

# CAMERON COUNTY, TEXAS PROPOSED BUDGET



FISCAL YEAR 2024-2025

# CAMERON COUNTY, TEXAS

This budget will raise more revenue from property taxes than last year's budget by an amount of \$7,123,133 which is a 5.90 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 \$1,653,504.

		<u>2025</u>	<u>2024</u>
Property Tax Rate		.426893	.431893
NNR Tax Rate		.493358	.408701
NNR M&O Tax Rate		.672538	.401508
Voter Approval Tax Rate		.983841	.638937
Debt Rate		.049467	.065379

The total outstanding debt obligations secured by property taxes on October 1, 2024 will be \$197,410,001.

**TABLE OF CONTENTS**

<b>Department</b>	<b>Page</b>
<b>FUND TOTALS</b>	1
<b>GENERAL FUND 100</b>	13
401 COUNTY JUDGE'S OFFICE	24
402 HUMAN RESOURCES	25
4021 CIVIL SERVICE COMMISSION	26
403 COUNTY CLERK	27
404 RECORDS MANAGEMENT	28
4041 OLD RECORDS RETRIEVAL	29
405 VETERANS SERVICE OFFICE	30
406 EMERGENCY MANAGEMENT	31
4061 ESD CONTRACT	32
4063 FIRE MARSHAL DIVISION	33
407 MAIL ROOM	34
408 DATA PROCESSING	35
409 GENERAL ADMINISTRATION	36
410 CIVIL DIVISION	38
411 COMMISSIONER PCT. #1	39
412 COMMISSIONER PCT #2	40
413 COMMISSIONER PCT. 3	41
414 COMMISSIONER PCT. 4	42
415 BAIL BOND ADMINISTRATION	43
416 COPY CENTER	44
4185 COMMUNITY SERVICES	45
419 ECONOMIC DEVELOPMENT	46
420 VEHICLE MAINTENANCE	47
4201 M&O VEHICLE MAINTENANCE	48
425 County Clerk - Judicial	49
426 COUNTY COURT AT LAW #1	50
4261 COUNTY COURT AT LAW #4	51
427 COUNTY COURT AT LAW #2	52
428 COUNTY COURT AT LAW #3	53
4285 COUNTY COURT AT LAW #5	54
435 DISTRICT COURTS	55
4351 INDIGENT DEFENSE	56
4352 Criminal Hearings Officer	57
4353 Courthouse Security	58
4354 Pre Trial Release	59
4355 Juvenile Court	60
4357 M&O Magistrate Court	61
450 DISTRICT CLERK	62
452 JUSTICE OF THE PEACE GENE	64
453 JUSTICE OF THE PEACE, 1	65
454 JUSTICE OF THE PEACE, 2-1	66
455 JUSTICE OF THE PEACE, 2-2	67
456 JUSTICE OF THE PEACE, 3-1	68
457 JUSTICE OF THE PEACE, 3-2	69
458 JUSTICE OF THE PEACE, #4	70
460 JUSTICE OF THE PEACE, 5-1	71
4601 JUSTICE OF THE PEACE, 5-3	72
461 JUSTICE OF THE PEACE, 5-2	73
464 JUSTICE OF THE PEACE, #2-3	74
475 DISTRICT ATTORNEY	75
491 VOTER REGISTRATION / ELEC	76
495 COUNTY AUDITOR	77
4951 PURCHASING	78

## TABLE OF CONTENTS

<u>Department</u>	<u>Page</u>
497 COUNTY TREASURER	79
499 TAX ASSESSOR-COLLECTOR	80
4997 TAX ASSESSOR-COLLECTOR-VIT	82
5011 M&O VETERAN'S OFFICE	83
5012 M&O ELECTIONS OFFICE	84
5015 M&O LEVEE ST ANNEX	85
5016 M&O ANIMAL SHELTER	86
5014 M&O 130 WILLIAMS RD BLDG	87
502 M&O CAMERON PARK LAW ENFO	88
503 M&O LOS FRESNOS BUILDING	89
504 M&O RIO HONDO ANNEX	90
505 M&O PORT ISABEL ANNEX	91
507 M&O BROWNSVILLE HEALTH CL	92
508 M&O FATHER O'BRIEN HLTH C	93
510 M&O DANCY BUILDING	94
5111 M&O SANTA ROSA TECHNOLOGY	95
5112 Southmost Tax Office Building	96
5113 M&O SAN BENITO DRIVE UP	97
512 JAIL/DETENTION CENTERS	98
5121 M & O JAIL	100
513 M&O HARLINGEN BUILDING	101
514 M&O COURTHOUSE	102
5141 MAINTENANCE DEPARTMENT	103
5142 1157 E. Monroe St.	104
515 M&O SAN BENITO ANNEX	105
516 M&O RECORDS WAREHOUSE	106
517 M&O HARLINGEN HEALTH BLDG	107
518 JAIL - INFIRMARY	108
520 M&O DARRELL B. HESTER BUI	109
521 M&O 35 Orange St.	110
522 M & O La Feria Building	111
524 M&O ARROYO CITY FIRE STATION	112
551 CONSTABLE PRECINCT #1	113
552 CONSTABLE PRECINCT #2	114
5521 PCT 2 SECURITY	115
553 CONSTABLE PRECINCT #3	116
554 CONSTABLE PRECINCT #4	117
5541 MENTAL HEALTH TRANSPORT	118
555 CONSTABLE PCT #5	119
5552 CONSTABLE PCT #5 MENTAL TRANSPORT	120
560 SHERIFF	121
5601 M & O Sheriff's Office	123
562 SHERIFF - AUTO THEFT DETA	124
570 JUVENILE BOOTCAMP	125
571 JUVENILE PROBATION	126
5713 Juvenile Detention	127
576 M&O ADULT PROBATION	128
630 HEALTH DEPARTMENT	129
631 ENVIRONMENTAL HEALTH	130
640 INDIGENT SERVICES/AUTOPSIES	131
641 CHILD WELFARE	132
6411 Child Protective Legal Ad	133
642 INDIGENT HEALTH CARE CLAI	134
651 HISTORICAL COMMITTEE	135

**TABLE OF CONTENTS**

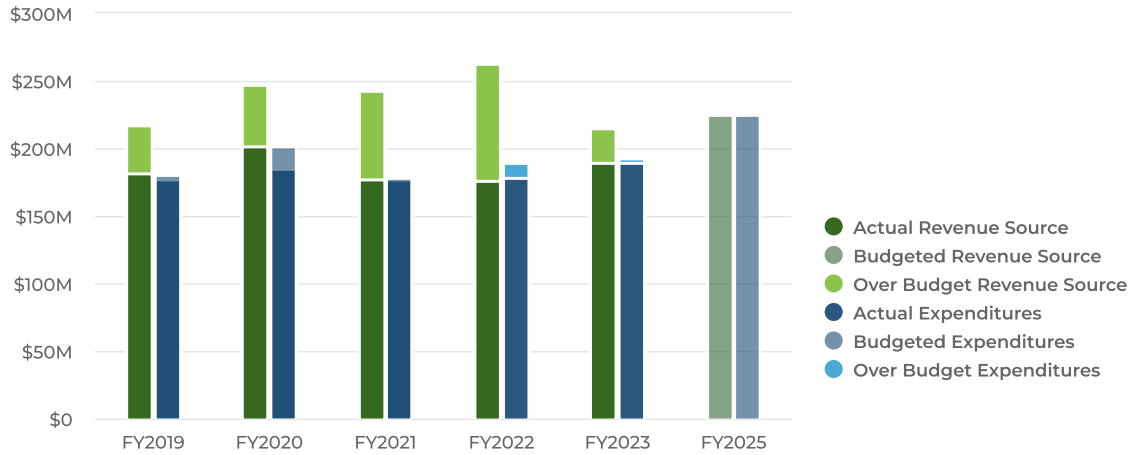
<b>Department</b>	<b>Page</b>
665 FARM & HOME DEMONSTATION	136
666 M&O TICK ERADICATION	137
<b>ROAD &amp; BRIDGE FUND 150</b>	<b>138</b>
475 DISTRICT ATTORNEY	146
617 Commissioner Pct 1	147
6171 M&O PCT 1 Warehouse	148
618 Commissioner Pct 2	149
6181 M&O PCT 2 Warehouse	150
619 Commissioner Pct 3	151
6191 M&O PCT 3 Warehouse	152
620 Commissioner Pct 4	153
6201 M&O PCT 4 Warehouse	154
621 Public Works	155
622 Engineering	157
623 Planning & Inspection	159
6235 Natural Resources	160
6251 Construction Management	161
<b>LAW LIBRARY</b>	<b>162</b>
<b>EMPLOYEE BENEFITS FUND</b>	<b>167</b>
<b>WORKERS COMPENSATION FUND</b>	<b>175</b>
<b>PRETRIAL INTERVENTION FUND</b>	<b>184</b>
<b>DEBT SERVICE FUNDS</b>	<b>192</b>
<b>VENUE FUND</b>	<b>219</b>
<b>VETERANS BRIDGE FUND</b>	<b>234</b>
<b>FREETRADE BRIDGE FUND</b>	<b>245</b>
<b>GATEWAY BRIDGE FUND</b>	<b>258</b>
<b>COLONIA LIGHTS/SCOFFLAW</b>	<b>270</b>
<b>PARK SYSTEM FUND 830</b>	<b>321</b>
535 Laureles	335
652 Community Parks	337
6528 La Paloma Park	341
654 Browne Rd. Park	345
6541 El Ranchito Park	346
6542 Olmito Park	347
660 Isla Blanca Park	348
6601 Isla Blanca Park-Beach Maint	357
661 Andy Bowie Park	361
6611 Andy Bowie Park Beach Maint	362
662 Thomae Park	364
6631 Capital Improvements	368
664 Public Beaches	369
6641 Trash Bag Collection Program	370
668 Park Rangers	371
6681 Code Enforcement	372
6682 Beach Safety	373
669 Park Administration	374
6691 Greens Division	376
6694 Park Summer Program	378
6695 Park Admin Beach User Fees	379
6696 2016 CO'S	380
<b>AIRPORT</b>	<b>381</b>
<b>DRUG FORFEITURE FUND</b>	<b>392</b>
<b>FINANCIAL STATEMENTS &amp; NOTES</b>	<b>414</b>



# All Funds Summary

## Summary

The County of Cameron is projecting \$225.22M of revenue in FY2025, which represents a 7.5% increase over the prior year. Budgeted expenditures are projected to increase by 7.5% or \$15.9M to \$225.03M in FY2025.



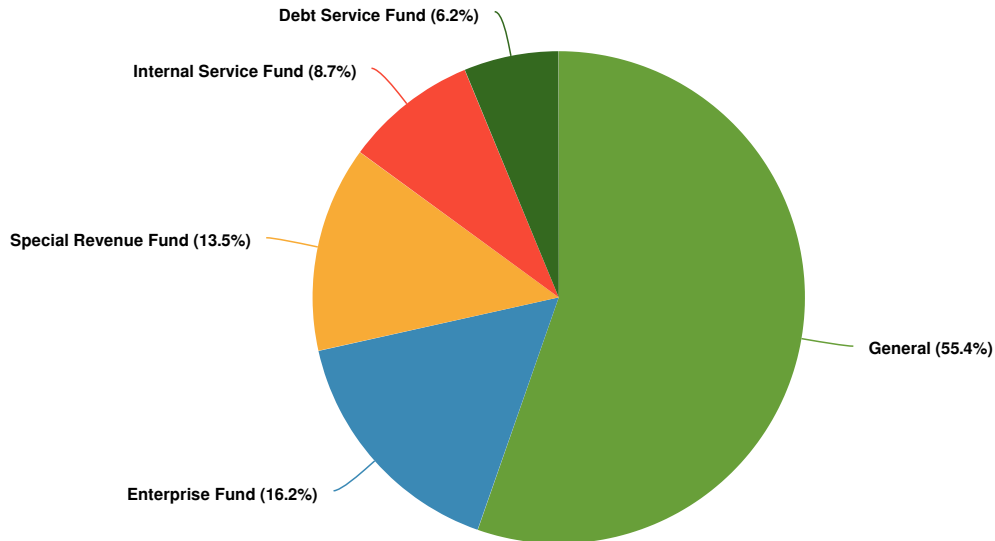
## All Funds Summary Comprehensive Summary

Name	FY2024 Budgeted	FY2025 Budgeted
<b>Beginning Fund Balance:</b>	<b>\$77,841,855.00</b>	<b>N/A</b>
<b>Revenues</b>		
Equity	\$4,325,800.00	\$4,646,492.00
Taxes	\$110,058,394.00	\$118,719,899.00
Miscellaneous	\$56,434,036.00	\$62,710,004.00
Charges for Services	\$8,774,715.00	\$9,368,445.00
Licenses and Permits	\$4,860,500.00	\$4,815,800.00
Intergovernmental Revenues	\$8,086,433.00	\$8,824,240.00
Fines and Forfeitures	\$4,735,556.00	\$5,143,896.00
Transfer In	\$11,902,979.71	\$10,996,208.00
<b>Total Revenues:</b>	<b>\$209,178,413.71</b>	<b>\$225,224,984.00</b>
<b>Expenditures</b>		
Salary	\$76,809,642.00	\$81,093,043.05
Benefits	\$30,787,083.00	\$33,220,926.00
Supplies	\$8,789,559.00	\$9,119,201.00
Repair and Maintenance	\$14,090,323.00	\$17,437,249.00

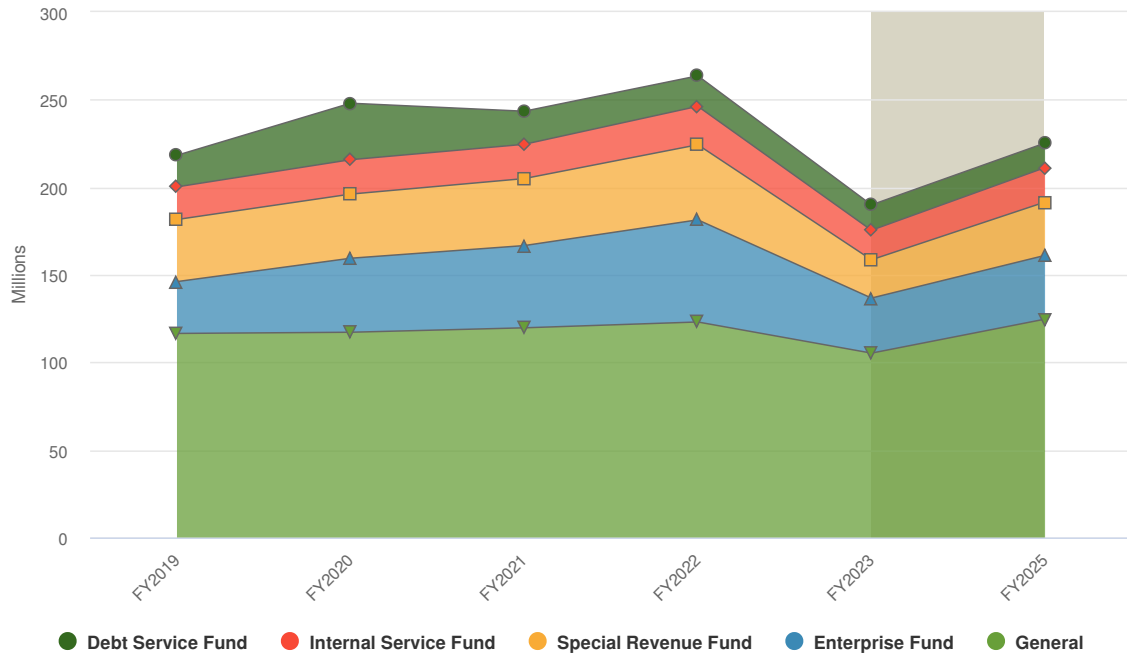
Name	FY2024 Budgeted	FY2025 Budgeted
Professional Services	\$19,200,901.00	\$20,446,207.00
Communications	\$1,586,239.00	\$1,738,691.01
Travel	\$754,469.00	\$875,696.00
Contractual	\$13,067,523.00	\$15,467,859.00
Insurance	\$2,421,065.00	\$2,280,951.00
Utility	\$4,638,838.00	\$4,973,999.00
Data Processing	\$1,607,530.00	\$1,734,205.00
Judicial Costs	\$377,000.00	\$377,000.00
Miscellaneous	\$35,000.00	\$4,500.00
Capital	\$237,939.00	\$123,139.00
Debt	\$18,802,943.00	\$21,071,800.00
Medical Services	\$3,906,475.00	\$3,891,475.00
Other Financing Sources	\$12,065,885.00	\$11,178,321.00
<b>Total Expenditures:</b>	<b>\$209,178,414.00</b>	<b>\$225,034,262.06</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$0.29</b>	<b>\$190,721.94</b>
<b>Ending Fund Balance:</b>	<b>\$77,841,854.71</b>	<b>N/A</b>

## Revenue by Fund

### 2025 Revenue by Fund



### Budgeted and Historical 2025 Revenue by Fund



Grey background indicates budgeted figures.

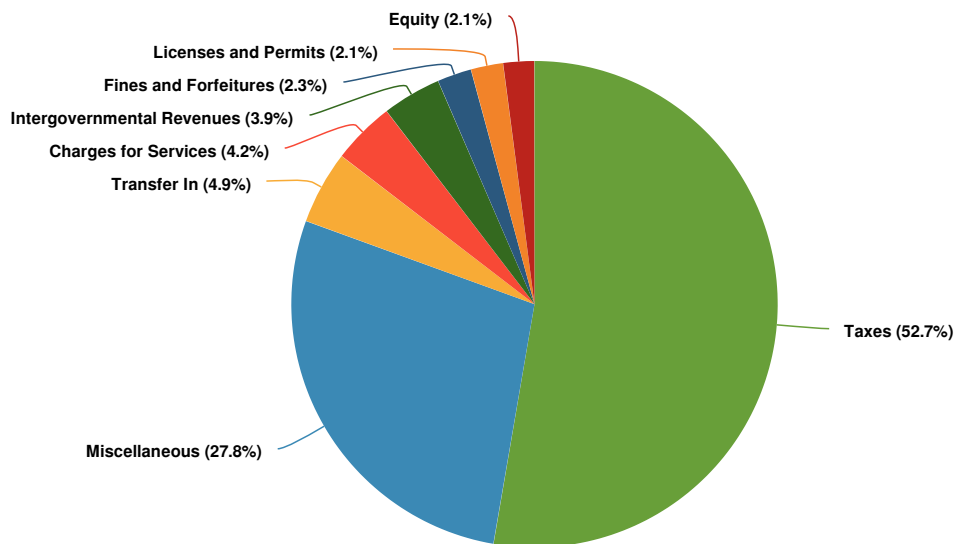
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General			
General Fund	\$116,039,736.00	\$124,678,633.00	7.4%
<b>Total General:</b>	<b>\$116,039,736.00</b>	<b>\$124,678,633.00</b>	<b>7.4%</b>
Internal Service Fund			
Health Trust	\$17,718,000.00	\$19,107,000.00	7.8%
Workers Compensation Fund	\$637,000.00	\$564,000.00	-11.5%
<b>Total Internal Service Fund:</b>	<b>\$18,355,000.00</b>	<b>\$19,671,000.00</b>	<b>7.2%</b>
Debt Service Fund			
I & S Limited Tax Rev Bonds	\$14,166,020.71	\$14,015,080.00	-1.1%
<b>Total Debt Service Fund:</b>	<b>\$14,166,020.71</b>	<b>\$14,015,080.00</b>	<b>-1.1%</b>
Special Revenue Fund			
Special Road & Bridge Fund	\$21,267,705.00	\$24,547,703.00	15.4%
Law Library Fund	\$186,369.00	\$197,984.00	6.2%
Pretrial Intervention Fund	\$546,062.00	\$555,507.00	1.7%
Venue Project	\$2,860,500.00	\$3,255,500.00	13.8%
Colonia Lights/Scofflaw	\$349,400.00	\$362,360.00	3.7%
Drug Forfeitures	\$1,810,139.00	\$1,534,137.00	-15.2%
<b>Total Special Revenue Fund:</b>	<b>\$27,020,175.00</b>	<b>\$30,453,191.00</b>	<b>12.7%</b>



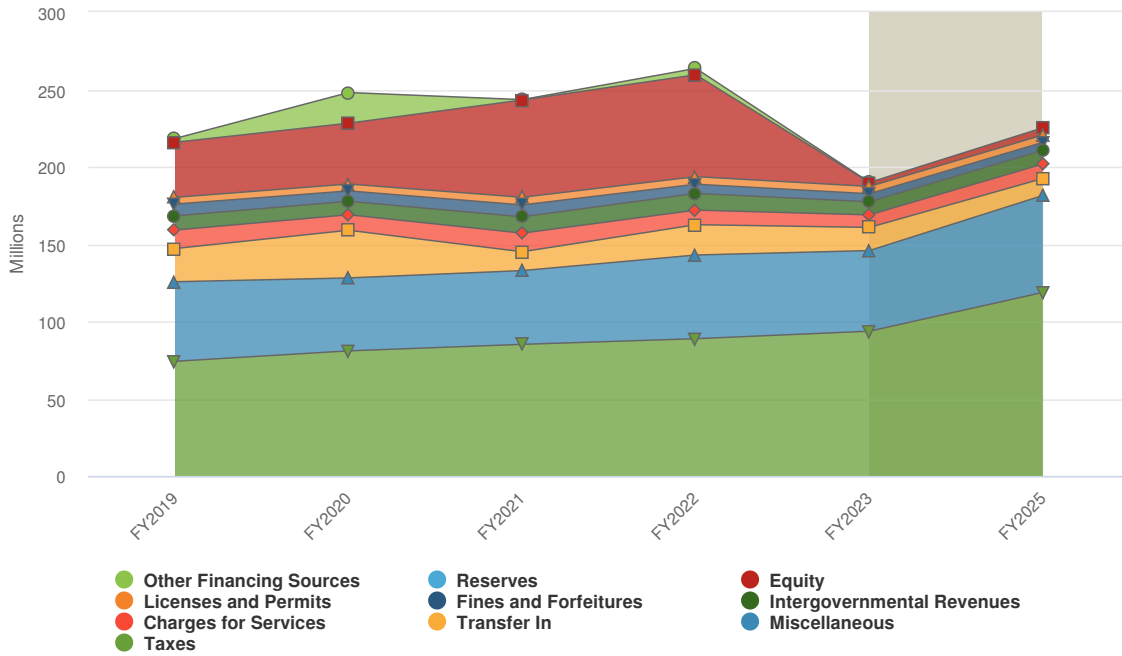
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Enterprise Fund			
Veterans Operating Fund	\$10,854,000.00	\$12,613,000.00	16.2%
Free Trade Bridge - Operating	\$2,511,500.00	\$2,752,500.00	9.6%
Gateway Bridge - Operating	\$7,330,000.00	\$7,033,000.00	-4.1%
Park System Revenue Fund	\$12,681,768.00	\$13,777,875.00	8.6%
Airport - Operating	\$220,214.00	\$230,705.00	4.8%
<b>Total Enterprise Fund:</b>	<b>\$33,597,482.00</b>	<b>\$36,407,080.00</b>	<b>8.4%</b>
<b>Total:</b>	<b>\$209,178,413.71</b>	<b>\$225,224,984.00</b>	<b>7.7%</b>

## Revenues by Source

### Projected 2025 Revenues by Source



### Budgeted and Historical 2025 Revenues by Source

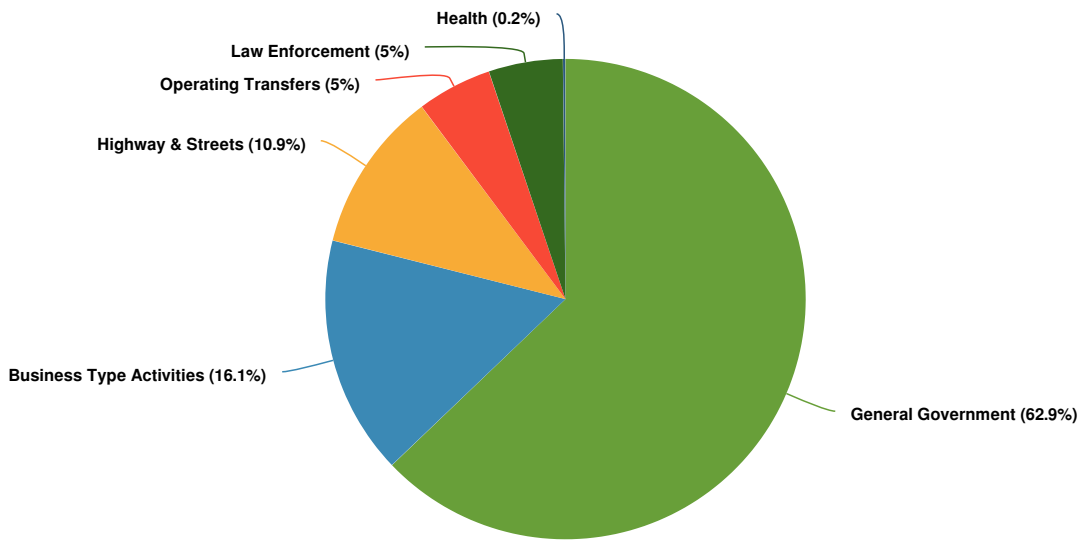


Grey background indicates budgeted figures.

