	2,951	2,900	2,900	2,500
6067	Equipment Maintenance	575.92	2,800	2,800	2,800	2,000
6069	Equipment Rental	499.95	7,525	700	700	700
6077	Data Processing	1,911.12	4,000	1,000	1,000	1,000
6082	Contractual Expense	6,800.84	69,344	7,044	7,044	7,044
6195	Safety Supplies	382.83	400	400	400	400
Expenditure Total:		<u>282,416.17</u>	<u>397,712</u>	<u>295,321</u>	<u>298,441</u>	<u>293,341</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2020-2021 Budget

Fund 830 Dept. 6641

TRASH BAG COLLECTION PROGRAM

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4705	Long/Short	0.00	0	0	0	0
4843	Trash Bag Revenue	121,496.00	123,101	0	128,133	128,133
	<i>Revenue Total:</i>	<u>121,496.00</u>	<u>123,101</u>	<u>0</u>	<u>128,133</u>	<u>128,133</u>
<u>EXPENDITURE ACCOUNTS</u>						
6004	Overtime	6,205.45	3,000	2,000	2,000	2,000
6005	Extra Help	100,243.53	57,600	21,600	21,600	21,600
6006	FICA	8,143.43	4,636	1,805	1,805	1,805
6010	Uniforms	0.00	200	200	200	200
6011	Workers Compensation	2,107.62	1,197	467	466	466
6012	Unemployment Insurance	376.59	200	78	78	78
6014	Office Supplies	11,044.18	15,000	14,000	14,000	13,000
6016	Gasoline	0.00	0	0	0	0
6063	Sewage and Garbage	18,314.66	35,000	24,500	24,500	24,000
6064	Building Maintenance	0.00	0	0	0	0
6195	Safety Supplies	327.41	350	350	350	350
	<i>Expenditure Total:</i>	<u>146,762.87</u>	<u>117,183</u>	<u>65,000</u>	<u>64,999</u>	<u>63,499</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2020-2021 Budget

Fund 830 Dept. 668

PARK RANGERS

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4489	Park Ranger Arrest Fees-Misc	7,260.18	0	0	0	0
4602	Miscellaneous	30.00	0	0	0	0
	Revenue Total:	<u>7,290.18</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	432,768.90	499,110	499,110	499,110	499,110
6004	Overtime	13,335.35	10,000	10,000	10,000	8,971
6006	FICA	32,882.44	38,947	38,947	38,947	38,947
6007	Group Health	69,680.15	86,400	86,400	86,400	86,400
6008	Retirement	44,799.79	50,965	50,965	49,596	49,596
6010	Uniforms	3,391.37	4,000	4,000	4,000	3,500
6011	Workers Compensation	8,162.92	9,196	9,196	9,196	9,196
6012	Unemployment Insurance	1,722.94	1,670	1,670	1,670	1,670
6014	Office Supplies	5,924.80	2,900	2,900	2,900	2,900
6016	Gasoline	42,303.27	43,000	43,000	43,000	39,000
6028	Camera and Police Supplies	0.00	3,090	3,500	3,500	3,000
6030	Vehicle Repairs	35,860.71	40,900	36,000	36,000	36,000
6046	Medical and Dental	70.00	100	100	100	100
6047	Mobile Phones	947.50	1,500	1,500	1,500	1,500
6048	Communications	0.00	500	500	500	500
6049	Postage	75.34	98	98	98	98
6050	Travel	992.20	0	1,400	1,400	0
6057	Vehicle Insurance	1,612.92	6,700	6,700	6,700	3,000
6059	Bonds	142.00	0	0	0	0
6067	Equipment Maintenance	726.95	4,000	4,000	2,000	2,000
6068	Real Estate Rental	1,166.30	1,200	1,200	1,200	1,200
6069	Equipment Rental	4,811.00	2,860	1,812	1,812	1,812
6077	Data Processing	991.50	410	0	0	0
6078	Education and Training	680.00	500	500	500	500
6082	Contractual Expense	1,417.98	0	1,500	1,500	0
6096	Equipment	0.00	0	0	0	0
6100	Weapons	0.00	1,200	0	0	0
6195	Safety Supplies	0.00	800	0	800	800
	Expenditure Total:	<u>704,466.33</u>	<u>810,046</u>	<u>804,998</u>	<u>802,429</u>	<u>789,800</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2020-2021 Budget

Fund 830 Dept. 6681

CODE ENFORCEMENT

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6004	Overtime	480.00	300	0	0	0
6005	Extra Help	18,690.00	25,600	0	0	0
6006	FICA	1,466.58	1,981	0	0	0
6010	Uniforms	282.76	500	0	0	0
6011	Workers Compensation	379.55	512	0	0	0
6012	Unemployment Insurance	67.25	85	0	0	0
6014	Office Supplies	1,950.65	2,000	0	0	0
6016	Gasoline	868.04	2,000	0	0	0
6038	Small Tools and Equipment	2,713.24	0	0	0	0
6047	Mobile Phones	1,584.73	1,836	0	0	0
6067	Equipment Maintenance	970.11	1,000	0	0	0
6076	Bank Fees	0.00	0			
6195	Safety Supplies	0.00	350	0	0	0
	<i>Expenditure Total:</i>	29,452.91	36,164	0	0	0

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2020-2021 Budget

Fund 830 Dept. 6682

BEACH SAFETY PROGRAM

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	1,500.00	1,500	0	0	0
4821	Daily Entrance Fees	344,632.00	317,912	0	231,874	231,874
	Revenue Total:	<u>346,132.00</u>	<u>319,412</u>	<u>0</u>	<u>231,874</u>	<u>231,874</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	43,514.02	44,023	44,023	44,023	44,023
6004	Overtime	1,379.27	1,000	1,000	1,000	1,000
6005	Extra Help	214,098.25	232,800	144,800	144,800	144,800
6006	FICA	19,784.66	21,253	14,521	14,521	14,521
6007	Group Health	6,600.00	7,200	7,200	7,200	7,200
6008	Retirement	4,379.80	4,433	4,433	4,433	4,433
6010	Uniforms	4,511.08	5,500	4,000	4,000	4,000
6011	Workers Compensation	4,972.18	4,783	3,758	3,045	3,045
6012	Unemployment Insurance	902.22	917	626	626	626
6014	Office Supplies	3,101.11	3,200	3,000	3,000	2,700
6016	Gasoline	6,147.13	11,000	7,500	7,500	7,500
6022	Drugs Medicine	4,882.18	4,500	4,500	4,500	4,500
6030	Vehicle Repairs	3,807.50	5,300	5,300	5,300	5,300
6037	Road Materials	0.00	0	0	0	0
6047	Mobile Phones	456.42	800	800	800	800
6050	Travel	402.25	0	0	0	0
6056	Property Insurance	0.00	0	0	0	0
6057	Vehicle Insurance	375.74	800	800	800	800
6060	Electricity	0.00	0	0	0	0
6064	Building Maintenance	0.00	1,000	1,000	1,000	1,000
6067	Equipment Maintenance	1,847.52	2,700	2,500	2,500	2,500
6069	Equipment Rental	-67.96	5,156	5,156	5,156	5,156
6073	Dues and Memberships	2,060.00	2,177	2,060	2,060	2,060
6078	Education and Training	1,152.76	2,500	1,500	1,500	1,500
6082	Contractual Expense	15,623.10	9,600	9,600	9,600	9,600
6195	Safety Supplies	857.41	1,000	1,000	1,000	1,000
	Expenditure Total:	<u>340,786.64</u>	<u>371,642</u>	<u>269,077</u>	<u>268,364</u>	<u>268,064</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2020-2021 Budget

Fund 830 Dept. 669

PARKS ADMINISTRATION

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4602	Miscellaneous	183.13	0	0	0	0
	<i>Revenue Total:</i>	<u>183.13</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	69,361.63	153,824	216,943	216,370	216,370
6003	Salaries-Employees	119,458.83	260,033	354,195	346,155	346,155
6004	Overtime	5,021.93	8,000	5,000	12,000	12,000
6005	Extra Help	111.32	0	0	0	0
6006	FICA	14,356.51	34,105	44,075	43,563	43,563
6007	Group Health	29,890.60	82,741	108,600	108,000	108,000
6008	Retirement	19,521.04	43,868	62,281	61,164	61,164
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	60.87	186	700	186	186
6011	Workers Compensation	2,722.06	4,288	11,408	5,637	5,637
6012	Unemployment Insurance	681.76	1,504	1,901	1,873	1,873
6014	Office Supplies	396.00	396	395	396	396
6016	Gasoline	1,428.27	6,760	6,760	6,760	6,760
6018	Diesel Fuel	0.00	1,064	1,064	1,064	1,064
6025	Food-Human	86.68	500	0	0	0
6030	Vehicle Repairs	1,224.74	2,100	2,100	2,100	2,100
6033	Contingencies	0.00	14,594	14,594	14,594	14,594
6046	Medical and Dental	70.00	500	500	500	400
6047	Mobile Phones	182.21	1,000	1,000	1,000	1,000
6048	Communications	99.13	117	117	117	117
6049	Postage	132.27	153	125	125	125
6050	Travel	6,248.70	7,000	5,000	5,000	5,000
6052	Travel-Mileage Reimbursement	183.12	0	0	0	0
6054	Advertising	3,100.00	3,100	0	0	0
6056	Property Insurance	5,000.00	572	572	572	572
6057	Vehicle Insurance	9,874.32	2,800	2,800	2,800	2,800
6058	Liability Other Insurance	0.00	11,000	11,000	11,000	11,000
6059	Bonds	96.09	97	97	97	97
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	808.13	4,815	4,000	4,000	4,000
6068	Real Estate Rental	500.00	500	500	500	500
6069	Equipment Rental	4,585.64	4,705	4,705	4,705	4,605
6070	INDIRECT COST	59,750.00	0	0	0	0
6073	Dues and Memberships	332.00	500	500	500	500
6077	Data Processing	3,132.26	2,000	0	0	0
6078	Education and Training	915.94	1,400	1,400	1,400	1,000
6082	Contractual Expense	27,114.49	48,543	0	0	0
6090	New Buildings	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2020-2021 Budget

Fund 830 Dept. 669

PARKS ADMINISTRATION

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
6097	Debt Retirement	0.00	777,302	0	849,110	849,110
6098	Debt Interest	256,100.50	251,368	0	176,650	176,650
6109	Emergency-Hospital	0.00	0	0	0	0
6195	Safety Supplies	248.00	250	250	250	250
	<i>Expenditure Total:</i>	<u>642,795.04</u>	<u>1,731,685</u>	<u>862,582</u>	<u>1,878,188</u>	<u>1,877,588</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2020-2021 Budget

Fund 830 Dept. 6691

GREENS DIVISION

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	146,723.00	166,342	166,342	166,692	166,692
6004	Overtime	0.00	350	350	350	0
6006	FICA	10,525.47	12,752	12,752	12,752	12,752
6007	Group Health	39,600.00	43,200	43,200	43,200	43,200
6008	Retirement	14,766.54	16,786	16,786	16,786	16,786
6010	Uniforms	990.74	2,475	2,475	2,475	2,475
6011	Workers Compensation	3,602.32	3,227	3,227	3,227	3,227
6012	Unemployment Insurance	571.38	550	550	550	550
6014	Office Supplies	2,999.73	2,290	2,300	2,300	2,300
6016	Gasoline	6,715.93	6,500	6,700	6,700	6,700
6022	Drugs Medicine	0.00	0	0	0	0
6030	Vehicle Repairs	1,104.43	2,300	1,900	1,900	1,900
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	21.19	300	300	300	300
6048	Communications	111.97	0	0	0	0
6049	Postage	0.00	0	0	0	0
6057	Vehicle Insurance	346.50	325	325	325	325
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	5,870.22	5,200	5,200	5,200	5,200
6069	Equipment Rental	0.00	0	0	0	0
6195	Safety Supplies	297.04	300	300	300	300
	<i>Expenditure Total:</i>	<u>234,246.46</u>	<u>262,897</u>	<u>262,707</u>	<u>263,057</u>	<u>262,707</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2020-2021 Budget

Fund 830 Dept. 6692

PARKS DONATIONS

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4670	Donations	1,475.00	0	0	0	0
	<i>Revenue Total:</i>	<u>1,475.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6010	Uniforms	0.00	0	0	0	0
	<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
2020-2021 Budget

Fund 830 Dept. 6694

PARKS SUMMER PROGRAM

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	3,990.00	3,990	0	0	0
	<i>Revenue Total:</i>	<u>3,990.00</u>	<u>3,990</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6004	Overtime	249.00	0	0	0	0
6005	Extra Help	14,944.00	10,848	0	0	0
6006	FICA	1,162.30	830	0	0	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	300.87	429	0	0	0
6012	Unemployment Insurance	49.99	87	0	0	0
6014	Office Supplies	895.79	1,000	0	0	0
6016	Gasoline	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>17,601.95</u>	<u>13,194</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2020-2021 Budget

Fund 830 Dept. 6695

PARK ADMIN BUF

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	127,831.29	63,119	0	0	0
6003	Salaries-Employees	213,104.38	100,411	0	0	0
6004	Overtime	6,773.68	4,000	0	0	0
6005	Extra Help	1,036.18	0	0	0	0
6006	FICA	25,765.17	12,434	0	0	0
6007	Group Health	60,697.04	32,459	0	0	0
6008	Retirement	34,977.70	17,296	0	0	0
6009	Auto Allowance	0.00	0			
6010	Uniforms	105.82	616	616	616	616
6011	Workers Compensation	4,827.25	2,285	0	0	0
6012	Unemployment Insurance	1,420.97	500	0	0	0
6014	Office Supplies	2,044.53	4,104	3,000	3,000	2,700
6016	Gasoline	5,789.94	4,133	4,200	4,200	4,200
6018	Diesel Fuel	3,554.05	5,767	4,600	4,600	4,000
6022	Drugs Medicine	0.00	0	0	0	0
6030	Vehicle Repairs	9,522.44	9,034	9,034	9,034	9,034
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	3,876.43	2,000	2,000	2,000	2,000
6048	Communications	10.19	523	450	450	450
6049	Postage	0.00	0	0	0	0
6057	Vehicle Insurance	0.00	1,000	1,000	1,000	1,000
6067	Equipment Maintenance	12,516.33	15,685	15,000	15,000	14,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	876.79	1,795	1,500	1,500	1,500
6070	INDIRECT COST	0.00	0	0	0	0
6195	Safety Supplies	85.28	196	196	196	196
	Expenditure Total:	<u>514,815.46</u>	<u>277,357</u>	<u>41,596</u>	<u>41,596</u>	<u>39,696</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2020-2021 Budget

Fund 830 Dept. 6696

2016 CO's

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4821	Daily Entrance Fees	0.00	1,617,092	0	1,420,269	1,420,269
	<i>Revenue Total:</i>	0.00	1,617,092	0	1,420,269	1,420,269
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	0.00	805,000	0	835,000	835,000
6098	Debt Interest	864,950.00	842,375	0	813,600	813,600
6099	Fiscal Agent Fees	750.00	750	0	750	750
	<i>Expenditure Total:</i>	865,700.00	1,648,125	0	1,649,350	1,649,350

CAMERON COUNTY, TEXAS

AIRPORT FUND

APPROVED 2020–2021 BUDGET

CAMERON COUNTY, TEXAS
COUNTY AIRPORT

Statement of Budgeted Revenues, Expenditures and Changes in Net Position
For the Fiscal Year Ending September 30, 2020

	2019	2020	2020	2021	2021
	Actual	Approved	Year-end	Recommended	Approved
REVENUES			Estimate		
Lan Rental	\$ 33,976	\$ 33,000	\$ 34,850	\$ 33,000	\$ 33,000
Concessions	11,273	13,000	10,500	11,000	11,000
Miscellaneous	3,125	0	0	0	0
Total Revenue	<u>48,374</u>	<u>46,000</u>	<u>45,350</u>	<u>44,000</u>	<u>44,000</u>
 EXPENDITURES					
Airport	(319,230)	(182,884)	(103,864)	(185,706)	(185,706)
Total Expenditures	<u>(319,230)</u>	<u>(182,884)</u>	<u>(103,864)</u>	<u>(185,706)</u>	<u>(185,706)</u>
OPERATING INCOME (LOSS)	<u>(270,856)</u>	<u>(136,884)</u>	<u>(58,514)</u>	<u>(141,706)</u>	<u>(141,706)</u>
 NON-OPERATING REVENUES (EXPENSES)					
Transfer In	38,412	141,606	58,481	141,606	141,606
Interest	45	600	33	100	100
Grant Revenues					
TOTAL NON-OPERATING REVENUES (EXPENSE)	<u>38,457</u>	<u>142,206</u>	<u>58,514</u>	<u>141,706</u>	<u>141,706</u>
 Change in Net Position	<u>(232,399)</u>	<u>5,322</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total Net Position - Beginning of year	3,085,212	172,947	2,852,813	2,852,813	2,852,813
Prior period Adjustment					
Total Net Position - End of year	<u><u>\$2,852,813</u></u>	<u><u>\$ 178,269</u></u>	<u><u>\$ 2,852,813</u></u>	<u><u>\$ 2,852,813</u></u>	<u><u>\$ 2,852,813</u></u>

CAMERON COUNTY, TEXAS
AIRPORT - OPERATING
2020-2021 Budget

<u>Dept.</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Approved</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	600	600	0	100	100
519	AIRPORT MAINTENANCE	0.00	46,000	46,000	0	44,000	44,000
	<i>Revenue Total:</i>	0.00	46,600	46,600	0	44,100	44,100
<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	182,884	182,884	0	185,706	185,706
	<i>Expense Total:</i>	0.00	182,884	182,884	0	185,706	185,706

CAMERON COUNTY, TEXAS
AIRPORT - OPERATING
2020-2021 Budget

Fund 880 Dept. 000

AIRPORT MAINTENANCE

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4600	Interest Income	44.80	600	0	100	100
4702	ACH UNIDENTIFIED	0.00	0	0	0	0
	Revenue Total:	<hr/> 44.80	<hr/> 600	<hr/> 0	<hr/> 100	<hr/> 100

CAMERON COUNTY, TEXAS
AIRPORT - OPERATING
2020-2021 Budget

Fund 880 Dept. 519

AIRPORT MAINTENANCE

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4614	Land Rental	33,976.23	33,000	0	33,000	33,000
4841	Concessions Leases	11,272.24	13,000	0	11,000	11,000
	Revenue Total:	<u>45,248.47</u>	<u>46,000</u>	<u>0</u>	<u>44,000</u>	<u>44,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	5,609.37	5,602	0	5,602	5,602
6003	Salaries-Employees	24,312.26	25,000	0	25,000	25,000
6004	Overtime	0.00	0	0	0	0
6006	FICA	2,241.01	2,341	0	2,341	2,341
6007	Group Health	7,252.18	8,136	0	8,136	8,136
6008	Retirement	3,010.90	3,308	0	3,308	3,308
6011	Workers Compensation	594.84	630	0	630	630
6012	Unemployment Insurance	113.04	101	0	101	101
6016	Gasoline	1,256.45	1,200	0	1,264	1,264
6018	Diesel Fuel	6,805.20	6,000	0	6,000	6,000
6022	Drugs Medicine	50.00	400	0	2,400	2,400
6030	Vehicle Repairs	674.19	1,200	0	500	500
6047	Mobile Phones	1,116.67	1,100	0	1,100	1,100
6050	Travel	1,158.26	3,000	0	1,300	1,300
6056	Property Insurance	5,615.20	5,500	0	8,490	8,490
6057	Vehicle Insurance	0.00	0	0	300	300
6060	Electricity	6,567.60	7,000	0	7,000	7,000
6062	Water	12,060.00	12,060	0	12,060	12,060
6064	Building Maintenance	8,525.66	97,581	0	98,174	98,174
6067	Equipment Maintenance	1,076.52	2,000	0	2,000	2,000
6078	Education and Training	425.00	725	0	0	0
	Expenditure Total:	<u>88,464.35</u>	<u>182,884</u>	<u>0</u>	<u>185,706</u>	<u>185,706</u>

CAMERON COUNTY, TEXAS

DRUG FORFEITURE FUND

APPROVED 2020-2021 BUDGET

CAMERON COUNTY, TEXAS
DRUG FORFEITURE FUND

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ending September 30, 2020

	2019 Actual	2020 Approved	2020 Year-end Estimate	2021 Recommended	2021 Approved
REVENUES					
Forfeitures	\$ 1,453,695	\$ 100,000	\$ 1,034,626	\$ 100,000	\$ 100,000
Interest	0	0	15,000	0	0
Total Revenue	<u>1,453,695</u>	<u>100,000</u>	<u>1,049,626</u>	<u>100,000</u>	<u>100,000</u>
 EXPENDITURES					
Forfeiture Funds	(2,360,622)	(1,680,712)	(1,684,017)	(1,426,349)	(1,295,386)
Total Expenditures	<u>(2,360,622)</u>	<u>(1,680,712)</u>	<u>(1,684,017)</u>	<u>(1,426,349)</u>	<u>(1,295,386)</u>
Excess of Revenues Over (Under) Expenditures	<u>(906,927)</u>	<u>(1,580,712)</u>	<u>(634,391)</u>	<u>(1,326,349)</u>	<u>(1,195,386)</u>
 OTHER SOURCES (USES)					
Gain on Sale of Surplus	1,290	-	70,300	-	-
Transfer Out	<u>(123,078)</u>	<u>(110,749)</u>	<u>(288,524)</u>	<u>(110,749)</u>	<u>(110,749)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(121,788)</u>	<u>(110,749)</u>	<u>(218,224)</u>	<u>(110,749)</u>	<u>(110,749)</u>
 Net Change in fund Balance	<u>(1,028,715)</u>	<u>(1,691,461)</u>	<u>(852,615)</u>	<u>(1,437,098)</u>	<u>(1,306,135)</u>
 Fund Balance - Beginning	3,661,036	2,632,321	2,632,321	1,779,706	1,779,706
Use of Fund Balance					<u>1,306,135</u>
Fund Balance - Ending	<u>\$ 2,632,321</u>	<u>\$ 940,860</u>	<u>\$ 1,779,706</u>	<u>\$ 342,608</u>	<u>\$ 473,571</u>

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2020-2021 Budget

<u>Dept.</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Approved</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 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	0	0	0	0
554	CONSTABLE PRECINCT #4	0.00	0	0	0	0	0
555	CONSTABLE PCT #5	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	69,833	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	169,833	0	100,000	100,000
<u>TRANSFERS OUT</u>							
025	CRIMINAL JUSTICE GRANT TR	0.00	110,749	110,749	0	110,749	110,749
	<i>Fund Balance:</i>	0.00	110,749	110,749	0	110,749	110,749
<u>EXPENDITURE ACCOUNTS</u>							
475	DISTRICT ATTORNEY	0.00	917,653	917,653	864,000	917,653	895,653
4751	UNITF	0.00	0	0	0	0	0
484	DA Federal Forfeiture DOJ	0.00	154,600	154,600	0	154,600	154,600
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
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	14,679	0	0	0
554	CONSTABLE PRECINCT #4	0.00	0	3,000	0	0	0
560	SHERIFF	0.00	354,096	398,613	398,613	354,096	245,133
5602	SHERIFF FEDERAL FORFEITUR	0.00	254,363	184,472	0	0	0
5604	SHERIFF FEDERAL FORFEITUR	0.00	0	11,000	0	0	0
	<i>Expense Total:</i>	0.00	1,680,712	1,684,017	1,262,613	1,426,349	1,295,386

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2020-2021 Budget

Fund 900 Dept. 475

DRUG FORFEITURE TASK FORCE

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	108,607.66	200,000	200,000	200,000	200,000
6003	Salaries-Employees	224,983.78	335,000	300,000	335,000	300,000
6004	Overtime	3,921.97	0	0	0	0
6005	Extra Help	69,803.00	160,000	160,000	160,000	160,000
6006	FICA	34,209.90	40,928	38,250	40,928	40,928
6007	Group Health	36,600.00	36,600	0	36,600	28,800
6008	Retirement	39,556.32	53,875	53,700	53,875	53,875
6010	Uniforms	335.75	2,250	2,250	2,250	2,250
6011	Workers Compensation	2,591.22	0	1,900	0	1,900
6012	Unemployment Insurance	1,802.41	0	1,650	0	1,650
6014	Office Supplies	566.15	500	500	500	500
6016	Gasoline	35,833.15	20,000	30,000	10,000	30,000
6022	Drugs Medicine	1,075.92	2,000	3,000	2,000	3,000
6024	Animal Feed	673.91	1,000	2,000	1,000	2,000
6028	Camera and Police Supplies	4,754.26	2,000	7,000	7,000	7,000
6030	Vehicle Repairs	2,918.85	500	2,000	2,000	2,000
6038	Small Tools and Equipment	347.29	18,000	2,000	2,000	2,000
6045	Professional Services	6,450.00	5,000	5,000	5,000	5,000
6047	Mobile Phones	0.00	500	1,000	1,000	1,000
6048	Communications	0.00	500	500	500	500
6050	Travel	5,925.75	2,500	7,500	7,500	7,500
6054	Advertising	0.00	1,000	5,000	5,000	5,000
6056	Property Insurance	214.25	500	500	500	500
6057	Vehicle Insurance	7,211.25	500	500	500	500
6059	Bonds	71.00	250	250	250	250
6060	Electricity	2,554.62	2,000	2,000	2,000	2,000
6062	Water	199.53	1,000	1,000	1,000	1,000
6063	Sewage and Garbage	1,040.04	1,000	1,000	1,000	1,000
6064	Building Maintenance	0.00	250	500	250	500
6067	Equipment Maintenance	4,570.92	5,000	7,000	7,000	7,000
6069	Equipment Rental	0.00	1,000	1,000	1,000	1,000
6071	Court Costs and Transcripts	6,160.45	4,000	5,000	10,000	5,000
6077	Data Processing	2,695.00	5,000	5,000	5,000	5,000
6078	Education and Training	1,500.00	1,000	5,000	5,000	5,000
6079	Legal Books, Publications	0.00	1,000	1,000	1,000	1,000
6082	Contractual Expense	3,828.18	5,000	5,000	5,000	5,000
6087	Miscellaneous	12,238.62	3,000	1,000	1,000	1,000
6096	Equipment	0.00	5,000	5,000	5,000	5,000
	<i>Expenditure Total:</i>	623,241.15	917,653	864,000	917,653	895,653

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2020-2021 Budget

Fund 900 Dept. 484

DA FORFEITURES FD DOJ

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	65,973.55	103,500	0	103,500	103,500
6006	FICA	4,825.63	7,918	0	7,918	7,918
6007	Group Health	9,869.90	6,600	0	6,600	6,600
6008	Retirement	6,640.59	11,188	0	11,188	11,188
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	1,213.87	52	0	52	52
6012	Unemployment Insurance	244.94	342	0	342	342
6014	Office Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	27,392.91	25,000	0	25,000	25,000
6045	Professional Services	0.00	0	0	0	0
	<i>Expenditure Total:</i>	116,161.39	154,600	0	154,600	154,600

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2020-2021 Budget

Fund 900 Dept. 5532

CONSTABLE PCT. 3 FD DOT

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6028	Camera and Police Supplies	2,462.00	14,679	0	0	0
	<i>Expenditure Total:</i>	2,462.00	14,679	0	0	0

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2020-2021 Budget

Fund 900 Dept. 554

DRUG FORFEITURE FUND

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4600	Interest Income	5.51	0	0	0	0
	<i>Revenue Total:</i>	<u>5.51</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6030	Vehicle Repairs	0.00	3,000			
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>3,000</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2020-2021 Budget

Fund 900 Dept. 560

DRUG FORFEITURE TASK FORCE

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4352	Forfeitures - State	115,869.07	100,000	0	100,000	100,000
4600	Interest Income	949.02	0	0	0	0
4640	Sale of Surplus	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>116,818.09</u>	<u>100,000</u>	<u>0</u>	<u>100,000</u>	<u>100,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	17,756.47	24,000	24,000	24,000	24,000
6003	Salaries-Employees	214,126.37	166,012	262,363	262,363	166,012
6004	Overtime	713.16	0			
6005	Extra Help	28,680.00	30,000	30,000	0	0
6006	FICA	19,185.39	24,202	24,202	21,907	14,932
6007	Group Health	26,236.41	0	0	0	0
6008	Retirement	23,333.37	34,199	34,199	26,574	20,963
6010	Uniforms	10,850.00	14,000	15,000	15,000	15,000
6011	Workers Compensation	4,791.34	5,805	5,805	2,849	3,582
6012	Unemployment Insurance	1,014.78	1,044	1,044	1,403	644
6022	Drugs Medicine	0.00	1,000			
6071	Court Costs and Transcripts	577.50	1,000	1,000	0	0
6087	Miscellaneous	1,000.00	1,000	1,000	0	0
6096	Equipment	0.00	96,351			
	<i>Expenditure Total:</i>	<u>348,264.79</u>	<u>398,613</u>	<u>398,613</u>	<u>354,096</u>	<u>245,133</u>

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2020-2021 Budget

Fund 900 Dept. 5602

SHERIFF FORFEITURES DOT

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4362	Forfeitures - Federal	0.00	69,833	0	0	0
	<i>Revenue Total:</i>	<u>0.00</u>	<u>69,833</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6004	Overtime	2,016.69	4,047	0	0	0
6006	FICA	6,623.93	297	0	0	0
6007	Group Health	22,743.02	588	0	0	0
6008	Retirement	8,900.63	432	0	0	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	1,627.90	75	0	0	0
6012	Unemployment Insurance	368.99	21	0	0	0
6014	Office Supplies	0.00	0	0	0	0
6022	Drugs Medicine	2,240.71	2,850	0	0	0
6024	Animal Feed	917.46	1,500	0	0	0
6028	Camera and Police Supplies	0.00	19,502	0	0	0
6096	Equipment	196,843.90	155,160	0	0	0
6100	Weapons	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>242,283.23</u>	<u>184,472</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2020-2021 Budget

Fund 900 Dept. 5604

SHERIFF DOJ FORFEITURES

<u>Object</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Requested</u>	<u>2021 Recommended</u>	<u>2021 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6022	Drugs Medicine	0.00	462			
6028	Camera and Police Supplies	0.00	8,500	0	0	0
6071	Court Costs and Transcripts	0.00	1,000	0	0	0
6087	Miscellaneous	0.00	1,038	0	0	0
	<i>Expenditure Total:</i>	0.00	11,000	0	0	0

CAMERON COUNTY, TEXAS

Order setting the County's
Property Tax Rate

APPROVED 2020-2021 BUDGET

**IN THE MATTER OF ESTIMATING THE
NEEDS OF CAMERON COUNTY FOR THE
FISCAL YEAR 2021 AND FIXING THE
RATES OF LEVY FOR THE YEAR 2020.**

On this 15th day of September 2020, 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 2021, and the tax rate necessary for the several funds to be levied for the Tax Year 2020, 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 2021 will approximate the sum of \$ 176,385,778 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 2021 and the same be and are hereby levied at 100% of the appraised values as hereby set forth:

FOR MAINTENANCE FUNDS:

General Fund	\$0.337143	
Special Road and Bridge Maintenance Fund	0.046465	
TOTAL M&O FUNDS		<u>\$0.383608</u>

THIS TAX RATE WILL RAISE MORE FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

FOR INTEREST AND SINKING FUNDS

2020 Tax Notes	0.004435	
2019 Certificates of Obligation	0.004281	
2019 Refunding Certificates of Obligation	0.002268	
2017 Certificates of Obligation	0.004516	
2017 Refunding Certificates of Obligation	0.004095	
2016 Certificates of Obligation	0.006281	
2015 Refunding Certificates of Obligation	0.004035	
2014 Certificates of Obligation	0.006013	
2012 Refunding Certificates of Obligation	0.005808	
2011 Refunding Certificates of Obligation	0.001079	
2011 Certificates of Obligation	0.004246	
Total Limited Tax Bonds	<u>0.047057</u>	
Lease/Equipment Financing (Tax Pledge)	<u>0.006228</u>	
TOTAL INTEREST & SINKING FUNDS		<u>\$0.053285</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 \$0.337143 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 \$0.006228 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 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.

SERIES 2011 CERTIFICATES OF OBLIGATION:

A tax of \$0.004246 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 \$0.001079 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 \$0.005808 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 \$0.006013 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 2015 REFUNDING CERTIFICATES OF OBLIGATION:

A tax of \$0.004035 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 \$0.006281 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 \$0.004095 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 \$0.004516 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 \$0.004281 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 2019 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

SERIES 2019 REFUNDING CERTIFICATES OF OBLIGATION:

A tax of \$0.002268 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 2019 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 20th day of August, 2019

SERIES 2020 TAX NOTES:

A tax of \$0.004435 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 2020 Tax Notes; 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 January, 2020

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 2020 Tax Roll which shall allow discounts on taxes paid as follows:

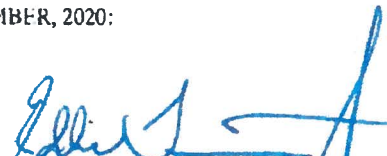
If paid in	October 2020	- 3% discount
	November 2020	- 2% discount
	December 2020	- 1% discount

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.

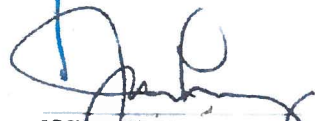
FEES FOR TAX COLLECTIONS:

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 15th DAY OF SEPTEMBER, 2020:


EDIBERTO (EDDIE) TREVINO, Jr.
COUNTY JUDGE

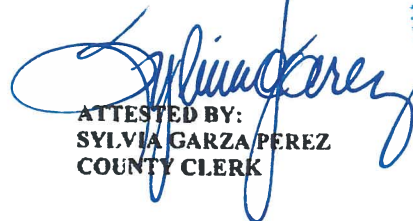

SOFIA BENAVIDES
COMMISSIONER, PCT. #1


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 2018-2019

General Purpose Financial Statements
and
Notes to the Financial Statements

APPROVED 2020-2021 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, 2019, and the related notes to the financial statements which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 28 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 121 through 130 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 20, 2020 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 20, 2020

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, 2019. 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 FY2019 and FY2018 by \$143,330,818 and \$157,016,026, respectfully. Of this amount, \$31,286,799 is restricted for specific purposes; the largest restriction is 43%, or \$13,543,306, for operating reserve and construction. As required by GASB 34, net position also reflects \$122,894,688 that is net investment in capital assets. With the presentation of the investment in capital assets, unrestricted net position is (\$10,850,669).

In contrast to the government-wide statements, the fund statements of the governmental funds report a combined fund balance at year-end of \$103,827,467 of which \$19,927,102, or 19.2% 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 \$19,927,102 equals 22% of total general fund expenditures. In FY19 the General Fund, fund balance decreased by \$626,577. While the County's self-funded Health Insurance Fund required an operating transfer of \$2,421,450, unexpended General Fund expenditures covered the majority of this transfer. County contribution to the Health Insurance was increased for FY20 as a budgetary pro-active measure to address these medical costs. Cameron County maintains a fiscally health fund balance and growth is expected for FY20.

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 government-wide financial statements. Unlike the government-wide financial statements, however, governmental funds financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental 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) 31 special revenue funds, 7 capital project funds, 2 debt service funds, 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, Road and Bridge Fund and 2019 Certificates of Obligation 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 \$376,179,899, the largest components are: 1) cash and investments of \$118,430,894 or 31.5%; 2) receivables which largely represent the deferred taxes for FY 2019 of \$7,516,784 (net of allowance) or 2.0%, accounts/trade receivables of \$5,408,600 or 1.45%, internal balances and due from other governments of \$4,855,262 or 1.3%; and 3) capital assets net of accumulated depreciation of \$212,586,618 or 56.5%. Deferred outflows of resources of \$531,515 are deferred charges on refunding in addition to \$23,119,304 for pensions, and \$136,729 for OPEB due to GASB Statement No. 75 implementation. The receivables are offset by deferred revenue since the FY2019 tax revenue is not recognized until FY 2020 even though the levy takes place in FY2019. Capital assets are non-liquid assets and cannot be utilized to satisfy County obligations. Out of the total liabilities of \$228,412,034, \$27,229,682 are current liabilities; however, the current liabilities for compensated absences \$2,364,745 are not anticipated to result in the draw-down of emergency reserves. The OPEB liability of \$26,572,385 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 \$32,596,541 is not expected to cause a fund balance reduction. Deferred inflows of resources of \$3,345,407 are recognized due to pension reporting requirements as is \$ 1,091,640 for OPEB.

The County's governmental activities assets and deferred inflows if resources exceeded liabilities and deferred outflows of resources by \$143,330,818 at the close of the most recent fiscal year.

The County's net position for fiscal year ended September 30, 2019 and 2018 are summarized as follows:

	Governmental Activities		Increase
	FY 2019	FY 2018	Decrease
Current and other assets	\$ 139,805,533	\$ 98,999,201	\$ 40,806,332
Capital Assets (net of depreciation)	212,586,818	219,464,973	(6,878,155)
Total Assets	352,392,351	318,464,174	33,928,177
Deferred outflows of resources	23,787,548	7,718,322	16,069,226
Current and other liabilities	37,306,255	35,626,089	1,680,166
Long-term liabilities	191,105,779	126,652,168	64,453,611
Total Liabilities	228,412,034	162,278,257	66,133,777
Deferred inflows of resources	4,437,047	6,888,213	(2,451,166)
Net position:			
Net investment in capital assets	122,894,688	145,996,064	(23,101,376)
Restricted	31,286,799	23,615,212	7,671,587
Unrestricted	(10,850,669)	(12,595,250)	1,744,581
Total net position	\$ 143,330,818	\$ 157,016,026	\$ (13,685,208)

About 21.8% or \$31,286,799 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, \$122,894,688 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 \$13,685,208. 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 \$ (39,806,692).
- 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 \$(50,061).
- A decrease in net position due to capital outlay exceeding depreciation in the amount of \$(3,693,949).
- A decrease in net position due to annual OPEB expense of \$ 1,732,253 and recognition of pension expense of \$ 5,414,263.
- The net effect of various miscellaneous transactions involving capital assets is to decrease net position \$(3,184,206).

	Business-Type Activities		Increase/(Decrease)
	FY 2019	FY 2018	
Current and other assets	\$ 25,750,932	\$ 41,517,025	\$ (15,766,093)
Capital Assets (net of depreciation)	66,923,292	51,406,448	15,516,844
Total Assets	92,674,224	92,923,473	(249,249)
Deferred outflow of resources	2,307,626	701,343	1,606,283
Current and other liabilities	5,610,143	6,179,605	(569,462)
Long-term liabilities	41,842,737	40,997,896	844,841
Total Liabilities	47,452,880	47,177,501	275,379
Deferred inflow of resources	499,329	736,238	(236,909)
Net position:			
Net investment in capital assets	30,629,814	26,650,236	3,979,578
Restricted	10,376,349	10,966,395	(590.046)
Unrestricted	6,023,478	8,094,446	(2,070.968)
Total net position	\$ 47,029,641	\$ 45,711,077	\$ 1,318,564

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

	FY 2019	FY 2018	Increase (Decrease)
Revenues:			
Net Program revenues:			
Charges for services	\$ 41,470,613	\$ 38,663,033	\$ 3,567,795
Operating grants and contributions	20,581,257	19,662,958	918,299
Capital grants and contributions	783,222	1,348,210	(564,988)
General revenues:			
Property taxes	76,838,511	74,274,911	2,563,600
Miscellaneous	8,266,322	7,621,430	644,892
Gain on sale of capital assets	(3,209,442)	3,463	(3,212,905)
Unrestricted investments earnings	1,834,779	1,363,032	471,747
Total revenues	<u>146,565,262</u>	<u>142,937,037</u>	<u>4,388,440</u>
Expenses:			
General government	48,507,387	48,926,972	(419,585)
Law Enforcement and Public Safety	81,019,800	78,396,622	2,623,178
Highways and streets	19,797,735	19,471,888	325,847
Health	9,851,444	10,166,521	(315,077)
Welfare	6,436,600	6,803,125	(366,525)
Interest on long-term debt	4,379,355	4,106,418	272,937
Total expenses	<u>169,992,321</u>	<u>167,871,546</u>	<u>2,120,775</u>
Increase (decrease) in net position before transfers	(23,427,059)	(24,934,509)	1,507,450
Transfers	9,741,851	9,774,617	(32,766)
Increase (decrease) in net position	(13,685,208)	(15,159,892)	1,474,684
Net position – beginning	157,016,026	166,205,099	(9,189,073)
Prior Period Adjustment	<u>-</u>	<u>5,970,819</u>	<u>(5,970,819)</u>
Net position – ending	<u>\$ 143,330,818</u>	<u>\$ 157,016,026</u>	<u>\$ (13,685,208)</u>

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

- Program revenues of \$62,835,092 equaled 36.9% of government expenses of \$169,992,321. General revenues, \$83,730,170, did not provide the required support and coverage for expenses.
- 47.7% of the expenses are for Law Enforcement and Public Safety (\$81,019,800) while this category provided about 41.1% (\$25,827,131) of total program revenues. Total expenses increased by \$2,120,775 over the prior year and revenues increased by \$3,628,225 due to increases in program revenues and property tax valuations. Cameron County's taxable values increased by 2.26% with new construction representing \$273,333,063 in new property values. Law Enforcement and Public Safety expenditures increased by \$2,623,178, due to growth needs and the initiative to make law enforcement compensation more competitive to market trends. Other governmental categories experienced minimal expenditure decreases.
- Capital Grant revenue and contributions comprise about 1.24% of program revenues.