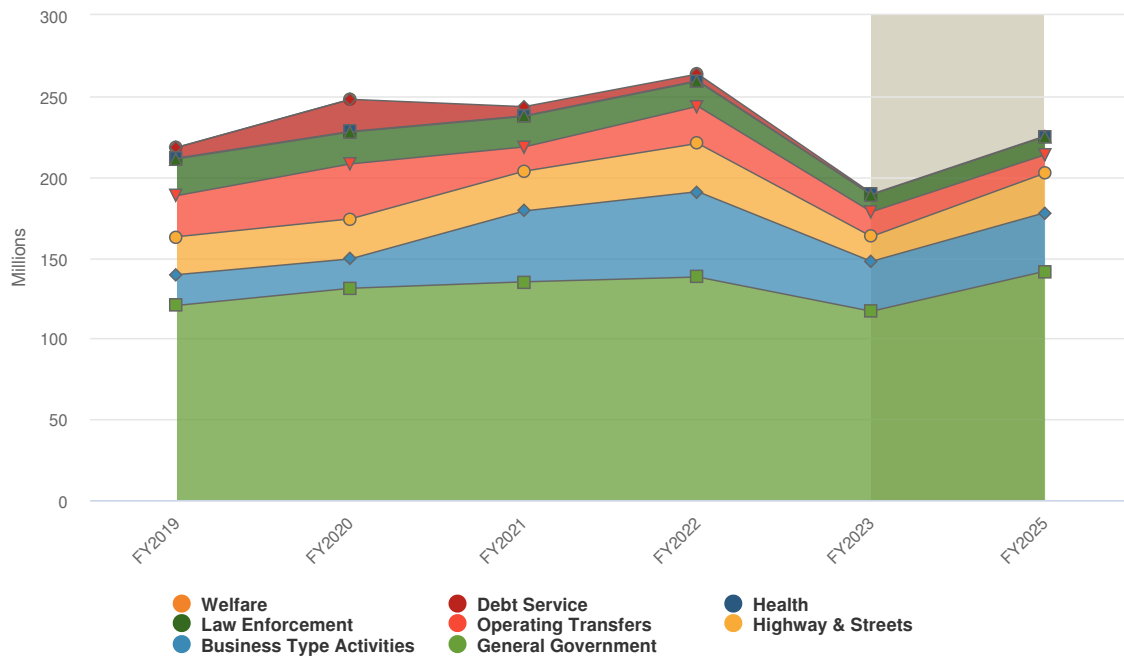
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Equity	\$4,325,800.00	\$4,646,492.00	7.4%
Taxes	\$110,058,394.00	\$118,719,899.00	7.9%
Miscellaneous	\$56,434,036.00	\$62,710,004.00	11.1%
Charges for Services	\$8,774,715.00	\$9,368,445.00	6.8%
Licenses and Permits	\$4,860,500.00	\$4,815,800.00	-0.9%
Intergovernmental Revenues	\$8,086,433.00	\$8,824,240.00	9.1%
Fines and Forfeitures	\$4,735,556.00	\$5,143,896.00	8.6%
Transfer In	\$11,902,979.71	\$10,996,208.00	-7.6%
<b>Total Revenue Source:</b>	<b>\$209,178,413.71</b>	<b>\$225,224,984.00</b>	<b>7.7%</b>

# Revenue by Department

## Projected 2025 Revenue by Department



## Budgeted and Historical 2025 Revenue by Department



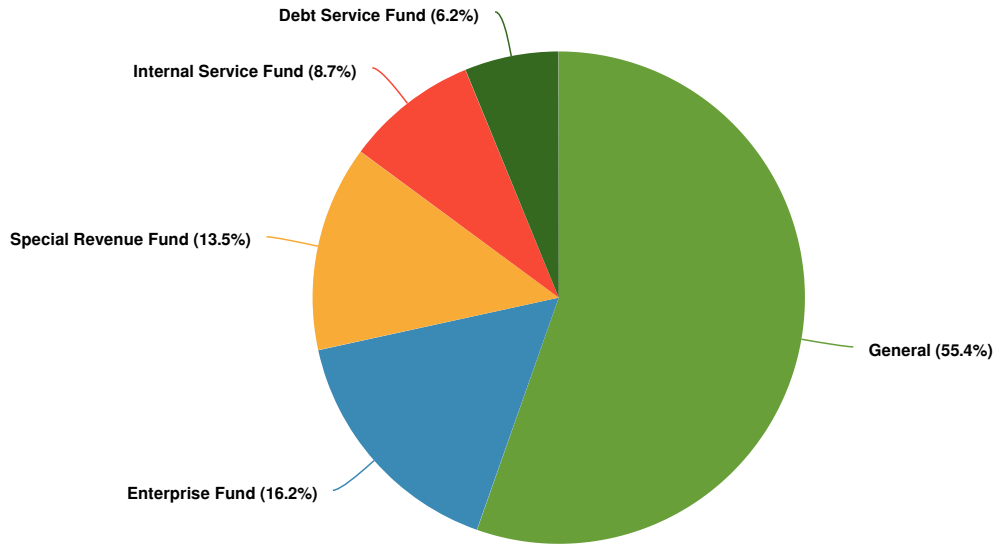
Grey background indicates budgeted figures.

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue			

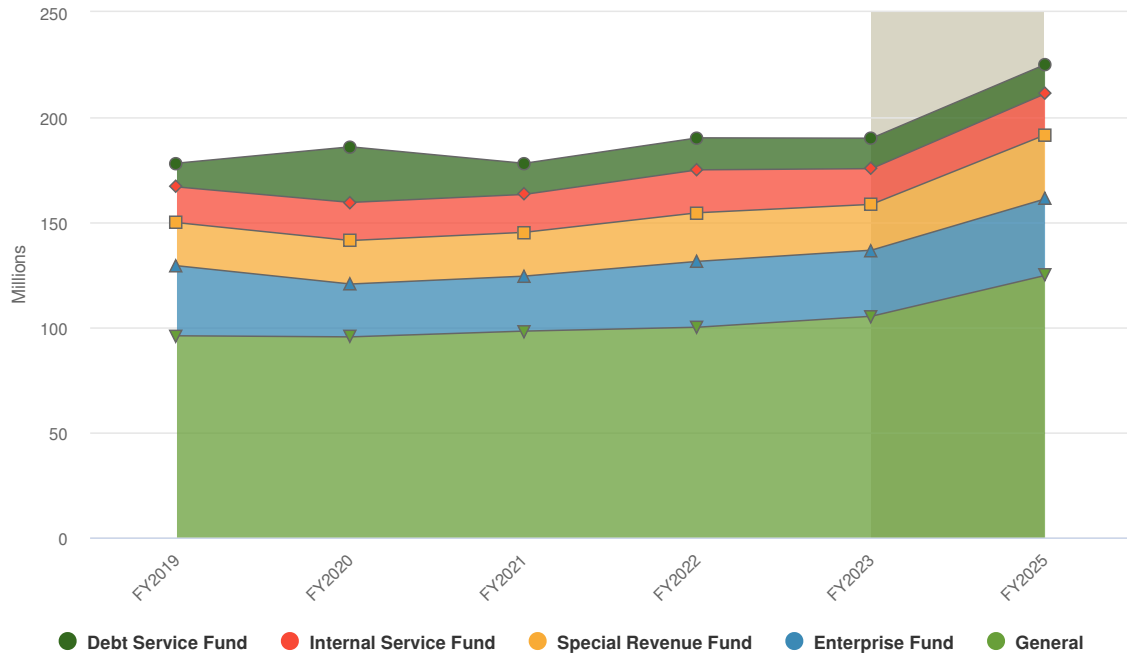
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Government	\$131,718,537.00	\$141,570,776.00	7.5%
Operating Transfers	\$12,244,979.71	\$11,364,708.00	-7.2%
Law Enforcement	\$10,286,181.00	\$11,248,419.00	9.4%
Health	\$332,625.00	\$370,885.00	11.5%
Highway & Streets	\$21,167,723.00	\$24,447,721.00	15.5%
Business Type Activities	\$33,428,368.00	\$36,222,475.00	8.4%
<b>Total Revenue:</b>	<b>\$209,178,413.71</b>	<b>\$225,224,984.00</b>	<b>7.7%</b>

## Expenditures by Fund

### 2025 Expenditures by Fund



## Budgeted and Historical 2025 Expenditures by Fund

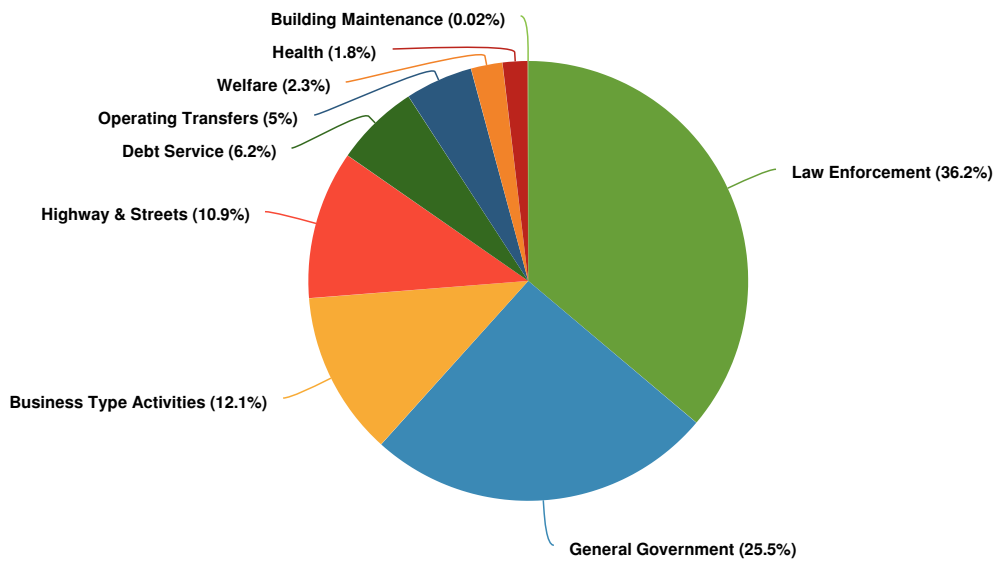


Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General			
General Fund	\$116,039,736.00	\$124,678,633.00	7.4%
<b>Total General:</b>	<b>\$116,039,736.00</b>	<b>\$124,678,633.00</b>	<b>7.4%</b>
Internal Service Fund			
Health Trust	\$17,718,000.00	\$19,034,291.00	7.4%
Workers Compensation Fund	\$637,000.00	\$562,728.00	-11.7%
<b>Total Internal Service Fund:</b>	<b>\$18,355,000.00</b>	<b>\$19,597,019.00</b>	<b>6.8%</b>
Debt Service Fund			
I & S Limited Tax Rev Bonds	\$14,166,021.00	\$13,898,339.00	-1.9%
<b>Total Debt Service Fund:</b>	<b>\$14,166,021.00</b>	<b>\$13,898,339.00</b>	<b>-1.9%</b>
Special Revenue Fund			
Special Road & Bridge Fund	\$21,267,705.00	\$24,547,703.00	15.4%
Law Library Fund	\$186,369.00	\$197,984.00	6.2%
Pretrial Intervention Fund	\$546,062.00	\$555,507.00	1.7%
Venue Project	\$2,860,500.00	\$3,255,500.05	13.8%
Colonia Lights/Scofflaw	\$349,400.00	\$362,360.00	3.7%
Drug Forfeitures	\$1,810,139.00	\$1,534,137.01	-15.2%
<b>Total Special Revenue Fund:</b>	<b>\$27,020,175.00</b>	<b>\$30,453,191.06</b>	<b>12.7%</b>

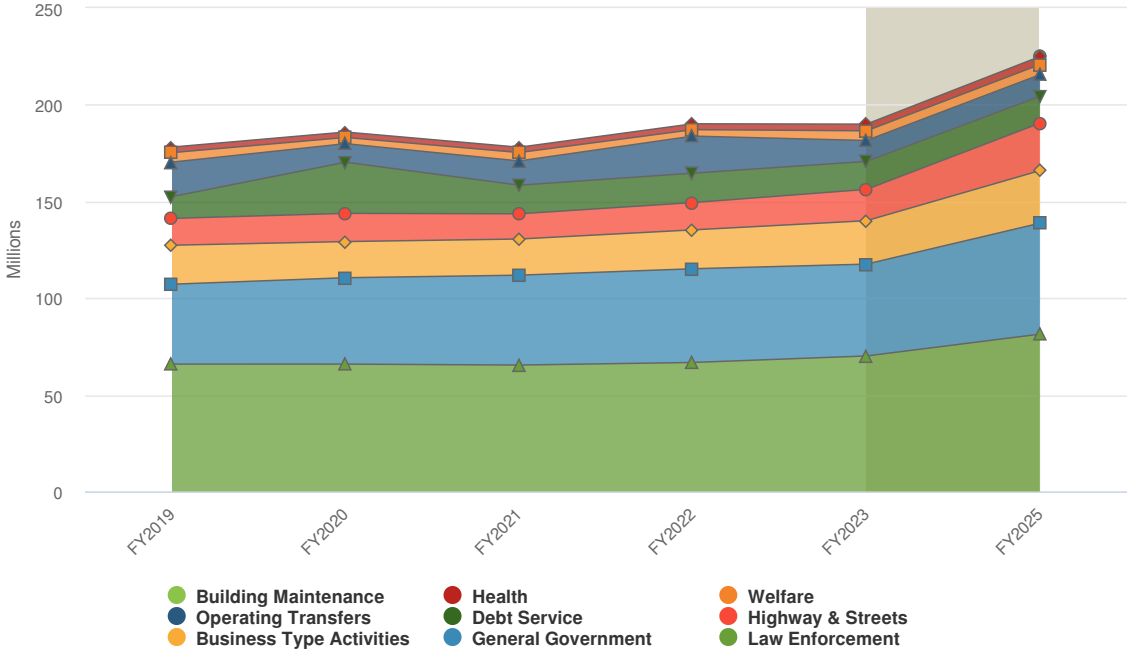
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Enterprise Fund			
Veterans Operating Fund	\$10,854,000.00	\$12,613,000.00	16.2%
Free Trade Bridge - Operating	\$2,511,500.00	\$2,752,500.00	9.6%
Gateway Bridge - Operating	\$7,330,000.00	\$7,033,000.00	-4.1%
Park System Revenue Fund	\$12,681,768.00	\$13,777,875.00	8.6%
Airport - Operating	\$220,214.00	\$230,705.00	4.8%
<b>Total Enterprise Fund:</b>	<b>\$33,597,482.00</b>	<b>\$36,407,080.00</b>	<b>8.4%</b>
<b>Total:</b>	<b>\$209,178,414.00</b>	<b>\$225,034,262.06</b>	<b>7.6%</b>

## Expenditures by Function

### Budgeted Expenditures by Function



### Budgeted and Historical Expenditures by Function

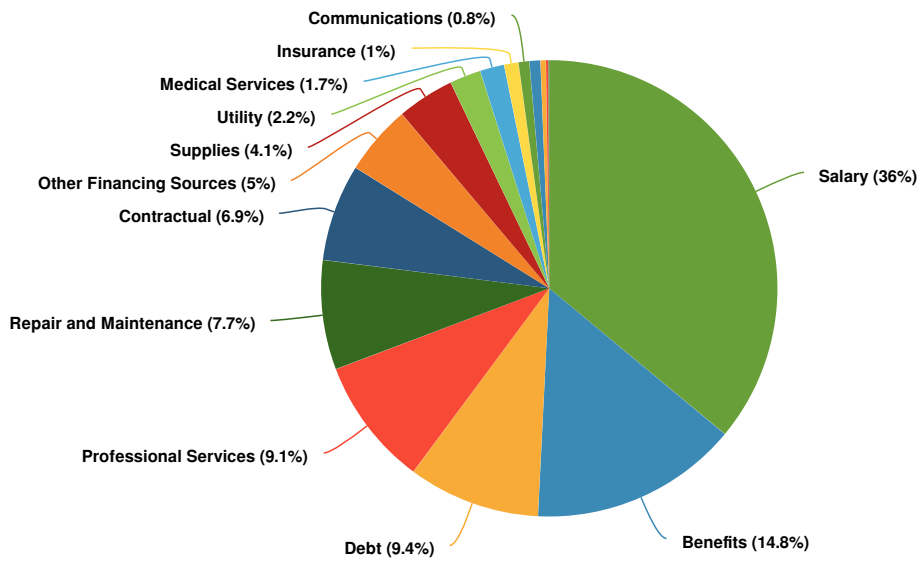


Grey background indicates budgeted figures.

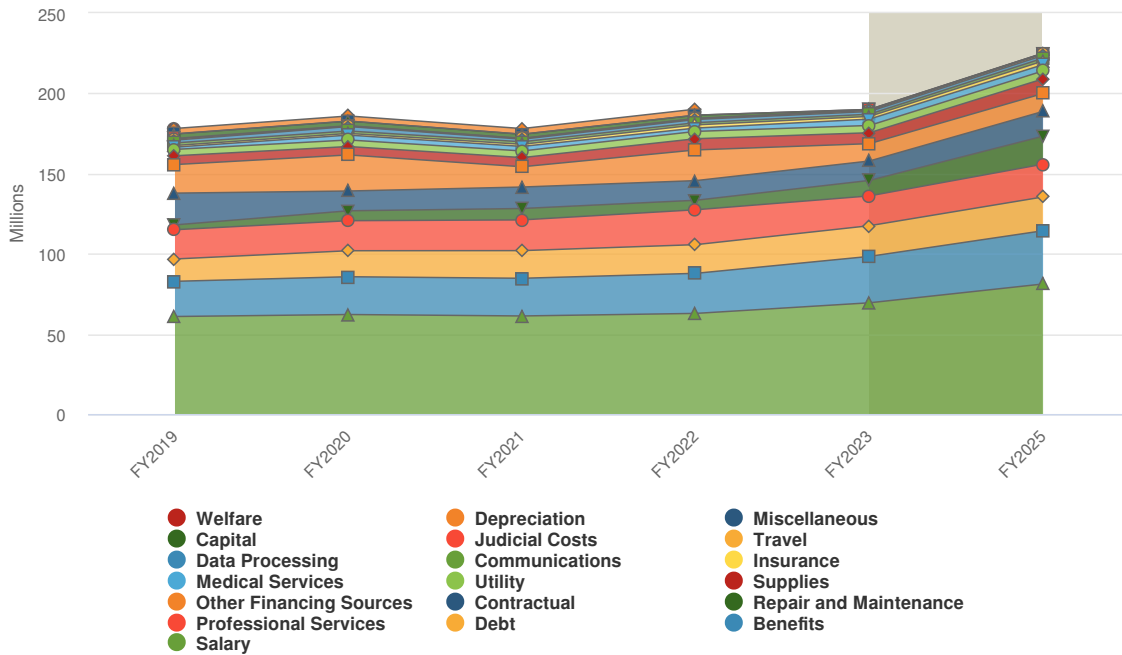
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures			
General Government	\$51,941,655.00	\$57,409,340.05	10.5%
Law Enforcement	\$77,344,679.00	\$81,362,050.01	5.2%
Welfare	\$5,186,194.00	\$5,240,930.00	1.1%
Debt Service	\$14,166,021.00	\$13,898,339.00	-1.9%
Business Type Activities	\$23,390,337.00	\$27,199,715.00	16.3%
Operating Transfers	\$12,065,885.00	\$11,178,321.00	-7.4%
Health	\$3,773,394.00	\$4,152,808.00	10.1%
Highway & Streets	\$21,267,705.00	\$24,547,703.00	15.4%
Building Maintenance	\$42,544.00	\$45,056.00	5.9%
<b>Total Expenditures:</b>	<b>\$209,178,414.00</b>	<b>\$225,034,262.06</b>	<b>7.6%</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



<b>Name</b>	<b>FY2024 Budgeted</b>	<b>FY2025 Budgeted</b>	<b>FY2024 Budgeted vs. FY2025 Budgeted (% Change)</b>
Expense Objects			
Salary	\$76,809,642.00	\$81,093,043.05	5.6%
Benefits	\$30,787,083.00	\$33,220,926.00	7.9%
Supplies	\$8,789,559.00	\$9,119,201.00	3.8%
Repair and Maintenance	\$14,090,323.00	\$17,437,249.00	23.8%
Professional Services	\$19,200,901.00	\$20,446,207.00	6.5%
Communications	\$1,586,239.00	\$1,738,691.01	9.6%
Travel	\$754,469.00	\$875,696.00	16.1%
Contractual	\$13,067,523.00	\$15,467,859.00	18.4%
Insurance	\$2,421,065.00	\$2,280,951.00	-5.8%
Utility	\$4,638,838.00	\$4,973,999.00	7.2%
Data Processing	\$1,607,530.00	\$1,734,205.00	7.9%
Judicial Costs	\$377,000.00	\$377,000.00	0%
Miscellaneous	\$35,000.00	\$4,500.00	-87.1%
Capital	\$237,939.00	\$123,139.00	-48.2%
Debt	\$18,802,943.00	\$21,071,800.00	12.1%
Medical Services	\$3,906,475.00	\$3,891,475.00	-0.4%
Other Financing Sources	\$12,065,885.00	\$11,178,321.00	-7.4%
<b>Total Expense Objects:</b>	<b>\$209,178,414.00</b>	<b>\$225,034,262.06</b>	<b>7.6%</b>

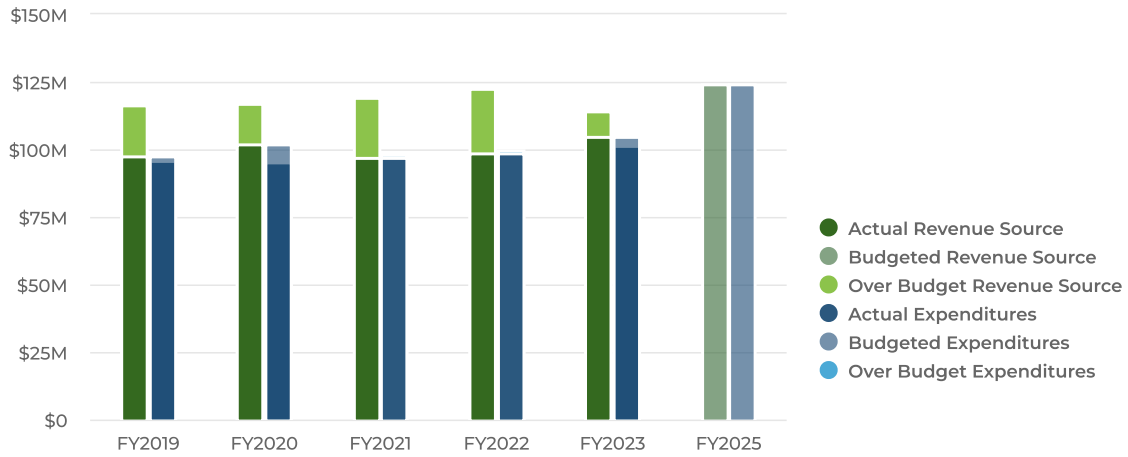


# General Fund

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

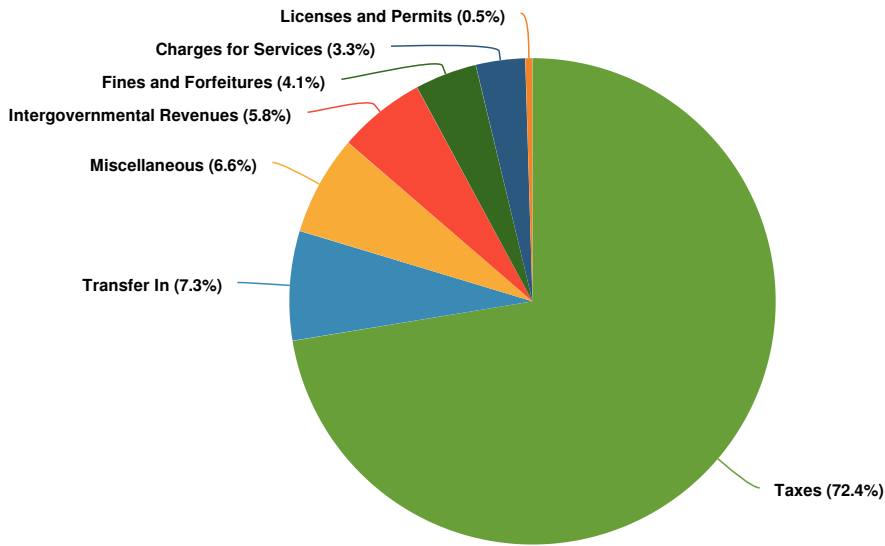
## Summary

The County of Cameron is projecting \$124.68M of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 100% or \$124.68M to \$124.68M in FY2025.

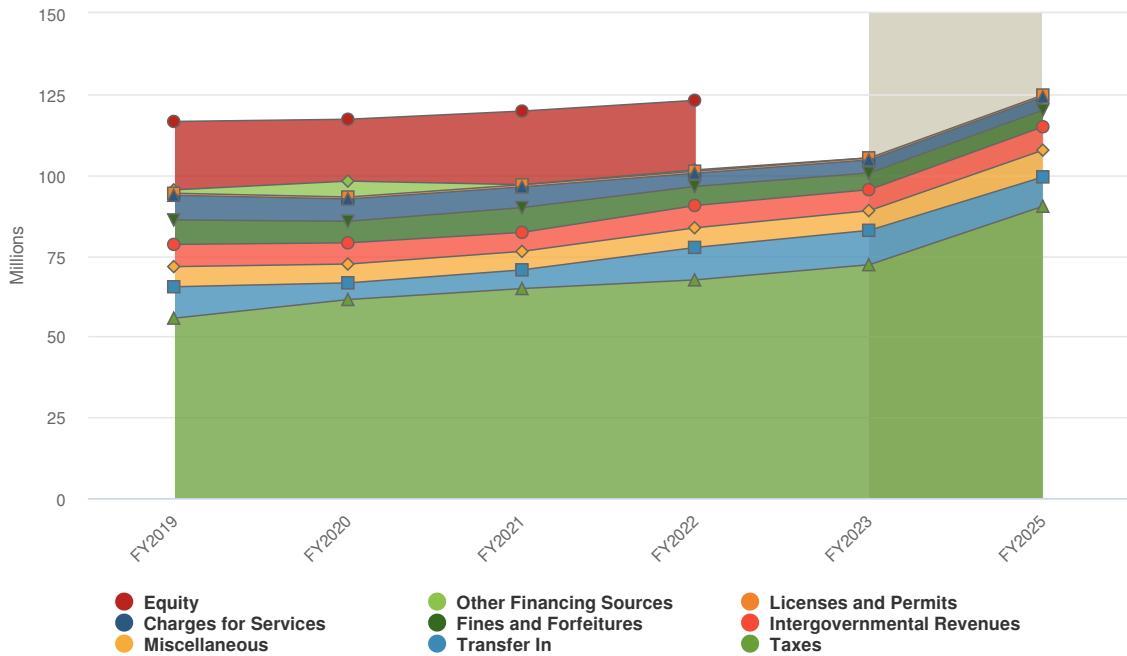


# Revenues by Source

## Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source



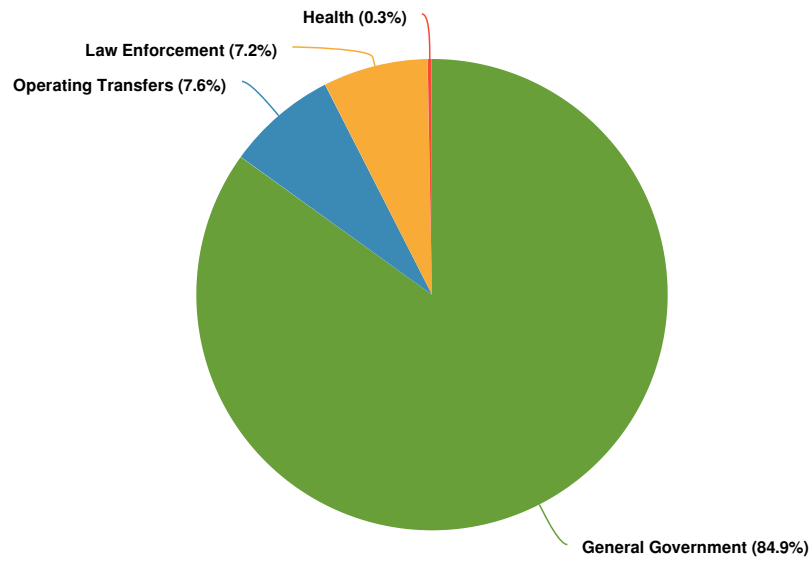
Grey background indicates budgeted figures.