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

	FY 2019	FY 2018	Increase (Decrease)
Revenues:			
Net program revenues:			
Charges for services	\$ 30,489,756	\$ 29,969,543	\$ 520,213
Capital grants and contributions	658,511	1,226,736	(568,225)
Gain on sale of asset	14,518	-	14,518
General revenues:			
Unrestricted investments earnings	669,612	625,909	43,703
Miscellaneous	25,372	22,785	2,587
Total revenues	31,857,769	31,844,973	12,796
Expenses:			
Bridge System	11,344,977	10,313,798	1,031,179
Parks System	8,505,217	8,546,781	(41,564)
Jail Commissary	627,930	622,946	4,984
Airport System	319,230	289,497	29,733
Total expenses	20,797,354	19,773,022	1,024,332
Increase (decrease) in net position before transfers	11,060,415	12,071,951	(1,011,536)
Transfers In	841,148	-	841,148
Transfers Out	(10,582,999)	(9,774,617)	(808,382)
Increase (decrease) in net assets	1,318,564	2,297,334	(978,770)
Net assets – beginning	45,711,077	42,777,819	2,933,258
Period Adjustment	-	635,924	(635,924)
Net position – ending	\$ 47,029,641	\$ 45,711,077	\$ 1,318,564

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

- The Bridge System revenues of \$20,703,440 accounted for 64.9% of the Business-type activities revenues.
- The total expenses of the Bridge System were 55.1% or \$11,344,977 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.

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 \$103,827,467, an increase of \$39,876,666 in comparison with prior year. This increase is due to other financing sources of Certificates of Obligation 2019 issued in September 2019. Approximately \$19,927,102 of the fund balance represents *unassigned fund balance*, which is available for spending at the County's discretion. *Nonspendable fund balance* of \$1,772,109 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 (\$52,383,741), 2) special revenue projects (\$22,812,004) and 3) reserve for debt service (\$5,932,511).

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 \$19,927,102. As a measure of the general fund's liquidity, we compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 21.62% of total fund expenditures, while total fund balance represents 23.64% of total fund expenditures. General budgetary targets for reserves are 24.7% (\$22,766,343) of expenditures which compares favorably to GFOA recommended reserves for large counties. In fiscal year 2019, Cameron County General Fund's fund balance decreased by (\$626,577). This was caused by a needed operating transfer out of \$2,421,450 to the County's self-funded Health Insurance Fund. For FY20, the County employee contribution to the Health Insurance Fund was increased by \$600 per annum per employee in efforts to keep pace with health expenditures. A balanced budget was adopted for FY20 and budgetary controls are closely monitored.

The fund balance of the County's chief operating fund, General Fund, decreased by \$(626,577) during the current fiscal year. Key factors for the FY2019 change are as follows:

Current ad valorem property tax for FY19 had a collection of 96.43% and tax collection met projected revenues.

Charges for services experienced a revenue budget deficit of \$(579,154) due to overall departmental reductions in collections.

General Fund expenditures in FY2019 final budget increased 2.94% from FY2018 from \$91,273,494 to \$93,955,276; actual FY19 expenditures were \$92,171,429. 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 \$2,421,450, an increase of 97% when compared to \$1,224,669 which was the needed transfer in FY18. These transfers are to provide sufficient funds for the medical cost of the County's Health Insurance Plan is self-funded by the County. Funds for this needed transfer was covered by lapsed General Fund expenditures which were not utilized at fiscal year-end.

Road and Bridge fund balance of \$9,372,065 reflects an increase of \$852,986. Revenues exceeded budget by \$418,275, an increase of 2.9% with slight increases in the building permits and automobile registration fees. Lapsed expenditure budget created an additional surplus of \$605,316.

Other Governmental Funds fund balance decreased by \$(5,813,240) and 16.9% due to debt service and capital outlay.

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 2019</u>	<u>FY 2018</u>	<u>Increase</u>	<u>Percent</u>
			<u>Decrease</u>	<u>of</u>
				<u>Change</u>
Taxes	\$ 76,518,961	\$ 74,166,220	\$ 2,352,741	3.2%
Licenses	4,371,780	4,275,085	96,695	2.3%
Fines and Forfeitures	7,540,325	6,686,969	853,356	12.8%
Intergovernmental revenues	28,424,122	27,156,525	1,267,597	4.7%
Charges for current services	8,320,051	7,376,080	943,971	12.8%
Miscellaneous	9,983,197	8,914,531	1,068,666	12.0%
Total	<u>\$ 135,158,436</u>	<u>\$ 128,575,410</u>	<u>\$ 7,343,241</u>	<u>5.1%</u>

- Taxes – the increase of \$2,352,741 was primarily due to an increase in assessed property valuation and tax collections.

- Intergovernmental revenues – the increase of \$1,267,597 is due to grant funded projects being completed and new funding received.
- Charges for current services – the increase in revenues of \$943,971 over the prior year in this category is largely due operational fluctuations in collection of departmental services rendered.
- Fines and forfeitures decreased \$853,356 from prior year collection due to improved case handling and collection.
- Miscellaneous – Revenues increased \$1,068,666 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 2019</u>	<u>FY 2018</u>	<u>Increase (Decrease)</u>	<u>Percent of Change</u>
General government	\$ 23,594,500	\$29,354,785	\$ (5,760,285)	-19.6%
Law enforcement and public safety	76,367,194	73,891,876	2,475,318	3.4%
Streets and highways	11,769,827	11,597,968	171,859	1.5%
Health	9,477,316	9,797,373	(320,057)	-3.3%
Public welfare	6,340,253	6,705,063	(346,810)	-5.4%
Capital outlays	10,287,050	25,564,207	(15,277,157)	-59.8%
Bond issuance cost	490,785	389,548	101,237	25.9%
Debt service-principal	8,641,163	7,938,215	702,948	8.9%
Debt service-interest/fiscal fees	3,728,589	3,673,456	55,133	1.5%
Total	<u>\$150,696,677</u>	<u>\$168,912,491</u>	<u>\$(18,215,814)</u>	<u>-10.7%</u>

Overall, total expenditures decreased 10.7% as some categories experienced significant change. For example, general governmental expenditures decreased by 19.6% due to grant funding resources. Capital outlays decreased by 59.8% due to the construction work in progress reclassification. 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. In December 2016, through an advance refunding issuance, \$14.3million of these bonds were refunded. As of September 2019, \$25.6 million remain outstanding.

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. In December 2016, a total of \$695,000 were advance refunded and as of September 2019, \$4.3 million remain outstanding.

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 December 2016, a total of \$245,000 were advance refunded and as of September 2019, \$4.2 million remain outstanding.

Cameron County issued \$15,800,000 Revenue and Tax Refunding Bonds Series 2016 in December 2016 for the SH550 project. The net proceeds were used to advance refund \$15.3 Million of Series 2012, 2014 and 2015 SH550 Revenue Bonds. CCRMA is obligated to repay this debt obligation at the same states rates of the County will pay on Series 2016 bond issuance. Bond proceeds were deposited in an irrevocable trust to pay for all future debt service payments.

In December 2017, Cameron County and CCRMA issued Vehicle Registration Fee Revenue Refunding Series 2017 for \$4,400,000. The proceeds were used to advance refund \$4.4 Million of Series 2010A Revenue Bond. CCRMA is obligated to repay the principal and interest amounts on the bonds as stated in the official bond statement.

In March 2019, CCRMA issued Vehicle Registration Fee Revenue Refunding Series 2019 for \$ 14,900,000. The proceeds were used to advance refund \$ 15.5 Million of Series 2010B Revenue Bond. CCRMA is obligated to repay the principal and interest amounts on the bonds as stated in the official bond statement. Series 2019 has maturities of February 2027 to 2036 and interest rates are 5% payable February and August 15th each year. Bond proceeds were used to purchase U.S. Government Securities and deposited with an escrow agent to fund all future debt service payments. The 2010B Vehicle Registration Fee Revenue Bonds are considered defeased and liability has been removed

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

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

The ability of Cameron County to 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. In FY19, medical providers were assessed a 4.4% tax mandatory payment based on 2010 net patient revenue; in FY19 funds forwarded to the State for uncompensated care were \$39,938,481 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 in FY18 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 2019	FY 2018	Increase (Decrease)	Percent of Change
Bridge System	\$ 20,456,968	\$ 19,894,031	\$ 592,937	2.8%
Park System	9,085,174	9,171,559	(86,385)	-0.9%
Non-major Enterprise Funds	48,374	47,987	387	0.8%
Jail Commissary	923,833	878,751	45,082	5.1%
Total	\$ 30,514,349	\$ 29,992,328	\$ 522,021	1.7%

The Bridge System is the biggest generator of revenues with an overall 2.8% increase in crossings from FY19. 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, 2019, a total of 5,782,367 vehicles and pedestrians crossed into Mexico through the County's International Toll Bridges as compared to FY18 crossings of 5,913,003. Total crossings have increases 9.65% since 2015, pedestrian crossings have increased 18.1% since 2015, whereas vehicle crossings increased by 3.3% for that same period.

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

<u>Classification</u>	<u>September 30, 2019</u> <u>Rate</u>	<u>September 30, 2018</u> <u>Rate</u>	<u>September 30, 2017</u> <u>Rate</u>
Pedestrian	\$1.00	\$1.00	\$1.00
Motorcycle	3.75*	3.50	3.50*
Passenger	3.75*	3.50	3.50*
Commercial Vehicles			
Two Axle	11.00*	9.50	9.50*
Three Axle	15.00*	13.50	13.50*
Four Axle	17.25*	15.75	15.75*
Five Axle	22.00*	20.50	20.50*
Six Axle	25.00*	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 2019</u>	<u>FY 2018</u>	<u>Increase</u> <u>(Decrease)</u>	<u>Percent of</u> <u>Change</u>
Bridge System	\$ 11,344,977	\$ 10,313,798	\$ 1,031,179	10.0%
Park System	8,505,217	8,546,781	(41,564)	-0.5%
Non-major enterprises	319,230	289,497	29,733	10.3%
Jail Commissary	627,930	622,946	4,984	.08%
Total	<u>\$ 20,797,354</u>	<u>\$ 19,773,022</u>	<u>\$ 1,024,332</u>	<u>5.2%</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 minimal increase was due to general supply cost increases.

GENERAL FUND BUDGETARY HIGHLIGHTS

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

The budget is prepared in accordance with accounting principles generally accepted in the United States of America by the County Auditor's Office and the County Administrator and approved by the Commissioners Court following a public hearing. Appropriated budgets are 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 FY2019 budget was adopted on September 18, 2018 with the total General Fund expenditures and reserves amounting to \$90,991,048 an increase of \$2,432,008 over the FY2018 budgeted expenditures and reserves, an increase of 2.75%. Commissioners Court approved a tax rate of \$0.416893 per \$100, an increase of \$.00609 over the FY18 year. At this rate, current property tax revenues were budgeted to increase by 3.6%, generating an additional \$2,642,797 at 100% collection rate. On November 27, 2018, County adopted a "Compensation & Classification Policy (CCP)". This CCP provided for a pay grade structure of the bulk of County positions identifying all positions with a minimum and maximum grade of pay. These pay grades were based on market conditions, internal relationships and are intended to be competitive among peer organizations in the market place. The County contribution to county self-funded health insurance fund was increased to \$6,600 per employee, an increase of 10% from FY17 contribution amounts, to meet increased health costs.

The actual General Fund expenditures were \$1,783,847 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 (\$1,441,185) due to declines intergovernmental, charges in services and fines and forfeitures revenues. An operating transfer to the County's self-funded Health Insurance Fund of \$2,421,450 was needed due to increasing health care costs, an increase of \$1,196,781 from funds transferred (\$1,224,669) in the prior year. Commissioners Court is working with various medical providers to negotiate clinical prices and better pharmaceutical costs in efforts to control medical costs.

DEBT ADMINISTRATION AND CAPITAL ASSETS

Long-term debt. At September 30, 2019, the County has limited tax general obligation bonds outstanding in the amount of \$159,080,000. According to Texas statutes, the County has two debt limits. Bonds issued under Article 3, Section 52e of the Texas Constitution total \$159,080,000. The debt limits for the two authorizations are \$3,992,301,304 (25% of real property assessed valuation) and \$917,084,262 (5% of assessed valuation of all taxable property); therefore, the County has legal debt margins on general obligation debt of \$5,369,184,826 and \$917,084,262.

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 FY2019:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
General obligation bonds	\$ 90,285,585	\$ 40,085,000	\$ 5,801,112	\$124,569,473
Capital leases	6,974,580	3,093,635	3,214,957	6,853,258
Compensated absences	<u>2,074,936</u>	<u>3,208,439</u>	<u>2,918,630</u>	<u>2,364,745</u>
Total	<u>\$ 99,335,101</u>	<u>\$ 46,387,074</u>	<u>\$ 11,934,699</u>	<u>\$133,787,476</u>
Business-Type Activities:				
Revenue bonds	\$ 615,000	\$ -	\$ 615,000	\$ -
Certificates of Obligation	39,328,256	-	1,862,836	37,465,420*
Compensated absences	<u>84,817</u>	<u>306,107</u>	<u>325,952</u>	<u>64,972</u>
Total	<u>\$ 40,028,073</u>	<u>\$ 306,107</u>	<u>\$ 2,803,788</u>	<u>\$ 37,530,392</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, 2019 net capital assets of the governmental activities totaled \$212,586,818. 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 \$13,980,999.

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

- Cameron County issued \$40,085,000 Cameron County Certificates of Obligation, Series 2019 on August 15, 2019 to address capital improvements throughout the County. This debt issuance will provide for contractual obligations to be incurred with the planning, acquisition, construction, equipping, expansion, repair, and/or renovation of the Dancy Building, Adult and Juvenile Probation

offices, Sheriff's Office, Father O'Brien Clinic, Rio Hondo Branch Tax Office, repairs and improvements to all County International Bridges (including planning, design and engineering for the future Flor de Mayo Bridge), construction and repairs to County Roads and the purchase of right of way as needed. It will also fund improvements to County parks and parking, visitor center facilities, improvements at Isla Blanca Park and administration facility and the payment of contractual obligations for professional services.

- 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 the Tax Office, Brownsville Justice of the Peace (3), County Clerk Recording Office, Constable Pct. 2 and the Cameron County Computer Information Services. Construction of the vehicle maintenance was completed 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.
 - Precinct #3 Warehouse construction completion date is March 2020.
 - Contracts were awarded for the construction of Precincts #1, #2, and #4 warehouses and offices and all these facilities are fully operational, 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. This project has been completed as of 2019 and will financially close in 2020.
 - 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. This project is substantially complete and will financially close in 2020.
- 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. Completion is expected in 2020.
- Disaster Recovery Program Round 2.1 fund was received thru CDBG General Land Office for \$7.6Million 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. As of FY19, County is pending reimbursement of the last Draw.
- 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. Commercial and passenger vehicular lanes are being added along with toll entry improvements and traffic circulation improvements are underway.

County's Capital Assets			
	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Capital Assets</u>
Governmental Activities:			
Land	\$ 10,950,132	\$ -	\$ 10,950,132
Buildings and improvements	158,596,765	54,634,406	103,962,359
Equipment, Vehicles, Machinery	50,522,903	44,262,146	6,260,757
Infrastructure	313,006,486	225,459,748	87,546,738
Construction in Progress	<u>3,866,832</u>	<u>-</u>	<u>3,866,832</u>
Total	<u>\$536,943,118</u>	<u>\$324,356,300</u>	<u>\$212,586,818</u>
Business-Type Activities:			
Land	\$ 11,339,107	\$ -	\$ 11,339,107
Buildings and improvements	41,696,197	19,854,464	21,841,733
Equipment, Vehicles, Machinery	10,306,479	7,952,219	2,354,260
Other structures	41,424,699	32,602,301	8,822,398
Construction in Progress	<u>22,565,794</u>	<u>-</u>	<u>22,565,794</u>
Total	<u>\$127,332,276</u>	<u>\$ 60,408,984</u>	<u>\$ 66,923,292</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 2018-2019 budget on September 19, 2018. The budget was adopted based on estimated balances that would be available at the end of the fiscal year 2018 and estimated revenues to be received in the fiscal year 2019. The total available resources for all funds for the fiscal year 2019 are \$165,436,305. For the County's 2018-2019 Budget, the General Fund utilizes \$90,991,048 of the available funds.

For 2019-2020, the property tax rate is \$0.436893 per \$100 assessed taxable valuation. Tax revenues are budgeted to grow by 10.5% generating an additional \$8,733,298 at the 100% property tax collection rate. County appropriations to be expended during Fiscal Year 2019 remained constant compared to FY18 with the largest increases (14.9%) due to General Fund General Government Division. 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, 2019, actual General Fund's fund balance is approximately 23.64% which is a decrease of (1.02%) in fund balance. This decrease is attributable to the rising medical costs to the County's Health Insurance Plan which is self-funded. For FY20, the County employee contribution has been increased from \$6,600 per employee per annum to \$7,200. Additional measures have been implemented to the Health Plan in efforts to control this costs although employee rates for family coverage have not been increased. Quarterly Status Reports are given to Commissioners Court by the County's third party administrator. From a fiscal perspective, Cameron County expects to see exceed revenue budget projections for FY20 which will provide for an FY20 General Fund, fund balance increase. Present indicators show a positive growth countywide.

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, 2019**

	PRIMARY GOVERNMENT			COMPONENT UNITS		
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	CCRMA	CCHCFD	NON-MAJOR
ASSETS						
Cash & Investments	\$ 118,430,894	\$ 13,807,731	\$ 132,238,625	\$ 2,634,995	\$ 10,262,484	\$ 15,694
Receivables:						
Accounts or trade(Note 4)	5,408,600	57,962	5,466,562	1,422,067	496,010	-
Taxes - net of allowances(Note 4)	7,516,784	-	7,516,784	-	-	-
Due from other governments(Note 4)	4,855,262	-	4,855,262	-	-	-
Due from other agencies	-	-	-	1,350,608	-	-
Internal balances	1,537,807	(1,537,807)	-	-	-	-
Other assets	2,375	-	2,375	-	-	-
Inventory	162,029	473	162,502	-	-	-
Prepaid expenses	1,712,113	132,521	1,844,634	-	-	-
Unamortized bond insurance costs	179,669	-	179,669	104,532	-	-
Net Pension Asset	-	-	-	5,150	-	-
Restricted Assets:						
Construction Fund:						
Cash	-	4,750,849	4,750,849	-	-	-
Revenue bond debt service fund:						
Cash	-	1,571,518	1,571,518	920,000	-	-
Revenue bond debt reservefund:						
Cash	-	4,427,620	4,427,620	4,003,078	-	-
Revenue bond repair and replacement fund:						
Cash	-	2,485,000	2,485,000	-	-	-
Restricted use:						
Cash	-	55,065	55,065	3,580,151	-	-
Capital Assets:						
Buildings	140,368,497	16,183,458	156,551,955	-	-	-
Improvements other than buildings	6,195,282	60,883,642	67,078,924	-	-	-
Equipment	50,522,903	8,138,835	58,661,738	-	-	-
Other structures	12,032,986	8,221,440	20,254,426	-	-	-
Accumulated depreciation	(324,356,300)	(60,408,984)	(384,765,284)	-	-	-
Land	10,950,132	11,339,107	22,289,239	-	-	-
Infrastructure	313,006,486	-	313,006,486	102,369,990	-	-
Construction in progress	3,866,832	22,565,794	26,432,626	22,294,885	-	-
Total capital assets	212,586,818	66,923,292	279,510,110	124,664,875	-	-
Total Assets	352,392,351	92,674,224	445,066,575	138,685,456	10,758,494	15,694
DEFERRED OUTFLOWS OF RESOURCES						
Deferred charges on refunding	531,515	-	531,515	193,715	-	-
Deferred outflows of resources for pensions	23,119,304	2,286,525	25,405,829	168,350	-	-
Deferred outflows of resources - OPEB	136,729	21,101	157,830	-	-	-
Total deferred outflows of resources	23,787,548	2,307,626	26,095,174	362,065	-	-
Total Assets plus Deferred Outflows of Resources	\$ 376,179,899	\$ 94,981,850	\$ 471,161,749	\$ 139,047,521	\$ 10,758,494	\$ 15,694
LIABILITIES						
Accounts payable	\$ 17,897,584	\$ 1,307,941	\$ 19,205,525	\$ 918,067	\$ 8,036,788	\$ -
Wages and fringe payable	3,411,573	291,887	3,703,460	-	-	-
Compensated absences payable (Note 11)	2,364,745	64,972	2,429,717	-	-	-
Accrued interest payable	592,119	-	592,119	392,262	-	-
Deposits	-	977,093	977,093	-	-	-
Due to other governments	3,473,390	259,911	3,733,301	-	20,000	-
Escrows	82,390	-	82,390	-	-	-
Noncurrent liabilities due within one year:						
Reserve	-	82,970	82,970	-	-	-
Bonds payable (Note 12)	6,513,539	2,036,461	8,550,000	920,000	-	-
Accrued bond interest payable	-	140,185	140,185	-	-	-
Capital lease payables (Note 7)	2,970,915	448,723	3,419,638	-	-	-
Noncurrent liabilities due in more than one year:						
Lease hold deposits	-	18,317	18,317	-	-	-
Capital lease payables (Note 7)	2,817,785	615,835	3,433,620	-	-	-
Bonds payable	129,119,068	35,428,959	164,548,027	75,498,371	-	-
OPEB liability	26,572,385	2,555,792	29,128,177	-	-	-
Net pension liability	32,596,541	3,223,834	35,820,375	-	-	-
Due to other agencies	-	-	-	16,184,188	-	-
Total Liabilities	228,412,034	47,452,880	275,864,914	93,912,888	8,056,788	-