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			

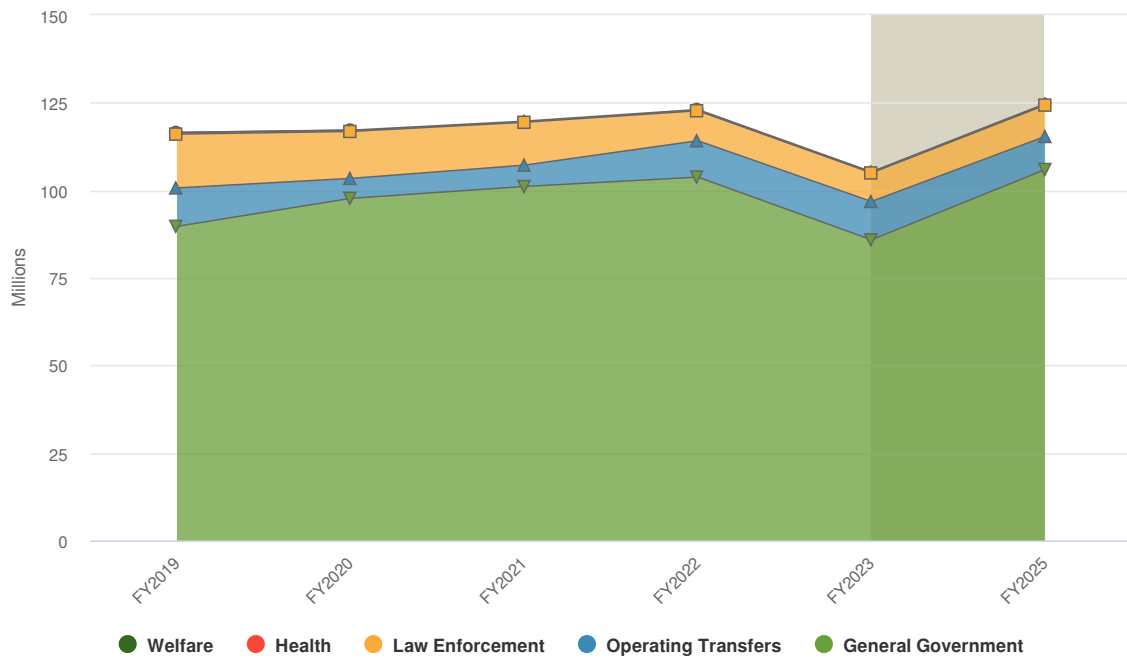
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Taxes	\$85,030,773.00	\$90,275,231.00	6.2%
Miscellaneous	\$6,437,793.00	\$8,282,221.00	28.7%
Charges for Services	\$3,859,115.00	\$4,083,445.00	5.8%
Licenses and Permits	\$587,500.00	\$588,800.00	0.2%
Intergovernmental Revenues	\$6,668,520.00	\$7,236,327.00	8.5%
Fines and Forfeitures	\$4,734,056.00	\$5,142,396.00	8.6%
Transfer In	\$8,721,979.00	\$9,070,213.00	4%
<b>Total Revenue Source:</b>	<b>\$116,039,736.00</b>	<b>\$124,678,633.00</b>	<b>7.4%</b>

## Revenue by Department

### Projected 2025 Revenue by Department



### Budgeted and Historical 2025 Revenue by Department

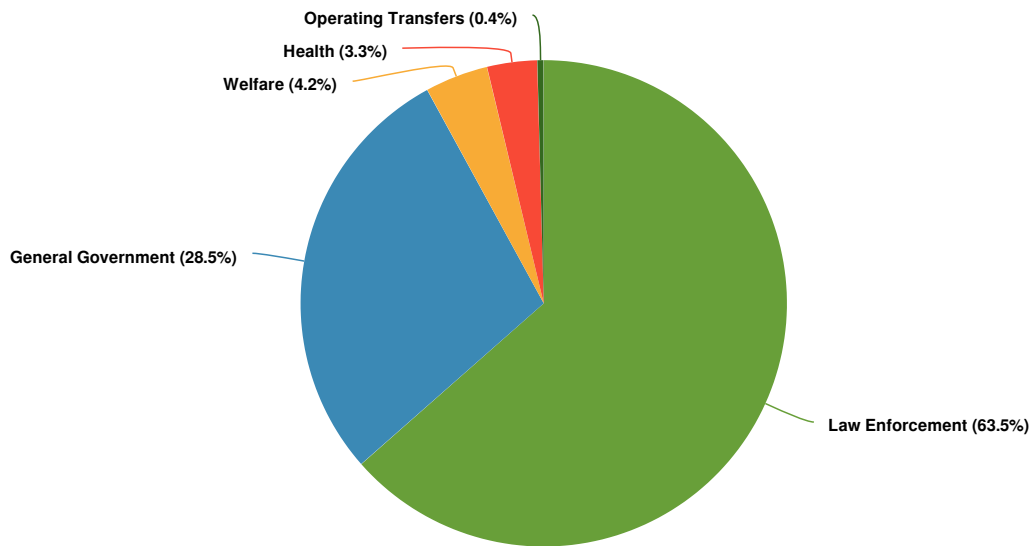


Grey background indicates budgeted figures.

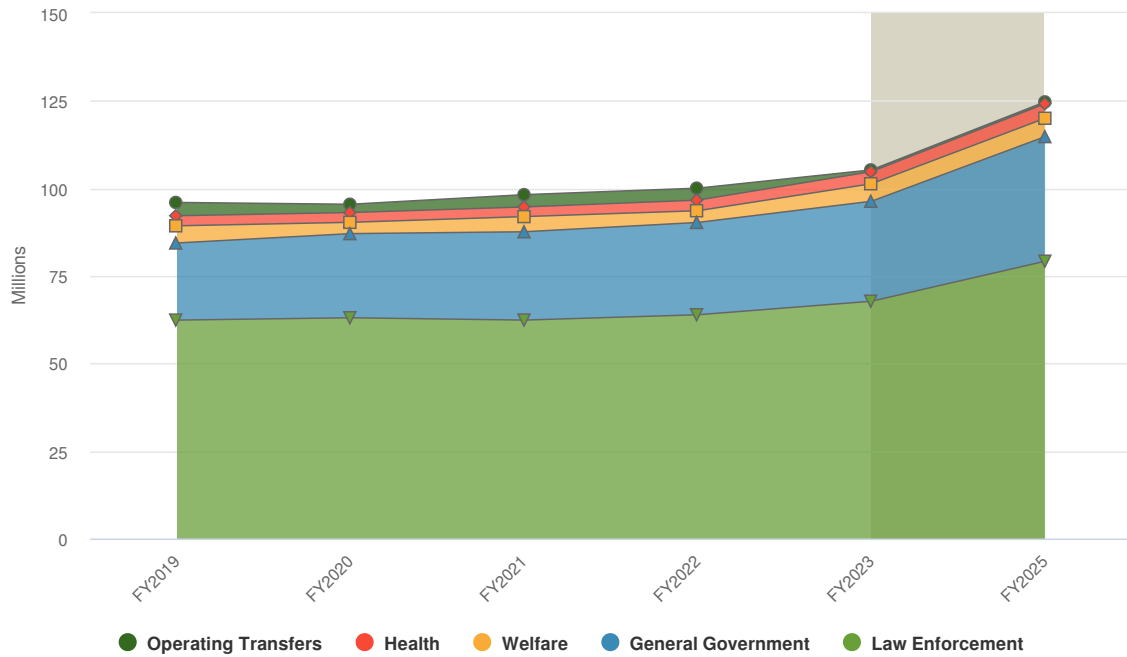
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue			
General Government	\$98,899,521.00	\$105,908,244.00	7.1%
Operating Transfers	\$9,063,979.00	\$9,438,713.00	4.1%
Law Enforcement	\$7,743,611.00	\$8,960,791.00	15.7%
Health	\$332,625.00	\$370,885.00	11.5%
<b>Total Revenue:</b>	<b>\$116,039,736.00</b>	<b>\$124,678,633.00</b>	<b>7.4%</b>

# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function

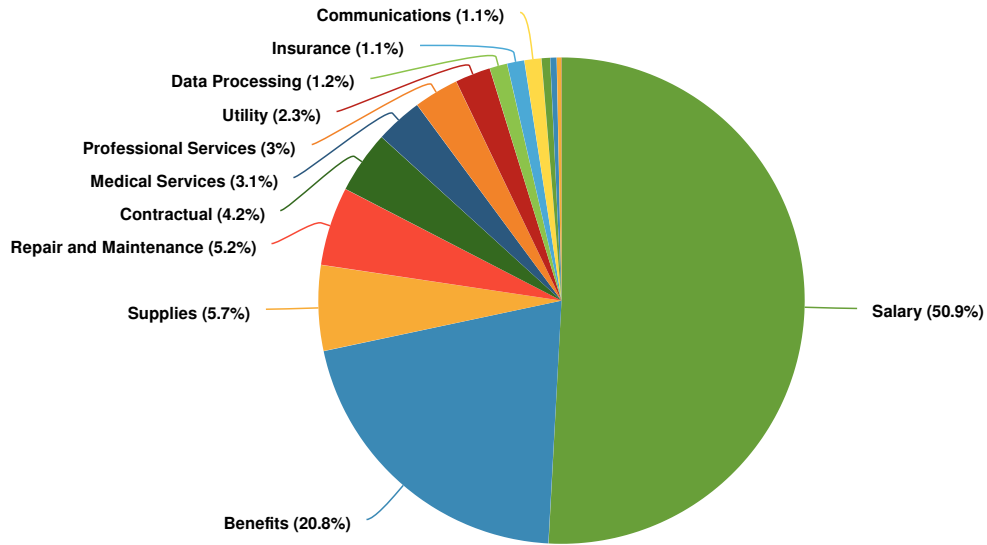


Grey background indicates budgeted figures.

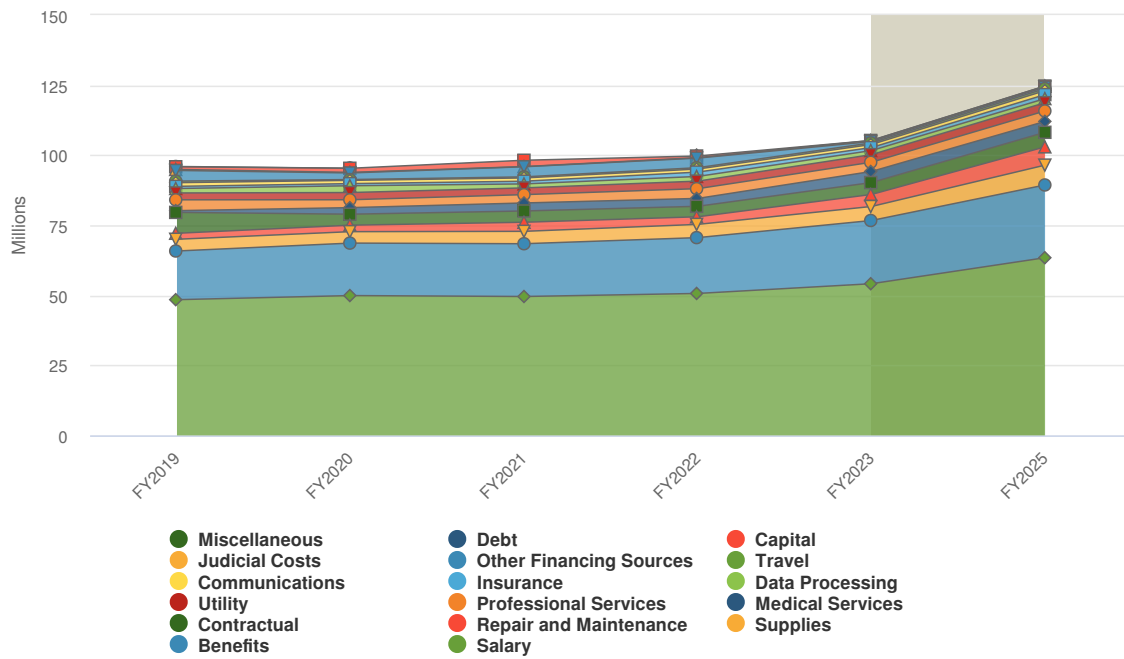
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures			
General Government	\$31,646,404.00	\$35,578,838.00	12.4%
Law Enforcement	\$74,912,858.00	\$79,185,171.00	5.7%
Welfare	\$5,186,194.00	\$5,240,930.00	1.1%
Operating Transfers	\$520,886.00	\$520,886.00	0%
Health	\$3,773,394.00	\$4,152,808.00	10.1%
<b>Total Expenditures:</b>	<b>\$116,039,736.00</b>	<b>\$124,678,633.00</b>	<b>7.4%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



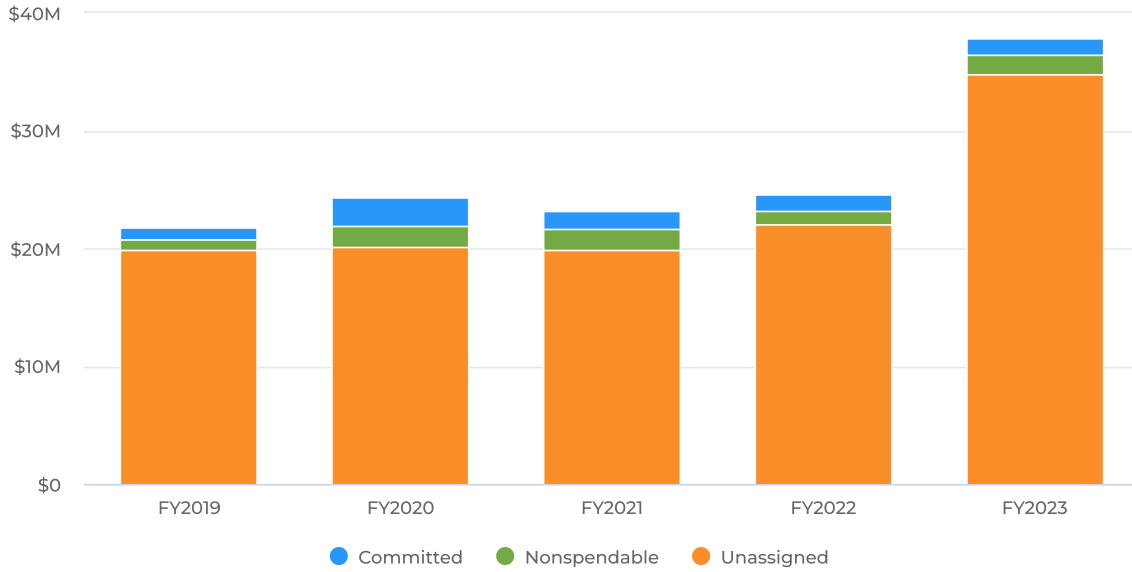
Grey background indicates budgeted figures.

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Salary	\$59,627,592.00	\$63,416,476.00	6.4%
Benefits	\$23,868,348.00	\$25,958,479.00	8.8%
Supplies	\$6,758,359.00	\$7,082,959.00	4.8%
Repair and Maintenance	\$5,478,763.00	\$6,522,543.00	19.1%
Professional Services	\$3,303,785.00	\$3,743,203.00	13.3%
Communications	\$1,308,952.00	\$1,417,489.00	8.3%
Travel	\$622,846.00	\$717,653.00	15.2%
Contractual	\$4,667,134.00	\$5,189,188.00	11.2%
Insurance	\$1,515,635.00	\$1,430,816.00	-5.6%
Utility	\$2,724,994.00	\$2,929,915.00	7.5%
Data Processing	\$1,342,707.00	\$1,464,291.00	9.1%
Judicial Costs	\$377,000.00	\$377,000.00	0%
Capital	\$16,260.00	\$16,260.00	0%
Medical Services	\$3,906,475.00	\$3,891,475.00	-0.4%
Other Financing Sources	\$520,886.00	\$520,886.00	0%
<b>Total Expense Objects:</b>	<b>\$116,039,736.00</b>	<b>\$124,678,633.00</b>	<b>7.4%</b>



# Fund Balance

## Projections



Financial Summary	FY2023
<b>Fund Balance</b>	—
Unassigned	\$34,815,086
Committed	\$1,471,955
Nonspendable	\$1,577,432
<b>Total Fund Balance:</b>	<b>\$37,864,473</b>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 019

**FEDERAL BLOCK GRANT**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4958	Indirect Cost	9,988.15	12,000	12,000	8,500	0
	<b>Revenue Total:</b>	9,988.15	12,000	12,000	8,500	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 032

**WIC TRANSFER**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4953	Indir.CostReimb.-WICGrants Aid	364,396.90	330,000	330,000	360,000	0
	<b><i>Revenue Total:</i></b>	364,396.90	330,000	330,000	360,000	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 400

**GENERAL REVENUE**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><i>REVENUE ACCOUNTS</i></b>						
4101	Current Advalorem Taxes	77,199,436.92	95,906,715	95,906,715	100,560,348	0
4102	Delinquent Advalorem Taxes	1,979,792.55	1,886,843	1,886,843	2,104,208	0
4112	TIRZ	-5,922,137.00	-11,149,602	-11,149,602	-10,845,536	0
4151	Discounts	-1,650,039.21	-1,968,078	-1,968,078	-1,925,266	0
4152	Commissions	-786,819.82	-975,589	-975,589	-1,025,984	0
4153	Errors and Adjustments	-386,571.98	-977,936	-977,936	-1,026,646	0
4159	Penalties and Interest	1,469,401.15	1,733,420	1,733,420	1,859,107	0
4325	Misc Pmts - in lieu of taxes	575,000.00	575,000	575,000	575,000	0
4600	Interest Income	0.00	0	0	0	0
	<b><i>Revenue Total:</i></b>	<u>72,478,062.61</u>	<u>85,030,773</u>	<u>85,030,773</u>	<u>90,275,231</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 401

COUNTY JUDGE

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6001	Elected Officials	74,786.09	76,343	76,343	86,397	0
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	136,475.49	208,958	161,046	214,897	0
6006	FICA	16,252.60	22,284	22,284	23,508	0
6007	Group Health	36,147.02	44,352	44,352	44,352	0
6008	Retirement	24,675.94	32,895	32,895	41,655	0
6009	Auto Allowance	6,138.48	6,000	6,000	6,000	0
6011	Workers Compensation	373.86	1,212	1,212	377	0
6012	Unemployment Insurance	815.78	836	836	860	0
6014	Office Supplies	2,910.33	3,000	3,500	4,000	0
6038	Small Tools and Equipment	0.00	0	747		
6047	Mobile Phones	1,219.36	1,250	1,250	1,250	0
6048	Communications	3,410.97	3,621	3,621	3,621	0
6049	Postage	61.66	128	128	128	0
6050	Travel	0.00	1,250	1,250	2,000	0
6059	Bonds	177.50	178	178	178	0
6069	Equipment Rental	4,483.44	4,484	4,484	4,484	0
6073	Dues and Memberships	0.00	0	0	0	0
6077	Data Processing	0.00	0	1,665	0	0
6078	Education and Training	0.00	1,000	500	1,000	0
6082	Contractual Expense	1,152.95	1,041	1,041	1,041	0
	<b><i>Expenditure Total:</i></b>	<u>309,081.47</u>	<u>408,832</u>	<u>363,332</u>	<u>435,748</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 402

**HUMAN RESOURCES**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6002	Salaries-Assistants/Deputies	25,643.16	67,313	67,313	70,876	0
6003	Salaries-Employees	68,224.49	35,021	35,021	36,773	0
6006	FICA	6,918.65	7,829	7,829	8,235	0
6007	Group Health	14,849.36	16,551	16,551	14,445	0
6008	Retirement	10,973.36	11,799	11,799	14,883	0
6011	Workers Compensation	170.27	435	435	135	0
6012	Unemployment Insurance	363.44	409	409	431	0
6014	Office Supplies	3,513.84	3,500	4,900	5,000	0
6016	Gasoline	687.62	717	717	717	0
6030	Vehicle Repairs	599.13	500	500	500	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	2,682.21	2,600	2,600	2,950	0
6048	Communications	2,978.88	2,800	2,800	2,800	0
6049	Postage	90.88	332	312	332	0
6050	Travel	1,119.00	1,000	1,430	1,000	0
6054	Advertising	0.00	0	0	0	0
6057	Vehicle Insurance	343.25	344	344	344	0
6059	Bonds	0.00	0	0	0	0
6069	Equipment Rental	4,358.16	2,962	2,562	2,962	0
6073	Dues and Memberships	210.00	698	488	748	0
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	-190.20	798	798	798	0
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	192.18	194	194	5,194	0
6087	Miscellaneous	0.00	0	0	0	0
6195	Safety Supplies	0.00	200	0	200	0
	<b><i>Expenditure Total:</i></b>	143,727.68	156,002	157,002	169,323	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 4021

**CIVIL SERVICE COMMISSION**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	73,258.59	77,944	77,944	81,841	0
6006	FICA	5,488.06	5,963	5,963	6,261	0
6007	Group Health	18,000.00	18,000	18,000	18,000	0
6008	Retirement	8,574.40	8,987	8,987	11,315	0
6011	Workers Compensation	135.43	331	331	102	0
6012	Unemployment Insurance	288.03	312	312	327	0
6014	Office Supplies	941.62	1,250	1,250	1,250	0
6025	Food-Human	0.00	500	500	500	0
6045	Professional Services	6,639.50	10,000	10,000	10,000	0
6046	Medical and Dental	0.00	0	0		
6049	Postage	0.00	100	100	100	0
6059	Bonds	0.00	93	93	93	0
6078	Education and Training	0.00	250	250	250	0
	<b><i>Expenditure Total:</i></b>	113,325.63	123,730	123,730	130,039	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 403

**COUNTY CLERK**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	1,103,364.40	1,080,000	1,080,000	1,080,000	0
4441	Copy Reimbursements	89,485.50	91,000	91,000	91,000	0
4600	Interest Income	3,806.98	3,600	3,600	4,000	0
4602	Miscellaneous	0.00	0	0	0	0
	<i>Revenue Total:</i>	1,196,656.88	1,174,600	1,174,600	1,175,000	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	93,046.30	93,620	93,620	98,301	0
6002	Salaries-Assistants/Deputies	58,477.06	51,479	78,479	54,049	0
6003	Salaries-Employees	332,837.81	449,119	381,119	462,740	0
6006	FICA	35,410.44	45,531	45,531	47,128	0
6007	Group Health	115,812.40	132,714	132,714	132,714	0
6008	Retirement	56,526.60	68,513	68,513	85,038	0
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	865.89	2,524	2,524	769	0
6012	Unemployment Insurance	1,520.66	2,002	2,002	2,067	0
6014	Office Supplies	12,229.86	14,000	14,000	16,880	0
6016	Gasoline	2,921.81	2,700	2,700	2,700	0
6030	Vehicle Repairs	1,461.67	2,000	2,000	2,000	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	4,348.23	4,000	4,000	4,500	0
6048	Communications	25,799.96	26,321	26,321	26,321	0
6049	Postage	9,995.67	8,000	8,000	8,000	0
6050	Travel	6,598.75	3,500	3,500	3,500	0
6054	Advertising	0.00	0	0	0	0
6057	Vehicle Insurance	983.50	985	985	985	0
6059	Bonds	3,309.00	3,500	3,500	5,700	0
6067	Equipment Maintenance	0.00	0	0	0	0
6069	Equipment Rental	8,831.27	9,520	9,520	9,520	0
6073	Dues and Memberships	525.00	700	700	700	0
6077	Data Processing	187,864.03	170,000	170,000	220,000	0
6078	Education and Training	3,100.00	2,700	2,700	3,700	0
6082	Contractual Expense	7,948.96	5,821	5,821	5,821	0
6096	Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	970,414.87	1,099,249	1,058,249	1,193,133	0



CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 404

**RECORDS MANAGEMENT**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4444	County Clerk-Records Mgmt	595,233.92	546,325	546,325	546,325	0
4456	Vital Statistics Preserv Fee	624.80	1,500	1,500	1,500	0
	<b>Revenue Total:</b>	595,858.72	547,825	547,825	547,825	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	17,315.11	16,800	16,800	17,643	0
6003	Salaries-Employees	184,764.24	223,256	223,256	235,584	0
6005	Extra Help	5,462.50	28,000	28,000	28,000	0
6006	FICA	15,034.90	20,561	20,561	21,569	0
6007	Group Health	84,760.77	73,563	73,563	68,913	0
6008	Retirement	23,644.79	27,678	27,678	38,881	0
6011	Workers Compensation	388.89	1,139	1,139	352	0
6012	Unemployment Insurance	804.27	1,072	1,072	1,125	0
6014	Office Supplies	10,210.04	9,500	9,500	9,500	0
6030	Vehicle Repairs	1,500.04	0	0	0	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6048	Communications	672.98	1,000	1,000	1,000	0
6050	Travel	12,162.19	12,000	12,000	12,000	0
6054	Advertising	2,297.93	2,000	2,000	2,000	0
6057	Vehicle Insurance	0.00	500	500	500	0
6073	Dues and Memberships	435.00	700	700	700	0
6077	Data Processing	213,842.31	111,966	111,966	88,358	0
6078	Education and Training	6,997.80	9,700	9,700	9,700	0
6082	Contractual Expense	15,564.96	12,000	12,000	12,000	0
6096	Equipment	0.00	0	0	0	0
	<b>Expenditure Total:</b>	595,858.72	551,435	551,435	547,825	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 4041