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, 2019**

	PRIMARY GOVERNMENT			COMPONENT UNITS		
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	CCRMA	CCHCFD	NON-MAJOR
DEFERRED INFLOWS OF RESOURCES						
Deferred revenue	-	-	-	17,400	-	-
Deferred inflows of resources for pensions	3,345,407	330,864	3,676,271	11,943	-	-
Deferred inflows of resources - OPEB	1,091,640	168,465	1,260,105	-	-	-
Total deferred inflows of resources	<u>4,437,047</u>	<u>499,329</u>	<u>4,936,376</u>	<u>29,343</u>	<u>-</u>	<u>-</u>
Total Liabilities plus Deferred Inflows of Resources	<u>232,849,081</u>	<u>47,952,209</u>	<u>280,801,290</u>	<u>93,942,231</u>	<u>8,056,788</u>	<u>-</u>
NET POSITION						
Net investment in capital assets	122,894,688	30,629,814	153,524,502	31,413,068	-	-
Restricted for :						
Highways and street	10,079,793	-	10,079,793	8,503,228	-	-
Debt service	7,612,655	5,999,138	13,611,793	-	-	-
Capital projects	51,045	-	51,045	-	-	-
Beach Maintenance	-	1,269,534	1,269,534	-	-	-
Health Care	-	-	-	-	2,701,706	-
Operating reserve and construction	13,543,306	3,107,677	16,650,983	-	-	-
Economic Development and Assistance	-	-	-	-	-	15,694
Unrestricted	<u>(10,850,669)</u>	<u>6,023,478</u>	<u>(4,827,191)</u>	<u>5,188,994</u>	<u>-</u>	<u>-</u>
Total Net Position	<u>\$ 143,330,818</u>	<u>\$ 47,029,641</u>	<u>\$ 190,360,459</u>	<u>\$ 45,105,290</u>	<u>\$ 2,701,706</u>	<u>\$ 15,694</u>

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, 2019**

Functions / Programs	Net (Expense) Revenue and Changes in Net Position							
	Program Revenues				Primary Government			Component units
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	
Primary government:								
Governmental activities:								
General government	\$ 48,507,387	\$ 23,012,165	\$ 44,639	\$ 405,000	\$ (25,045,583)	\$ -	\$ (25,045,583)	\$ -
Law enforcement and public safety	81,019,800	13,153,860	12,673,271	-	(55,192,669)	-	(55,192,669)	-
Highways and streets	19,797,735	4,709,889	-	201,898	(14,885,948)	-	(14,885,948)	-
Health	9,851,444	594,699	6,633,737	-	(2,623,008)	-	(2,623,008)	-
Welfare	6,436,600	-	1,229,610	176,324	(5,030,666)	-	(5,030,666)	-
Interest and Issuance costs	4,379,355	-	-	-	(4,379,355)	-	(4,379,355)	-
Total governmental activities	169,992,321	41,470,613	20,581,257	783,222	(107,157,229)	-	(107,157,229)	-
Business-type activities:								
Bridge system	11,344,977	20,456,968	-	-	-	9,111,991	9,111,991	-
Parks system	8,505,217	9,085,174	-	658,511	-	1,238,468	1,238,468	-
Airport system	319,230	45,249	-	-	-	(273,981)	(273,981)	-
Jail commissary	627,930	902,365	-	-	-	274,435	274,435	-
Total business-type activities	20,797,354	30,489,756	-	658,511	-	10,350,913	10,350,913	-
Total primary government	\$ 190,789,675	\$ 71,960,369	\$ 20,581,257	\$ 1,441,733	\$ (107,157,229)	\$ 10,350,913	\$ (96,806,316)	\$ -
Component units:								
Cameron County Regional Mobility Authority	12,625,348	7,993,702	-	4,325,824				(305,822)
Cameron County Health Care Funding District	39,958,494	35,212,330	-	2,573,462				(2,172,702)
Cameron County Spaceport Developmet Corp.	-	-	-	-				-
Total component units	\$ 52,583,842	\$ 43,206,032	\$ -	\$ 6,899,286				\$ (2,478,524)
General revenues:								
Property taxes, levied for general purposes					\$ 64,317,250	\$ -	\$ 64,317,250	\$ -
Property taxes, levied for debt service					12,521,261	-	12,521,261	-
Unrestricted investment earnings					1,834,779	669,612	2,504,391	173,646
Miscellaneous					8,266,322	25,372	8,291,694	-
Gain/(Loss) on Sale of capital assets					(3,209,442)	14,518	(3,194,924)	-
Transfers					9,741,851	(9,741,851)	-	-
Total general revenue and transfers					93,472,021	(9,032,349)	84,439,672	173,646
Changes in net position					(13,685,208)	1,318,564	(12,366,644)	(2,304,878)
Net position - beginning					157,016,026	45,711,077	202,727,103	50,127,568
Net position - ending					\$ 143,330,818	\$ 47,029,641	\$ 190,360,459	\$ 47,822,690

CAMERON COUNTY, TEXAS
BALANCE SHEET
Governmental Funds
SEPTEMBER 30, 2019

	General	Road & Bridge Fund	2019 Certificates of Obligation	Other Governmental Funds	TOTAL
ASSETS					
Cash and cash equivalents (Note 3)	\$ 30,527,132	\$ 9,310,111	\$ 45,455,906	\$ 30,668,537	\$ 115,961,686
Receivables: (Note 4)					
Accounts or trade	3,459,477	369,476	7,591	1,063,928	4,900,472
Taxes - net of allowances	5,799,817	771,016	-	945,951	7,516,784
Due from other governments	-	1,097,134	-	3,758,128	4,855,262
Due from other funds (Note 10)	5,534,324	36,319	-	2,486,634	8,057,277
Prepaid expenditures (Note 1D)	710,103	41,612	-	858,365	1,610,080
Other assets	375	2,000	-	-	2,375
Inventory (Note 1D)	148,607	13,422	-	-	162,029
TOTAL ASSETS	\$ 46,179,835	\$ 11,641,090	\$ 45,463,497	\$ 39,781,543	\$ 143,065,965
LIABILITIES					
Accounts payable	\$ 12,493,313	1,168,307	\$ -	\$ 2,501,119	\$ 16,162,739
Wages and fringe payable	2,644,250	255,796	-	505,057	3,405,103
Compensated absences payable	2,299,688	64,020	-	1,037	2,364,745
Due to other governments	43,682	-	-	2,509,199	2,552,881
Due to other funds (Note 10)	1,469,673	73,174	-	6,188,926	7,731,773
Escrows	82,390	-	-	-	82,390
Total Liabilities	<u>19,032,996</u>	<u>1,561,297</u>	<u>-</u>	<u>11,705,338</u>	<u>32,299,631</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	5,361,027	707,728	-	870,112	6,938,867
Total deferred inflows of resources	<u>5,361,027</u>	<u>707,728</u>	<u>-</u>	<u>870,112</u>	<u>6,938,867</u>
FUND BALANCES					
Nonspendable:					
Inventory	148,607	13,422	-	-	162,029
Prepaid expenditures	710,103	41,612	-	858,365	1,610,080
Restricted:					
Capital projects	-	-	45,463,497	6,920,244	52,383,741
Special revenue	-	9,317,031	-	13,494,973	22,812,004
Debt service	-	-	-	5,932,511	5,932,511
Committed:					
Pending litigation	500,000	-	-	-	500,000
Indigent defense	500,000	-	-	-	500,000
Unassigned	<u>19,927,102</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,927,102</u>
Total fund balances	<u>21,785,812</u>	<u>9,372,065</u>	<u>45,463,497</u>	<u>27,206,093</u>	<u>103,827,467</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 46,179,835</u>	<u>\$ 11,641,090</u>	<u>\$ 45,463,497</u>	<u>\$ 39,781,543</u>	<u>\$ 143,065,965</u>

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, 2019

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

Total fund balances -governmental funds (page 47)	\$ 103,827,467
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	212,586,818
Other long-term assets are not available to pay for the current period expenditures and, therefore, are reported as unavailable revenue in the funds.	6,938,867
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.	1,629,848
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).	(200,471,168)
Long term debt (Note 2A)	(141,302,242)
OPEB	(26,572,385)
NPL	(32,596,541)
Deferred inflows of resources from pension are not due and payable in the current period and are not reported in the funds.	(3,345,407)
Deferred inflows of resources from OPEB are not due and payable in the current period and are not reported in the funds.	(1,091,640)
Deferred outflows of resources from pension are not available to pay in the current period and are not reported in the funds.	23,119,304
Deferred outflows of resources from OPEB are not available to pay in the current period and are not reported in the funds.	136,729
Net position of governmental activities	<u>\$ 143,330,818</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, 2019

	General	Road & Bridge Fund	2019 Certificates of Obligation	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 55,659,152	\$ 8,376,894	\$ -	\$ 12,482,915	\$ 76,518,961
Licenses and permits	633,300	3,738,480	-	-	4,371,780
Intergovernmental	6,845,841	978,539	-	20,599,742	28,424,122
Charges for services	7,607,363	-	-	712,688	8,320,051
Fines and forfeitures	7,483,445	-	-	56,880	7,540,325
Miscellaneous	6,349,982	395,350	16,193	3,221,672	9,983,197
TOTAL REVENUES	84,579,083	13,489,263	16,193	37,073,897	135,158,436
EXPENDITURES					
Current:					
General government	21,588,101	-	-	2,006,399	23,594,500
Law enforcement and public safety	61,927,699	-	-	14,439,495	76,367,194
Highways and streets	-	11,211,645	-	558,182	11,769,827
Health	2,731,103	-	-	6,746,213	9,477,316
Welfare	4,902,541	-	-	1,437,712	6,340,253
Capital outlay	1,021,985	1,589,192	35,287	7,640,586	10,287,050
Debt Service:					
Bond issuance cost	-	-	490,785	-	490,785
Principal retirement	-	1,028,587	-	7,612,576	8,641,163
Interest and fiscal charges	-	52,758	-	3,675,831	3,728,589
TOTAL EXPENDITURES	92,171,429	13,882,182	526,072	44,116,994	150,696,677
Excess (deficiency) of Revenues Over (Under) Expenditure:	(7,592,346)	(392,919)	(509,879)	(7,043,097)	(15,538,241)
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	25,161	15,891	-	1,290	42,342
Bond Issuance	-	-	40,085,000	-	40,085,000
Discount on bonds issued	-	-	-	-	-
Premium on bonds issued	-	-	5,888,376	-	5,888,376
Capital lease financing	1,034,060	1,343,397	-	-	2,377,457
Transfers in	9,706,196	-	-	5,109,844	14,816,040
Transfers (out)	(3,799,648)	(113,383)	-	(3,881,277)	(7,794,308)
TOTAL OTHER FINANCING SOURCES (USES)	6,965,769	1,245,905	45,973,376	1,229,857	55,414,907
Net change in fund balances	(626,577)	852,986	45,463,497	(5,813,240)	39,876,666
Fund Balances - beginning	22,412,389	8,519,079	-	33,019,333	63,950,801
FUND BALANCES - ending	\$ 21,785,812	\$ 9,372,065	\$ 45,463,497	\$ 27,206,093	\$ 103,827,467

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, 2019

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)	\$ 39,876,666
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)	(3,693,949)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds	319,550
The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to increase net position.	(3,184,206)
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)	(39,806,692)
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)	(7,146,516)
<div style="display: flex; justify-content: flex-end;"> <div style="margin-right: 20px;"> OPEB Expenses 1,732,253 Pension Expense <u>5,414,263</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>(50,061)</u>
Change in net position of governmental activities (page 46)	<u><u>\$ (13,685,208)</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, 2019**

	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	\$ 6,570,324	\$ 6,078,616	\$ 1,158,791	\$ 13,807,731	\$ 2,469,208
Construction fund cash	227,348	4,523,501	-	4,750,849	-
Revenue bond debt service fund cash	1,571,518	-	-	1,571,518	-
Revenue bond debt reserve fund cash	2,055,088	2,372,532	-	4,427,620	-
Reserves-other	-	55,065	-	55,065	-
Operating reserve fund cash	250,000	2,235,000	-	2,485,000	-
Total cash and cash equivalents	10,674,278	15,264,714	1,158,791	27,097,783	2,469,208
Accounts receivable - trade(Note 4)	12,626	5,615	39,721	57,962	508,128
Inventory	-	473	-	473	-
Due from other funds (Note 10)	430,402	-	-	430,402	1,212,303
Prepaid expenses and other assets	76,512	51,438	4,571	132,521	102,033
Total current assets	11,193,818	15,322,240	1,203,083	27,719,141	4,291,672
Capital assets:(Note 6)					
Buildings	3,986,961	10,869,402	1,327,095	16,183,458	-
Improvements other than buildings	36,891,783	12,455,359	11,536,500	60,883,642	-
Equipment	1,943,863	5,205,074	989,898	8,138,835	-
Other structures	2,226,745	5,994,695	-	8,221,440	-
Accumulated depreciation	(28,671,445)	(21,020,562)	(10,716,977)	(60,408,984)	-
Net capital assets	16,377,907	13,503,968	3,136,516	33,018,391	-
Construction in progress	1,807,805	20,615,774	142,215	22,565,794	-
Land	9,312,723	1,718,384	308,000	11,339,107	-
Total capital assets	27,498,435	35,838,126	3,586,731	66,923,292	-
TOTAL ASSETS	38,692,253	51,160,366	4,789,814	94,642,433	4,291,672
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows of resources for pensions	1,270,292	1,016,233	-	2,286,525	-
Deferred outflows of resources - OPEB	11,111	9,990	-	21,101	-
Total deferred outflows of resources	1,281,403	1,026,223	-	2,307,626	-
Total assets plus deferred outflows of resources	39,973,656	52,186,589	4,789,814	96,950,059	4,291,672
LIABILITIES					
Current liabilities					
(Payable from current assets):					
Accounts payable	86,155	1,189,945	31,841	1,307,941	1,734,845
Wages and fringe payable	147,492	135,766	8,629	291,887	6,470
Accrued compensated absences	27,870	37,102	-	64,972	-
Due to other funds	1,835,954	132,233	22	1,968,209	-
Due to other governments	259,911	-	-	259,911	920,509
Deposits payable	274,454	702,639	-	977,093	-
Leasehold deposits	18,317	-	-	18,317	-
Reserve payable	75,688	7,282	-	82,970	-
Noncurrent liabilities due within one year:					
Capital lease payable	140,667	308,056	-	448,723	-
Certificates of obligation	696,000	1,340,461	-	2,036,461	-
Revenue bonds	-	-	-	-	-
Accrued bond interest payable	-	140,185	-	140,185	-
Total current liabilities	3,562,508	3,993,669	40,492	7,596,669	2,661,824

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, 2019**

	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)	7,973,919	27,455,040	-	35,428,959	-
Capital lease payable	243,299	372,536	-	615,835	-
OPEB Liability	1,501,784	1,054,008	-	2,555,792	-
Net Pension Liability	1,791,019	1,432,815	-	3,223,834	-
Total Noncurrent Liabilities	<u>11,510,021</u>	<u>30,314,399</u>	<u>-</u>	<u>41,824,420</u>	<u>-</u>
TOTAL LIABILITIES	<u>15,072,529</u>	<u>34,308,068</u>	<u>40,492</u>	<u>49,421,089</u>	<u>2,661,824</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows of resources for pensions	183,813	147,051	-	330,864	-
Deferred inflows of resources-OPEB	88,692	79,773	-	168,465	-
Total deferred inflows of resources	<u>272,505</u>	<u>226,824</u>	<u>-</u>	<u>499,329</u>	<u>-</u>
Total Liabilities plus Deferred Inflows of Resources	<u>15,345,034</u>	<u>34,534,892</u>	<u>40,492</u>	<u>49,920,418</u>	<u>2,661,824</u>
NET POSITION					
Net investment in capital assets	18,671,898	8,371,185	3,586,731	30,629,814	-
Restricted for revenue bond debt service	1,571,518	2,372,532	-	3,944,050	-
Restricted for revenue bond debt reserve	2,055,088	-	-	2,055,088	-
Restricted for revenue bond operating reserve	250,000	2,235,000	-	2,485,000	-
Restricted for beach maintenance	-	1,269,534	-	1,269,534	-
Restricted for construction	-	612,310	-	612,310	-
Restricted for donations	-	10,367	-	10,367	-
Unrestricted	2,080,118	2,780,769	1,162,591	6,023,478	1,629,848
TOTAL NET POSITION	<u>\$ 24,628,622</u>	<u>\$ 17,651,697</u>	<u>\$ 4,749,322</u>	<u>\$ 47,029,641</u>	<u>\$ 1,629,848</u>

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, 2019

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				Governmental Activities Internal Service Fund
	TOLL BRIDGE SYSTEM	PARK SYSTEM	Nonmajor Enterprise Funds	TOTAL	
OPERATING REVENUES					
Charges for services	\$ 20,267,802	\$ 3,809,747	\$ 902,365	\$ 24,979,914	\$ 14,178,814
Rental income	188,968	4,944,740	45,249	5,178,957	-
Other	198	330,687	24,593	355,478	14,697
TOTAL OPERATING REVENUES	20,456,968	9,085,174	972,207	30,514,349	14,193,511
OPERATING EXPENSES					
Salary, wages and fringe benefits	2,899,552	3,670,994	197,039	6,767,585	191,502
Employee benefits	1,161,849	126,569	-	1,288,418	-
Pension expense	438,274	237,990	-	676,264	-
Supplies	103,543	300,803	12,597	416,943	2,498
Repairs and maintenance	59,367	213,269	14,008	286,644	-
Professional services	101,994	6,647	-	108,641	35,000
Insurance	103,950	60,740	5,615	170,305	232
Travel	20,342	9,653	1,158	31,153	871
Advertising	63,667	7,090	-	70,757	-
Taxes	-	14,687	-	14,687	-
Medical claims	-	-	21,518	21,518	14,167,289
Utilities	146,835	1,134,400	18,628	1,299,863	-
Depreciation and amortization	1,721,362	1,278,803	246,909	3,247,074	-
Miscellaneous	79,460	28,018	14,827	122,305	5,543
Equipment and land rental	-	13,974	-	13,974	-
Administration fees	-	-	12,846	12,846	-
Contractual services	200,343	260,724	402,015	863,082	2,596,385
TOTAL OPERATING EXPENSES	7,100,538	7,364,361	947,160	15,412,059	16,999,320
OPERATING INCOME (LOSS)	13,356,430	1,720,813	25,047	15,102,290	(2,805,809)
NON-OPERATING REVENUES (EXPENSES)					
Interest income	246,472	409,820	13,320	669,612	35,629
Interest expense and fiscal agent fees	(447,529)	(1,121,801)	-	(1,569,330)	-
Insurance proceeds - net of related losses	-	779	-	779	-
Gain on sale of capital assets	-	14,518	-	14,518	-
Capital grant - expenses	-	(19,055)	-	(19,055)	-
Aid to / from other governments	(3,796,910)	-	-	(3,796,910)	-
TOTAL NON-OPERATING REVENUES (EXPENSES)	(3,997,967)	(715,739)	13,320	(4,700,386)	35,629
Income (Loss) before capital contributions and transfers	9,358,463	1,005,074	38,367	10,401,904	(2,770,180)
Capital grant and contributions	-	658,511	-	658,511	-
Transfers (out)	(10,327,004)	(255,995)	-	(10,582,999)	-
Transfers in	802,736	-	38,412	841,148	2,720,119
CHANGE IN NET POSITION	(165,805)	1,407,590	76,779	1,318,564	(50,061)
Net position - beginning of year	24,794,427	16,244,107	4,672,543	45,711,077	1,679,909
Prior period adjustment	-	-	-	-	-
Net position - end of year	\$ 24,628,622	\$ 17,651,697	\$ 4,749,322	\$ 47,029,641	\$ 1,629,848

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, 2019

	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	\$ 20,354,196	\$ 9,309,139	\$ 905,278	\$ 30,568,613	\$ 13,996,466
Cash received from other operating activities	189,167	-	46,614	235,781	14,697
Cash payments for goods and services	(1,514,154)	(2,245,467)	(492,818)	(4,252,439)	(16,992,847)
Cash payments to employees	(4,020,338)	(3,662,164)	(194,944)	(7,877,446)	(191,904)
Cash provided (Used) by operating activities	<u>15,008,871</u>	<u>3,401,508</u>	<u>264,130</u>	<u>18,674,509</u>	<u>(3,173,588)</u>
Cash Flows From Non-Capital Financing Activities:					
Insurance proceeds	-	780	-	780	-
Transfers in	-	-	38,412	38,412	2,720,119
Transfers (out)	(10,327,004)	(255,995)	-	(10,582,999)	-
Capital grants and contributions	-	658,511	-	658,511	-
Capital grants -expenses	-	(19,054)	-	(19,054)	-
Cash provided (Used) for non-capital financing activities	<u>(10,327,004)</u>	<u>384,242</u>	<u>38,412</u>	<u>(9,904,350)</u>	<u>2,720,119</u>
Cash Flows From Capital and Related Financing Activities:					
Payments for capital acquisitions	(795,557)	(13,279,281)	(244,420)	(14,319,258)	-
Land acquisitions	(3,139,700)	-	-	(3,139,700)	-
Intergovernment agreement	(3,796,910)	-	-	(3,796,910)	-
Bond issuance cost	-	(48,755)	-	(48,755)	-
Lease payments	-	96,498	-	96,498	-
Interest paid	(447,529)	(1,121,051)	-	(1,568,580)	-
Principal payments	(1,020,771)	(1,209,550)	-	(2,230,321)	-
Proceeds from sale of capital assets	-	14,518	-	14,518	-
Fiscal agent fees	-	(750)	-	(750)	-
Cash provided/(Used) for capital and related financing activities	<u>(9,200,467)</u>	<u>(15,548,371)</u>	<u>(244,420)</u>	<u>(24,993,258)</u>	<u>-</u>
Cash Flows From Investing Activities:					
Receipts of interest	<u>246,472</u>	<u>409,820</u>	<u>13,320</u>	<u>669,612</u>	<u>35,629</u>
Cash provided by investing activities	<u>246,472</u>	<u>409,820</u>	<u>13,320</u>	<u>669,612</u>	<u>35,629</u>
Increase (decrease) in cash and cash equivalents	(4,272,128)	(11,352,801)	71,442	(15,553,487)	(417,840)
Cash and cash equivalents, October 1, 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>
CASH AND CASH EQUIVALENTS, SEPTEMBER 30, 2019	<u><u>\$ 10,674,278</u></u>	<u><u>\$ 15,264,714</u></u>	<u><u>\$ 1,158,791</u></u>	<u><u>\$ 27,097,783</u></u>	<u><u>2,469,208</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Operating income (Loss)	\$ 13,356,430	\$ 1,720,813	\$ 25,048	\$ 15,102,291	\$ (2,805,809)
Adjustments to Reconcile Operating Income (Loss) to Cash Provided (Used) by Operating Activities:					
Depreciation	1,721,362	1,278,803	246,909	3,247,074	-
Decrease (increase) in post employment benefits expense	140,788	126,569	-	267,357	-
Pension expense	297,486	237,990	-	535,476	-
Decrease (increase) in accounts receivable	144,230	20,936	(20,315)	144,851	(182,348)
Decrease (increase) in prepaids and other assets	6,868	40,249	(480)	46,637	3,294
Decrease (increase) in inventory	-	171	-	171	-
Decrease (increase) in due from other funds	1,906,429	-	-	1,906,429	(620,536)
Increase (Decrease) in accounts payable	(102,947)	(302,677)	11,261	(394,363)	437,686
Increase (Decrease) in wages and fringe payable	15,412	18,859	1,706	35,977	(402)
Increase (Decrease) in compensated absences payable	(9,816)	(10,029)	-	(19,845)	-
Increase (Decrease) in reserve payable	-	(247)	-	(247)	-
Increase (Decrease) in accrued interest payable	-	(5,608)	-	(5,608)	-
Increase (Decrease) in deposit payable	57,693	203,029	-	260,722	-
Increase (Decrease) in retainage payable	1,500	-	-	1,500	-
Increase (Decrease) in due to other funds	(2,460,360)	72,650	1	(2,387,709)	-
Increase (Decrease) in due to other governments	(66,204)	-	-	(66,204)	(5,473)
CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u><u>\$ 15,008,871</u></u>	<u><u>\$ 3,401,508</u></u>	<u><u>\$ 264,130</u></u>	<u><u>\$ 18,674,509</u></u>	<u><u>\$ (3,173,588)</u></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, 2019

	Private Purpose Trust Funds	Agency Funds
ASSETS		
Cash and cash equivalents	\$ 10,332,063	\$ 10,637,641
Investments	8,478,260	-
TOTAL ASSETS	<u>18,810,323</u>	<u>10,637,641</u>
LIABILITIES		
Accounts payable	\$ -	\$ 2,583,925
Deposits	-	4,899
Due to other governments	-	6,265,829
Fees payable	-	1,782,988
TOTAL LIABILITIES	<u>-</u>	<u>10,637,641</u>
NET POSITION		
Net position held in trust	<u>\$ 18,810,323</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, 2019

	<u>Private Purpose Trust Funds</u>
ADDITIONS:	
Contributions:	
Registry	\$ 21,943,970
Miscellaneous	<u>-</u>
Total contributions	21,943,970
Investment earnings:	
Interest	<u>231,323</u>
Total investment earnings	231,323
Total additions	<u>22,175,293</u>
DEDUCTIONS:	
Judgments	20,074,193
Administrative expenses	<u>118,259</u>
Total deductions	<u>20,192,452</u>
Change in net position	1,982,841
Net position - beginning	<u>16,827,482</u>
Net position - ending	<u><u>\$ 18,810,323</u></u>

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

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.

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
3461 Carmen Avenue
Rancho Viejo, Texas 78575

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

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

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, 2019, Cameron County Health Care Funding District, September 30, 2019 and Cameron County Spaceport Development Corporation, September 30, 2019.

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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	\$ 14,020,581	\$ 10,758,494	\$ 15,694	\$ 24,794,769
Capital assets	124,664,875	-	-	124,664,875
Total assets	138,685,456	10,758,494	15,694	149,459,644
Deferred charges on refunding	193,715	-	-	193,715
Deferred Outflows-Pension	168,350	-	-	168,350
	362,065			362,065
Total assets and deferred outflows of resources	\$ 139,047,521	\$ 10,758,494	\$ 15,694	\$ 149,821,709
LIABILITIES				
Current liabilities	2,230,329	8,036,788	-	10,267,117
Due to other governments	16,184,188	20,000	-	16,204,188
Noncurrent liabilities	75,498,371	-	-	75,498,371
Total liabilities	93,912,888	8,056,788	-	101,969,676
DEFERRED INFLOWS OF RESOURCES				
Deferred revenue	17,400	-	-	17,400
Deferred inflows related to bond refunding	-	-	-	-
Deferred inflow related to pension	11,943	-	-	11,943
Total deferred inflows of resources	29,343	-	-	29,343
NET POSITION				
Net investment in capital assets	31,413,068	-	-	31,413,068
Restricted	8,503,228	2,701,706	15,694	11,220,628
Unrestricted	5,188,994	-	-	5,188,994
Total net position	45,105,290	2,701,706	15,694	47,822,690
Total liabilities and deferred inflows of resources and net position	\$ 139,047,521	\$ 10,758,494	\$ 15,694	\$ 149,821,709
REVENUES				
Property tax	\$ 644,077	\$ -	\$ -	\$ 644,077
Charges for services	7,349,625	35,212,330	-	42,561,955
Investment earnings	94,548	78,847	251	173,646
Total revenues	8,088,250	35,291,177	251	43,379,678
EXPENSES				
Charges for services	9,656,512	39,958,494	-	49,615,006
Excess of revenues over expenses	(1,568,262)	(4,667,317)	251	(6,235,328)
Interest expense	(2,968,836)	-	-	(2,968,836)
Capital contribution	4,325,824	2,573,462	-	6,899,286
Total net position—beginning	45,316,564	4,795,561	15,443	50,127,568
Prior period adjustment	-	-	-	-
Total net position - ending	\$ 45,105,290	\$ 2,701,706	\$ 15,694	\$ 47,822,690

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 non-fiduciary activity of the primary government. The effect of interfund transfers has been removed from the government-wide statements but continues to be reflected on the fund statements. Governmental activities are supported mainly by taxes, licenses and permits, charges from services, fines and forfeitures and intergovernmental revenues. The primary government is reported separately from the component units within the government-wide statements. The statement of activities reflects the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges for customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function and 2) operating 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 and Capital Projects Fund 2019 Certificates of Obligation 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 and Proprietary Funds financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Major revenue types, which have been accrued, are district clerk and county clerk fees, justice of the peace court costs and fine revenue, intergovernmental revenue and charges for services such as prisoner housing. Governmental activities supported by taxes and intergovernmental revenues is reported separately from business-type activities which are funded on fees and charges for services. Grants and similar items are recognized as revenue when all applicable eligibility requirements imposed by the provider is met.

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

Governmental fund level financial statements are reported using current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and susceptible to accrual. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Measurable and available revenues means they are collectible within 60 days after the fiscal year ends. Property taxes which were levied prior to September 30, 2019, and became due October 1, 2019 and other revenues which have been assessed are considered as available at fiscal year-end. Reserve for Delinquent taxes are classified as Deferred Inflows of Resources as they are not available revenues.

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.

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

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 maintains a fiduciary financial responsibility, and are used for resources that do not belong to the County. These private purpose trust funds are trust funds restricted for external recipients and may never be used to report governmental programs as they provide specific benefits to specific beneficiaries and are custodial in nature. 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

D. Assets, 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 with an original maturity of 3 months or less. State statutes and the County's official Investment Policy authorize the County to invest in obligations of the U. S. Treasury, commercial paper, repurchase agreements, Bankers' acceptances, money market mutual funds and direct obligations of the State of Texas.

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

2. Receivables 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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3. Inventories and prepaid items (continued)

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 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 \$531,515. Pursuant to implementation of GASB Statement No. 75 in fiscal year 2018, the County recorded deferred outflow of resources of \$25,405,829 related to pension recognition and \$157,830 related to OPEB recognition. Deferred inflows of resources due to GASB Statement No. 75 were recognized of \$3,676,271 for pensions and \$1,260,105 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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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. 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, 2020, 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. 83, “Certain Asset Retirement Obligations.” This Statement became effective for Cameron County beginning with year ending September 30, 2019. This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital asset is required to recognize a liability based on the guidance in this Statement. Implementation of Statement No. 83 did not impact the County’s financial statement disclosure requirements.

Statement No. 88, “Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements” Addresses note disclosure in government financial statements related to debt to be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. Notes related to financial statements related to debt are required that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt. Further clarification is given which liabilities governments should include when disclosing information related to debt. Implementation of Statement GASB88 did not impact County’s financial disclosures.

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.

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.

Fund Balances	General Fund	Road & Bridge	2019 Certificates of Obligation	Other Governmental Funds	Total
<i>Non-spendable</i>	\$ -	\$ -	\$ -	\$ -	\$ -
Inventory	148,607	13422	-	-	162,029
Prepaid	710,103	41,612	-	858,365	1,610,080
<i>Committed</i>	-	-	-	-	-
Pending Litigation	500,000	-	-	-	500,000
Indigent Defense	500,000	-	-	-	500,000
Equipment	-	-	-	-	-
<i>Restricted</i>	-	-	-	-	-
Capital Projects	-	-	45,463,497	6,920,244	52,383,741
Special Revenue	-	9,317,031	-	13,494,973	22,812,004
Reserve for Debt Service	-	-	-	5,932,511	5,932,511
<i>Unassigned</i>	-	-	-	-	-
Fund Balance	19,927,102	-	-	-	19,927,102
Totals	\$ 21,785,812	\$ 9,372,065	\$ 45,463,497	\$ 27,206,093	\$103,827,467

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.

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 \$(141,302,242) difference are:

Bonds payable as of 9/30/2019	\$ (124,569,473)
Accrued interest payable	(592,119)
Capital Leases Payable	(5,788,700)
Deferred charge for Refunding	531,515
Deferred charge on Premium	(11,063,134)
Deferred charge related to insurance cost	179,669
Net adjustment to reduce fund balance - total government Funds to arrive at net position -governmental activities	<u>\$ (141,302,242)</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 \$3,693,949 difference are as follows:

Capital outlay (excluding outlays for non-County roads)	\$ 10,287,050
Depreciation expense	<u>(13,980,999)</u>
Net adjustment to increase net changes in fund balance - total governmental funds to arrive at net position –governmental activities	<u>\$ (3,693,949)</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	\$ (40,085,000)
Lease Debt Issuance	(2,377,457)
Principal Repayments	8,641,163
Debt Issuance Premium	(5,888,376)
Discount & Refunding Cost	<u>(97,022)</u>
Net adjustment to decrease net changes in fund balances-total governmental Funds to arrive at changes in net position of governmental activities	<u>\$ 39,806,692</u>

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 (\$7,146,516) differences is as follows:

Net OPEB Beginning of the Year	\$ 24,953,506
Pension Expense	(5,414,263)
OPEB	(113,374)
Net OPEB End of Year	<u>(26,572,385)</u>
Net adjustment to increase net change in fund balances-total governmental	
Funds to arrive at changes in net position of governmental activities	<u>\$ (7,146,516)</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, 2019, the carrying amount of the County's interest-bearing demand accounts and certificates of deposit totaled \$140,067,458. Bank balances and certificates of deposit totaling \$140,153,951 at September 30, 2019, 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, 2019, 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, 2019 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, 2019.

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

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, verifies that investment transactions fit with

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 2.09% yield from Lone Star Investment Pool and 1.0% interest rate from depository bank as of September 30, 2019, 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 \$11,138,224 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 \$10,262,484 and Cameron County Spaceport Development Corporation had demand deposits of \$15,694 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.

4. RECEIVABLES

Receivables consisted of the following at September 30, 2019:

	Governmental Fund Types	Proprietary Fund Types	Total Fund Types
Accounts	\$ 5,408,600	\$ 57,962	\$ 5,466,562
Taxes	7,815,119	-	7,815,119
Due from governments	4,855,262	-	4,855,262
Gross receivables	18,078,981	57,962	18,136,943
Less: allowance for uncollectible accounts	298,335	-	298,335
Total Net Receivables	\$ 17,780,646	\$ 57,962	\$ 17,838,608

At September 30, 2019, property tax receivables were reported in the combined balance sheet on page 44 net of an allowance for uncollectible taxes of \$298,335.

5. PROPERTY TAXES

The County adopted the 2018 tax rate, per \$100 of taxable value, for the Fiscal Year 2018-2019, as follows:

	Maintenance and Operation	Debt Service	Total All
Constitutional Funds	\$ 0.314410	\$ 0.008808	\$ 0.323218
Road Debt Service	0.046465	0.047210	0.093675
Total	<u>\$ 0.360875</u>	<u>\$ 0.056018</u>	<u>\$ 0.416893</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 \$0.416893 tax rate per \$100 of taxable valuation subject to the \$0.80 tax rate limitation, of which \$0.008808 was Constitutional Funds Debt Service. The Unlimited Tax Road Bonds Tax Rate was \$0.047210 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, Port of Harlingen 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

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, 2019. 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 3.82% of the total delinquent taxes receivable at September 30, 2019.

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 is participating in five (5) tax abatement agreements with wind farm energy project companies spanning thru year ending 2031. All of the wind farm abatement agreements contain a provision for payment in lieu of taxes of \$575,000 for the 10 years of the tax abatement. Other abatements approved in October 2017 are LNG and Anova which are liquefied natural gas (LNG) export facilities that are under development at the Port of Brownsville. These LNG abatements start within 3 years of contractual agreement and commence in 2020. LNG abatement requirement is the creation of 175 jobs with 35% hiring from within a 100 mile area. Construction duration is estimated at 52 months and payment in lieu of taxes is \$400,000.00 per annum for 10 years. The LNG agreements provide for 100% abatement for ten (10) years and include provisions for payment in lieu of taxes and participation in community benefits agreements. Cameron County also participates in a space exploration technology abatement. Participating entities received tax abatements of \$676,809 less the \$104,000 payment in lieu of taxes.

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6. CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2019 was as follows:

Governmental Activities:

	Beginning Balance 2018	Additions	Deletions	Adjustments	Ending Balance 2019
Capital Assets, not being depreciated:					
Land	\$ 10,914,367	\$ 37,898	\$ (2,133)	\$ -	\$ 10,950,132
Construction in progress	17,955,382	6,860,936	(20,949,486)	-	3,866,832
Total capital assets, not being depreciated	28,869,749	6,898,834	(20,951,619)	-	14,816,964
Capital assets, being depreciated					
Buildings	119,554,635	20,944,528	(130,666)	-	140,368,497
Improvements other than buildings / Other Structures	21,235,811	175,091	(3,182,634)	-	18,228,268
Equipment	47,992,682	3,280,703	(750,482)	-	50,522,903
Infrastructure	313,001,528	4,958	-	-	313,006,486
Total capital assets, being depreciated	501,784,656	24,405,280	(4,063,782)	-	522,126,154
Less accumulated depreciation for:					
Buildings	(45,869,748)	(3,052,560)	-	-	(48,922,308)
Improvements other than building/other structures	(5,554,593)	(157,505)	-	-	(5,712,098)
Equipment	(42,276,571)	(2,799,706)	814,131	-	(44,262,146)
Infrastructure	(217,488,520)	(7,971,228)	-	-	(225,459,748)
Total accumulated depreciation	(311,189,432)	(13,980,999)	814,131	-	(324,356,300)
Total capital assets being depreciated, net	190,595,224	10,424,281	(3,249,651)	-	197,769,854
Governmental activities capital assets, net	\$ 219,464,973	\$ 17,323,115	\$(24,201,270)	\$ -	\$ 212,586,818

6. CAPITAL ASSETS (continued):

Business-type activities:	Beginning Balance			Ending Balance
	2018	Additions	Deletions	2019
Capital assets, not being depreciated:				
Land	\$ 8,199,407	\$ 3,139,700	\$ -	\$ 11,339,107
Construction in progress	12,860,622	13,795,021	(4,089,849)	22,565,794
Total capital assets, not being depreciated	<u>21,060,029</u>	<u>16,934,721</u>	<u>(4,089,849)</u>	<u>33,904,901</u>
Capital assets, being depreciated:				
Buildings	15,753,779	-	-	15,753,779
Improvements other than buildings	20,841,756	5,100,662	-	25,942,418
Equipment	9,488,093	818,386	-	10,306,479
Other structures	41,424,699	-	-	41,424,699
Total capital assets, being depreciated	<u>87,508,327</u>	<u>5,919,048</u>	<u>-</u>	<u>93,427,375</u>
Less accumulated depreciation for:				
Buildings	(11,552,854)	(374,251)	-	(11,927,105)
Improvements other than buildings	(7,218,217)	(709,142)	-	(7,927,359)
Equipment	(7,381,925)	(570,294)	-	(7,952,219)
Other structures	(31,008,914)	(1,593,387)	-	(32,602,301)
Total accumulated depreciation	<u>(57,161,910)</u>	<u>(3,247,074)</u>	<u>-</u>	<u>(60,408,984)</u>
Total capital assets, being depreciated, net	<u>30,346,417</u>	<u>2,671,974</u>	<u>-</u>	<u>33,018,391</u>
Business-type activities capital assets, net	<u>\$ 51,406,446</u>	<u>\$ 19,606,695</u>	<u>\$ (4,089,849)</u>	<u>\$ 66,923,292</u>

Depreciation expense was charged to the functions of the primary government as follows:

Governmental activities:	
General government	\$ 2,082,991
Law enforcement and public safety	3,615,458
Highways and streets	7,868,061
Culture and recreation	158,833
Health	245,416
Welfare	10,240
Total depreciation expense - governmental activities	<u>\$ 13,980,999</u>
Business-type activities:	
Bridge system	\$ 1,721,362
Parks system	1,278,803
Airport system & commissary	246,909
Total depreciation expense - business-type activities	<u>\$ 3,247,074</u>

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 was completed in March 2019. The remaining Precinct Warehouse construction will be completed in FY20.

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.