**OLD RECORDS RETRIEVAL**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4444	County Clerk-Records Mgmt	1,126,715.53	480,000	480,000	480,000	0
	<i>Revenue Total:</i>	<u>1,126,715.53</u>	<u>480,000</u>	<u>480,000</u>	<u>480,000</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	1,333.19	3,206	3,206	3,533	0
6003	Salaries-Employees	62,870.15	81,120	81,120	85,961	0
6005	Extra Help	11,663.75	19,000	19,000	19,000	0
6006	FICA	5,680.60	7,904	7,904	8,300	0
6007	Group Health	17,700.00	27,585	27,585	27,585	0
6008	Retirement	7,525.04	9,723	9,723	15,000	0
6011	Workers Compensation	150.44	439	439	136	0
6012	Unemployment Insurance	289.29	413	413	434	0
6054	Advertising	0.00	0	0	0	0
6077	Data Processing	1,019,503.07	330,610	330,610	320,051	0
	<i>Expenditure Total:</i>	<u>1,126,715.53</u>	<u>480,000</u>	<u>480,000</u>	<u>480,000</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 405

VETERAN'S SERVICE OFFICE

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4670	Donations	0.00	2,500	2,500	0	0
	<i>Revenue Total:</i>	0.00	2,500	2,500	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	56,635.96	72,000	72,000	82,000	0
6003	Salaries-Employees	164,760.86	199,884	199,884	199,884	0
6006	FICA	16,042.23	20,799	20,799	22,331	0
6007	Group Health	45,150.00	54,000	54,000	54,000	0
6008	Retirement	25,771.91	31,348	31,348	40,358	0
6011	Workers Compensation	356.64	1,155	1,155	365	0
6012	Unemployment Insurance	849.88	1,088	1,088	1,168	0
6014	Office Supplies	876.33	1,500	3,500	1,500	0
6016	Gasoline	997.40	3,000	2,375	3,000	0
6030	Vehicle Repairs	185.50	500	500	500	0
6047	Mobile Phones	2,556.91	1,300	2,400	2,478	0
6048	Communications	7,974.40	7,970	7,970	7,970	0
6049	Postage	318.11	474	1,174	474	0
6050	Travel	6,689.80	8,750	4,950	8,750	0
6057	Vehicle Insurance	304.50	1,000	1,000	1,000	0
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	1,662.36	1,663	1,663	1,663	0
6073	Dues and Memberships	0.00	0	0	0	0
6077	Data Processing	2,250.00	3,000	3,625	3,000	0
6078	Education and Training	0.00	1,250	1,250	1,250	0
	<i>Expenditure Total:</i>	333,382.79	410,681	410,681	431,691	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 406

**EMERGENCY MANAGEMENT**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4353	Emergency Services District	15,000.00	15,000	20,000	20,000	0
4381	Insurance Proceeds	0.00	0	0	0	0
4602	Miscellaneous	810.00	0	20,916	0	0
4670	Donations	0.00	0	0		
	<i>Revenue Total:</i>	15,810.00	15,000	40,916	20,000	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	97,470.06	97,801	101,796	105,553	0
6003	Salaries-Employees	271,002.70	304,577	304,277	323,240	0
6004	Overtime	409.08	0	0	0	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	27,269.03	30,855	30,855	32,876	0
6007	Group Health	58,702.01	63,000	63,000	63,000	0
6008	Retirement	42,908.12	46,339	47,098	59,182	0
6010	Uniforms	3,164.36	4,364	4,364	4,364	0
6011	Workers Compensation	2,488.22	3,035	3,440	3,600	0
6012	Unemployment Insurance	1,438.84	1,608	1,634	1,712	0
6014	Office Supplies	2,487.46	2,500	2,546	2,500	0
6016	Gasoline	6,833.37	9,500	9,500	9,500	0
6017	Butane	67.88	1,000	1,000	1,000	0
6018	Diesel Fuel	6,629.01	7,000	7,000	9,000	0
6025	Food-Human	979.35	1,500	1,504	1,500	0
6028	Camera and Police Supplies	1,409.08	6,000	5,950	6,000	0
6030	Vehicle Repairs	5,900.87	7,500	7,500	7,500	0
6038	Small Tools and Equipment	2,224.77	3,200	23,290	3,200	0
6046	Medical and Dental	0.00	0	500	0	0
6047	Mobile Phones	13,371.96	13,500	13,500	13,500	0
6048	Communications	13,235.05	13,185	13,185	13,185	0
6049	Postage	1.14	100	50	100	0
6050	Travel	1,715.34	4,000	817	4,000	0
6053	Freight	0.00	0	0	0	0
6057	Vehicle Insurance	4,780.25	4,670	4,670	4,670	0
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	150.00	250	150	250	0
6067	Equipment Maintenance	2,030.12	4,000	4,000	4,000	0
6069	Equipment Rental	2,810.36	2,787	2,787	2,787	0
6073	Dues and Memberships	410.32	1,112	285	1,112	0
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	1,400.00	5,000	836	5,000	0
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	6,997.51	7,000	7,000	7,000	0
6096	Equipment	0.00	0	7,500	0	0
6195	Safety Supplies	292.41	1,000	800	1,000	0
	<i>Expenditure Total:</i>	578,578.67	646,383	670,834	690,331	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 4061

**ESD CONTRACT**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4353	Emergency Services District	75,016.00	75,016	77,016	77,016	0
	<i>Revenue Total:</i>	75,016.00	75,016	77,016	77,016	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	52,199.32	50,000	52,500	52,500	0
6004	Overtime	0.00	0	0	0	0
6006	FICA	4,015.84	4,238	4,429	4,429	0
6007	Group Health	9,000.00	9,000	9,000	9,000	0
6008	Retirement	6,110.76	5,765	6,053	7,258	0
6009	Auto Allowance	5,524.56	5,400	5,400	5,400	0
6011	Workers Compensation	150.51	212	212	66	0
6012	Unemployment Insurance	197.21	200	210	210	0
6014	Office Supplies	0.00	0	0	0	0
	<i>Expenditure Total:</i>	77,198.20	74,815	77,804	78,863	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 4063

**FIRE MARSHAL DIVISION**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4204	Inspections	102,344.85	95,000	95,000	84,000	0
4353	Emergency Services District	305,000.00	314,972	318,707	318,708	0
	<b>Revenue Total:</b>	407,344.85	409,972	413,707	402,708	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	246,970.88	251,020	261,004	387,805	0
6004	Overtime	0.00	0	0	0	0
6006	FICA	18,355.13	19,203	20,489	29,667	0
6007	Group Health	33,395.04	36,000	36,000	63,000	0
6008	Retirement	28,792.26	28,804	29,935	53,424	0
6010	Uniforms	2,979.66	3,000	5,999	3,000	0
6011	Workers Compensation	2,755.46	2,275	3,087	4,840	0
6012	Unemployment Insurance	963.35	999	1,038	1,546	0
6014	Office Supplies	2,497.44	2,500	2,500	2,500	0
6016	Gasoline	13,221.36	19,000	12,300	15,000	0
6018	Diesel Fuel	4,116.94	3,000	5,700	7,000	0
6028	Camera and Police Supplies	4,753.79	5,000	5,000	5,000	0
6030	Vehicle Repairs	2,894.23	4,000	4,000	4,000	0
6038	Small Tools and Equipment	4,491.54	5,000	12,409	5,000	0
6050	Travel	2,792.46	4,000	609	4,000	0
6056	Property Insurance	0.00	0	0	0	0
6059	Bonds	200.00	225	225	225	0
6073	Dues and Memberships	1,894.90	2,000	2,000	2,000	0
6077	Data Processing	1,994.51	2,000	0	2,000	0
6078	Education and Training	2,518.12	4,000	3,618	4,000	0
6079	Legal Books, Publications	919.72	1,500	0	1,500	0
6096	Equipment	0.00	0	0	0	0
6100	Weapons	0.00	0	10,887	0	0
6195	Safety Supplies	2,052.54	2,500	1,628	2,500	0
	<b>Expenditure Total:</b>	378,559.33	396,026	418,428	598,007	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 407

**MAIL ROOM**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6014	Office Supplies	1,184.11	2,000	2,000	2,000	0
6048	Communications	84.84	100	100	100	0
6069	Equipment Rental	17,047.51	16,188	16,188	16,188	0
	<i>Expenditure Total:</i>	18,316.46	18,288	18,288	18,288	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 408

**DATA PROCESSING**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4353	Emergency Services District	2,000.00	2,000	2,000	2,000	0
4360	Miscellaneous Revenue	0.00	0	0		
	<b>Revenue Total:</b>	2,000.00	2,000	2,000	2,000	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	188,022.75	188,735	188,735	209,024	0
6003	Salaries-Employees	617,462.93	692,000	691,623	798,195	0
6004	Overtime	97.65	500	877	500	0
6006	FICA	59,011.57	67,414	67,414	93,081	0
6007	Group Health	125,743.20	135,900	135,900	144,900	0
6008	Retirement	94,018.51	101,606	101,606	144,900	0
6011	Workers Compensation	4,005.77	15,362	15,362	1,698	0
6012	Unemployment Insurance	3,096.67	3,525	3,525	4,031	0
6014	Office Supplies	13,629.28	13,000	13,000	14,000	0
6016	Gasoline	4,455.13	5,000	5,000	5,000	0
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	1,536.30	3,000	3,000	3,000	0
6038	Small Tools and Equipment	0.00	2,500	2,500	3,800	0
6047	Mobile Phones	7,766.38	8,100	8,100	8,100	0
6048	Communications	89,983.94	85,000	85,000	110,000	0
6049	Postage	74.65	200	200	200	0
6050	Travel	7,999.91	10,000	12,500	10,000	0
6056	Property Insurance	0.00	0	0	0	0
6057	Vehicle Insurance	1,826.50	2,104	2,104	2,100	0
6067	Equipment Maintenance	1,387,558.17	2,172,884	2,172,884	3,095,990	0
6069	Equipment Rental	2,721.84	3,000	3,000	2,800	0
6073	Dues and Memberships	975.00	1,500	1,500	1,400	0
6077	Data Processing	13,495.55	20,000	20,000	19,000	0
6078	Education and Training	7,598.00	12,000	9,500	12,000	0
6082	Contractual Expense	893.40	2,000	2,000	1,500	0
6096	Equipment	14,908.70	0	0	0	0
	<b>Expenditure Total:</b>	2,646,881.80	3,545,330	3,545,330	4,685,219	0



CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 409

GENERAL ADMINISTRATION

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4172	Settlements	1,091.67	0	0	0	0
4204	Inspections	0.00	0	0	0	0
4308	Fee Revenue Admin Fee	28,000.00	26,000	26,000	28,500	0
4320	Federal Wildlife Allocation	54,073.66	50,000	50,000	50,000	0
4321	Health Ins Premiums	150.00	0	0	0	0
4324	Bro. Hsg Authority-Allocation	0.00	0	0		
4341	State Mixed Drink Tax	1,458,202.75	1,320,000	1,320,000	1,371,000	0
4342	State Bingo Tax	113,141.64	160,000	160,000	140,000	0
4353	Emergency Services District	0.00	0	0	0	0
4405	Sales Tax Commissions-Tax Auto	3,401,518.81	3,095,000	3,095,000	3,427,000	0
4418	Child Safety Admin Fee	56,838.45	0	0	53,000	0
4476	County's Waste Collection fee	368,890.09	360,000	360,000	360,000	0
4600	Interest Income	819,637.44	180,000	180,000	1,084,000	0
4601	Vending Machine Commissions	5,645.03	6,000	6,000	6,000	0
4602	Miscellaneous	470,588.24	60,000	60,000	220,000	0
4612	Snack Bar Commissions	0.00	0	0		
	<b>Revenue Total:</b>	<u>6,777,777.78</u>	<u>5,257,000</u>	<u>5,257,000</u>	<u>6,739,500</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6014	Office Supplies	4,875.36	4,000	4,000	5,000	0
6016	Gasoline	0.00	0	2,000	3,000	0
6025	Food-Human	6,880.19	4,000	9,000	6,000	0
6028	Camera and Police Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	0.00	0	1,000	1,000	0
6033	Contingencies	21,509.86	1,018,435	1,218,694	921,533	0
6040	Audit and Accounting	57,651.51	70,323	72,393	72,393	0
6045	Professional Services	19,000.00	39,582	59,582	46,000	0
6047	Mobile Phones	3,248.87	3,200	3,200	3,200	0
6048	Communications	1,698.22	1,700	1,700	1,700	0
6049	Postage	2,292.32	2,000	3,000	3,000	0
6050	Travel	24,135.48	10,000	15,000	25,000	0
6052	Travel-Mileage Reimbursement	0.00	0	0	0	0
6054	Advertising	14,948.80	11,000	11,000	12,000	0
6056	Property Insurance	0.00	50,000	50,000	50,000	0
6057	Vehicle Insurance	0.00	0	1,000	1,200	0
6058	Liability Other Insurance	233,728.81	122,000	122,000	122,000	0
6059	Bonds	0.00	0	0	0	0
6067	Equipment Maintenance	104,806.60	100,122	100,122	115,318	0
6070	INDIRECT COST	1,085,145.16	1,171,886	1,171,886	1,172,202	0
6072	Settlements and Judgments	557,228.33	0	100,000	0	0
6073	Dues and Memberships	52,984.00	64,170	84,170	64,170	0
6076	Bank Fees	282,646.24	285,000	285,000	285,000	0
6077	Data Processing	48,480.74	41,500	73,376	54,500	0
6078	Education and Training	1,450.00	5,700	5,700	5,700	0
6082	Contractual Expense	1,479,850.13	1,564,503	1,853,247	1,853,247	0
6087	Miscellaneous	0.00	0	0		
6096	Equipment	0.00	0	65,494		

CAMERON COUNTY, TEXAS  
 GENERAL FUND  
 2024-2025 Budget

Fund 100 Dept. 409

**GENERAL ADMINISTRATION**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
	<i>Expenditure Total:</i>	4,002,560.62	4,569,121	5,312,564	4,823,163	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 410

CIVIL DIVISION

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><i>REVENUE ACCOUNTS</i></b>						
4353	Emergency Services District	30,000.00	30,000	30,000	30,000	0
4602	Miscellaneous	29,284.68	0	0	0	0
	<b>Revenue Total:</b>	59,284.68	30,000	30,000	30,000	0
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6002	Salaries-Assistants/Deputies	146,846.39	147,417	147,417	154,788	0
6003	Salaries-Employees	466,436.78	491,570	491,570	533,046	0
6006	FICA	46,167.72	50,535	50,535	54,272	0
6007	Group Health	52,635.61	52,632	52,632	52,632	0
6008	Retirement	71,740.11	70,317	70,317	91,268	0
6009	Auto Allowance	21,137.04	21,600	21,600	21,600	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	624.48	2,187	2,187	289	0
6012	Unemployment Insurance	2,378.26	2,556	2,556	2,751	0
6014	Office Supplies	865.35	1,800	824	1,800	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6045	Professional Services	45,701.12	21,400	56,921	21,400	0
6047	Mobile Phones	2,004.86	0	0	600	0
6048	Communications	1,995.26	1,639	1,639	1,639	0
6049	Postage	301.59	546	546	546	0
6050	Travel	5,505.14	10,500	10,100	10,500	0
6059	Bonds	0.00	274	274	274	0
6069	Equipment Rental	3,269.04	3,270	3,815	3,270	0
6071	Court Costs and Transcripts	315.22	3,000	1,760	3,000	0
6072	Settlements and Judgments	0.00	0	0	0	0
6073	Dues and Memberships	3,127.13	3,273	3,273	3,273	0
6077	Data Processing	4,037.61	597	1,028	597	0
6078	Education and Training	1,705.00	5,000	5,500	5,000	0
6079	Legal Books, Publications	26,908.30	24,717	25,957	24,717	0
6082	Contractual Expense	192.16	175	175	175	0
6096	Equipment	0.00	0	0	0	0
	<b>Expenditure Total:</b>	903,894.17	915,005	950,626	987,437	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 411

COMMISSIONER PCT. #1

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	40,763.82	42,837	42,837	49,627	0
6003	Salaries-Employees	17,269.07	19,398	19,398	20,370	0
6006	FICA	4,463.37	5,093	5,093	5,687	0
6007	Group Health	11,123.85	11,133	11,133	11,133	0
6008	Retirement	6,782.71	7,176	7,176	9,677	0
6009	Auto Allowance	4,448.58	4,344	4,344	4,344	0
6011	Workers Compensation	103.44	264	264	87	0
6012	Unemployment Insurance	69.26	78	78	81	0
	<b><i>Expenditure Total:</i></b>	85,024.10	90,323	90,323	101,006	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 412

COMMISSIONER PCT. #2

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4425	Jail-Federal	0.00	0	0	0	0
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	38,530.29	42,837	42,837	49,627	0
6003	Salaries-Employees	18,907.66	19,389	19,389	21,723	0
6006	FICA	4,632.01	5,093	5,093	5,791	0
6007	Group Health	11,085.37	11,079	11,079	11,079	0
6008	Retirement	6,722.00	7,175	7,175	9,864	0
6009	Auto Allowance	4,448.58	4,344	4,344	4,344	0
6011	Workers Compensation	105.76	264	264	89	0
6012	Unemployment Insurance	74.14	78	78	87	0
6047	Mobile Phones	713.15	754	754	754	0
	<i>Expenditure Total:</i>	85,218.96	91,013	91,013	103,358	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 413

**COMMISSIONER PCT. #3**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6001	Elected Officials	37,733.18	42,837	42,837	49,627	0
6003	Salaries-Employees	18,825.23	21,083	21,083	22,138	0
6006	FICA	4,550.53	5,222	5,222	5,822	0
6007	Group Health	11,253.13	11,241	11,241	11,241	0
6008	Retirement	6,584.36	7,370	7,370	9,922	0
6009	Auto Allowance	4,448.58	4,344	4,344	4,344	0
6011	Workers Compensation	106.57	272	272	90	0
6012	Unemployment Insurance	75.92	84	84	89	0
6047	Mobile Phones	713.15	754	754	754	0
	<b><i>Expenditure Total:</i></b>	84,290.65	93,207	93,207	104,027	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 414

**COMMISSIONER PCT. #4**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	40,206.77	42,837	42,837	49,627	0
6003	Salaries-Employees	3,888.04	17,902	17,902	17,942	0
6006	FICA	3,525.63	4,979	4,979	5,501	0
6007	Group Health	8,976.70	11,025	11,025	11,025	0
6008	Retirement	5,177.56	7,003	7,003	9,342	0
6009	Auto Allowance	4,448.58	4,344	4,344	4,344	0
6011	Workers Compensation	84.22	258	258	84	0
6012	Unemployment Insurance	14.38	72	72	72	0
6030	Vehicle Repairs	0.00	0	0	0	0
6047	Mobile Phones	713.15	754	754	754	0
6048	Communications	1,455.95	0	0	0	0
6069	Equipment Rental	0.00	0	0	0	0
	<i>Expenditure Total:</i>	68,490.98	89,174	89,174	98,691	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 415

**BAIL BOND ADMINISTRATION**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4400	Bail Bond Fees	15,588.00	10,800	10,990	17,000	0
4450	Tax Assessor/Collector-Auto	0.00	0	0	0	0
	<b>Revenue Total:</b>	15,588.00	10,800	10,990	17,000	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	47,888.76	43,649	43,649	45,831	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	3,339.50	3,339	3,339	3,506	0
6007	Group Health	8,919.76	9,000	9,000	9,000	0
6008	Retirement	5,604.83	5,033	5,033	6,336	0
6011	Workers Compensation	87.46	185	185	57	0
6012	Unemployment Insurance	185.91	175	175	183	0
6014	Office Supplies	1,392.16	800	1,140	1,200	0
6048	Communications	916.31	960	960	960	0
6049	Postage	19.30	20	20	20	0
6050	Travel	0.00	600	800	600	0
6069	Equipment Rental	1,826.35	2,837	2,837	2,837	0
6078	Education and Training	0.00	500	150	500	0
	<b>Expenditure Total:</b>	70,180.34	67,098	67,288	71,030	0



CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 416

**REPRODUCTION**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4464	Labor Charges	57,819.92	62,400	62,400	70,000	0
	<i>Revenue Total:</i>	57,819.92	62,400	62,400	70,000	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	0.00	0	0	0	0
6002	Salaries-Assistants/Deputies	57,650.51	56,039	56,039	58,840	0
6003	Salaries-Employees	53,208.18	62,449	62,449	65,240	0
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	12,604.75	13,464	13,464	14,137	0
6006	FICA	9,312.13	10,094	10,094	10,574	0
6007	Group Health	22,575.00	27,000	27,000	27,000	0
6008	Retirement	12,945.96	13,662	13,662	19,109	0
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	437.66	529	529	527	0
6012	Unemployment Insurance	480.76	528	528	553	0
6014	Office Supplies	7,061.68	6,000	9,077	7,000	0
6037	Road Materials	0.00	0	0	0	0
6038	Small Tools and Equipment	205.42	200	200	300	0
6047	Mobile Phones	0.00	0	0	0	0
6048	Communications	5,790.28	5,760	5,760	5,803	0
6049	Postage	54.30	80	80	100	0
6050	Travel	0.00	1,500	1,500	1,500	0
6067	Equipment Maintenance	1,938.77	6,200	6,200	6,200	0
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	2,697.72	6,000	2,923	6,000	0
6082	Contractual Expense	0.00	0	0	0	0
	<i>Expenditure Total:</i>	186,963.12	209,505	209,505	222,883	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 4185

Community Services

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	48,627.29	89,250	89,250	93,713	0
6003	Salaries-Employees	102,509.13	261,889	251,889	277,208	0
6006	FICA	11,253.80	26,862	26,862	28,375	0
6007	Group Health	28,390.63	54,000	54,000	54,000	0
6008	Retirement	17,425.28	39,563	39,563	51,281	0
6011	Workers Compensation	92.27	1,492	1,492	464	0
6012	Unemployment Insurance	546.99	1,405	1,405	1,484	0
6014	Office Supplies	5,335.98	2,500	2,500	3,500	0
6016	Gasoline	0.00	0	1,200	2,000	0
6030	Vehicle Repairs	0.00	0	500	1,000	0
6049	Postage	34.97	654	654	300	0
6050	Travel	0.00	0	500	3,000	0
6052	Travel-Mileage Reimbursement	747.08	0	1,200	300	0
6054	Advertising	1,181.50	4,500	4,300	1,300	0
6057	Vehicle Insurance	0.00	0	500	500	0
6077	Data Processing	0.00	0	1,677		
	<i>Expenditure Total:</i>	216,144.92	482,115	477,492	518,425	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 419

**Economic Development**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4200	Program Revenues	31,000.00	30,000	30,000	30,000	0
4300	State Revenue	0.00	0	187,000	50,775	0
	<b>Revenue Total:</b>	31,000.00	30,000	217,000	80,775	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	54,723.47	94,500	84,282	99,750	0
6003	Salaries-Employees	188,022.36	97,412	94,412	102,282	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	18,199.79	15,168	15,168	15,529	0
6007	Group Health	43,070.31	27,000	27,000	27,000	0
6008	Retirement	28,682.20	21,913	21,913	27,931	0
6009	Auto Allowance	3,530.90	5,400	0	0	0
6010	Uniforms	0.00	0	80		
6011	Workers Compensation	578.82	815	815	253	0
6012	Unemployment Insurance	994.49	768	768	808	0
6014	Office Supplies	1,705.50	2,500	7,820	4,500	0
6016	Gasoline	960.54	0	2,000	3,000	0
6030	Vehicle Repairs	0.00	0	500	1,500	0
6045	Professional Services	0.00	0	100,000	0	0
6047	Mobile Phones	640.00	960	960	960	0
6048	Communications	3,177.85	3,634	2,457	3,634	0
6049	Postage	472.31	500	500	700	0
6050	Travel	2,059.67	1,500	20,100	15,000	0
6052	Travel-Mileage Reimbursement	0.00	0	950	1,000	0
6054	Advertising	6,017.15	0	10,400	0	0
6057	Vehicle Insurance	185.25	0	500	500	0
6059	Bonds	0.00	71	71	71	0
6069	Equipment Rental	2,970.36	3,000	3,218	2,000	0
6073	Dues and Memberships	0.00	0	4,050	10,750	0
6078	Education and Training	0.00	1,500	3,500	3,000	0
6082	Contractual Expense	192.16	175	10,175	10,000	0
6089	Land Acquisitions	0.00	0	0	0	0
6096	Equipment	0.00	0	41,000		
	<b>Expenditure Total:</b>	356,183.13	276,816	452,639	330,168	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 420

VEHICLE MAINTENANCE

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4464	Labor Charges	35,045.54	34,800	34,800	36,000	0
4640	Sale of Surplus	2,178.20	0	0	0	0
	<b>Revenue Total:</b>	37,223.74	34,800	34,800	36,000	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	59,235.55	60,255	49,977	74,599	0
6003	Salaries-Employees	186,106.84	211,726	206,326	234,436	0
6006	FICA	17,664.38	20,807	20,807	23,641	0
6007	Group Health	60,374.16	61,866	61,866	63,000	0
6008	Retirement	28,671.62	31,359	31,359	42,725	0
6010	Uniforms	1,912.40	3,200	2,630	3,394	0
6011	Workers Compensation	2,061.71	2,772	2,772	2,485	0
6012	Unemployment Insurance	973.55	1,088	1,088	1,236	0
6014	Office Supplies	2,388.82	2,700	2,700	3,700	0
6016	Gasoline	6,811.08	7,000	7,000	7,000	0
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	3,944.68	6,000	6,000	6,000	0
6022	Drugs Medicine	0.00	0	0	0	0
6030	Vehicle Repairs	2,175.00	3,000	5,000	5,000	0
6038	Small Tools and Equipment	0.00	0	18,739	0	0
6047	Mobile Phones	1,712.99	1,750	1,750	1,671	0
6048	Communications	7,053.52	6,890	6,890	7,100	0
6049	Postage	0.00	0	0	0	0
6057	Vehicle Insurance	1,506.25	1,414	1,414	1,414	0
6060	Electricity	0.00	0	0	0	0
6064	Building Maintenance	0.00	0	3,495	0	0
6067	Equipment Maintenance	2,368.31	3,000	3,000	4,000	0
6069	Equipment Rental	15.00	180	0	500	0
6077	Data Processing	28,268.20	5,000	15,000	17,000	0
6078	Education and Training	0.00	250	0	1,500	0
6082	Contractual Expense	165.00	1,600	1,606	1,600	0
6091	Building Improvements	0.00	0	0	0	0
6096	Equipment	0.00	0	33,232	0	0
	<b>Expenditure Total:</b>	413,409.06	431,857	482,651	502,001	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 4201

**M&O - VEHICLE MAINTENANCE**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6005	Extra Help	7,242.42	9,396	9,396	9,866	0
6006	FICA	530.94	719	719	755	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	148.75	229	229	180	0
6012	Unemployment Insurance	27.05	31	31	39	0
6014	Office Supplies	972.41	1,000	1,000	1,000	0
6018	Diesel Fuel	0.00	1,000	1,000	1,000	0
6056	Property Insurance	0.00	11,950	11,950	10,241	0
6060	Electricity	12,443.94	13,000	13,000	13,000	0
6062	Water	0.00	0	0	0	0
6063	Sewage and Garbage	6,333.28	6,456	6,456	6,456	0
6064	Building Maintenance	3,058.89	3,000	3,000	3,000	0
6067	Equipment Maintenance	430.33	2,000	2,000	2,000	0
6082	Contractual Expense	2,259.00	2,800	2,800	2,800	0
	<b><i>Expenditure Total:</i></b>	33,447.01	51,581	51,581	50,337	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 425

COUNTY CLERK - JUDICIAL

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	414,552.63	156,000	156,000	180,500	0
4431	Service Fees	6,704.74	6,600	6,600	6,500	0
4440	Court Cost	0.00	120	120	120	0
4441	Copy Reimbursements	21,106.73	29,000	29,000	23,000	0
4445	County Clerk-Judicial Rec Mgt	66.40	120	120	120	0
4508	District Atty. Mental Cases	0.00	0	0	0	0
4509	Transaction Fee	2,679.86	3,000	3,000	3,000	0
4540	Fines	150,291.27	147,000	147,000	143,000	0
4600	Interest Income	149,857.40	29,000	29,000	146,700	0
4602	Miscellaneous	36.55	0	0	0	0
4705	Long/Short	-3.00	0	0	0	0
	<i>Revenue Total:</i>	745,292.58	370,840	370,840	502,940	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	43,762.62	48,090	48,090	50,495	0
6003	Salaries-Employees	596,312.91	710,578	662,578	741,545	0
6006	FICA	47,205.46	58,038	58,038	60,591	0
6007	Group Health	183,690.17	214,047	214,047	214,047	0
6008	Retirement	74,899.56	87,474	87,474	109,502	0
6011	Workers Compensation	1,185.05	3,223	3,223	990	0
6012	Unemployment Insurance	2,487.93	3,035	3,035	3,168	0
6014	Office Supplies	13,909.29	13,700	13,700	13,700	0
6038	Small Tools and Equipment	0.00	0	0		
6048	Communications	2,250.23	2,800	2,800	2,800	0
6049	Postage	18,891.59	18,000	18,000	18,000	0
6050	Travel	3,097.81	4,600	4,600	4,600	0
6067	Equipment Maintenance	0.00	0	0	0	0
6069	Equipment Rental	7,244.63	9,520	9,520	9,520	0
6071	Court Costs and Transcripts	675.00	0	0	0	0
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	745.00	1,200	1,200	2,200	0
	<i>Expenditure Total:</i>	996,357.25	1,174,305	1,126,305	1,231,158	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 426

COUNTY COURT AT LAW I

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4334	Aid Count Court at Law	84,000.00	84,000	84,000	84,000	0
4415	Judges Signature Probate Fee	50.06	350	350	350	0
4602	Miscellaneous	0.00	0	0	0	0
	<b>Revenue Total:</b>	84,050.06	84,350	84,350	84,350	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	202,387.54	188,000	188,000	188,000	0
6003	Salaries-Employees	323,005.34	345,877	345,877	362,335	0
6006	FICA	36,696.38	40,878	40,878	42,142	0
6007	Group Health	62,336.46	63,000	63,000	63,000	0
6008	Retirement	61,427.50	61,494	61,494	76,002	0
6010	Uniforms	0.00	600	600	660	0
6011	Workers Compensation	1,367.50	2,511	2,511	1,303	0
6012	Unemployment Insurance	1,258.14	1,381	1,381	1,447	0
6014	Office Supplies	2,301.82	2,200	3,500	3,410	0
6028	Camera and Police Supplies	0.00	0	0	0	0
6045	Professional Services	200.00	1,000	700	1,000	0
6047	Mobile Phones	0.00	0	0	0	0
6048	Communications	1,432.48	1,500	1,500	1,500	0
6049	Postage	0.00	0	0	0	0
6050	Travel	5,794.25	3,770	2,718	4,146	0
6058	Liability Other Insurance	1,160.70	1,500	1,500	1,500	0
6059	Bonds	3,221.20	178	178	178	0
6067	Equipment Maintenance	0.00	0	0	0	0
6069	Equipment Rental	2,014.38	1,343	1,343	1,477	0
6071	Court Costs and Transcripts	0.00	500	300	330	0
6073	Dues and Memberships	495.00	465	855	512	0
6077	Data Processing	0.00	0	1,051	0	0
6078	Education and Training	2,325.00	2,100	1,310	2,310	0
6079	Legal Books, Publications	0.00	600	201	221	0
6082	Contractual Expense	405.33	355	355	433	0
	<b>Expenditure Total:</b>	707,829.02	719,252	719,252	751,906	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 4261

**COUNTY PROBATE COURT I**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4334	Aid Count Court at Law	84,000.00	84,000	84,000	84,000	0
4415	Judges Signature Probate Fee	0.00	0	0	350	0
4416	Supp Ct Init Guardianship Fee	29,066.50	18,000	18,000	20,000	0
4430	Fee Revenue	8.00	0	0	0	0
	<i>Revenue Total:</i>	113,074.50	102,000	102,000	104,350	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	163,968.38	165,600	165,600	165,600	0
6003	Salaries-Employees	370,281.62	385,286	383,586	406,599	0
6006	FICA	37,361.62	42,143	42,143	43,773	0
6007	Group Health	71,715.60	72,000	72,000	72,000	0
6008	Retirement	62,409.58	63,496	63,496	79,067	0
6010	Uniforms	764.10	600	600	600	0
6011	Workers Compensation	1,407.38	2,852	2,852	1,906	0
6012	Unemployment Insurance	1,433.53	1,540	1,540	1,625	0
6014	Office Supplies	2,256.80	3,000	3,000	3,000	0
6016	Gasoline	0.00	0	0	0	0
6028	Camera and Police Supplies	0.00	500	500	500	0
6044	Appointed Attorneys	30,000.00	45,000	45,000	45,000	0
6045	Professional Services	0.00	605	605	605	0
6047	Mobile Phones	458.52	500	500	500	0
6048	Communications	1,717.04	1,800	1,800	1,800	0
6049	Postage	243.90	500	500	500	0
6050	Travel	4,063.77	3,770	3,770	4,162	0
6052	Travel-Mileage Reimbursement	5,401.36	5,000	5,000	5,000	0
6057	Vehicle Insurance	0.00	0	0	0	0
6058	Liability Other Insurance	1,160.70	1,500	1,500	1,500	0
6059	Bonds	3,237.50	196	196	196	0
6067	Equipment Maintenance	0.00	0	0	0	0
6069	Equipment Rental	2,062.68	2,063	2,063	2,063	0
6071	Court Costs and Transcripts	0.00	0	0	0	0
6073	Dues and Memberships	0.00	150	150	150	0
6077	Data Processing	0.00	0	1,700	0	0
6078	Education and Training	2,775.00	3,220	3,220	3,720	0
6079	Legal Books, Publications	1,604.70	2,500	2,500	2,500	0
6082	Contractual Expense	0.00	0	0	0	0
6712	Ct. Int. Guardianship - Attny	29,066.50	18,000	18,000	18,000	0
	<i>Expenditure Total:</i>	793,390.28	821,821	821,821	860,366	0



CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 427

COUNTY COURT AT LAW II

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4334	Aid Count Court at Law	84,000.00	84,000	84,000	84,000	0
4360	Miscellaneous Revenue	0.00	0	0	0	0
4415	Judges Signature Probate Fee	50.06	350	350	350	0
4416	Supp Ct Init Guardianship Fee	0.00	0	0	0	0
	<i>Revenue Total:</i>	84,050.06	84,350	84,350	84,350	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	202,387.54	188,000	188,000	188,000	0
6003	Salaries-Employees	258,823.80	347,453	296,885	360,177	0
6006	FICA	32,094.26	41,003	41,003	41,977	0
6007	Group Health	53,414.28	63,000	63,000	63,000	0
6008	Retirement	53,993.72	61,620	61,620	75,629	0
6010	Uniforms	317.00	660	408	726	0
6011	Workers Compensation	1,370.10	2,566	2,566	1,383	0
6012	Unemployment Insurance	1,013.87	1,386	1,386	1,436	0
6014	Office Supplies	1,314.27	2,200	1,823	2,420	0
6044	Appointed Attorneys	0.00	0	0	0	0
6045	Professional Services	0.00	0	0	1,750	0
6047	Mobile Phones	538.00	594	594	594	0
6048	Communications	1,562.25	1,650	1,650	1,650	0
6049	Postage	0.00	55	0	61	0
6050	Travel	6,212.41	3,770	7,615	5,270	0
6058	Liability Other Insurance	1,277.52	1,278	1,206	1,278	0
6059	Bonds	3,106.25	178	71	178	0
6069	Equipment Rental	1,790.56	1,343	1,343	1,343	0
6071	Court Costs and Transcripts	0.00	375	0	375	0
6073	Dues and Memberships	535.00	500	460	570	0
6077	Data Processing	0.00	1,161	905	0	0
6078	Education and Training	1,750.00	2,100	1,655	3,299	0
6079	Legal Books, Publications	0.00	550	0	605	0
6082	Contractual Expense	405.33	355	607	355	0
	<i>Expenditure Total:</i>	621,906.16	721,797	672,797	752,076	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 428

COUNTY COURT AT LAW III

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4334	Aid Count Court at Law	84,000.00	84,000	84,000	84,000	0
4415	Judges Signature Probate Fee	50.05	350	350	350	0
4602	Miscellaneous	0.00	0	0	0	0
	<b>Revenue Total:</b>	84,050.05	84,350	84,350	84,350	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	190,463.91	188,000	188,000	188,000	0
6003	Salaries-Employees	272,181.95	287,866	287,866	302,333	0
6006	FICA	32,410.51	36,445	36,445	37,552	0
6007	Group Health	53,737.20	54,000	54,000	54,000	0
6008	Retirement	54,120.65	54,764	54,764	67,649	0
6010	Uniforms	240.00	660	0	726	0
6011	Workers Compensation	1,337.47	2,299	2,299	1,278	0
6012	Unemployment Insurance	1,050.75	1,148	1,148	1,205	0
6014	Office Supplies	1,301.45	2,200	1,800	2,420	0
6044	Appointed Attorneys	0.00	0	0	0	0
6045	Professional Services	0.00	0	1,500	1,650	0
6047	Mobile Phones	537.28	570	570	570	0
6048	Communications	1,432.48	1,500	1,500	1,500	0
6049	Postage	0.00	69	69	70	0
6050	Travel	4,288.80	3,770	3,770	5,000	0
6058	Liability Other Insurance	1,500.00	1,500	1,500	1,500	0
6059	Bonds	3,177.25	196	196	200	0
6067	Equipment Maintenance	0.00	0	0	0	0
6069	Equipment Rental	3,357.30	2,686	2,686	2,686	0
6071	Court Costs and Transcripts	0.00	0	0	500	0
6073	Dues and Memberships	495.00	350	750	550	0
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	1,700.00	2,100	1,356	2,310	0
6079	Legal Books, Publications	60.00	0	0	200	0
6082	Contractual Expense	5,152.68	178	82	217	0
	<b>Expenditure Total:</b>	628,544.68	640,301	640,301	672,116	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 4285

COUNTY COURT AT LAW V

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4334	Aid Count Court at Law	84,000.00	84,000	84,000	84,000	0
4415	Judges Signature Probate Fee	0.00	350	350	350	0
	<b>Revenue Total:</b>	<u>84,000.00</u>	<u>84,350</u>	<u>84,350</u>	<u>84,350</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	166,782.55	165,600	165,600	165,600	0
6003	Salaries-Employees	267,928.24	285,349	285,349	299,332	0
6006	FICA	31,074.68	34,539	34,539	35,609	0
6007	Group Health	53,714.55	54,000	54,000	54,000	0
6008	Retirement	50,830.02	51,891	51,891	64,137	0
6010	Uniforms	788.30	600	300	600	0
6011	Workers Compensation	1,240.61	2,156	2,156	1,161	0
6012	Unemployment Insurance	1,050.79	1,138	1,138	1,193	0
6014	Office Supplies	2,665.40	2,200	2,862	2,200	0
6028	Camera and Police Supplies	0.00	0	0	0	0
6048	Communications	1,736.56	1,820	1,820	1,820	0
6049	Postage	0.00	0	0	0	0
6050	Travel	6,028.90	3,770	4,570	5,270	0
6058	Liability Other Insurance	0.00	0	0	0	0
6069	Equipment Rental	2,983.47	2,099	2,099	2,099	0
6071	Court Costs and Transcripts	0.00	0	0	0	0
6073	Dues and Memberships	225.00	225	150	225	0
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	1,835.00	2,100	1,200	3,299	0
6079	Legal Books, Publications	60.00	500	313	500	0
6085	Juror's Fees	0.00	0	0	0	0
	<b>Expenditure Total:</b>	<u>588,944.07</u>	<u>607,987</u>	<u>607,987</u>	<u>637,045</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 435

**DISTRICT COURTS**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4422	Steno Fees and Interpreter Fee	143,649.64	128,500	128,500	146,000	0
4427	Jury Fees	289,003.13	167,000	248,000	284,000	0
4430	Fee Revenue	0.00	0	0	0	0
	<i>Revenue Total:</i>	432,652.77	295,500	376,500	430,000	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	101,713.03	100,800	100,895	100,800	0
6002	Salaries-Assistants/Deputies	797,049.52	915,696	885,696	961,487	0
6003	Salaries-Employees	1,227,549.90	1,353,993	1,319,800	1,410,526	0
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	27,133.68	20,000	20,000	20,000	0
6006	FICA	156,295.02	182,872	182,872	190,700	0
6007	Group Health	360,378.42	383,400	383,400	383,400	0
6008	Retirement	248,371.04	272,453	272,453	340,827	0
6010	Uniforms	2,902.83	4,000	4,000	4,000	0
6011	Workers Compensation	8,265.56	11,945	11,945	8,174	0
6012	Unemployment Insurance	7,844.31	9,129	9,129	9,538	0
6014	Office Supplies	17,699.18	18,000	18,000	18,000	0
6018	Diesel Fuel	0.00	0	0	0	0
6028	Camera and Police Supplies	2,549.10	3,000	3,000	3,000	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6044	Appointed Attorneys	27,600.00	27,600	28,980	28,980	0
6045	Professional Services	11,090.00	2,350	17,598	12,000	0
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	563.60	500	820	500	0
6048	Communications	21,176.44	19,000	19,000	23,000	0
6049	Postage	1,335.12	2,500	2,500	2,500	0
6050	Travel	31,055.76	30,000	30,000	35,000	0
6052	Travel-Mileage Reimbursement	0.00	0	0	0	0
6058	Liability Other Insurance	1,500.00	3,000	3,000	3,000	0
6059	Bonds	213.00	0	0	250	0
6067	Equipment Maintenance	0.00	0	0	0	0
6069	Equipment Rental	19,688.92	18,000	20,930	20,930	0
6071	Court Costs and Transcripts	72,450.77	35,000	77,000	70,000	0
6073	Dues and Memberships	345.00	1,560	1,560	1,560	0
6077	Data Processing	16,425.52	0	4,901	0	0
6078	Education and Training	5,957.31	10,500	10,500	10,500	0
6079	Legal Books, Publications	87,758.00	70,000	70,000	70,000	0
6082	Contractual Expense	17,269.67	3,200	3,200	4,000	0
6084	Judges	6,410.60	13,000	13,000	13,000	0
6085	Juror's Fees	286,248.00	345,000	423,319	345,000	0
6086	Juror's Expense	195.32	1,000	1,000	1,000	0
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	3,565,034.62	3,857,498	3,938,498	4,091,672	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 4351

**INDIGENT DEFENSE**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><i>REVENUE ACCOUNTS</i></b>						
4300	State Revenue	136,612.50	183,000	183,000	164,000	0
4332	Reimbursement Indigent defense	59,749.50	49,500	49,500	55,000	0
	<b><i>Revenue Total:</i></b>	196,362.00	232,500	232,500	219,000	0
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6002	Salaries-Assistants/Deputies	117,437.79	143,441	132,441	150,613	0
6003	Salaries-Employees	46,481.34	49,186	49,186	51,656	0
6006	FICA	12,141.29	14,736	14,736	15,474	0
6007	Group Health	19,984.00	24,318	24,318	24,318	0
6008	Retirement	19,218.18	22,210	22,210	27,964	0
6009	Auto Allowance	1,725.76	0	0	0	0
6011	Workers Compensation	215.65	818	818	253	0
6012	Unemployment Insurance	631.40	771	771	809	0
6014	Office Supplies	0.00	0	0	0	0
6044	Appointed Attorneys	3,352,660.89	1,838,225	1,838,225	2,100,000	0
6045	Professional Services	169,564.45	100,000	100,000	100,000	0
6047	Mobile Phones	0.00	0	0	0	0
6048	Communications	1,384.66	1,200	1,200	1,200	0
6049	Postage	0.00	0	0	0	0
6071	Court Costs and Transcripts	7,418.25	60,000	60,000	60,000	0
6073	Dues and Memberships	0.00	0	0	0	0
6077	Data Processing	0.00	32,285	32,285	32,285	0
6078	Education and Training	0.00	750	750	750	0
6145	Court Ordered Evaluations	28,950.00	25,000	25,000	32,000	0
	<b><i>Expenditure Total:</i></b>	3,777,813.66	2,312,940	2,301,940	2,597,322	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 4352

**CRIMINAL HEARINGS OFFICER**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	12,718.74	11,400	11,400	12,400	0
4440	Court Cost	249.52	200	200	200	0
4540	Fines	0.00	20	20	20	0
4600	Interest Income	101.55	100	100	100	0
	<i>Revenue Total:</i>	13,069.81	11,720	11,720	12,720	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	126,559.79	132,496	132,496	132,109	0
6003	Salaries-Employees	57,818.38	80,176	50,176	0	0
6004	Overtime	9,167.05	0	0	0	0
6005	Extra Help	13,222.62	15,600	15,600	0	0
6006	FICA	15,661.99	17,463	17,463	10,106	0
6007	Group Health	28,350.00	36,000	36,000	18,000	0
6008	Retirement	22,480.24	24,521	24,521	18,264	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	373.88	970	970	165	0
6012	Unemployment Insurance	813.51	913	913	528	0
6014	Office Supplies	2,998.76	1,015	1,015	2,000	0
6048	Communications	0.00	0	0	0	0
6049	Postage	0.00	600	600	300	0
6050	Travel	0.00	900	900	1,000	0
6059	Bonds	100.00	100	100	100	0
6069	Equipment Rental	3,213.12	2,049	3,214	3,213	0
6071	Court Costs and Transcripts	0.00	0	0	0	0
6073	Dues and Memberships	0.00	100	100	100	0
6076	Bank Fees	0.00	80	80	80	0
6078	Education and Training	0.00	600	600	1,000	0
6082	Contractual Expense	225.00	420	420	420	0
	<i>Expenditure Total:</i>	280,984.34	314,003	285,168	187,385	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 4353

**COURTHOUSE SECURITY**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	175,198.79	169,000	169,000	159,000	0
	<i>Revenue Total:</i>	175,198.79	169,000	169,000	159,000	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	239,684.95	293,229	274,229	311,156	0
6006	FICA	17,864.04	22,432	22,432	23,803	0
6007	Group Health	54,470.83	63,000	63,000	63,000	0
6008	Retirement	28,074.73	33,719	33,719	42,811	0
6010	Uniforms	2,174.15	3,010	3,010	3,010	0
6011	Workers Compensation	3,122.18	2,968	2,968	4,348	0
6012	Unemployment Insurance	950.71	1,170	1,170	1,239	0
6014	Office Supplies	742.70	750	750	1,500	0
6028	Camera and Police Supplies	710.00	5,000	5,000	5,000	0
6050	Travel	4,800.70	5,000	5,000	5,000	0
6064	Building Maintenance	0.00	0	0	0	0
6067	Equipment Maintenance	2,397.32	3,238	3,238	5,000	0
6078	Education and Training	6,303.28	10,000	10,000	10,000	0
6082	Contractual Expense	0.00	0	0	0	0
	<i>Expenditure Total:</i>	361,295.59	443,516	424,516	475,867	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 4354

**PRE TRIAL RELEASE**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4400	Bail Bond Fees	48,495.40	48,000	48,000	50,600	0
4431	Service Fees	185.00	0	0	15,600	0
4602	Miscellaneous	0.00	0	0	0	0
	<i>Revenue Total:</i>	48,680.40	48,000	48,000	66,200	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	355,334.12	384,463	384,463	384,463	0
6006	FICA	25,983.97	29,595	29,595	29,595	0
6007	Group Health	75,338.32	83,673	83,673	83,673	0
6008	Retirement	41,567.57	44,329	44,329	44,329	0
6009	Auto Allowance	729.63	2,400	2,400	2,400	0
6011	Workers Compensation	1,209.81	1,633	1,633	1,633	0
6012	Unemployment Insurance	1,394.33	1,538	1,538	1,538	0
6014	Office Supplies	6,624.12	3,269	4,769	3,269	0
6047	Mobile Phones	435.22	600	600	600	0
6048	Communications	660.85	750	750	750	0
6049	Postage	0.00	0	0		
6050	Travel	0.00	2,000	1,500	2,000	0
6059	Bonds	0.00	150	150	150	0
6069	Equipment Rental	2,037.60	2,038	2,038	2,038	0
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	0.00	1,500	500	1,500	0
6082	Contractual Expense	0.00	1,445	1,445	1,445	0
	<i>Expenditure Total:</i>	511,315.54	559,383	559,383	559,383	0



CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 4355

**484TH DISTRICT COURT**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6001	Elected Officials	10,027.19	12,600	12,600	12,600	0
6002	Salaries-Assistants/Deputies	99,243.66	101,743	101,743	106,831	0
6003	Salaries-Employees	168,835.01	180,252	180,252	189,448	0
6006	FICA	20,327.70	22,537	22,537	23,629	0
6007	Group Health	49,418.17	45,000	45,000	45,000	0
6008	Retirement	32,518.20	33,835	33,835	42,513	0
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	997.32	1,250	1,250	1,250	0
6011	Workers Compensation	1,397.05	1,785	1,785	1,584	0
6012	Unemployment Insurance	1,024.19	1,174	1,174	1,230	0
6014	Office Supplies	3,708.80	2,000	2,000	3,000	0
6016	Gasoline	0.00	0	0	0	0
6028	Camera and Police Supplies	992.92	1,250	1,250	1,250	0
6030	Vehicle Repairs	0.00	0	0	0	0
6045	Professional Services	23,193.66	35,000	35,000	70,225	0
6047	Mobile Phones	0.00	225	225	0	0
6050	Travel	4,465.62	5,800	5,800	5,800	0
6054	Advertising	0.00	0	0	0	0
6069	Equipment Rental	2,392.56	2,393	2,393	2,393	0
6071	Court Costs and Transcripts	0.00	0	0	0	0
6073	Dues and Memberships	0.00	580	580	1,000	0
6078	Education and Training	1,220.00	3,000	3,000	3,000	0
6082	Contractual Expense	0.00	0	0	0	0
	<b><i>Expenditure Total:</i></b>	419,762.05	450,424	450,424	510,753	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 4357

**M&O MAGISTRATE COURT**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6014	Office Supplies	1,499.40	1,500	1,500	1,500	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6045	Professional Services	0.00	9,000	9,000	9,000	0
6048	Communications	750.09	750	750	750	0
6056	Property Insurance	0.00	2,747	2,747	0	0
6064	Building Maintenance	21,685.90	7,500	7,500	7,500	0
6067	Equipment Maintenance	8,481.50	1,000	1,000	1,000	0
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	605.72	1,500	1,500	1,500	0
	<b><i>Expenditure Total:</i></b>	33,022.61	23,997	23,997	21,250	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 450