In August 2015, Cameron County entered into an interlocal agreement with Cameron County Regional Mobility Authority (CCRMA) giving them the authority develop projects on behalf of Cameron County. CCRMA is to provide coordination with Texas Department of Transportation (TxDOT) and other federal and state agencies for the development of transportation projects through environmental, design and construction phases. This includes international County bridges in existence and to be built and interstate projects within the Transportation Reinvestment Zone #6 (countywide TIRZ) agreement. CCRMA is obligated to provide a scope, cost and project overview to County prior to any obligation incurrence.

In June 2019, Cameron County entered into an interlocal agreement with CCRMA for the implementation of a toll collection system at the Cameron County International Bridge System and County Parks that has been developed for use in the SH550 Toll Road. This is an interoperable toll system between SH550, County Parks, Bridge System and future toll projects. CCRMA is working to make this system interoperable statewide. This system will offer enhanced mobility solutions, improved payment solutions and a strengthened operational base. It offers updated camera technology, reduce dependence on cash transactions and license plate readers to improve customer security. Technical support staff will be provided by CCRMA and system should be fully operational in FY20. Costs are estimated for the bridge system at \$1.8M and the county parks at \$1.2M. Funding will be provided by 2019 Certificates of Obligation.

Cameron County entered into an interlocal with CCRMA in March 2019 for maintenance improvements and construction management services to be provided at the Veterans Bridge, Los Indios Bridge and Gateway Bridge. Maintenance will include Gateway Bridge north and southbound lanes, the Free Trade Bridge drain way maintenance, northbound commercial lane and oversized inspection lane; Veterans Bridge northbound entry and SENTRI lane modifications. Total cost is estimated at \$952,000.

Cameron County has entered into an Interlocal Agreement with CCRMA 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

6. CAPITAL ASSETS (continued):

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 scheduled for completion in FY2020 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 run from FM509 to FM2520 and connect to I-69E/US77 just north of Brownsville. Right of Way acquisition has been completed and construction plans have been submitted to TxDOT for approval. Phase II is 95% and is pending the construction phase. Tentatively construction would be started in June 2020 and funding has been allocated by TxDOT. 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. Phase III project development was approved in May2019 using \$335,000 from funds reserved for capital projects. This allocation will provide funds for right-of-way mapping and land acquisition; this section has already been approved with TxDOT funding for the design and construction phase and would commence in 2023.

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 \$6,853,258 at September 30, 2019. Maturities, including interest at an average rate of 2.79%, are as follows:

Fiscal Year Ending September 30,	General Fund	Road and Bridge Fund	Enterprise Fund	Total
2020	\$ 1,908,244	\$ 1,203,291	\$ 476,235	\$ 3,587,770
2021	1,109,030	966,064	387,179	2,462,273
2022	363,024	471,086	251,261	1,085,371
Total future lease payments	3,380,298	2,640,441	1,114,675	7,135,414
Less: interest	(118,311)	(113,728)	(50,117)	(282,156)
Net present value of future minimum lease payments	\$ 3,261,987	\$ 2,526,713	\$ 1,064,558	\$ 6,853,258
Current portion of lease payments	1,832,871	1,138,045	448,723	3,419,639
Long term lease payments	<u>\$ 1,429,116</u>	<u>\$ 1,388,668</u>	<u>\$ 615,835</u>	<u>\$ 3,433,619</u>

7. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)

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

Equipment	General Fund	Road and Bridge Fund	Parks Enterprise Fund	Total
Balance 10/01/2018	\$ 8,743,310	\$ 8,533,830	\$1,181,494	\$ 18,458,634
Increases	1,034,060	1,343,397	716,179	3,093,636
Decreases	(496,372)	-	-	(496,372)
Balance 9/30/2019	9,280,998	9,877,227	1,897,673	21,055,898
Less: accumulated depreciation	(7,027,279)	(6,772,820)	(542,843)	(14,342,942)
Carrying value	<u>\$ 2,253,719</u>	<u>\$ 3,104,407</u>	<u>\$ 1,354,830</u>	<u>\$ 6,712,956</u>

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

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

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

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

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

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

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 \$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.

Special Revenue Fund lease additions:

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

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

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

7. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)

Special Revenue Fund Lease Additions (continued)

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

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

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.

Enterprise Fund lease additions:

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

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

7. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)

Enterprise Fund lease additions (continued)

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

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$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.

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 \$215,182 and equipment rental paid was \$496,432 for the year ended September 30, 2019. 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, 2019 the monthly fee is equivalent to 8.11 (plus tax) per unit costing \$4,557 per month. TWC may not increase the monthly fee during the first two years; thereafter monthly rates may increase at any time upon 30 day notice to Cameron County. Rate increases shall not exceed 3% during any calendar year.

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, 2019 are as follow:

RESTRICTED

Major Governmental Funds:

General	\$ 606,230
Road and bridge	\$ 30,517
2019 Certificates of Obligation	\$ 3,577,645
Nonmajor Governmental Fund	\$ 2,257,252
Enterprise Funds	\$ 1,441,402

10. INTERFUND TRANSFERS, RECEIVABLES AND PAYABLES

Interfund receivables/payables consisted of the following at September 30, 2019:

Receivable Fund	Payable Fund	Amount
General Fund	Enterprise Fund	\$ 1,669,022
	Nonmajor Governmental Fund	3,850,854
	Road & Bridge	14,448
Nonmajor Governmental Fund	Nonmajor Governmental Fund	2,301,753
	General Fund	125,637
	Road & Bridge	58,726
	Enterprise Fund	518
Road and Bridge	Nonmajor Governmental Fund	36,319
	Total Gov. Funds Due from Other Funds	\$ 8,057,277
Enterprise Fund	General Fund	430,402
	Total Enterprise Funds & Gov. Due from Other Funds	\$ 8,487,679
	Enterprise Funds (Due to Other Funds)	\$ (1,669,540)
	Internal Funds (Due from Other Funds)	913,634
	Total Gov. Funds: Due from Other Funds	\$ 7,731,773

- 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.

10. INTERFUND TRANSFERS, RECEIVABLES AND PAYABLES (continued)

Interfund transfers during the year-ended September 30, 2019, are as follows:

*Enterprise Fund transfers to General Fund in FY19 were \$9,706,196.

Transfers Out:	General Fund	Road and Bridge Fund	Other Gov. Funds	Gov. Act. Intl. Svc. Fund	Enterprise Funds	Total
General Fund	\$ -	\$ -	\$1,339,786	\$2,421,450	\$ 38,412	\$ 3,799,648
Road and Bridge	-	-	113,383	-	-	113,383
2019 CO's	-	-	-	-	-	-
Other Gov. Gov.Act.Intl.Svc Fds	-	-	3,078,541	-	802,736	3,881,277
Enterprise Funds	<u>9,706,196</u>	<u>-</u>	<u>578,134</u>	<u>298,669</u>	<u>-</u>	<u>10,582,999</u>
	<u>\$9,706,196</u>	<u>\$ -</u>	<u>\$5,109,844</u>	<u>\$2,720,119</u>	<u>\$ 841,148</u>	<u>\$18,377,307</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, 2019.

	Governmental Activities	Business-Type Activities
Beginning balance at October 1, 2018	\$ 2,074,936	\$ 84,817
Increases	3,208,439	306,107
Decrease	(2,918,630)	(325,952)
Ending balance at September 30, 2019	<u>\$ 2,364,745</u>	<u>\$ 64,972</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.

A. GENERAL OBLIGATION AND CERTIFICATE OF OBLIGATION BONDS (continued)

The debt service requirements for the government's bonds outstanding as of September 30, 2019 are as follows:						
Certificates of Obligation						
	Governmental Activities		Business-Type Activities Debt			
					Total Primary	
Year Ending	Bonds		Bonds		Government Debt	
September 30,	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$ 6,513,539	\$ 4,698,333	\$ 2,036,460	\$ 1,489,723	\$ 8,549,999	\$ 6,188,056
2021	8,018,706	4,625,598	2,186,293	1,400,246	10,204,999	6,025,844
2022	8,304,299	4,390,228	2,290,702	1,298,426	10,595,001	5,688,654
2023	6,907,179	4,121,893	2,397,821	1,190,088	9,305,000	5,311,981
2024	6,879,565	3,846,483	2,505,435	1,078,548	9,385,000	4,925,031
2025-2029	33,477,462	14,806,596	12,207,540	3,697,457	45,685,002	18,504,053
2030-2034	29,383,723	7,855,111	7,716,276	1,556,542	37,099,999	9,411,653
2035-2039	21,125,000	2,746,650	3,170,000	128,000	24,295,000	2,874,650
2040-2044	2,290,000	772,250	-	-	2,290,000	772,250
2045-2049	1,670,000	169,750	-	-	1,670,000	169,750
	124,569,473	48,032,892	34,510,527	11,839,030	159,080,000	59,871,922
Unamortized Bond Deferred Chgs	(711,184)	-	-	-	(711,184)	-
Unamortized Discount Cost	-	-	-	-	-	-
Unamortized Premium	11,063,134	-	2,954,893	-	14,018,027	-
Total	\$ 134,921,423	\$ 48,032,892	\$ 37,465,420	\$ 11,839,030	\$ 172,386,843	\$ 59,871,922

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The annual requirements to amortize all Certificates of Obligation and General Obligation Bond Debt outstanding as September 30, 2019 are as follows:

Certificates of Obligation

Year Ending September 30,	Bonds		Total Primary Government Debt	
	Principal	Interest	Principal	Interest
2020	\$ 6,513,539	\$ 4,698,333	\$ 6,513,539	\$ 4,698,333
2021	8,018,706	4,625,598	8,018,706	4,625,598
2022	8,304,299	4,390,228	8,304,299	4,390,228
2023	6,907,179	4,121,893	6,907,179	4,121,893
2024	6,879,565	3,846,483	6,879,565	3,846,483
2025-2029	33,477,462	14,806,596	33,477,462	14,806,596
2030-2034	29,383,723	7,855,111	29,383,723	7,855,111
2035-2039	21,125,000	2,746,650	21,125,000	2,746,650
2040-2044	2,290,000	772,250	2,290,000	772,250
2045-2049	1,670,000	169,750	1,670,000	169,750
Total	\$ 124,569,473	\$ 48,032,892	\$ 124,569,473	\$ 48,032,892

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The annual requirements to amortize all Certificates of Obligation and General Obligation Bond Debt outstanding as September 30, 2019 are as follows:					
Certificates of Obligation					
Year Ending	Bonds		Total Primary Government Debt		
September 30,	Principal	Interest	Principal	Interest	
2020	\$ 6,513,539	\$ 4,698,333	\$ 6,513,539	\$ 4,698,333	
2021	8,018,706	4,625,598	8,018,706	4,625,598	
2022	8,304,299	4,390,228	8,304,299	4,390,228	
2023	6,907,179	4,121,893	6,907,179	4,121,893	
2024	6,879,565	3,846,483	6,879,565	3,846,483	
2025-2029	33,477,462	14,806,596	33,477,462	14,806,596	
2030-2034	29,383,723	7,855,111	29,383,723	7,855,111	
2035-2039	21,125,000	2,746,650	21,125,000	2,746,650	
2040-2044	2,290,000	772,250	2,290,000	772,250	
2045-2049	1,670,000	169,750	1,670,000	169,750	
Total	\$ 124,569,473	\$ 48,032,892	\$ 124,569,473	\$ 48,032,892	
Certificates of Obligation					
Year Ending					
September 30,	Principal	Interest	Total		
2020	\$ 8,549,999	\$ 6,188,056	\$ 14,738,055		
2021	10,204,999	6,025,844	16,230,843		
2022	10,595,001	5,688,654	16,283,655		
2023	9,305,000	5,311,981	14,616,981		
2024	9,385,000	4,925,031	14,310,031		
2025-2029	45,685,002	18,504,053	64,189,055		
2030-2034	37,099,999	9,411,653	46,511,652		
2035-2039	24,295,000	2,874,650	27,169,650		
2040-2044	2,290,000	772,250	3,062,250		
2045-2049	1,670,000	169,750	1,839,750		
Total	\$ 159,080,000	\$ 59,871,922	\$ 218,951,922		

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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, 2019	Less Current Maturities (to be paid in FY 2019-2020)	Long-Term Maturities September 30, 2020
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.	3,590,000	330,000	3,260,000
<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.	17,405,000	1,125,000	16,280,000
<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.	5,805,000	1,000,000	4,805,000
<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.	13,470,000	690,000	12,780,000
<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.	1,840,000	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.	15,880,000	1,445,000	14,435,000
<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.	14,955,000	620,000	14,335,000
<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.	19,610,000	805,000	18,805,000

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, 2019:

	Outstanding Balance September 30, 2019	Less Current Maturities (to be paid in FY 2019-2020)	Long-Term Maturities September 30, 2020
<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.	9,515,000	195,000	9,320,000
<u>\$40,085,000 Certificates of Obligation, Series 2019</u> due in annual principal installments of \$500,000 to 2,915,000 through February 2039, plus interest at rates ranging from 2.0% to 5.0%, for capital improvements and to pay issuance costs.	<u>40,085,000</u>	<u>500,000</u>	<u>39,585,000</u>
Total Certificates of Obligation	<u>159,080,000</u>	<u>8,550,000</u>	<u>150,530,000</u>
Total Debt	159,080,000	8,550,000	150,530,000
Less: Deferred charges on refunding	(711,184)	179,865	(531,319)
Unamortized premium	<u>14,018,027</u>	<u>(733,358)</u>	<u>13,284,669</u>
Total Debt	<u>\$ 172,386,843</u>	<u>\$ 7,996,507</u>	<u>\$163,283,350</u>

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

Cameron County issued \$11,415,000 Certificates of Obligation, Series 2017 dated October 3, 2017 to pay for contractual obligations to be incurred in connection with the 1) planning, acquisition, construction, equipping, expansion, repair and/or renovation of County public works precinct warehouses and County public works department facilities, including equipment, 2) repairs and improvements to Probation/Detention facilities; 3) land on South Padre Island for park purposes, 4) acquisition of property for County warehouse and administration facilities and parking, and 5) payment of costs of issuance of the Certificates. This

12. LONG TERM DEBT (continued)

A. GENERAL OBLIGATION AND CERTIFICATE OF OBLIGATION BONDS (continued)

issuance had a premium of \$793,035. The annual interest rates range from 2.0% to 4.0%. Interest accrues semiannually and the bonds mature in fiscal year 2038.

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

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

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

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.

12. LONG TERM DEBT (continued)

A. GENERAL OBLIGATION AND CERTIFICATE OF OBLIGATION BONDS (continued)

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

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:

YEAR ENDING SEPTEMBER 30,	PRINCIPAL	INTEREST	AMOUNT
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	880,276	220,068	1,100,344
2025-2029	3,948,241	502,510	4,450,751
2030-2031	686,443	32,550	718,993
Unamortized Costs	59,805	-	59,805
TOTAL	\$ 8,669,919	\$ 2,034,647	\$ 10,704,566

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

12. LONG TERM DEBT (continued)

ENTERPRISE FUND DEBT OBLIGATION (continued)

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>
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	1,625,159	858,480	2,483,639
2025-2029	8,259,297	3,194,947	11,454,244
2030-2034	7,029,834	1,523,994	8,553,828
2035-2036	3,170,000	128,000	3,298,000
Unamortized Costs	2,895,088	-	2,895,088
TOTAL	<u>\$28,795,501</u>	<u>\$ 9,804,385</u>	<u>\$38,599,886</u>

B. CAPITAL LEASES

The annual requirements to retire general non-bonded debt outstanding at September 30, 2019, are as follows:

	Capital Leases
Changes in General Capital Leases Debt	Debt
Capital Leases payable at October 1, 2018	\$ 6,974,580
General Governmental Debt Issued	2,377,457
Enterprise Debt Issued	716,178
General Governmental Debt Retired	(2,840,051)
Enterprise Debt Retired	(374,906)
Capital Lease payable at September 30, 2019	<u>\$ 6,853,258</u>

The annual requirements to retire general non-bonded debt outstanding at September 30, 2019 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

12. LONG TERM DEBT (continued)

C. ADVANCED REFUNDING AND DEFEASED DEBT (continued)

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.

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.

12. LONG TERM DEBT (continued)

C. ADVANCED REFUNDING AND DEFEASED DEBT (continued)

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. This debt was retired as of September 2019.

The changes in Business-type activities total debt are summarized as follows:

Debt payable at October 1, 2018	\$ 615,000
Debt retired	(615,000)
Debt payable at September 30, 2019	<u>\$ -</u>

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 \$3,318,765 as of September 30, 2019.

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:

<u>YEAR ENDING SEPTEMBER 30,</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>AMOUNT</u>
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	880,276	220,068	1,100,344
2025-2029	3,948,241	502,510	4,450,751
2030-2031	686,443	32,550	718,993
Unamortized Costs	59,805	-	59,805
TOTAL	<u>\$ 8,669,919</u>	<u>\$ 2,034,647</u>	<u>\$ 10,704,566</u>

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:

<u>YEAR ENDING SEPTEMBER 30,</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>AMOUNT</u>
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	1,625,159	858,480	2,483,639
2025-2029	8,259,297	3,194,947	11,454,244
2030-2034	7,029,834	1,523,994	8,553,828
2035-2036	3,170,000	128,000	3,298,000
Unamortized Costs	2,895,088	-	2,895,088
TOTAL	<u>\$28,795,501</u>	<u>\$ 9,804,385</u>	<u>\$38,599,886</u>

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 \$312,250.

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
2016	\$ 428,441	\$ 325,356	\$ 103,085
2017	\$ 328,194	\$ 280,450	\$ 47,744
2018	\$ 312,250	\$ 283,438	\$ 28,812

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 \$186,356 for automobile liability and \$77,168 for automobile physical damage for the period July 1, 2019 through July 1, 2020. Insurance premium provides coverage for 674 vehicles including utility trailers and enclosed trailers. No settlements exceeded insurance coverage during the past three years.

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 \$300,000 per occurrence	\$100,000 per occurrence	\$500,000 per occurrence	\$500,000 per person \$500,000 per offense aggregate

The deductible is \$5,000 per occurrence. The annual premium is \$62,559 for the period July 1, 2019 through July 1, 2020. 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. Transfers of \$2,720,119 were needed from General Fund, Road & Bridge and Enterprise Funds to meet medical obligations. This is a significant increase when compared to FY18 when a transfer of \$1,324,253 was needed. The County's contribution for employee coverage was \$6,600 in fiscal year 2019. County contribution for FY20 was increased to \$7,200 per employee in efforts to reach a better funding level based on medical trends.

During fiscal year 2019, a total of \$13,779,566 was paid in benefits and \$2,308,374 was paid in administrative costs. Estimated claims payable, based upon claims filed and estimated unfiled claims at year end, totaled \$65,956 as of September 30, 2019. Changes in the balances of claims liabilities during the past three years follow:

	<u>Fiscal Year 2018-2019</u>	<u>Fiscal Year 2017-2018</u>	<u>Fiscal Year 2016-2017</u>
Unpaid claims, beginning of fiscal year	\$ 301,843	\$ 391,131	\$ 526,814
Incurred claims (including incurred but not reported)	13,543,679	12,555,001	12,209,068
Payments of claims	(13,779,566)	(12,644,289)	(12,344,751)
Unpaid claims, end of fiscal year	<u>\$ 65,956</u>	<u>\$ 301,843</u>	<u>\$ 391,131</u>

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 7/1/19 – 7/1/20.

The Gateway International Bridge has \$15,000,000 in coverage for the bridge span property damage and \$7,119,740 for use and occupancy coverage protecting from loss of revenues. The Free Trade Bridge at Los Indios has \$15,000,000 to cover property damage to the bridge spans and \$2,444,246 for use and occupancy coverage protecting from loss of revenues. The Veteran's International Toll Bridge also has \$15,000,000 to cover property damage to the bridge spans and \$9,581,765 for use and occupancy coverage protecting from loss of revenues. The maximum coverage for loss or damage per occurrence or in the aggregate by the peril of earthquake, flood or named storm is \$64,145,751. A significant portion of the amounts capitalized in toll bridges and approaches constitute non-construction costs such as environmental assessments, presidential permits, U.S. Coast Guard Permits, legal, engineering, geotechnical surveying, archeological examination, as well as land and site preparation. 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.

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

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, 2019 produced a \$1,398,426 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 \$349,607.

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, 2019 produced a distribution to City of Brownsville of \$3,097,696.

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)
2019	\$ 3,097,696	\$3,097,696	\$ 6,195,392
2018	2,664,756	2,664,756	5,329,512
2017	2,552,857	2,552,857	5,105,714
2016	2,411,486	2,411,486	4,822,972
2015	1,876,662	1,876,662	3,753,324
2014	1,825,714	1,825,714	3,651,428
2013	1,288,520	1,288,520	2,577,040
2012	1,554,861	1,554,861	3,109,722
2011	1,528,935	1,528,935	3,057,870
	<u>\$ 18,801,487</u>	<u>\$ 18,801,487</u>	<u>\$ 37,602,974</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 and local entities 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. The receivable balance on the April 2006 loan is \$167,500.