**DISTRICT CLERK**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4308	Fee Revenue Admin Fee	0.00	0	0	0	0
4430	Fee Revenue	301,148.62	33,000	33,000	31,000	0
4431	Service Fees	13,072.84	13,200	13,200	13,200	0
4442	Copy Reimbursement-Dist Clerk	76,714.05	88,000	88,000	76,800	0
4443	Copy Reimbursement-Hlth Dept	0.00	0	0	0	0
4446	Dist Clerk-Judicial Recd Mgmt	296.43	300	300	300	0
4448	Dist. Clerk-Passport Revenue	39,438.20	32,000	32,000	47,300	0
4449	Research fees - District Clrk	23,445.00	23,500	23,500	23,500	0
4452	District Clerk FAX Fee	0.00	0	0	0	0
4470	District Clerk	467,019.95	459,000	459,000	479,000	0
4478	Records Preservation Revenue	0.00	0	0	0	0
4509	Transaction Fee	6,700.00	6,350	6,350	5,800	0
4510	District Clerk	234,215.71	244,800	244,800	230,000	0
4540	Fines	13,768.87	14,360	14,360	13,000	0
4600	Interest Income	189,465.06	69,000	69,000	191,000	0
4602	Miscellaneous	0.00	0	0	0	0
	<b>Revenue Total:</b>	1,365,284.73	983,510	983,510	1,110,900	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	91,333.55	92,000	92,000	96,600	0
6002	Salaries-Assistants/Deputies	57,687.88	59,974	59,974	62,972	0
6003	Salaries-Employees	1,276,581.21	1,418,545	1,403,545	1,572,207	0
6004	Overtime	9,885.31	10,000	10,000	10,000	0
6005	Extra Help	9,520.66	10,000	10,000	10,000	0
6006	FICA	106,346.40	121,748	121,748	134,085	0
6007	Group Health	347,256.83	387,000	387,000	387,000	0
6008	Retirement	167,880.47	182,234	182,234	242,189	0
6011	Workers Compensation	2,603.42	6,757	6,757	2,190	0
6012	Unemployment Insurance	5,638.99	5,994	5,994	6,621	0
6014	Office Supplies	26,969.44	35,000	33,500	35,000	0
6016	Gasoline	2,271.28	3,500	3,500	3,500	0
6018	Diesel Fuel	0.00	0	0		
6030	Vehicle Repairs	147.35	750	1,750	750	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	1,439.88	1,470	1,470	1,470	0
6048	Communications	18,927.97	19,478	19,478	23,000	0
6049	Postage	57,215.87	61,893	61,893	61,893	0
6050	Travel	7,013.57	10,000	11,200	10,000	0
6056	Property Insurance	0.00	0	0	0	0
6057	Vehicle Insurance	695.50	682	682	682	0
6058	Liability Other Insurance	6,125.75	6,539	6,539	6,539	0
6059	Bonds	1,428.00	1,428	1,428	1,428	0
6067	Equipment Maintenance	0.00	380	380	380	0
6069	Equipment Rental	38,783.54	34,903	34,903	34,903	0
6073	Dues and Memberships	325.00	375	375	375	0
6077	Data Processing	21,150.60	26,500	27,000	26,500	0
6078	Education and Training	4,185.00	4,000	2,800	4,000	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 450

**DISTRICT CLERK**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
6082	Contractual Expense	2,835.99	2,500	2,500	2,500	0
6096	Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	2,264,249.46	2,503,650	2,488,650	2,736,784	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 452

**JUSTICE OF PEACE ADMIN.**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><i>REVENUE ACCOUNTS</i></b>						
4354	Commercial Veh. Violations	0.00	0	53,000		
4454	JPTech Fee	73,047.12	119,981	119,981	119,981	0
	<b>Revenue Total:</b>	<u>73,047.12</u>	<u>119,981</u>	<u>172,981</u>	<u>119,981</u>	<u>0</u>
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6003	Salaries-Employees	46,877.00	52,898	52,898	55,543	0
6006	FICA	3,483.19	4,047	4,047	4,249	0
6007	Group Health	8,400.00	9,000	9,000	9,000	0
6008	Retirement	5,485.49	6,099	6,099	7,679	0
6011	Workers Compensation	88.63	225	225	69	0
6012	Unemployment Insurance	183.06	212	212	222	0
6014	Office Supplies	0.00	0	0	0	0
6047	Mobile Phones	491.41	460	460	460	0
6050	Travel	126.25	1,200	1,200	1,200	0
6052	Travel-Mileage Reimbursement	0.00	0	0	0	0
6067	Equipment Maintenance	7,168.45	48,863	48,863	48,863	0
6071	Court Costs and Transcripts	39.80	4,323	4,323	4,323	0
6073	Dues and Memberships	0.00	0	0	0	0
6077	Data Processing	703.84	0	53,000	0	0
6078	Education and Training	0.00	0	0	0	0
	<b>Expenditure Total:</b>	<u>73,047.12</u>	<u>127,327</u>	<u>180,327</u>	<u>131,608</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 453

**JUSTICE OF THE PEACE #1**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	280,143.98	281,700	281,700	316,000	0
4440	Court Cost	16,215.48	15,600	15,600	20,000	0
4454	JPTech Fee	0.00	0	0	0	0
4540	Fines	3,119.67	3,350	3,350	3,350	0
4600	Interest Income	4,408.41	1,500	1,500	5,000	0
4602	Miscellaneous	0.00	0	0	0	0
	<i>Revenue Total:</i>	303,887.54	302,150	302,150	344,350	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	58,402.39	61,983	61,983	77,251	0
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	122,766.27	138,624	138,624	145,555	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	13,700.67	15,805	15,805	17,504	0
6007	Group Health	42,000.00	45,000	45,000	45,000	0
6008	Retirement	21,100.65	23,130	23,130	30,804	0
6009	Auto Allowance	5,839.48	6,000	6,000	6,000	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	334.93	852	852	279	0
6012	Unemployment Insurance	487.19	554	554	582	0
6014	Office Supplies	1,179.29	2,750	4,800	3,250	0
6047	Mobile Phones	630.09	630	630	630	0
6048	Communications	2,631.00	2,470	2,470	2,470	0
6049	Postage	1,980.00	2,000	700	2,000	0
6050	Travel	2,342.69	2,200	2,200	2,500	0
6059	Bonds	177.50	178	178	178	0
6069	Equipment Rental	2,744.60	2,446	2,446	2,446	0
6073	Dues and Memberships	300.00	400	0	400	0
6076	Bank Fees	328.00	300	300	300	0
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	75.00	750	400	750	0
6079	Legal Books, Publications	0.00	200	200	200	0
6082	Contractual Expense	1,037.92	779	779	779	0
6109	Emergency-Hospital	0.00	0	0	0	0
	<i>Expenditure Total:</i>	278,057.67	307,051	307,051	338,878	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 454

**JUSTICE OF THE PEACE #2-1**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	301,869.66	274,500	274,500	315,900	0
4440	Court Cost	9,741.33	12,900	12,900	12,600	0
4454	JP Tech Fee	0.00	0	0	0	0
4540	Fines	4,412.86	5,860	5,860	6,300	0
4600	Interest Income	3,903.03	1,300	1,300	8,000	0
4705	Long/Short	40.00	0	0	0	0
4742	JP Technology Funds	0.00	0	0	0	0
	<b>Revenue Total:</b>	319,966.88	294,560	294,560	342,800	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	60,781.08	61,983	61,983	77,251	0
6003	Salaries-Employees	112,344.27	141,207	118,207	148,267	0
6004	Overtime	0.00	0	0	0	0
6006	FICA	13,355.97	16,077	16,077	17,785	0
6007	Group Health	39,375.00	45,000	45,000	45,000	0
6008	Retirement	20,291.22	23,428	23,428	31,179	0
6009	Auto Allowance	6,138.48	6,000	6,000	6,000	0
6011	Workers Compensation	320.98	863	863	282	0
6012	Unemployment Insurance	434.95	565	565	593	0
6014	Office Supplies	4,460.10	3,800	4,200	4,180	0
6030	Vehicle Repairs	0.00	0	0	0	0
6047	Mobile Phones	984.00	960	960	960	0
6048	Communications	1,621.16	1,750	1,750	1,750	0
6049	Postage	2,540.92	3,000	3,000	3,000	0
6050	Travel	966.82	2,200	2,200	2,420	0
6059	Bonds	71.00	196	196	196	0
6069	Equipment Rental	2,914.44	2,446	2,446	2,915	0
6073	Dues and Memberships	145.00	149	149	164	0
6076	Bank Fees	0.00	526	526	579	0
6078	Education and Training	550.00	990	590	1,089	0
6079	Legal Books, Publications	0.00	100	100	100	0
6082	Contractual Expense	1,938.29	2,405	2,405	2,405	0
	<b>Expenditure Total:</b>	269,233.68	313,645	290,645	346,115	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 455

**JUSTICE OF THE PEACE #2-2**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	145,046.63	143,000	143,000	224,600	0
4440	Court Cost	6,363.15	7,400	7,400	9,000	0
4480	Justices of the Peace	0.00	0	0	0	0
4540	Fines	3,171.90	3,700	3,700	5,000	0
4600	Interest Income	2,517.04	1,100	1,100	7,600	0
4602	Miscellaneous	30.00	0	0	0	0
4705	Long/Short	0.22	0	0	0	0
	<i>Revenue Total:</i>	<u>157,128.94</u>	<u>155,200</u>	<u>155,200</u>	<u>246,200</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	57,600.29	61,983	61,983	77,251	0
6003	Salaries-Employees	135,801.05	152,265	145,027	159,875	0
6005	Extra Help	0.00	0	4,238		
6006	FICA	14,061.57	16,849	16,849	18,673	0
6007	Group Health	42,480.00	45,000	45,000	45,000	0
6008	Retirement	22,616.95	24,703	24,703	32,783	0
6009	Auto Allowance	6,138.48	6,000	6,000	6,000	0
6011	Workers Compensation	346.20	910	910	296	0
6012	Unemployment Insurance	528.54	609	609	640	0
6014	Office Supplies	3,870.98	3,500	3,500	3,500	0
6047	Mobile Phones	0.00	0	0	960	0
6048	Communications	1,334.39	1,500	1,500	1,500	0
6049	Postage	3,367.92	3,500	3,090	3,500	0
6050	Travel	3,211.63	2,200	2,600	2,420	0
6059	Bonds	177.50	178	178	196	0
6069	Equipment Rental	2,060.28	2,061	2,061	2,061	0
6073	Dues and Memberships	70.00	60	70	77	0
6076	Bank Fees	0.00	400	400	400	0
6078	Education and Training	325.00	750	750	825	0
6079	Legal Books, Publications	0.00	175	175	175	0
6082	Contractual Expense	1,926.01	2,068	2,068	2,068	0
	<i>Expenditure Total:</i>	<u>295,916.79</u>	<u>324,711</u>	<u>321,711</u>	<u>358,200</u>	<u>0</u>



CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 456

**JUSTICE OF THE PEACE #3-1**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	151,420.01	104,900	104,900	126,000	0
4440	Court Cost	5,831.72	6,140	6,140	6,500	0
4480	Justices of the Peace	0.00	0	0	0	0
4540	Fines	3,738.76	3,800	3,800	4,000	0
4600	Interest Income	2,143.48	850	850	3,200	0
4705	Long/Short	0.70	0	0	0	0
	<i>Revenue Total:</i>	163,134.67	115,690	115,690	139,700	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	59,594.55	61,983	61,983	77,251	0
6003	Salaries-Employees	100,996.84	108,178	108,178	113,586	0
6006	FICA	12,242.73	13,550	13,550	15,131	0
6007	Group Health	36,000.00	36,000	36,000	36,000	0
6008	Retirement	18,787.08	19,620	19,620	26,384	0
6009	Auto Allowance	5,832.58	6,000	6,000	6,000	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	287.04	723	723	239	0
6012	Unemployment Insurance	391.43	433	433	454	0
6014	Office Supplies	2,176.26	2,200	2,200	2,200	0
6016	Gasoline	0.00	0	0	0	0
6047	Mobile Phones	560.86	510	510	510	0
6048	Communications	1,059.47	1,100	1,100	1,100	0
6049	Postage	3,500.00	3,500	3,500	3,500	0
6050	Travel	508.39	2,200	2,200	2,200	0
6059	Bonds	177.50	178	178	178	0
6064	Building Maintenance	0.00	0	0	0	0
6069	Equipment Rental	990.00	1,980	1,980	1,980	0
6073	Dues and Memberships	0.00	0	0	0	0
6076	Bank Fees	0.00	350	350	350	0
6078	Education and Training	150.00	600	600	600	0
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	1,589.44	1,193	1,193	1,193	0
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	244,844.17	260,298	260,298	288,856	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 457

**JUSTICE OF THE PEACE #3-2**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	131,801.55	147,350	147,350	140,000	0
4440	Court Cost	6,972.25	6,900	6,900	7,500	0
4454	JPTech Fee	0.00	0	0	0	0
4540	Fines	3,449.27	3,400	3,400	3,700	0
4600	Interest Income	2,453.86	1,100	1,100	2,700	0
4705	Long/Short	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>144,676.93</u>	<u>158,750</u>	<u>158,750</u>	<u>153,900</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	60,781.08	61,983	61,983	77,251	0
6003	Salaries-Employees	102,258.22	112,525	112,525	118,151	0
6006	FICA	12,301.24	13,882	13,882	15,481	0
6007	Group Health	36,000.00	36,000	36,000	36,000	0
6008	Retirement	19,058.78	20,121	20,121	27,015	0
6009	Auto Allowance	6,138.48	6,000	6,000	6,000	0
6011	Workers Compensation	286.45	741	741	244	0
6012	Unemployment Insurance	396.03	450	450	473	0
6014	Office Supplies	1,642.84	2,000	2,000	2,000	0
6045	Professional Services	0.00	0	0	0	0
6047	Mobile Phones	630.09	636	636	636	0
6048	Communications	1,300.34	1,352	1,352	1,352	0
6049	Postage	1,140.00	1,500	1,500	1,500	0
6050	Travel	1,386.49	2,200	2,200	2,200	0
6059	Bonds	177.50	178	178	178	0
6069	Equipment Rental	990.00	1,980	1,980	1,980	0
6073	Dues and Memberships	145.00	135	335	135	0
6076	Bank Fees	0.00	392	392	392	0
6078	Education and Training	50.00	600	400	600	0
6082	Contractual Expense	1,589.44	1,193	1,193	1,193	0
	<i>Expenditure Total:</i>	<u>246,271.98</u>	<u>263,868</u>	<u>263,868</u>	<u>292,781</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 458

**JUSTICE OF THE PEACE #4**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	137,172.52	137,000	137,000	146,000	0
4440	Court Cost	8,859.71	8,200	8,200	8,200	0
4454	JPTech Fee	5,275.65	0	0	0	0
4480	Justices of the Peace	200.00	0	0	0	0
4540	Fines	4,373.81	3,900	3,900	4,400	0
4600	Interest Income	2,617.97	1,190	1,190	3,000	0
4602	Miscellaneous	0.00	0	0	0	0
	<b>Revenue Total:</b>	158,499.66	150,290	150,290	161,600	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	59,594.55	61,983	61,983	77,251	0
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	99,262.66	110,399	110,399	115,917	0
6004	Overtime	0.00	0	0	0	0
6006	FICA	12,355.20	13,720	13,720	15,310	0
6007	Group Health	30,975.00	36,000	36,000	36,000	0
6008	Retirement	18,558.00	19,876	19,876	26,706	0
6009	Auto Allowance	6,138.48	6,000	6,000	6,000	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	265.90	732	732	241	0
6012	Unemployment Insurance	364.94	442	442	464	0
6014	Office Supplies	2,024.89	2,000	2,000	2,500	0
6047	Mobile Phones	984.00	960	960	960	0
6048	Communications	2,440.00	2,630	2,630	2,630	0
6049	Postage	998.55	999	999	999	0
6050	Travel	6,329.80	2,200	2,741	2,200	0
6059	Bonds	177.50	178	27	178	0
6069	Equipment Rental	1,830.11	1,791	1,791	1,791	0
6073	Dues and Memberships	410.00	400	0	400	0
6076	Bank Fees	164.00	553	553	553	0
6078	Education and Training	230.00	600	610	600	0
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	1,037.92	779	779	779	0
6096	Equipment	0.00	0	0	0	0
	<b>Expenditure Total:</b>	244,141.50	262,242	262,242	291,479	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 460

**JUSTICE OF THE PEACE #5-1**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	442,324.75	445,800	445,800	462,000	0
4440	Court Cost	20,800.68	20,900	20,900	20,900	0
4454	JPTech Fee	1,277.52	0	0	0	0
4480	Justices of the Peace	0.00	0	0	0	0
4540	Fines	11,986.51	12,150	12,150	11,600	0
4600	Interest Income	6,584.43	3,100	3,100	7,000	0
4705	Long/Short	0.00	0	0	0	0
	<i>Revenue Total:</i>	482,973.89	481,950	481,950	501,500	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	60,781.08	61,983	61,983	77,251	0
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	200,163.58	212,176	212,176	222,774	0
6004	Overtime	98.41	0	0	0	0
6006	FICA	19,589.27	21,505	21,505	23,484	0
6007	Group Health	54,000.00	54,000	54,000	54,000	0
6008	Retirement	30,435.41	31,451	31,451	41,280	0
6009	Auto Allowance	6,138.48	6,000	6,000	6,000	0
6010	Uniforms	521.18	600	600	600	0
6011	Workers Compensation	1,041.83	1,510	1,510	1,118	0
6012	Unemployment Insurance	765.91	843	843	885	0
6014	Office Supplies	2,991.92	3,000	3,000	3,000	0
6016	Gasoline	1,186.95	2,500	2,500	2,500	0
6018	Diesel Fuel	0.00	0	0	0	0
6028	Camera and Police Supplies	0.00	850	850	850	0
6030	Vehicle Repairs	173.68	250	250	250	0
6040	Audit and Accounting	0.00	0	0	0	0
6047	Mobile Phones	984.00	960	960	960	0
6048	Communications	1,898.70	700	700	700	0
6049	Postage	3,996.00	4,000	4,000	4,000	0
6050	Travel	2,239.66	3,000	3,000	3,000	0
6057	Vehicle Insurance	370.50	494	494	494	0
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	0.00	178	178	178	0
6069	Equipment Rental	3,421.18	2,712	2,712	2,712	0
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	1,030.00	400	400	500	0
6076	Bank Fees	0.00	250	250	250	0
6078	Education and Training	1,275.00	900	900	900	0
6079	Legal Books, Publications	0.00	300	300	300	0
6082	Contractual Expense	994.56	750	750	750	0
6096	Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	394,097.30	411,312	411,312	448,736	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 4601

**JUSTICE OF THE PEACE #5-3**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	467,432.16	271,000	271,000	388,000	0
4440	Court Cost	12,974.18	13,000	13,000	13,000	0
4480	Justices of the Peace	0.00	0	0	0	0
4540	Fines	4,707.27	4,400	4,400	4,400	0
4600	Interest Income	7,371.29	1,900	1,900	8,700	0
4705	Long/Short	343.20	0	0	0	0
	<i>Revenue Total:</i>	<u>492,828.10</u>	<u>290,300</u>	<u>290,300</u>	<u>414,100</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	59,595.74	61,983	61,983	77,251	0
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	143,483.45	153,599	148,599	158,057	0
6006	FICA	15,427.10	17,024	17,024	18,534	0
6007	Group Health	39,188.70	45,000	45,000	45,000	0
6008	Retirement	23,746.23	24,767	24,767	32,408	0
6009	Auto Allowance	6,138.48	6,000	6,000	6,000	0
6010	Uniforms	490.87	500	500	500	0
6011	Workers Compensation	859.87	1,210	1,210	938	0
6012	Unemployment Insurance	556.46	611	611	629	0
6014	Office Supplies	2,530.91	2,500	2,500	2,500	0
6028	Camera and Police Supplies	264.86	275	275	275	0
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	0.00	960	960	960	0
6048	Communications	2,612.46	2,837	2,837	2,837	0
6049	Postage	3,028.24	3,000	3,000	3,000	0
6050	Travel	1,096.76	2,200	2,200	2,200	0
6059	Bonds	0.00	178	178	178	0
6069	Equipment Rental	2,820.44	2,149	2,149	2,149	0
6073	Dues and Memberships	0.00	60	60	70	0
6076	Bank Fees	0.00	234	234	234	0
6078	Education and Training	495.00	750	750	750	0
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	1,037.92	779	779	779	0
6100	Weapons	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>303,373.49</u>	<u>326,616</u>	<u>321,616</u>	<u>355,249</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 461

**JUSTICE OF THE PEACE #5-2**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	192,343.62	175,700	175,700	191,000	0
4440	Court Cost	12,084.66	10,800	10,800	11,600	0
4454	JPTech Fee	0.00	0	0	0	0
4540	Fines	5,113.12	5,300	5,300	5,700	0
4600	Interest Income	3,467.73	1,500	1,500	4,000	0
4705	Long/Short	-144.90	0	0	0	0
	<i>Revenue Total:</i>	212,864.23	193,300	193,300	212,300	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	59,594.55	61,983	61,983	77,251	0
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	155,799.15	169,771	169,771	178,306	0
6006	FICA	16,104.29	18,188	18,188	20,083	0
6007	Group Health	43,159.51	45,000	45,000	45,000	0
6008	Retirement	25,194.07	26,590	26,590	35,166	0
6009	Auto Allowance	6,138.48	6,000	6,000	6,000	0
6010	Uniforms	0.00	600	600	600	0
6011	Workers Compensation	831.65	1,312	1,312	1,032	0
6012	Unemployment Insurance	580.19	675	675	708	0
6014	Office Supplies	2,654.61	2,500	2,500	3,000	0
6016	Gasoline	0.00	0	0	0	0
6047	Mobile Phones	0.00	0	0	960	0
6048	Communications	621.18	700	700	700	0
6049	Postage	1,347.72	1,000	1,000	1,500	0
6050	Travel	2,329.61	2,200	2,200	3,000	0
6057	Vehicle Insurance	0.00	0	0	0	0
6059	Bonds	177.50	391	391	391	0
6069	Equipment Rental	2,470.36	2,966	2,966	2,966	0
6073	Dues and Memberships	0.00	60	60	60	0
6076	Bank Fees	0.00	374	374	374	0
6078	Education and Training	380.00	750	750	1,000	0
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	994.56	746	746	746	0
6100	Weapons	0.00	0	0	0	0
	<i>Expenditure Total:</i>	318,377.43	341,806	341,806	378,843	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 464

**JUSTICE OF THE PEACE 2-3**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	426,321.12	372,000	372,000	418,000	0
4440	Court Cost	14,224.98	19,900	19,900	14,400	0
4454	JPTech Fee	0.00	0	0	0	0
4540	Fines	8,507.77	12,300	12,300	8,500	0
4600	Interest Income	5,298.74	2,300	2,300	10,300	0
4705	Long/Short	183.51	0	0	0	0
	<i>Revenue Total:</i>	<u>454,536.12</u>	<u>406,500</u>	<u>406,500</u>	<u>451,200</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	59,594.55	61,983	61,983	77,251	0
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	138,996.62	145,727	145,727	153,013	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	14,536.82	16,349	16,349	18,074	0
6007	Group Health	39,750.00	45,000	45,000	45,000	0
6008	Retirement	23,241.30	23,949	23,949	31,835	0
6009	Auto Allowance	5,832.58	6,000	6,000	6,000	0
6011	Workers Compensation	355.50	882	882	288	0
6012	Unemployment Insurance	537.92	583	583	612	0
6014	Office Supplies	3,895.65	3,000	2,583	3,300	0
6028	Camera and Police Supplies	0.00	0	0	0	0
6047	Mobile Phones	489.69	550	550	600	0
6048	Communications	1,146.86	1,300	1,300	1,300	0
6049	Postage	1,313.79	1,500	1,500	1,650	0
6050	Travel	1,256.55	2,200	2,617	2,420	0
6059	Bonds	177.50	178	178	178	0
6069	Equipment Rental	3,866.31	2,730	2,730	2,730	0
6073	Dues and Memberships	145.00	135	145	135	0
6076	Bank Fees	0.00	358	358	358	0
6078	Education and Training	225.00	750	750	825	0
6079	Legal Books, Publications	0.00	300	290	300	0
6082	Contractual Expense	1,926.01	2,064	2,064	2,064	0
	<i>Expenditure Total:</i>	<u>297,287.65</u>	<u>315,538</u>	<u>315,538</u>	<u>347,933</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 475

**DISTRICT ATTORNEY**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4337	DA Food Stamp Prosecutions	0.00	500	500	500	0
4338	State Aid-County Attorney	48,940.56	42,000	42,000	42,000	0
4381	Insurance Proceeds	0.00	0	0	0	0
4460	County Attorney	38,659.09	38,800	38,800	38,800	0
4480	Justices of the Peace	140.00	150	150	150	0
	<i>Revenue Total:</i>	<u>87,739.65</u>	<u>81,450</u>	<u>81,450</u>	<u>81,450</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	32,306.00	34,814	39,156	41,114	0
6002	Salaries-Assistants/Deputies	1,860,058.01	2,407,296	2,112,296	2,530,899	0
6003	Salaries-Employees	1,687,247.66	1,832,303	1,827,303	1,919,675	0
6004	Overtime	0.00	0	0	0	0
6006	FICA	264,403.81	327,532	327,532	343,614	0
6007	Group Health	525,051.09	601,443	601,443	604,818	0
6008	Retirement	418,541.31	491,444	491,444	619,421	0
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	11,254.59	18,896	18,896	10,674	0
6012	Unemployment Insurance	13,827.57	17,515	17,515	18,381	0
6014	Office Supplies	25,572.38	24,000	24,000	28,000	0
6016	Gasoline	-4,769.15	1,000	1,000	1,100	0
6028	Camera and Police Supplies	5,260.45	5,250	5,250	5,775	0
6030	Vehicle Repairs	0.00	0	0	0	0
6045	Professional Services	5,249.90	6,000	6,000	6,000	0
6046	Medical and Dental	0.00	0	0	0	0
6048	Communications	53,642.07	30,000	30,000	40,091	0
6049	Postage	1,723.10	2,387	2,387	2,387	0
6050	Travel	31,136.77	33,000	33,000	36,300	0
6057	Vehicle Insurance	0.00	0	0	0	0
6059	Bonds	355.00	522	522	600	0
6067	Equipment Maintenance	1,059.00	2,500	1,000	2,500	0
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	12,376.92	13,000	14,500	13,000	0
6071	Court Costs and Transcripts	12,713.65	11,000	11,000	15,000	0
6073	Dues and Memberships	10,169.00	10,080	10,080	12,080	0
6076	Bank Fees	0.00	0	0	0	0
6077	Data Processing	0.00	0	5,000	0	0
6078	Education and Training	14,936.53	17,500	17,500	19,250	0
6079	Legal Books, Publications	32,032.15	32,000	32,000	32,000	0
6082	Contractual Expense	12,779.05	11,000	11,000	11,000	0
6089	Land Acquisitions	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>5,026,926.86</u>	<u>5,930,482</u>	<u>5,639,824</u>	<u>6,313,679</u>	<u>0</u>



CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 491

**VOTER REGISTRATION & ELECTIONS**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4447	Copy Receipts	35.00	500	500	500	0
4602	Miscellaneous	0.00	0	0	0	0
	<i>Revenue Total:</i>	35.00	500	500	500	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	93,661.83	95,000	95,000	101,000	0
6003	Salaries-Employees	391,869.21	425,379	425,379	444,130	0
6004	Overtime	87,561.98	100,000	100,000	170,000	0
6005	Extra Help	237,005.68	400,000	400,000	560,000	0
6006	FICA	61,322.21	78,546	78,546	98,034	0
6007	Group Health	90,844.72	99,000	99,000	99,000	0
6008	Retirement	55,835.98	71,530	71,530	75,366	0
6009	Auto Allowance	5,524.82	5,400	5,400	5,400	0
6010	Uniforms	0.00	0	0	1,600	0
6011	Workers Compensation	2,210.77	4,335	4,335	8,532	0
6012	Unemployment Insurance	3,090.74	4,082	4,082	5,101	0
6014	Office Supplies	91,891.50	100,000	111,935	150,000	0
6016	Gasoline	13,437.44	16,300	16,300	20,300	0
6018	Diesel Fuel	402.21	500	500	500	0
6025	Food-Human	3,172.91	4,000	5,458	6,000	0
6030	Vehicle Repairs	8,762.50	7,000	7,000	7,000	0
6033	Contingencies	0.00	0	0	0	0
6045	Professional Services	7,769.42	10,000	0	20,000	0
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	155,165.23	147,000	147,000	150,000	0
6048	Communications	13,881.01	14,250	14,250	14,250	0
6049	Postage	24,858.86	50,000	87,500	90,000	0
6050	Travel	8,273.50	3,600	3,600	5,000	0
6054	Advertising	8,898.34	26,500	25,454	40,000	0
6055	Printing and Binding	27,481.40	75,000	48,594	75,000	0
6057	Vehicle Insurance	2,576.75	2,480	2,480	2,480	0
6059	Bonds	70.00	500	500	500	0
6064	Building Maintenance	0.00	0	0	0	0
6067	Equipment Maintenance	98,957.27	37,968	18,674	96,000	0
6068	Real Estate Rental	0.00	10,000	7,767	45,000	0
6069	Equipment Rental	13,508.11	15,000	14,246	20,000	0
6073	Dues and Memberships	550.00	600	600	800	0
6077	Data Processing	217,834.48	136,778	146,668	184,181	0
6078	Education and Training	2,550.00	1,500	1,500	3,000	0
6079	Legal Books, Publications	350.00	500	250	500	0
6082	Contractual Expense	600.00	1,000	200	1,200	0
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	1,729,918.87	1,943,748	1,943,748	2,499,874	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 495

**COUNTY AUDITOR**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4461	Audit Fees	0.00	30,450	30,450	30,000	0
4958	Indirect Cost	850.00	17,172	17,172	5,268	0
	<i>Revenue Total:</i>	850.00	47,622	47,622	35,268	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	124,605.57	131,114	122,114	137,670	0
6002	Salaries-Assistants/Deputies	1,042,983.74	1,227,635	1,210,627	1,572,546	0
6003	Salaries-Employees	-2,125.78	0	0	0	0
6004	Overtime	2,411.32	3,000	3,000	3,000	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	85,066.31	104,247	104,247	131,134	0
6007	Group Health	193,725.00	216,000	216,000	243,000	0
6008	Retirement	136,114.24	157,010	157,010	236,857	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	2,122.66	5,785	5,785	2,142	0
6012	Unemployment Insurance	4,576.01	5,447	5,447	6,853	0
6014	Office Supplies	26,213.42	12,000	24,000	15,000	0
6016	Gasoline	646.73	700	700	700	0
6030	Vehicle Repairs	122.83	150	150	150	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	1,260.18	1,260	1,260	1,280	0
6048	Communications	6,368.09	6,260	6,260	6,340	0
6049	Postage	944.53	741	1,196	1,000	0
6050	Travel	6,362.74	10,000	19,000	15,000	0
6054	Advertising	434.45	500	1,053	600	0
6056	Property Insurance	0.00	0	0	0	0
6057	Vehicle Insurance	352.25	341	341	341	0
6059	Bonds	92.50	100	100	100	0
6067	Equipment Maintenance	82,507.97	114,244	114,244	118,770	0
6069	Equipment Rental	-259,002.40	6,496	6,496	6,496	0
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	4,269.00	3,000	5,500	4,500	0
6077	Data Processing	61,500.92	23,506	23,506	18,400	0
6078	Education and Training	6,364.85	5,500	7,000	7,000	0
6082	Contractual Expense	192.16	200	200	200	0
6096	Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	1,528,109.29	2,035,236	2,035,236	2,529,079	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 4951

**COUNTY PURCHASING**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	55,390.45	85,000	71,000	99,750	0
6003	Salaries-Employees	243,135.81	295,222	248,803	295,135	0
6006	FICA	21,734.99	29,160	29,160	30,282	0
6007	Group Health	51,238.44	63,000	63,000	63,000	0
6008	Retirement	34,963.26	43,840	43,840	54,594	0
6010	Uniforms	0.00	0	0		
6011	Workers Compensation	579.95	1,615	1,615	494	0
6012	Unemployment Insurance	1,182.65	1,521	1,521	1,580	0
6014	Office Supplies	2,703.54	2,397	9,336	6,000	0
6016	Gasoline	0.00	0	1,500	2,500	0
6030	Vehicle Repairs	0.00	0	2,500	1,000	0
6047	Mobile Phones	1,560.36	1,560	1,560	1,600	0
6048	Communications	2,696.53	2,000	2,000	2,000	0
6049	Postage	1,844.38	458	1,358	1,500	0
6050	Travel	136.32	1,740	1,740	5,000	0
6054	Advertising	47,697.46	30,000	37,400	35,000	0
6057	Vehicle Insurance	0.00	0	500		
6069	Equipment Rental	3,137.75	3,327	3,327	3,327	0
6073	Dues and Memberships	714.95	320	320	800	0
6077	Data Processing	499.99	0	0	0	0
6078	Education and Training	1,600.00	1,450	630	4,500	0
	<i>Expenditure Total:</i>	470,816.83	562,610	521,110	608,062	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 497

**COUNTY TREASURER**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	72,085.37	76,032	76,032	82,716	0
6002	Salaries-Assistants/Deputies	58,007.82	58,319	58,319	61,235	0
6003	Salaries-Employees	56,307.22	62,633	62,633	65,764	0
6004	Overtime	0.00	0	0	0	0
6006	FICA	13,974.48	15,069	15,069	16,043	0
6007	Group Health	34,500.00	36,000	36,000	36,000	0
6008	Retirement	21,787.12	22,712	22,712	28,994	0
6011	Workers Compensation	341.96	837	837	262	0
6012	Unemployment Insurance	441.83	484	484	508	0
6014	Office Supplies	10,734.74	15,000	15,000	15,500	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	984.00	960	960	960	0
6048	Communications	944.87	1,000	1,000	1,000	0
6049	Postage	13,112.37	10,300	10,300	13,000	0
6050	Travel	2,383.89	5,000	5,000	5,000	0
6059	Bonds	5,912.00	615	615	725	0
6067	Equipment Maintenance	904.00	1,400	1,400	1,400	0
6069	Equipment Rental	3,163.32	3,164	3,164	3,164	0
6073	Dues and Memberships	175.00	225	225	325	0
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	625.00	1,153	1,153	1,200	0
6079	Legal Books, Publications	197.60	225	225	225	0
6082	Contractual Expense	5,625.16	4,268	4,268	4,246	0
6096	Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	302,207.75	315,396	315,396	338,267	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 499

**TAX ASSESSOR/COLLECTOR**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4150	Vehicle Inventory Tax Surplus	42,106.73	45,000	45,000	45,000	0
4154	Beer, Wine, Liquor Commissions	5,583.75	9,000	9,000	9,000	0
4201	Beer Licenses (net)	14,468.50	22,700	22,700	28,000	0
4202	Liquor Licenses (net)	79,652.75	80,000	80,000	87,000	0
4209	Gaming licenses	13,923.25	14,800	14,800	14,800	0
4340	Tax Commissions-AdValorem	3,447,154.25	3,772,446	3,772,446	3,772,446	0
4403	Certificates of Title	450,500.00	461,000	461,000	450,000	0
4404	Tax Certificates	9,110.00	9,000	9,000	9,000	0
4450	Tax Assessor/Collector-Auto	987,925.40	1,019,000	1,019,000	987,000	0
4600	Interest Income	186,134.83	60,000	60,000	217,600	0
4601	Vending Machine Commissions	0.00	0	0	0	0
4602	Miscellaneous	14,811.00	6,000	30,288	10,000	0
4607	Reimbursement of Elections	0.00	0	0		
4609	TWX Reimbursement	4,030.00	3,500	15,293	4,000	0
4640	Sale of Surplus	0.00	0	0	0	0
	<b>Revenue Total:</b>	<u>5,255,400.46</u>	<u>5,502,446</u>	<u>5,538,527</u>	<u>5,633,846</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	96,403.91	98,955	98,955	103,903	0
6002	Salaries-Assistants/Deputies	197,251.68	202,445	202,445	196,704	0
6003	Salaries-Employees	2,844,749.26	3,486,364	3,329,660	3,645,644	0
6004	Overtime	0.00	0	8,064	0	0
6005	Extra Help	44,103.00	45,000	45,000	45,000	0
6006	FICA	234,440.37	286,361	287,132	297,645	0
6007	Group Health	748,347.31	904,500	904,500	904,500	0
6008	Retirement	366,981.23	426,547	427,709	535,434	0
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	5,776.18	15,897	15,939	5,201	0
6012	Unemployment Insurance	11,916.15	14,573	14,613	15,144	0
6014	Office Supplies	80,675.86	81,300	79,555	88,000	0
6016	Gasoline	6,195.78	5,993	5,993	5,993	0
6030	Vehicle Repairs	915.81	3,500	10,000	3,500	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	6,524.96	6,300	9,900	9,900	0
6048	Communications	81,252.03	86,120	86,120	86,120	0
6049	Postage	181,446.62	153,200	158,216	153,200	0
6050	Travel	11,174.31	7,358	7,358	7,358	0
6051	Travel-Prisoner Transportation	0.00	0	0		
6054	Advertising	19,400.00	19,400	19,400	19,400	0
6057	Vehicle Insurance	1,779.50	1,835	1,835	1,835	0
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	0.00	0	0	3,550	0
6067	Equipment Maintenance	35,853.44	65,494	59,894	82,904	0
6069	Equipment Rental	31,992.20	39,480	57,977	52,027	0
6073	Dues and Memberships	1,790.00	2,491	2,491	2,491	0
6076	Bank Fees	0.00	0	0	0	0
6077	Data Processing	110,488.42	115,062	134,000	134,731	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 499

**TAX ASSESSOR/COLLECTOR**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
6078	Education and Training	6,463.00	8,962	8,962	8,962	0
6082	Contractual Expense	59,026.08	89,265	76,285	90,090	0
6096	Equipment	8,401.50	0	480	0	0
	<i>Expenditure Total:</i>	<u>5,193,348.60</u>	<u>6,166,402</u>	<u>6,052,483</u>	<u>6,499,236</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 4997

**VEHICLE INVENTORY TAX**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4150	Vehicle Inventory Tax Surplus	28,795.10	150,375	150,375	150,375	0
4600	Interest Income	0.00	0	0		
	<b>Revenue Total:</b>	28,795.10	150,375	150,375	150,375	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	0.00	5,000	5,000	5,000	0
6003	Salaries-Employees	5,538.17	47,892	47,892	47,892	0
6005	Extra Help	0.00	25,000	25,000	25,000	0
6006	FICA	340.52	5,959	5,959	5,959	0
6007	Group Health	5,325.25	7,800	7,800	0	0
6008	Retirement	648.34	6,553	6,553	10,769	0
6011	Workers Compensation	10.17	537	537	710	0
6012	Unemployment Insurance	21.64	234	234	312	0
6014	Office Supplies	4,770.00	10,000	10,000	10,000	0
6016	Gasoline	0.00	1,000	1,000	1,000	0
6030	Vehicle Repairs	0.00	1,040	1,040	1,040	0
6047	Mobile Phones	655.34	1,000	1,000	1,000	0
6048	Communications	0.00	0	0	0	0
6049	Postage	0.00	3,000	3,000	3,000	0
6050	Travel	7,353.37	4,500	4,500	4,500	0
6054	Advertising	1,306.20	2,600	2,600	2,600	0
6064	Building Maintenance	0.00	0	0	0	0
6069	Equipment Rental	0.00	2,000	2,000	2,000	0
6073	Dues and Memberships	0.00	500	500	500	0
6077	Data Processing	581.60	7,000	7,000	7,000	0
6078	Education and Training	1,859.50	2,000	2,000	2,000	0
6079	Legal Books, Publications	385.00	500	500	500	0
6096	Equipment	0.00	16,260	16,260	16,260	0
	<b>Expenditure Total:</b>	28,795.10	150,375	150,375	147,042	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 5011

**M&O VETERANS' OFFICE**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6003	Salaries-Employees	6,170.09	6,072	6,072	7,125	0
6004	Overtime	0.00	0	0	0	0
6006	FICA	456.63	465	465	545	0
6007	Group Health	2,100.00	2,250	2,250	2,250	0
6008	Retirement	722.72	700	700	985	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	127.87	204	204	130	0
6012	Unemployment Insurance	23.42	24	24	29	0
6014	Office Supplies	1,249.31	1,250	1,250	1,250	0
6056	Property Insurance	425.72	1,691	1,691	1,449	0
6060	Electricity	1,972.15	2,800	2,800	2,800	0
6062	Water	232.81	250	250	250	0
6063	Sewage and Garbage	1,143.97	1,375	1,375	1,375	0
6064	Building Maintenance	3,179.26	7,500	7,500	7,500	0
6067	Equipment Maintenance	0.00	1,000	1,000	1,000	0
6082	Contractual Expense	443.58	1,250	1,250	1,250	0
	<b><i>Expenditure Total:</i></b>	18,247.53	26,831	26,831	27,938	0



CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 5012

**M&O ELECTIONS OFFICE**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6003	Salaries-Employees	6,170.09	6,072	6,072	7,125	0
6004	Overtime	0.00	0	0	0	0
6006	FICA	456.66	465	465	545	0
6007	Group Health	2,100.00	2,250	2,250	2,250	0
6008	Retirement	722.59	700	700	985	0
6010	Uniforms	0.00	133	133	133	0
6011	Workers Compensation	127.87	204	204	130	0
6012	Unemployment Insurance	23.55	24	24	29	0
6014	Office Supplies	3,928.90	2,500	2,500	2,500	0
6018	Diesel Fuel	0.00	1,500	1,500	1,500	0
6056	Property Insurance	5,757.40	3,941	3,941	19,597	0
6060	Electricity	9,001.02	9,200	9,200	9,200	0
6062	Water	435.08	450	450	450	0
6063	Sewage and Garbage	1,375.05	1,750	1,750	1,750	0
6064	Building Maintenance	2,063.65	5,000	5,000	5,000	0
6067	Equipment Maintenance	139.69	2,000	2,000	2,000	0
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	527.06	1,300	1,300	1,300	0
	<b><i>Expenditure Total:</i></b>	32,828.61	37,489	37,489	54,494	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 5015

**M&O LEVEE ST. ANNEX**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4614	Land Rental	5,225.00	5,700	5,700	5,700	0
	<i>Revenue Total:</i>	<u>5,225.00</u>	<u>5,700</u>	<u>5,700</u>	<u>5,700</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	64,921.37	81,120	81,120	86,412	0
6004	Overtime	1,860.01	0	0	0	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	4,608.93	6,206	6,206	6,611	0
6007	Group Health	21,627.90	27,000	27,000	27,000	0
6008	Retirement	7,786.19	9,353	9,353	11,947	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	1,339.68	2,728	2,728	1,580	0
6012	Unemployment Insurance	261.11	324	324	346	0
6014	Office Supplies	7,480.46	7,500	7,500	7,500	0
6018	Diesel Fuel	0.00	1,500	1,500	1,500	0
6056	Property Insurance	20,632.66	81,944	81,944	70,230	0
6060	Electricity	124,751.29	142,000	142,000	142,000	0
6062	Water	2,671.24	2,800	2,800	2,800	0
6063	Sewage and Garbage	7,112.68	7,875	7,875	7,875	0
6064	Building Maintenance	24,556.58	45,000	45,000	45,000	0
6067	Equipment Maintenance	10,760.89	20,000	20,000	20,000	0
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	17,271.64	21,500	21,500	21,500	0
	<i>Expenditure Total:</i>	<u>317,642.63</u>	<u>456,850</u>	<u>456,850</u>	<u>452,301</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 5016

**M&O ANIMAL SHELTER**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6005	Extra Help	2,161.38	3,289	3,289	3,289	0
6006	FICA	165.36	252	252	252	0
6007	Group Health	0.00	0	0	0	0
6008	Retirement	0.00	0	0	455	0
6011	Workers Compensation	45.57	111	111	60	0
6012	Unemployment Insurance	8.45	13	13	13	0
6014	Office Supplies	2,500.00	8,500	8,500	9,000	0
6017	Butane	7,275.62	10,000	10,000	10,000	0
6056	Property Insurance	2,063.69	8,294	8,294	7,026	0
6060	Electricity	8,259.37	7,400	7,400	7,400	0
6062	Water	2,396.16	2,500	2,500	2,500	0
6063	Sewage and Garbage	13,802.56	16,000	16,000	16,000	0
6064	Building Maintenance	7,733.86	10,000	10,000	10,000	0
6067	Equipment Maintenance	5,330.54	9,500	9,500	9,500	0
6082	Contractual Expense	2,365.00	4,000	4,000	4,000	0
	<b><i>Expenditure Total:</i></b>	54,107.56	79,859	79,859	79,495	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 5017

**M&O 130 WILLIAMS RD. BLDG.**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4614	Land Rental	0.00	0	0	105,000	0
	<i>Revenue Total:</i>	0.00	0	0	105,000	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6014	Office Supplies	0.00	0	2,000	2,000	0
6056	Property Insurance	0.00	0	22,800	20,701	0
6060	Electricity	0.00	0	6,000	12,000	0
6062	Water	0.00	0	4,000	4,000	0
6063	Sewage and Garbage	0.00	0	3,500	3,500	0
6064	Building Maintenance	0.00	0	5,000	5,000	0
6067	Equipment Maintenance	0.00	0	2,500	5,000	0
6082	Contractual Expense	0.00	0	15,000	15,000	0
	<i>Expenditure Total:</i>	0.00	0	60,800	67,201	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 502

**M&O CAMERON PARK LAW ENFORCEMENT**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6014	Office Supplies	500.00	500	500	500	0
6056	Property Insurance	0.00	1,421	1,421	1,421	0
6064	Building Maintenance	950.45	2,000	2,000	2,000	0
6067	Equipment Maintenance	0.00	1,000	1,000	1,000	0
6082	Contractual Expense	1,900.00	2,600	2,600	2,600	0
6195	Safety Supplies	0.00	0	0	0	0
	<b><i>Expenditure Total:</i></b>	3,350.45	7,521	7,521	7,521	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 503

**M&O LOS FRESNOS**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6005	Extra Help	12,345.60	16,259	16,259	16,259	0
6006	FICA	917.99	1,244	1,244	1,244	0
6007	Group Health	0.00	0	0	0	0
6008	Retirement	0.00	0	0	2,248	0
6010	Uniforms	352.74	1,800	1,800	1,800	0
6011	Workers Compensation	259.72	547	547	297	0
6012	Unemployment Insurance	46.73	65	65	65	0
6014	Office Supplies	1,379.52	1,400	1,400	1,400	0
6048	Communications	1,341.20	350	350	350	0
6056	Property Insurance	2,113.41	8,394	8,394	7,194	0
6060	Electricity	14,681.61	14,500	14,500	14,500	0
6062	Water	311.66	856	856	856	0
6063	Sewage and Garbage	1,766.35	2,125	2,125	2,125	0
6064	Building Maintenance	3,632.83	6,000	6,000	6,000	0
6067	Equipment Maintenance	1,643.75	2,000	38,500	2,000	0
6082	Contractual Expense	1,491.81	2,500	2,500	2,500	0
	<i>Expenditure Total:</i>	42,284.92	58,040	94,540	58,838	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 504

**M&O RIO HONDO ANNEX**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	4,390.20	5,419	5,419	5,419	0
6006	FICA	309.42	415	415	415	0
6007	Group Health	0.00	0	0	0	0
6008	Retirement	0.00	0	0	749	0
6011	Workers Compensation	88.10	182	182	99	0
6012	Unemployment Insurance	15.76	22	22	22	0
6014	Office Supplies	669.45	700	700	700	0
6016	Gasoline	0.00	0	0	0	0
6056	Property Insurance	676.92	2,689	2,689	2,304	0
6060	Electricity	6,549.41	6,000	6,000	6,000	0
6062	Water	444.73	555	555	555	0
6063	Sewage and Garbage	917.99	938	938	938	0
6064	Building Maintenance	1,223.67	3,000	3,000	3,000	0
6067	Equipment Maintenance	633.42	2,000	2,000	2,000	0
6082	Contractual Expense	289.24	1,300	1,300	1,300	0
	<b><i>Expenditure Total:</i></b>	16,208.31	23,220	23,220	23,501	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 505

**M&O PORT ISABEL ANNEX**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6003	Salaries-Employees	10,673.88	11,894	11,894	13,957	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	809.81	910	910	1,068	0
6007	Group Health	4,407.36	4,500	4,500	4,500	0
6008	Retirement	1,250.90	1,371	1,371	1,930	0
6010	Uniforms	525.00	460	460	460	0
6011	Workers Compensation	226.82	400	400	255	0
6012	Unemployment Insurance	41.70	48	48	56	0
6014	Office Supplies	999.68	1,000	1,000	1,000	0
6018	Diesel Fuel	0.00	0	0	0	0
6048	Communications	2,557.92	1,919	1,919	1,919	0
6056	Property Insurance	1,746.38	6,936	6,936	5,944	0
6060	Electricity	10,083.72	9,000	9,000	9,000	0
6062	Water	1,924.85	2,000	2,000	2,000	0
6063	Sewage and Garbage	4,484.22	4,600	4,600	4,600	0
6064	Building Maintenance	1,687.24	5,000	5,000	5,000	0
6067	Equipment Maintenance	964.45	3,000	3,000	3,000	0
6082	Contractual Expense	6,537.75	11,500	11,500	11,500	0
	<b><i>Expenditure Total:</i></b>	48,921.68	64,538	64,538	66,189	0



CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 507

**M&O BROWNSVILLE HEALTH CENTER**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	23,736.07	27,040	27,040	28,501	0
6004	Overtime	1,636.76	0	0	0	0
6006	FICA	1,887.89	2,069	2,069	2,180	0
6007	Group Health	8,889.61	9,000	9,000	9,000	0
6008	Retirement	2,967.51	3,118	3,118	3,940	0
6010	Uniforms	1,155.00	1,820	1,820	1,820	0
6011	Workers Compensation	528.52	909	909	521	0
6012	Unemployment Insurance	99.36	108	108	114	0
6014	Office Supplies	2,677.02	4,500	4,500	6,500	0
6018	Diesel Fuel	0.00	1,000	1,000	1,000	0
6048	Communications	5,415.24	6,092	6,092	6,092	0
6056	Property Insurance	2,770.05	11,002	11,002	9,429	0
6060	Electricity	20,653.31	26,100	26,100	26,100	0
6062	Water	1,577.35	1,750	1,750	1,750	0
6063	Sewage and Garbage	4,162.54	4,500	4,500	4,500	0
6064	Building Maintenance	4,239.26	7,000	7,000	7,000	0
6067	Equipment Maintenance	1,200.28	3,000	3,000	6,000	0
6082	Contractual Expense	4,231.35	5,000	5,000	5,000	0
6096	Equipment	0.00	0	0	0	0
	<b><i>Expenditure Total:</i></b>	87,827.12	114,008	114,008	119,447	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 508

**M&O FATHER O'BRIEN HLTH CLINIC**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6003	Salaries-Employees	11,090.99	13,520	13,520	13,957	0
6006	FICA	841.47	1,034	1,034	1,113	0
6007	Group Health	4,592.64	4,500	4,500	4,500	0
6008	Retirement	1,299.44	1,559	1,559	2,011	0
6010	Uniforms	35.00	395	395	395	0
6011	Workers Compensation	236.40	455	455	266	0
6012	Unemployment Insurance	43.38	54	54	58	0
6014	Office Supplies	1,229.80	1,500	1,500	2,500	0
6018	Diesel Fuel	0.00	250	250	250	0
6056	Property Insurance	1,578.22	6,268	6,268	5,372	0
6060	Electricity	5,696.60	4,500	4,500	4,500	0
6062	Water	1,791.32	2,155	2,155	2,155	0
6063	Sewage and Garbage	4,126.44	5,000	5,000	5,000	0
6064	Building Maintenance	1,649.30	5,000	5,000	5,000	0
6067	Equipment Maintenance	1,099.99	4,000	4,000	4,000	0
6080	Board of Children	0.00	0	0	0	0
6082	Contractual Expense	7,854.77	9,500	9,500	9,500	0
	<b><i>Expenditure Total:</i></b>	43,165.76	59,690	59,690	60,577	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 510

**M&O DANCY BUILDING**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4360	Miscellaneous Revenue	0.00	0	0	0	0
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	54,417.83	58,779	58,779	61,227	0
6004	Overtime	0.00	0	0	0	0
6006	FICA	4,038.55	4,497	4,497	4,684	0
6007	Group Health	18,000.00	18,000	18,000	18,000	0
6008	Retirement	6,366.71	6,777	6,777	8,465	0
6010	Uniforms	0.00	1,050	1,050	1,050	0
6011	Workers Compensation	1,131.60	1,977	1,977	1,120	0
6012	Unemployment Insurance	210.32	235	235	245	0
6014	Office Supplies	9,742.38	12,500	12,500	12,500	0
6018	Diesel Fuel	0.00	2,000	2,000	2,000	0
6056	Property Insurance	33,468.46	115,310	115,310	113,920	0
6060	Electricity	108,154.27	140,000	140,000	152,000	0
6062	Water	9,254.53	12,500	12,500	12,500	0
6063	Sewage and Garbage	4,002.78	5,000	5,000	5,000	0
6064	Building Maintenance	48,327.86	60,000	60,000	60,000	0
6067	Equipment Maintenance	49,304.97	60,000	80,559	60,000	0
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	14,142.72	20,000	20,000	20,000	0
6096	Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	360,562.98	518,625	539,184	532,711	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 5111