On June 6, 2012 and June 7, 2012 the County and CCRMA approved and entered into the SSH 550 Funding and Development Agreement (the "550 Agreement"). The 550 Agreement designates CCRMA as the owner of the Project and as the operator and the party responsible for maintenance of the Project. On August 8, 2012, Cameron County issued \$40,000,000 Revenue and Tax Bonds, Series 2012, providing funding for the Project and as a condition for such funding, the CCRMA is obligated to repay the funding together with interest on the unpaid principal balance. The debt will be reported on the CCRMA financial statements. The CCRMA has pledged to the County Pledged revenues in accordance with the "SH550 Project Agreement." CCRMA is responsible for providing annual operating, maintenance, and capital budgets to the County and for funding various reserves as established in the Trust agreement. In December 2016 through an advanced funding \$14.3 Million in bond were refunded. As of September 2019, \$25.6million remain outstanding.

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

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. In December 2016, \$695,000 of the bonds were advance refunded. As of September 2019, \$4.2 million remain outstanding.

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

On November 2016, Cameron County Commissioners Court adopted a "CERTIFICATE FOR ORDER" authorizing the issuance of "Cameron County, Texas \$15,800,000 Revenue and Tax Refunding Bonds, Series 2016 (State Highway 550 Project)", for the purpose of refunding and restructuring certain outstanding obligations of the CCRMA for debt service and cash flow savings and to pay costs of issuance of the Bonds. The County entered into a funding and development Agreement, dated August 1, 2012, amended on February 1, 2014, March 15, 2015 and November 1, 2016 (the 550 Agreement) in which the authority pledged and assigned to County certain toll revenues to be derived from Project, Pass-through Payments and a subordinated pledge of Vehicle Fee Revenues. The County has assigned its right to the Pledged Revenues to the Trustee pursuant to the Order and Trust Agreement.

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

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. Since November, 2011, Cameron County and Cameron County Regional Mobility Authority (CCRMA – component unit) entered into interlocal agreements to participate in "Transportation Reinvestment Zones" throughout specific regions throughout the County.

14. COMMITMENTS AND CONTINGENCIES (continued)

Tax Increment Reinvestment Zone (TIRZ) (continued)

In December, 2015 Cameron County entered into an interlocal agreement with Cameron County Regional Mobility Authority (CCRMA) to participate in Transportation Reinvestment Zone #6. This zone establishes a “County-Wide Transportation Reinvestment Zone” projected to support \$1.6 billion in transportation projects that will promote safety, support development and facilitate the movement of traffic throughout Cameron County.

TRZ #6 supersedes all previous Cameron County/CCRMA TRZs. The Tax Increment Base year of TRZ#6 is all real property in the County as of January 1, 2015 and the maximum transfer amount is the cumulative total of \$1,625,954,462. Cameron County’s participation will be 25% of the Tax Increment excluding amounts levied and collected for Interest and Sinking Funds and commitments of existing TIRZ agreements. The termination date of the Zone is whichever of the following events occurs first: A) date upon which all outstanding Project Obligations have been satisfied and no additional Project Obligations are anticipated; B) the Maximum Transfer Amount has been paid (\$1,625,954,462); C) December 29, 2055, unless such date is extended by agreement of parties.

Distributions for FY 2019 for all entities were cities of Los Fresnos \$197,869, City of San Benito \$209,865, City of Harlingen \$312,600 and Brownsville \$221,035, Town of South Padre Island \$27,195, Town of La Feria \$29,836 and CCRMA \$566,100. Some of these distributions were for prior years and were paid from appropriated reserves. Funds of \$1,579,084 are 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 non-traditional defined benefit pension plan administered by the statewide, public employee Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of approximately 735 counties and districts 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, or upon request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, TX 78768-2034.

The plan’s provisions are adopted by the governing body of the employer, within the options available in the state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service or with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits, with interest. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be adequately financed by the employer's commitment to contribute. At retirement, death, or

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 9.79% for the months of the calendar year in 2018 and 9.83% for the months of the calendar year in 2019. In FY18 there was an actuarial investment loss. The deferred actuarial investment gain from previous years was used to reduce that year's actuarial investment loss. One-fifth of the remaining loss was recognized in this year's valuation, with the remainder deferred until future valuations. The required employer contribution rates are expected to increase over the next few years as the FY18 actuarial investment loss is recognized.

The contribution rate payable by the employee members for the calendar years 2018 and 2019 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, 2019, the annual pension cost for the TCDRS plan and the actual employer contributions were \$6,984,306, and were equal to the required contribution.

COUNTY PENSION PLAN PROVISIONS		
Employee Deposit Rate		7%
Employer Matching		200%
Prior Service Credit		160%
Retirement Eligibility		
Age 60 (Vesting)		8 years of service
Rule of		75 years total age + service
At any age		30 years of service
Optional Benefits		
Partial Lump-Sum Payment at Retirement		Yes

15. RETIREMENT PLAN (continued)

C. TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM (continued)

Net Pension Liability

Actuarial assumptions used to determine the total pension liability as of the valuation date, December 31, 2018 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, 2018 were the same as those resulting in an actuarial valuation analysis for the period January 1, 2013 – December 31, 2016, except where required to be different by GASB68. System-wide economic assumptions used by the TCDRS actuary were a 5.25% 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. Annual salary increase rates consist of a general wage inflation component of 3.25% and a merit, promotion and longevity component that on average approximates 1.6% per year for a career employee. Employer specific economic assumption reflects 0.0% growth in membership and payroll growth of 3.25%.

	<u>Beginning Date</u>	<u>Ending Date</u>
Valuation Date	December 31, 2017	December 31, 2018
Measurement Date	December 31, 2017	December 31, 2018
Employer's fiscal year	October 1, 2018	September 30, 2019

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 liabilities as Net Pension Liability (NPL) on the balance sheets, changes in NPL are recognized as Pension Expense on the income statement or reported as deferred inflows/outflows of resources over a period of time. Changes in Net pension liability (NPL) for Cameron County was determined as of December 31, 2018, and total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

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.

15. RETIREMENT PLAN (continued)

Net Pension Liability (continued)

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

Valuation Timing	December 31, 2018
Actuarial Cost Method	Entry age normal
Asset Valuation Method:	
Smoothing period	5 years
Recognition method	Non-asymptotic
Corridor	None
Inflation	2.75%
Salary Increases	4.85% average over career, including inflation
Investment rate of return	8% net of administrative and investment, including inflation
Cost of Living Adjustments	Cost of living adjustments are not considered to be
	substantively automatic under GASB68. No assumption for
	future cost of living adjustments is included .
Turnover	New employee sare assumed to replace any terminated members
	and have similar entry ages.

Membership Data:

Census Data to assess pension liability consists of the following membership information:

	<u>2017</u>	<u>2018</u>
Active Employees	1,892	1831
Former Employees not yet receiving benefits	1,208	1354
Average Monthly Benefit	\$ 3,066	\$ 3,093
Average Age	41.61	41.91
Average years of service	9.76	10.02

Inactive Employees (or their Beneficiaries) Receiving Benefits

Number of Benefit Recipients	642	678
Average Monthly Benefit	\$1,364	\$ 1,438

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 on 130% of the RP-2014 Health Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014. Changes in assumptions and methods reflected in the schedule of employer contributions reflect new mortality assumptions. No new plan provisions were considered as of FY19.

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.

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 and reflect expected volatility and correlation. Capital market assumptions and information are based on January 2019 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	10.50%	5.40%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (3)	18.00%	8.40%
Global Equities	MSCI World (net) Index	2.50%	5.70%
Int'l Equities – Developed Markets	MSCI World Ex USA (net)Index	10.00%	5.40%
Inter'l Equities – Emerging Markets	MSCI EM Markets (net)Index	7.00%	5.90%
Investment –Grade Bonds	Bloomberg Bclys US Aggregate Bond Index	3.00%	1.60%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	12.00%	4.39%
Direct Lending	S&P/LSTA Leveraged Loan Index	11.00%	7.95%
Distressed Debt	Cambridge Asso Distressed Securities Index(4)	2.00%	7.20%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.15%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	5.35%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index (5)	6.00%	6.30%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	13.00%	3.90%

(1) Target asset allocation adopted at the April 2019 TCDRS Board meeting.

(2) Geometric real rates of return equal the expected return minus the issued inflation rate of 1.70% per Cliffwater's 2019 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.

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. When this point is reached, the employer is still required to contribute at least the normal cost. Increased costs due to adoption of COLA is required to be funded over a period of 15 years, if applicable. Based on these requirements, the projected fiduciary net position is determined to be sufficient compared to projected benefit payments. In projecting the expected levels of cash flows and investments returns to the system, the fiduciary net position as a percentage of total pension liability is projected to increase from its current level in future years. Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the total pension liability and net pension liability of the employer is equal to the long-term assumed rate of return on investments. This long term assumed rate of return should be net of investment expenses, but gross of administrative expenses for GASB68 purposes. The discount rate of 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 12/31/17	\$ 302,633,937	\$ 293,437,623	\$ 9,196,314
Changes for the year:			
Service Cost	9,210,329	-	9,210,329
Interest on total pension liability ¹	24,685,597	-	24,685,597
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses	(1,248,665)	-	(1,248,665)
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(1,299,518)	(1,299,518)	-
Benefit payments	(13,149,411)	(13,149,411)	-
Administrative expenses	-	(228,923)	228,923
Member contributions	-	4,918,583	(4,918,583)
Net investment income	-	(5,496,294)	5,496,294
Employer contributions	-	6,879,084	(6,879,084)
Other	-	(49,250)	49,250
Balance as of 12/31/18	<u>\$ 320,832,269</u>	<u>\$ 285,011,894</u>	<u>\$ 35,820,375</u>

Note: Balance in table above may not sum to total due to rounding.

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	Current Discount Rate	1% Increase
	7.10%	8.10%	9.10%
Total pension liability	\$ 367,890,855	\$ 320,832,269	\$ 281,861,537
Fiduciary net position	285,011,894	285,011,894	285,011,894
Net pension liability / (asset)	<u>\$ 82,878,961</u>	<u>\$ 35,820,375</u>	<u>\$ (3,150,357)</u>

PENSION EXPENSE

	January 1, 2018 to December 31, 2018
Pension Expense/ (Income)	
Service Cost	\$ 9,210,329
Interest on total pension liability ⁽¹⁾	24,685,597
Effect of plan changes	-
Administrative expenses	228,923
Member contributions	(4,918,583)
Expected invest. return net of investment expenses	(23,652,115)
Recognition of deferred inflows/outflows or resources	
Recognition of economic/demographic gains/losses	(1,351,449)
Recognition of assumption changes or inputs	675,668
Recognition of investment gains or losses	8,006,427
Other ⁽²⁾	49,250
Pension expense / (income)	<u>\$ 12,934,046</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.

Pension Expense and Deferred Inflows/Outflows of Resources Related to Pensions: For the measurement period ending December 31, 2018, the County recognized \$12,934,046. As of September 30, 2019, the deferred inflows and outflows of resources are as follow:

Deferred Inflows/Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 3,676,271	\$ -
Changes of assumptions	-	1,826,463
Net difference between projected and actual earnings	-	18,441,874
Contributions made subsequent to measurement date ⁽³⁾	N/A	5,137,492

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:	
2019	\$ 6,660,995
2020	2,190,069
2021	2,013,293
2022	5,727,709
2023	-
Thereafter	-
Total	<u>\$ 16,592,066</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.

The Plan: Health Insurance Benefit

Cameron County administers a single-employer defined health benefit plan that covers employees, retirees and their spouses. Benefits provided by Cameron County to retirees only includes medical benefits for which the retiree pays a monthly premium. This benefit is not available after retiree reaches the age of 65. The plan provisions allow members to retire upon attaining age 60 with 8 or more years of service or when the sum of their age and years of service equals 75 or more. Dependents of retirees who are not eligible for Medicare are also eligible for coverage while retiree is alive but they must pay for dependent coverage. Participants under disability are eligible for continued medical coverage under COBRA but must pay the full premium. After COBRA expires, there is no additional medical coverage for disabled participants. Cameron County does not offer dental, vision or hearing medical benefits to retirees. Transactions are recorded using the accrual basis of accounting. Plan member and employer contributions are recognized in the period for which the contributions are due. Benefits and refunds are recognized when due and payable. Cameron County does not pre-fund benefits. Benefits are paid directly from general assets on a pay-as-go basis and there is no trust for accumulating plan assets. Local Government Code Section 157.101 assigns the authority to establish and amend benefit provisions to Commissioner's Court. Monthly medical contributions required by retirees are as follow:

	<u>Retiree</u>	<u>Retiree & Spouse</u>	<u>Retiree & 1 Child</u>	<u>Retiree & Children</u>	<u>Family including spouse</u>
Medical/TX	\$250.78	\$575.98	\$500.98	\$532.23	\$657.23

Membership in the plan at 10/01/2018 the date of the latest actuarial valuation, consists of the following:

Active Members:	1,728
Retirees and beneficiaries receiving benefits:	47

15. RETIREMENT PLAN (continued)

OTHER POST-EMPLOYMENT BENEFITS (continued)

The valuation date of GASB75 for Cameron County is December 31, 2018, the date as of which the actuarial valuation was performed. Measurement date is December 31, 2018 and is for fiscal year ending September 30, 2019. The date for determining plan assets and obligations is December 31, 2018. There have been no significant changes between the valuation date and the fiscal year end.

Valuation Date	October 1, 2017
Measurement Date	September 30, 2019
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% per annum
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Salary merit increases used in this valuation are based on years of service provided. Employees are projected to receive a higher percentage rate increase (4.5% to 1.8%) in the beginning years of employment and at 20 years of service this drops to .80%. Retiree per capita medical benefit costs are expected to be 21.07% higher than coverage for spousal coverage. It is assumed to 50% of active employees will elect coverage at retirement. For active employees, husbands are presumed to be three years older than their spouse and 50% of active participants that retire are assumed to elect spousal coverage. Entry level employees are presumed to have a higher termination rate than those vested employees. It is presumed that a majority of employees will retire at the age of 65. Rates used in determining termination, retirement and disability were updated using the prescribed rates in the 2017 TCDRS Report.

15. RETIREMENT PLAN (continued)

OTHER POST-EMPLOYMENT BENEFITS (continued)

Changes in Net OPEB Liability		Increase/(Decrease) Total OPEB Liability
Balance as of September 30, 2018		\$24,495,823
Changes for the year:		
Service Cost		1,834,569
Interest in total OPEB Liability		917,369
Effect of assumption changes or inputs		(163,608)
Effect of reversal assumption changes or inputs		1,112,535
Effect of assumptions changes or inputs		(948,927)
Benefit payments		(689,548)
Balance as of September 30, 2019		\$26,558,213

Medical OPEB Liability	September 30, 2018	September 30, 2019
OPEB Liability	24,495,823	26,558,213
Covered Payroll	62,295,873	62,295,873
OPEB Liability as a % of covered payroll	39.32%	42.64%

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	\$ 29,166,229	\$ 26,558,213	\$ 21,426,195

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.

15. RETIREMENT PLAN (continued)

OTHER POST-EMPLOYMENT BENEFITS (continued)

	1% Decrease	Current Trend Rate	1% Increase
Total OPEB Liability	\$ 22,933,017	\$ 26,558,213	\$ 30,948,286

For fiscal year end 2019, 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, 2018 to September 30, 2019
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, 2019, 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)	-

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	
2020	(\$ 163,608)
2021	(163,608)
2022	(163,608)
2023	(163,608)
2024	(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.

D. OPEB - MULTIPLE EMPLOYER DEFINED BENEFIT GROUP TERM PLAN GROUP TERM LIFE FUND

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

	December 31, 2017	December 31, 2018
Total OPEB Liability	\$ 2,763,617	\$ 2,569,964

15. RETIREMENT PLAN (continued)**D. OPEB - MULTIPLE EMPLOYER DEFINED BENEFIT GROUP TERM PLAN
GROUP TERM LIFE FUND (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:

Discount Rate				
Discount rate ⁽¹⁾		3.44%		4.10%
Long-term expected rate of return, net of investment expense ⁽¹⁾		Does not apply		Does not apply
Municipal bond rate ⁽¹⁾		3.44%		4.10%
⁽¹⁾ The OPEB plan has been determined to be an unfunded OPEB plan; therefore only the municipal bond rate applies.				

Other Key Assumptions:

All actuarial assumptions that determined the total OPEB liability as of December 31, 2018 were based on the results of an actuarial experience study for the period January 1, 2013 – December 31, 2016, except where required to be different by GASB75.

		Beginning Date		Ending Date
Valuation date		December 31, 2017		December 31, 2018
Measurement date		December 31, 2017		December 31, 2018
Employer's fiscal year		October 1, 2018		September 30, 2019

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15. RETIREMENT PLAN (continued)

**D. OPEB - MULTIPLE EMPLOYER DEFINED BENEFIT GROUP TERM PLAN
GROUP TERM LIFE FUND (continued)**

Changes in Net OPEB Liability- GTL

	Increase(Decrease)
	Total OPEB
	Liability
Balance as of December 31, 2017	\$ 2,763,617
Changes for the year:	
Service Cost	98,633
Interest on total OPEB Liability ⁽¹⁾	97,383
Effect of benefit terms ⁽²⁾	-
Effect of economic/demographic experience	3,860
Effect of assumptions changes or inputs ⁽³⁾	(330,290)
Benefit payments	(63,239)
Other	-
Balance as of December 31, 2018	\$ 2,569,964

⁽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 GTL program covers both active and retirees and is treated as an unfunded OPEB plan. Under GASB75 (paragraph 155), the discount rate for an unfunded OPEB plan should be based on 20-year tax-exempt AA or higher Municipal Bonds. Therefore a discount rate of 4.10% is used in this actuarial. The following tables show the Total OPEB GTL Liability of the employer, calculated using the discount rate of 4.10%, as well as what the County's Total OPEB Liability would be if it were calculated using a discount rate that is a percentage point lower (3.10%) or 1 percentage point higher (5.10%) 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.

15. RETIREMENT PLAN (continued)

**D. OPEB - MULTIPLE EMPLOYER DEFINED BENEFIT GROUP TERM PLAN
GROUP TERM LIFE FUND (continued)**

				1%	Current	1%
				Decrease	Discount Rate	Increase
				3.10%	4.10%	5.10%
Total OPEB Liability				\$ 3,094,650	\$ 2,569,964	\$ 2,165,982

OPEB Expense/Income			
			January 1, 2018 to
OPEB Expense			December 31, 2018
Service Cost		\$	98,633
Interest on total OPEB Liability ⁽¹⁾			97,383
Effect of plan changes			-
Recognition of Deferred Inflows/Outflows of Resources			
	Recognition of economic/demographic gains or losses		(4,128)
	Recognition of assumptions changes or inputs		(28,956)
OPEB Expense		\$	162,932

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

As of December 31, 2018, the deferred inflows and outflows of resources are as follow:

	Deferred Inflows	Deferred Outflows
Deferred Inflows/Outflows of Resources	of Resources	of Resources
Differences between expected and actual experience	\$ 28,072	\$ 3,309
Changes of Assumptions	283,106	109,365
Contributions made subsequent to measurement date	n/a	45,156

15. RETIREMENT PLAN (continued)

D. OPEB - MULTIPLE EMPLOYER DEFINED BENEFIT GROUP TERM PLAN GROUP TERM LIFE FUND (continued)

Amounts currently reported as deferred outflows/inflows of resources related to OPEB benefits, excluding contributions made subsequent to the measurement date, will be recognized in OPEB expense as follow:

Year ended December 31:		
2019	\$	(33,084)
2020		(33,084)
2021		(33,084)
2022		(33,084)
2023		(33,084)
Thereafter		(33,084)

Employer OPEB Contributions to the Plan

Employers make a combined contribution for both active and retiree coverage; however, only the retiree coverage is considered an OPEB plan and therefore only the contributions associated with retiree coverage are included under GASB75. For GASB purposes, the employer's benefit payments for the year are treated as being equal to its annual retiree GTL contributions. The following table shows a breakdown of the employer's contributions to the GTL program for the calendar year 2018.

Coverage Type	2018 GTL Rate	Amount	Financial Reporting
Active Member GTL Benefit	0.16%	\$ 112,425	No change from prior year
Retiree GTL Benefit	0.09%	\$ 63,239	GASB75

Other Key Actuarial Assumptions

All actuarial assumptions that determined the total OPEB liability as of December 31, 2078 were based on the results of an actuarial experience study for the period January 1, 2013 December 31, 2016, except where required to be difference by GASB75.

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

Recognition or assumptions changes

Or inputs

Straight line amortization over expected working life

Straight line amortization over expected working life

15. RETIREMENT PLAN (continued)

Other Key Actuarial Assumptions (continued)

Asset Valuation Method	Does not apply
Inflation	Does not apply
Salary Increases	Does not apply
Investment Rate of Return (Discount Rate)	4.10% 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

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 GTLF for the years ended 9/30/17, 9/30/18 and 9/20/19 were \$175,556, \$175,559 and \$172,652, respectively, which equaled the contractually required contributions each year.

16. SUBSEQUENT FINANCIAL ACTIVITY

On October 1, 2019, Cameron County issued \$17,865,000 Cameron County Limited Tax Refunding Bonds, Taxable Series 2019 to refund currently outstanding obligations of the County in order to achieve debt service savings and to pay costs related to the issuance of the Bonds. These "Bonds" will mature 2031 and interest rates range from 1.831% to 2.893%. Refunded obligations through this 2019 Limited Tax Refunding issuance were Certificates of Obligations 2011 \$15,115,000 and Limited Tax Refunding Bonds, Series 2011 \$1,660,000.

Cameron County has approved the issuance of \$5,680,000 Cameron County, Texas Tax Notes, Series 2020 on February 2020 for the purpose of purchasing equipment and payment of contractual obligations for professional services rendered in connection therewith (including, but not limited to, financial advisory, legal, architectural and engineering). Cameron County has historically secured equipment financing through a Master Equipment Lease/Purchase Agreement. Funding for leased equipment financing needs was not budgeted for FY20 as the FY20 Tax Notes Debt Issuance will be utilized.

17. PENDING GASBs IMPLEMENTATION

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. This statement takes effect for financial reports ending December 31, 2019. Impact of GASB 84 to Cameron County has not been determined.

GASB Statement 87, *Leases* (GASB87), establishes criteria requiring governments to recognize of certain lease assets and liabilities for leases that previously classified as operating leases and recognized as inflows of resources or outflows of resources based on payment provisions of the contract. A lessee will now be required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. This statement takes effect for financial reports ending December 31, 2020. Impact of GASB 87 to Cameron County has not been determined.

GASB Statement 89, *Accounting for Interest Cost Incurred before the end of a Construction Period*(GASB89), This Statement requires that interest cost incurred prior to the end of construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. This reporting requirement will negate the interest expense incurred prior to completion period to be recorded as a historical cost of the capital asset. This statement takes effect for financial reports ending December 31, 2020. Impact of GASB 89 to Cameron County has not been determined.

GASB Statement 90, *Majority Equity Interest* (GASB90), This Statement defines a majority equity interest and specifies that majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. A majority equity interest meeting the definition of an investment should be measured using the equity method. Those governments and funds should measure the majority equity interest at fair value. This statement takes effect for financial reports ending December 31, 2019. Impact of GASB 90 to Cameron County has not been determined.

18. SUBSEQUENT EVENTS – UNCERTAINTY

On March 1, 2020, the President of the United States declared a National Health Emergency due to COVID-19 known as the Coronavirus. On March 13, 2020, the Governor of the State of Texas declared a State of Disaster due to the Coronavirus. The effect of these declarations and similar mandated social-distancing measures on the County's citizens, employees, suppliers, vendors and bonding and rating agencies are currently unknown. Accordingly, these financial statements have not been adjusted to reflect the effects of such measures to the County's 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 as of September 30, 2019, and the respective changes in financial position and, where applicable, cash flows for the year then ended.

APPENDIX

Taxing Units Other Than School Districts or Water Districts

2020 Tax Rate Calculation Worksheet

Date: 08/08/2020 11:24 AM

CAMERON COUNTY

Taxing Unit Name

Phone (area code and number)

, , TX,

Taxing Unit Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

STEP 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operation taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Rate Activity	Amount/Rate
1.	2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 17)[1].	\$19,799,651,186
2.	2019 tax ceilings. Counties, cities and junior college districts. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step [2].	\$1,902,691,353
3.	Preliminary 2019 adopted taxable value. Subtract Line 2 from Line 1.	\$17,896,959,833
4.	2019 total adopted tax rate	\$.390428
5.	2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.	
	A. Original 2019 ARB values:	\$202,652,122
	B. 2019 values resulting from final court decisions:	\$180,546,324
	C. 2019 value loss. Subtract B from A.[3]	\$22,105,798

Line	No-New-Revenue Rate Activity	Amount/Rate
6.	2019 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2019 ARB certified value:	0
	B. 2019 disputed value:	0
	C. 2019 undisputed value. Subtract B from A [4]	0
7.	2019 Chapter 42-related adjusted values. Add Line 5 and 6.	22,105,798
8.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$17,919,065,631
9.	2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory.[5]	\$0
10.	2019 taxable value lost because property first qualified for an exemption in 2020. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2019 market value:	\$73,268,149
	B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value:	\$26,765,748
	C. Value loss. Add A and B.[6]	\$100,033,897
11.	2019 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1),timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2020. Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019.	
	A. 2019 market value:	\$0
	B. 2020 productivity or special appraised value:	\$0
	C. Value loss. Subtract B from A. [7]	\$0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$100,033,897
13.	Adjusted 2019 taxable value. Subtract Line 12 from Line 8.	\$17,819,031,734
14.	Adjusted 2019 total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$69,570,489
15.	Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the district for tax years preceding tax year 2019. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019. [8]	\$50,857
16.	Taxes in tax increment financing (TIF) for tax year 2019. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0.[9]	\$2,585,290
17.	Adjusted 2019 levy with refunds and TIF adjustment. Add Lines 14, and 15, subtract Line 16. [10]	\$67,036,056
18.	Total 2020 taxable value on the 2020 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.[11]	
	A. Certified values	\$20,091,411,312
	B. Counties Include railroad rolling stock values certified by the Comptroller's office:	\$20,205,279
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$0
	D. Tax increment financing: Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the	\$2,261,913,443

Line	No-New-Revenue Rate Activity	Amount/Rate
	2020 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.[12]	
	E. Total 2020 value Add A and B, then subtract C and D.	\$17,849,703,148
19.	Total value of properties under protest or not included on certified appraisal roll. [13]	
	A. 2020 taxable value of properties under protest The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14]	\$814,095,016
	B. 2020 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.[15]	\$0
	C. Total value under protest or not certified. Add A and B.	\$814,095,016
20.	2020 tax ceilings. Counties, cities and junior colleges enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step. [16]	\$1,852,551,414
21.	2020 total taxable value. Add Lines 18E and 19C. Subtract Line 20. [17]	\$16,811,246,750
22.	Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed. [18]	\$0
23.	Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020. [19]	\$301,928,637
24.	Total adjustments to the 2020 taxable value. Add Lines 22 and 23.	\$301,928,637
25.	Adjusted 2020 taxable value. Subtract Line 24 from Line 21.	\$16,509,318,113
26.	2020 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. [20]	\$.406049 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate [21]	\$.450190 /\$100

[1]Tex. Tax Code Section

[2]Tex. Tax Code Section

[3]Tex. Tax Code Section

[4]Tex. Tax Code Section

[5]Tex. Tax Code Section

[6]Tex. Tax Code Section

[7]Tex. Tax Code Section

[8]Tex. Tax Code Section

[9]Tex. Tax Code Section

[10]Tex. Tax Code Section

[11]Tex. Tax Code Section

[12]Tex. Tax Code Section

[13]Tex. Tax Code Section

[14]Tex. Tax Code Section

[15]Tex. Tax Code Section

[16]Tex. Tax Code Section

[17]Tex. Tax Code Section

[18]Tex. Tax Code Section

[19]Tex. Tax Code Section

[20]Tex. Tax Code Section

[21]Tex. Tax Code Section

STEP 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. Maintenance and Operations (M&O) Tax Rate: The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.

2. Debt Rate: The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter Approval Tax Rate Activity	Amount/Rate
28.	2019 M&O tax rate. Enter the 2019 M&O tax rate.	\$.334688
29.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	17,919,065,631
30.	Total 2019 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	59,972,962
31.	Adjusted 2019 levy for calculating NNR M&O rate.	
	A. 2019 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	0
	B. M&O taxes refunded for years preceding tax year 2019. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019.	43,286
	C. 2019 taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0.	2,585,290
	D. 2019 transferred function: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.	0
	E. 2019 M&O levy adjustments. Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function.	-2,542,004
	F. Add Line 30 to 31E.	57,430,958
32.	Adjusted 2020 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	16,509,318,113
33.	2020 NNR M&O rate (unadjusted). Divide Line 31F by Line 32 and multiply by \$100.	0.347869
34.	Rate adjustment for state criminal justice mandate. [23]	
	A. 2020 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	0
	B. 2019 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	0

Line	Voter Approval Tax Rate Activity	Amount/Rate
	C. Subtract B from A and divide by Line 32 and multiply by \$100.	0.000000
	D. Enter the rate calculated in C. If not applicable, enter 0.	0.000000
35.	Rate adjustment for indigent health care expenditures. [24]	
	A. 2020 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.	950,921
	B. 2019 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose.	3,135,971
	C. Subtract B from A and divide by Line 32 and multiply by \$100.	-0.013235
	D. Enter the rate calculated in C. If not applicable, enter 0.	0.000000
36.	Rate adjustment for county indigent defense compensation. [25]	
	A. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.	1,570,086
	B. 2019 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose.	2,151,008
	C. Subtract B from A and divide by Line 32 and multiply by \$100.	0.000000
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100	0.000651
	E. Enter the lessor of C and D. If not applicable, enter 0.	0.000000
37.	Rate adjustment for county hospital expenditures.	
	A. 2020 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020	0
	B. 2019 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100	0.000000
	E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	0.000000
38.	Adjusted 2020 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E.	0.347869
39.	2020 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit If the taxing unit qualifies as a special taxing unit, multiply Line 38 by 1.08 -or- Other Taxing Unit If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035. -or- Taxing unit affected by disaster declaration If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08. [27]	0.360044

Line	Voter Approval Tax Rate Activity	Amount/Rate
40.	Total 2020 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.	
	A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount	18,152,708
	B. Subtract unencumbered fund amount used to reduce total debt.	1,795,498
	C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	0
	D. Subtract amount paid from other resources	5,218,957
	E. Adjusted debt. Subtract B, C and D from A.	11,138,253
41.	Certified 2019 excess debt collections. Enter the amount certified by the collector.[28]	0
42.	Adjusted 2020 debt. Subtract Line 41 from Line 40E.	11,138,253
43.	2020 anticipated collection rate.	
	A. Enter the 2020 anticipated collection rate certified by the collector. [29]	101.10
	B. Enter the 2019 actual collection rate.	101.20
	C. Enter the 2018 actual collection rate.	101.10
	D. Enter the 2017 actual collection rate	102.20
	E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.[30]	101.10
44.	2020 debt adjusted for collections. Divide Line 42 by Line 43E.	11,017,065
45.	2020 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	16,811,246,750
46.	2020 debt rate. Divide Line 44 by Line 45 and multiply by \$100.	0.065533
47.	2020 voter-approval tax rate. Add Line 39 and 46.	0.425577
48.	COUNTIES ONLY. Add together the voter-approval tax rate for each type of tax the county levies. The total is the 2020 county voter-approval tax rate.	0.471518
STEP 3 NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes		

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
49.	Taxable sales. For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters [32]. Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, skip this line.	0
50.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue [33]. Taxing units that adopted the sales tax in November 2019 or in May 2020. Multiply the amount on Line 49 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95 .[34] -or- 463 Taxing units that adopted the sales tax before November 2019. Enter the sales	0

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
	tax revenue for the previous four quarters. Do not multiply by .95.	
51.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	16,811,246,750
52.	Sales tax adjustment rate. Divide Line 50 by Line 51 and multiply by \$100.	0.000000
53.	2020 NNR tax rate, unadjusted for sales tax. [35] Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$.450190
54.	2020 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2019 or in May 2020. Subtract Line 52 from Line 53. Skip to Line 55 if you adopted the additional sales tax before November 2019.	\$.450190
55.	2020 voter-approval tax rate, unadjusted for sales tax. [36] Enter the rate from Line 47 or Line 48, as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>	0.471518
56.	2020 voter-approval tax rate, adjusted for sales tax. Subtract Line 52 from Line 55.	0.471518

[37]Tex. Tax Code Section [38]Tex. Tax Code Section

STEP 4: Additional Rollback Protection for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Activity	Amount/Rate
57.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ [37]. The taxing unit shall provide its tax assessor collector with a copy of the letter [38].	\$0
58.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>	\$16,811,246,750
58.	Additional rate for pollution control. Divide Line 57 by Line 58 and multiply by \$100.	0.000000
60.	2020 voter-approval tax rate, adjusted for pollution control. Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax).	0.471518

[37]Tex. Tax Code Section

[38]Tex. Tax Code Section

STEP 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.[39] In a year where a special taxing unit adopts a rate above the voter-approval tax rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero. Consult with legal counsel to ensure appropriate calculation of the unused increment rate.

For each tax year before 2020, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2020 is zero.[40]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [41]

Line	Activity	Amount/Rate
61.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	0.000000
62.	2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	0.000000
63.	2017 unused increment rate. Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	0.000000
64.	2020 unused increment rate. Add Lines 61, 62 and 63.	0.000000
65.	2020 voter-approval tax rate, adjusted for unused increment rate. Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control).	

STEP 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no=new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.[42]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [41]

Line	Activity	Amount/Rate
66.	Adjusted 2020 NNR M&O tax rate. Enter the rate from Line 38 of the <i>Voter-Approval Tax Rate Worksheet</i>	0.392258
67.	2020 total taxable value Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>	16,811,246,750
68.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 67 and multiply by \$100.	0.002974
69.	2020 debt rate Enter the rate from Line 46 of the <i>Voter- Approval Tax Rate Worksheet</i>	0.065533
70.	De minimis rate Add Lines 66, 68 and 69.	0.460765

STEP 7: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate	0.450190
Voter-Approval Tax Rate.	0.471518
De minimis rate	0.460765

STEP 8: Taxing Unit Representative Name and Signature

print here

Printed Name of Taxing Unit Representative

sign here

Taxing Unit Representative

Date

Taxing Units Other Than School Districts or Water Districts

2020 Tax Rate Calculation Worksheet

Date: 08/08/2020 11:24 AM

CAMERON COUNTY - Special Road and Bridge

Taxing Unit Name

Phone (area code and number)

, , TX,

Taxing Unit Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

STEP 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraised values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operation taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Rate Activity	Amount/Rate
1.	2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 17).[1]	\$19,799,651,186
2.	2019 tax ceilings. Counties, cities and junior college districts. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[2]	\$1,902,691,353
3.	Preliminary 2019 adjusted taxable value. Subtract Line 2 from Line 1.	\$17,896,959,833
4.	2019 total adopted tax rate	\$.046465
5.	2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value:	
	A. Original 2019 ARB values:	\$202,652,122
	B. 2019 values resulting from final court decisions:	\$180,546,324
	C. 2019 value loss. Subtract B from A.[3]	\$22,105,798

Line	No-New-Revenue Rate Activity	Amount/Rate
6.	2019 taxable value subject to appear under Chapter 42, as of July 25.	
	A. 2019 ARB certified value:	0
	B. 2019 disputed value:	0
	C. 2019 undisputed value. Subtract B from A.[4]	0
7.	2019 Chapter 42-related adjusted values. Add Line 5 and 6	22,105,798
8.	2019 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 7	\$17,919,065,631
9.	2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory.[5]	\$0
10.	2019 taxable value lost because property first qualified for an exemption in 2020. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2019 market value:	\$73,268,149
	B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value:	\$26,765,748
	C. Value loss. Add A and B.[6]	\$100,033,897
11.	2019 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1),timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2020. Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019.	
	A. 2019 market value:	\$0
	B. 2020 productivity or special appraised value:	\$0
	C. Value loss. Subtract B from A.[7]	\$0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$100,033,897
13.	Adjusted 2019 taxable value. Subtract Line 12 from Line 8	\$17,819,031,734
14.	Adjusted 2019 taxes. Multiply Line 4 by Line 13 and divide by \$100	\$8,279,613
15.	Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the tax uniting for tax years preceding tax year 2019. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019.[8]	\$6,283
16.	Taxes in tax increment financing (TIF) for tax year 2019 Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0.[9]	\$0
17.	Adjusted 2019 levy with refunds and TIF adjustment. Add Lines 14, and 15, subtract Line 16. [10]	\$8,285,896
18.	Total 2020 taxable value on the 2020 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.[11]	
	A. Certified values	\$20,091,411,312
	B. Counties Include railroad rolling stock values certified by the Comptroller's office	\$20,205,279
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property	\$0
	D. Tax increment financing Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes	\$0

Line	No-New-Revenue Rate Activity	Amount/Rate
	will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.[12]	
	E. Total 2020 value Add A and B, then subtract C and D	\$20,111,616,591
19.	Total value of properties under protest or not included on certified appraisal roll. [13]	
	A. 2020 taxable value of properties under protest The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.[14]	\$814,095,016
	B. 2020 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.[15]	\$0
	C. Total value under protest or not certified. Add A and B.	\$814,095,016
20.	2020 tax ceilings. Counties, cities and junior colleges enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step. [16]	\$1,852,551,414
21.	2020 total taxable value. Add Lines 18E and 19C. Subtract Line 20. [17]	\$19,073,160,193
22.	Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed. [18]	\$0
23.	Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020. [19]	\$301,928,637
24.	Total adjustments to the 2020 taxable value. Add Lines 22 and 23.	\$301,928,637
25.	Adjusted 2020 taxable value. Subtract Line 24 from Line 21.	\$18,771,231,556
26.	2020 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. [20]	\$.044141 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate [21]	\$.450190 /\$100

STEP 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. Maintenance and Operations (M&O) Tax Rate: The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.

2. Debt Rate: the debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter Approval Tax Rate Activity	Amount/Rate
28.	2019 M&O tax rate. Enter the 2019 M&O tax rate.	\$.046465
29.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	17,919,065,631
30.	Total 2019 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	8,326,093
31.	Adjusted 2019 levy for calculating NNR M&O rate.	
	A. 2019 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	0
	B. M&O taxes refunded for years preceding tax year 2019. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019	6,280
	C. 2019 taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0	0
	D. 2019 transferred function: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.	0
	E. 2019 M&O levy adjustments. Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function	6,280
	F. Add Line 30 to 31E.	8,332,373
32.	Adjusted 2020 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	18,771,231,556
33.	2020 NNR M&O rate (unadjusted) Divide Line 31F by Line 32 and multiply by \$100.	0.044389
34.	Rate adjustment for state criminal justice mandate.	
	A. 2020 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	0
	B. 2019 state criminal justice mandate Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies	0

Line	Voter Approval Tax Rate Activity	Amount/Rate
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
	D. Enter the rate calculated in C. If not applicable, enter 0.	0.000000
35.	Rate adjustment for indigent health care expenditures	
	A. 2020 indigent health care expenditures Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose	0
	B. 2019 indigent health care expenditures Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
	D. Enter the rate calculated in C. If not applicable, enter 0.	0.000000
36.	Rate adjustment for county indigent defense compensation	
	A. 2020 indigent defense compensation expenditures Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose	0
	B. 2019 indigent defense compensation expenditures Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100	0.000000
	E. Enter the lessor of C and D. If not applicable, enter 0.	0.000000
37.	Rate adjustment for county hospital expenditures.	
	A. 2020 eligible county hospital expenditures Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020	0
	B. 2019 eligible county hospital expenditures Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100	0.000000
	E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	0.000000
38.	Adjusted 2020 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E.	0.044389
39.	2020 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit If the taxing unit qualifies as a special taxing unit, multiply Line 38 by 1.08 -or- Other Taxing Unit If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035. -or- Taxing unit affected by disaster declaration If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08. [27]	0.045942

Line	Voter Approval Tax Rate Activity	Amount/Rate
40.	Total 2020 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.	
	A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount	0
	B. Subtract unencumbered fund amount used to reduce total debt.	0
	C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	0
	D. Subtract amount paid from other resources	0
	E. Adjusted debt Subtract B, C and D from A	0
41.	Certified 2019 excess debt collections Enter the amount certified by the collector.	0
42.	Adjusted 2020 debt Subtract Line 41 from Line 40E	0
43.	2020 anticipated collection rate.	
	A. Enter the 2020 anticipated collection rate certified by the collector	100.00
	B. Enter the 2019 actual collection rate	0.00
	C. Enter the 2018 actual collection rate	0.00
	D. Enter the 2017 actual collection rate	0.00
	E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.	100.00
44.	2020 debt adjusted for collections. Divide Line 42 by Line 43E.	0
45.	2020 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	19,073,160,193
46.	2020 debt rate Divide Line 44 by Line 45 and multiply by \$100.	0.000000
47.	2020 voter-approval tax rate. Add Line 39 and 46.	0.045942
48.	COUNTIES ONLY. Add together the voter-approval tax rate for each type of tax the county levies. The total is the 2020 county voter-approval tax rate.	0.471518

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Taxing Unit Representative

Date