**M&O SANTA ROSA TECHNOLOGY CTR**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6003	Salaries-Employees	10,730.52	12,144	12,144	14,251	0
6004	Overtime	0.00	0	0	0	0
6006	FICA	796.10	929	929	1,090	0
6007	Group Health	3,412.50	4,500	4,500	4,500	0
6008	Retirement	1,256.20	1,400	1,400	1,970	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	224.77	408	408	261	0
6012	Unemployment Insurance	41.75	49	49	57	0
6014	Office Supplies	1,923.24	2,500	2,500	2,500	0
6048	Communications	1,591.76	1,800	1,800	1,800	0
6056	Property Insurance	1,736.95	6,899	6,899	5,912	0
6060	Electricity	7,187.65	6,600	6,600	6,600	0
6062	Water	2,469.72	2,600	2,600	2,600	0
6063	Sewage and Garbage	4,605.96	5,160	5,160	5,160	0
6064	Building Maintenance	1,450.74	3,000	3,000	3,000	0
6067	Equipment Maintenance	525.99	2,000	2,000	2,000	0
6082	Contractual Expense	5,291.56	6,500	6,500	6,500	0
	<b><i>Expenditure Total:</i></b>	43,245.41	56,489	56,489	58,201	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 5112

**Southmost Tax Office Building**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6014	Office Supplies	0.00	0	3,000	3,000	0
6056	Property Insurance	0.00	0	2,650	6,360	0
6060	Electricity	0.00	0	7,000	7,200	0
6062	Water	0.00	0	350	3,100	0
6063	Sewage and Garbage	0.00	0	1,325	2,800	0
6064	Building Maintenance	0.00	0	1,000	2,000	0
6067	Equipment Maintenance	0.00	0	1,000	2,000	0
6082	Contractual Expense	0.00	0	3,500	3,500	0
	<b><i>Expenditure Total:</i></b>	0.00	0	19,825	29,960	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 5113

**M&O SAN BENITO DRIVE UP**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6014	Office Supplies	1,399.40	1,400	1,400	1,400	0
6048	Communications	635.34	1,782	1,782	1,782	0
6056	Property Insurance	2,425.86	9,635	9,635	8,257	0
6060	Electricity	15,491.06	17,000	17,000	20,000	0
6061	Natural Gas	1,871.49	1,800	1,800	2,000	0
6062	Water	1,443.23	1,500	1,500	2,500	0
6063	Sewage and Garbage	3,156.61	3,250	3,250	4,000	0
6064	Building Maintenance	3,867.03	4,000	4,000	5,000	0
6067	Equipment Maintenance	1,777.37	1,600	1,600	5,000	0
6073	Dues and Memberships	0.00	0	0	0	0
6082	Contractual Expense	240.00	2,500	2,500	5,000	0
	<b><i>Expenditure Total:</i></b>	32,307.39	44,467	44,467	54,939	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 512

**JAIL, DETENTION CENTER 1 & 2**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4223	Reimburse - Salaries	0.00	0	0	0	0
4319	Federal-SCAAP	638,628.00	320,000	467,000	441,000	0
4381	Insurance Proceeds	2,397.50	0	0	0	0
4424	Jail-State, Other	216.00	0	0	0	0
4425	Jail-Federal	3,434.84	0	0	0	0
4604	Prisoner Transport	0.00	0	0	0	0
4611	Pay Phones Commissions	1,007,127.61	684,000	991,500	911,000	0
4665	Reimbursement Inmate damages	48.77	0	0	0	0
	<i>Revenue Total:</i>	1,651,852.72	1,004,000	1,458,500	1,352,000	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	0.00	0	0	0	0
6002	Salaries-Assistants/Deputies	180,887.56	199,225	199,225	213,536	0
6003	Salaries-Employees	6,123,106.54	10,504,815	8,270,135	10,931,850	0
6004	Overtime	2,745,021.25	500,000	2,877,000	500,000	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	668,706.08	857,109	857,109	890,923	0
6007	Group Health	1,955,106.75	2,583,000	2,583,000	2,583,000	0
6008	Retirement	1,047,662.12	1,291,777	1,291,777	1,610,008	0
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	11,377.43	42,000	42,000	42,000	0
6011	Workers Compensation	117,982.60	111,619	111,619	159,336	0
6012	Unemployment Insurance	37,075.70	44,814	44,814	46,582	0
6014	Office Supplies	61,990.54	64,523	64,523	64,523	0
6016	Gasoline	10,470.90	15,000	15,000	15,000	0
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	1,696.44	6,800	6,800	6,800	0
6022	Drugs Medicine	0.00	0	0	0	0
6025	Food-Human	1,420,438.30	3,400,000	3,400,000	3,475,000	0
6026	Household Supplies	277,572.25	280,000	280,000	290,000	0
6027	Clothing	24,636.87	30,000	30,000	30,000	0
6028	Camera and Police Supplies	21,700.06	30,000	30,000	30,000	0
6030	Vehicle Repairs	38,557.16	28,000	28,000	28,000	0
6037	Road Materials	0.00	0	0	0	0
6038	Small Tools and Equipment	9,857.73	10,000	10,000	10,000	0
6044	Appointed Attorneys	0.00	0	0	0	0
6046	Medical and Dental	15,827.00	22,000	22,000	22,000	0
6047	Mobile Phones	11,103.25	10,000	10,000	16,000	0
6048	Communications	10,400.25	11,200	11,200	12,000	0
6049	Postage	5,371.19	2,500	2,500	2,500	0
6050	Travel	-1,703.61	3,000	12,360	3,000	0
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6057	Vehicle Insurance	6,491.75	5,906	5,906	5,906	0
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	0.00	198	198	198	0
6067	Equipment Maintenance	53,475.39	61,000	61,000	61,000	0
6068	Real Estate Rental	0.00	0	0	0	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 512

**JAIL, DETENTION CENTER 1 & 2**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
6069	Equipment Rental	16,832.60	24,892	24,892	24,892	0
6070	INDIRECT COST	0.00	0	0	0	0
6077	Data Processing	29,599.14	35,000	35,000	35,000	0
6078	Education and Training	4,463.25	6,000	6,000	6,000	0
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	193,228.52	12,049	12,049	12,049	0
6096	Equipment	0.00	0	0	0	0
6177	Processing Fees	0.00	0	307,500		
6195	Safety Supplies	371.37	1,500	1,500	1,500	0
	<b>Expenditure Total:</b>	<u>15,099,306.38</u>	<u>20,193,927</u>	<u>20,653,107</u>	<u>21,128,603</u>	<u>0</u>



CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 5121

**M&O JAIL**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4300	State Revenue	0.00	0	280,830		
	<i>Revenue Total:</i>	<u>0.00</u>	<u>0</u>	<u>280,830</u>	<u>0</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	138,567.79	181,415	164,415	189,194	0
6004	Overtime	1,859.98	8,000	8,000	8,000	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	10,188.21	14,490	14,490	15,085	0
6007	Group Health	44,219.32	54,000	54,000	54,000	0
6008	Retirement	16,426.23	21,840	21,840	27,263	0
6010	Uniforms	1,498.79	1,516	1,516	1,516	0
6011	Workers Compensation	3,441.61	10,556	10,556	3,066	0
6012	Unemployment Insurance	542.96	758	758	789	0
6014	Office Supplies	1,977.68	2,000	2,000	2,000	0
6016	Gasoline	0.00	0	0	0	0
6056	Property Insurance	75,948.21	301,633	301,633	180,108	0
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	375,706.27	470,000	470,000	450,000	0
6061	Natural Gas	97,378.36	83,369	83,369	100,000	0
6062	Water	335,104.74	300,000	300,000	358,000	0
6063	Sewage and Garbage	400,295.06	310,000	310,000	310,000	0
6064	Building Maintenance	208,638.85	225,000	230,000	225,000	0
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	181,736.45	220,000	257,000	250,000	0
6068	Real Estate Rental	0.00	0	0	0	0
6194	Sanitizing and Disinfecting	0.00	0	280,830	10,000	0
6195	Safety Supplies	278.70	4,000	4,000	4,000	0
6196	Safety Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>1,893,809.21</u>	<u>2,208,577</u>	<u>2,514,407</u>	<u>2,188,021</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 513

**M&O HARLINGEN BUILDING**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6003	Salaries-Employees	25,929.76	28,328	28,328	29,743	0
6004	Overtime	63.98	0	0	0	0
6005	Extra Help	13,786.20	13,154	13,154	13,154	0
6006	FICA	2,813.68	3,173	3,173	3,282	0
6007	Group Health	9,000.00	9,000	9,000	9,000	0
6008	Retirement	3,038.84	3,266	3,266	5,931	0
6010	Uniforms	1,085.00	1,888	1,888	1,888	0
6011	Workers Compensation	824.47	1,395	1,395	785	0
6012	Unemployment Insurance	155.70	166	166	172	0
6014	Office Supplies	5,187.66	6,000	6,000	6,000	0
6056	Property Insurance	4,505.16	17,893	17,893	15,335	0
6060	Electricity	56,038.20	58,000	58,000	58,000	0
6062	Water	1,817.10	1,800	1,800	1,800	0
6063	Sewage and Garbage	2,359.34	2,700	2,700	2,700	0
6064	Building Maintenance	6,269.76	9,000	9,000	9,000	0
6067	Equipment Maintenance	4,115.03	6,500	6,500	6,500	0
6082	Contractual Expense	4,045.89	12,500	12,500	12,500	0
6096	Equipment	0.00	0	0		
	<b><i>Expenditure Total:</i></b>	141,035.77	174,763	174,763	175,790	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 514

**M&O COURTHOUSE BUILDING**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4455	Civil CH Const - Revenue	951,149.00	0	925,129	0	0
4602	Miscellaneous	0.00	0	0	0	0
	<b>Revenue Total:</b>	951,149.00	0	925,129	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	138,875.77	165,527	165,527	174,348	0
6004	Overtime	133.45	0	0	0	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	10,438.30	12,663	12,663	13,338	0
6007	Group Health	47,288.27	54,000	54,000	54,000	0
6008	Retirement	16,266.39	19,085	19,085	24,104	0
6010	Uniforms	2,907.09	3,250	3,250	3,250	0
6011	Workers Compensation	2,919.16	5,567	5,567	3,189	0
6012	Unemployment Insurance	543.79	662	662	697	0
6014	Office Supplies	21,981.66	25,000	25,000	25,000	0
6016	Gasoline	0.00	0	0	0	0
6018	Diesel Fuel	4,473.91	7,500	7,500	7,500	0
6022	Drugs Medicine	0.00	0	0	0	0
6048	Communications	7,204.10	7,200	7,200	7,200	0
6049	Postage	24.65	0	0	0	0
6050	Travel	0.00	0	0	0	0
6056	Property Insurance	71,867.87	267,815	267,815	316,196	0
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	221,058.06	306,200	306,200	365,000	0
6062	Water	54,149.67	70,000	70,000	73,600	0
6063	Sewage and Garbage	93,640.39	120,000	120,000	126,060	0
6064	Building Maintenance	68,340.69	80,000	80,000	80,000	0
6067	Equipment Maintenance	38,497.97	60,000	60,000	70,000	0
6069	Equipment Rental	0.00	2,460	2,460	2,460	0
6082	Contractual Expense	89,982.67	45,000	117,675	45,000	0
6091	Building Improvements	440,528.15	0	852,454	0	0
6096	Equipment	0.00	0	0	0	0
6195	Safety Supplies	408.84	2,500	2,500	2,500	0
	<b>Expenditure Total:</b>	1,331,530.85	1,254,429	2,179,558	1,393,442	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 5141

MAINTENANCE DEPARTMENT

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6002	Salaries-Assistants/Deputies	75,328.19	82,000	82,000	90,000	0
6003	Salaries-Employees	682,752.47	805,915	761,715	840,051	0
6004	Overtime	10,079.42	25,000	25,000	30,000	0
6005	Extra Help	0.00	25,000	25,000	25,000	0
6006	FICA	56,794.22	71,750	71,750	75,356	0
6007	Group Health	190,256.19	229,500	229,500	229,500	0
6008	Retirement	89,842.13	105,259	105,259	136,186	0
6010	Uniforms	6,659.37	12,500	12,500	20,000	0
6011	Workers Compensation	13,610.59	36,739	36,739	12,144	0
6012	Unemployment Insurance	2,979.08	3,752	3,752	3,940	0
6014	Office Supplies	5,955.01	10,000	10,000	10,000	0
6016	Gasoline	38,365.17	38,000	38,000	38,000	0
6018	Diesel Fuel	4,498.43	5,000	5,000	5,000	0
6022	Drugs Medicine	0.00	0	0	0	0
6030	Vehicle Repairs	14,595.15	20,000	23,000	30,000	0
6038	Small Tools and Equipment	4,896.10	5,000	5,000	5,000	0
6046	Medical and Dental	1,045.00	1,000	1,000	1,000	0
6047	Mobile Phones	17,087.85	20,000	20,000	20,000	0
6048	Communications	826.23	0	1,200	0	0
6049	Postage	0.00	100	100	100	0
6050	Travel	462.44	3,000	3,000	3,000	0
6056	Property Insurance	0.00	0	0	0	0
6057	Vehicle Insurance	7,333.00	8,371	8,371	8,371	0
6060	Electricity	0.00	0	0	0	0
6063	Sewage and Garbage	0.00	1,250	1,250	1,250	0
6067	Equipment Maintenance	2,714.47	5,000	5,000	5,000	0
6069	Equipment Rental	2,459.04	3,190	3,190	3,190	0
6077	Data Processing	1,456.69	20,000	20,000	20,000	0
6078	Education and Training	0.00	5,000	5,000	5,000	0
6082	Contractual Expense	4,000.00	5,000	5,000	5,000	0
6096	Equipment	0.00	0	0	0	0
	<b><i>Expenditure Total:</i></b>	1,233,996.24	1,547,326	1,507,326	1,622,088	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 5142

**M&O 1157 E. MONROE**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6014	Office Supplies	999.97	1,000	1,000	1,000	0
6056	Property Insurance	123.96	493	493	422	0
6060	Electricity	338.17	4,500	4,500	4,500	0
6061	Natural Gas	0.00	0	0	0	0
6062	Water	529.10	1,250	1,250	1,250	0
6063	Sewage and Garbage	1,358.30	2,500	2,500	2,500	0
6064	Building Maintenance	4,484.90	5,000	5,000	5,000	0
6067	Equipment Maintenance	0.00	5,000	5,000	5,000	0
6082	Contractual Expense	0.00	2,000	2,000	2,000	0
	<b><i>Expenditure Total:</i></b>	7,834.40	21,743	21,743	21,672	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 515

**M&O SAN BENITO ANNEX**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4614	Land Rental	41,000.27	40,992	40,992	41,000	0
	<i>Revenue Total:</i>	<u>41,000.27</u>	<u>40,992</u>	<u>40,992</u>	<u>41,000</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	70,568.95	81,120	81,120	85,504	0
6004	Overtime	1,844.46	0	0	0	0
6006	FICA	5,514.13	6,206	6,206	6,541	0
6007	Group Health	19,826.30	27,000	27,000	27,000	0
6008	Retirement	8,467.86	9,353	9,353	11,821	0
6010	Uniforms	1,153.30	2,200	2,200	2,200	0
6011	Workers Compensation	1,525.25	2,728	2,728	1,564	0
6012	Unemployment Insurance	284.68	324	324	342	0
6014	Office Supplies	7,627.49	8,000	8,000	8,000	0
6018	Diesel Fuel	0.00	1,000	1,000	1,000	0
6048	Communications	1,875.20	2,000	2,000	2,000	0
6056	Property Insurance	19,536.87	77,592	77,592	73,334	0
6060	Electricity	89,252.59	91,000	91,000	103,000	0
6061	Natural Gas	0.00	0	0	0	0
6062	Water	7,609.31	7,500	7,500	7,500	0
6063	Sewage and Garbage	23,376.84	25,000	25,000	25,000	0
6064	Building Maintenance	23,942.09	30,000	30,000	30,000	0
6067	Equipment Maintenance	44,713.23	37,500	37,500	37,500	0
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	6,038.23	6,100	6,100	6,100	0
	<i>Expenditure Total:</i>	<u>333,156.78</u>	<u>414,623</u>	<u>414,623</u>	<u>428,406</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 516

**M&O RECORDS WAREHOUSE**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6003	Salaries-Employees	11,857.32	12,144	12,144	14,251	0
6004	Overtime	0.00	0	0	0	0
6006	FICA	876.20	929	929	1,090	0
6007	Group Health	4,200.00	4,500	4,500	4,500	0
6008	Retirement	1,385.42	1,400	1,400	1,970	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	255.76	408	408	261	0
6012	Unemployment Insurance	47.26	49	49	57	0
6014	Office Supplies	1,993.54	5,000	5,000	5,000	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6056	Property Insurance	1,932.48	7,675	7,675	6,578	0
6060	Electricity	15,228.31	16,800	16,800	16,800	0
6062	Water	1,070.18	1,089	1,089	1,089	0
6063	Sewage and Garbage	2,156.46	5,500	5,500	5,500	0
6064	Building Maintenance	5,035.38	8,000	8,000	8,000	0
6067	Equipment Maintenance	5,419.63	7,000	7,000	7,000	0
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	985.00	1,500	1,500	1,500	0
	<b><i>Expenditure Total:</i></b>	52,442.94	71,994	71,994	73,596	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 517

**M&O HARLINGEN HEALTH BUILDING**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6003	Salaries-Employees	0.00	0	0	0	0
6014	Office Supplies	2,500.00	2,500	2,500	2,500	0
6048	Communications	5,383.20	6,100	6,100	6,100	0
6056	Property Insurance	1,471.56	5,845	5,845	5,009	0
6060	Electricity	23,361.91	21,400	21,400	21,400	0
6062	Water	266.06	563	563	563	0
6063	Sewage and Garbage	1,917.24	2,500	2,500	2,500	0
6064	Building Maintenance	964.19	2,000	2,000	2,000	0
6067	Equipment Maintenance	0.00	2,000	2,000	2,000	0
6082	Contractual Expense	975.97	900	900	900	0
	<b><i>Expenditure Total:</i></b>	36,840.13	43,808	43,808	42,972	0



CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 518

**JAIL INFIRMARY**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4602	Miscellaneous	0.00	17,000	17,000	21,300	0
	<i>Revenue Total:</i>	0.00	17,000	17,000	21,300	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	120,960.67	154,891	120,891	96,772	0
6003	Salaries-Employees	1,323,899.09	1,820,100	1,658,100	2,006,573	0
6004	Overtime	240,023.22	20,000	216,000	20,000	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	123,658.24	152,617	152,617	162,436	0
6007	Group Health	299,227.02	387,000	387,000	387,000	0
6008	Retirement	195,711.90	230,023	230,023	293,559	0
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	0.00	0	0	5,000	0
6011	Workers Compensation	2,147.56	8,057	8,057	1,091	0
6012	Unemployment Insurance	6,771.37	7,980	7,980	8,493	0
6014	Office Supplies	6,322.05	12,000	9,500	12,000	0
6016	Gasoline	0.00	0	0	0	0
6022	Drugs Medicine	18,789.15	28,000	30,500	32,200	0
6030	Vehicle Repairs	0.00	0	0	0	0
6045	Professional Services	139,750.00	129,000	230,000	230,000	0
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	4,249.42	5,000	5,000	5,000	0
6048	Communications	3,823.72	3,850	3,850	3,850	0
6049	Postage	0.00	100	100	100	0
6050	Travel	0.00	600	0	600	0
6067	Equipment Maintenance	554.51	1,250	1,250	1,250	0
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	3,632.81	7,442	7,442	7,442	0
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	0.00	300	300	300	0
6077	Data Processing	61,119.35	60,750	100,998	60,750	0
6078	Education and Training	0.00	3,000	0	3,000	0
6082	Contractual Expense	217,120.00	296,600	326,000	296,600	0
6096	Equipment	0.00	0	0	0	0
6101	Physicians/Non-Emergency	108,687.00	125,000	110,000	125,000	0
6102	Prescriptions	703,078.49	720,000	640,000	720,000	0
6103	Hospital-In Patient	64,614.27	50,000	70,000	50,000	0
6104	Hospital-Out Patient	156,258.63	17,000	37,000	17,000	0
6105	Laboratory Xray	129,593.99	90,000	148,600	90,000	0
6106	Optional Health Care Services	0.00	0	0	0	0
	<i>Expenditure Total:</i>	3,929,992.46	4,330,560	4,501,208	4,636,016	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 520

**M&O DARRELL HESTER BUILDING**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	14,837.58	15,544	15,544	16,960	0
6004	Overtime	0.00	0	0	0	0
6006	FICA	1,127.91	1,189	1,189	1,297	0
6007	Group Health	4,698.01	4,500	4,500	4,500	0
6008	Retirement	1,737.05	1,792	1,792	2,345	0
6010	Uniforms	910.00	930	930	930	0
6011	Workers Compensation	311.59	523	523	310	0
6012	Unemployment Insurance	58.04	62	62	68	0
6014	Office Supplies	4,639.11	4,750	4,750	6,500	0
6018	Diesel Fuel	0.00	0	0	0	0
6056	Property Insurance	12,281.79	48,778	48,778	43,332	0
6060	Electricity	83,556.07	74,005	74,005	74,005	0
6061	Natural Gas	5,005.39	6,400	6,400	6,400	0
6062	Water	6,262.74	9,500	9,500	9,500	0
6063	Sewage and Garbage	22,446.61	22,000	22,000	22,000	0
6064	Building Maintenance	17,237.92	25,000	25,000	25,000	0
6067	Equipment Maintenance	15,255.38	20,000	20,000	20,000	0
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	12,370.42	15,000	15,000	15,000	0
	<i>Expenditure Total:</i>	202,735.61	249,973	249,973	248,147	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 521

**M&O ORANGE ST.**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6003	Salaries-Employees	11,694.99	13,520	13,520	14,251	0
6004	Overtime	1,293.50	0	0	0	0
6006	FICA	980.36	1,034	1,034	1,090	0
6007	Group Health	4,050.00	4,500	4,500	4,500	0
6008	Retirement	1,518.06	1,559	1,559	1,970	0
6010	Uniforms	0.00	442	442	442	0
6011	Workers Compensation	266.66	455	455	261	0
6012	Unemployment Insurance	50.52	54	54	57	0
6014	Office Supplies	1,415.20	2,500	2,500	2,500	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6056	Property Insurance	949.65	3,772	3,772	3,232	0
6060	Electricity	7,774.69	6,800	6,800	6,800	0
6062	Water	1,074.10	1,081	1,081	1,081	0
6063	Sewage and Garbage	3,335.68	4,000	4,000	4,000	0
6064	Building Maintenance	1,411.31	3,000	3,000	3,000	0
6067	Equipment Maintenance	1,049.78	3,000	3,000	3,000	0
6082	Contractual Expense	1,264.46	1,600	1,600	1,600	0
	<b><i>Expenditure Total:</i></b>	38,128.96	47,317	47,317	47,784	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 522

**M&O LA FERIA ANNEX**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6003	Salaries-Employees	10,979.45	13,520	13,520	14,251	0
6004	Overtime	0.00	0	0	0	0
6006	FICA	815.15	1,034	1,034	1,090	0
6007	Group Health	3,412.50	4,500	4,500	4,500	0
6008	Retirement	1,287.18	1,559	1,559	1,970	0
6010	Uniforms	812.42	1,851	1,851	1,851	0
6011	Workers Compensation	233.13	455	455	261	0
6012	Unemployment Insurance	42.57	54	54	57	0
6014	Office Supplies	1,701.72	2,000	2,000	2,000	0
6030	Vehicle Repairs	0.00	0	0	0	0
6056	Property Insurance	1,430.35	5,681	5,681	4,869	0
6060	Electricity	10,212.88	10,500	10,500	10,500	0
6062	Water	2,033.05	2,500	2,500	2,500	0
6063	Sewage and Garbage	1,980.08	2,000	2,000	2,000	0
6064	Building Maintenance	7,044.01	7,500	7,500	7,500	0
6067	Equipment Maintenance	2,655.40	4,000	4,000	4,000	0
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	1,358.85	6,000	6,000	6,000	0
	<b><i>Expenditure Total:</i></b>	45,998.74	63,154	63,154	63,349	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 524

**M&O ARROYO CITY FIRE STATION**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6014	Office Supplies	0.00	0	0	0	0
6056	Property Insurance	456.13	1,812	1,812	1,553	0
6060	Electricity	2,275.25	2,600	2,600	2,600	0
6062	Water	1,321.58	1,875	1,875	1,875	0
6063	Sewage and Garbage	435.36	605	605	605	0
6064	Building Maintenance	789.73	2,500	2,500	2,500	0
6067	Equipment Maintenance	958.00	2,500	2,500	2,500	0
6082	Contractual Expense	1,454.94	5,500	5,500	5,500	0
	<b><i>Expenditure Total:</i></b>	7,690.99	17,392	17,392	17,133	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 551

CONSTABLE PCT#1

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4381	Insurance Proceeds	0.00	0	7,072	0	0
4430	Fee Revenue	2,282.45	2,000	2,000	2,600	0
4431	Service Fees	9,560.00	9,600	9,600	10,200	0
4454	JPTech Fee	0.00	0	0	0	0
4491	Constable Precinct #1	2,480.00	2,180	2,180	1,700	0
4603	Transfer from Education Res	0.00	0	0	0	0
4670	Donations	0.00	0	14,991	0	0
	<b>Revenue Total:</b>	14,322.45	13,780	35,843	14,500	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	67,753.47	73,002	73,002	77,251	0
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	212,816.69	232,610	286,297	294,789	0
6004	Overtime	20.66	0	0	0	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	19,940.19	23,453	27,560	28,534	0
6007	Group Health	51,530.33	54,000	63,000	63,000	0
6008	Retirement	32,809.23	34,988	41,054	50,913	0
6010	Uniforms	3,008.38	3,000	3,000	3,500	0
6011	Workers Compensation	3,113.09	2,864	3,398	4,660	0
6012	Unemployment Insurance	799.70	922	1,132	1,164	0
6014	Office Supplies	1,830.03	2,750	4,345	3,000	0
6016	Gasoline	22,828.74	23,000	29,500	28,000	0
6028	Camera and Police Supplies	1,562.19	2,500	10,416	3,000	0
6030	Vehicle Repairs	13,610.02	15,000	24,572	15,000	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	1,183.68	1,300	1,300	1,300	0
6048	Communications	2,132.82	2,500	2,500	2,500	0
6049	Postage	11.45	500	500	500	0
6050	Travel	1,561.95	3,000	3,000	3,000	0
6057	Vehicle Insurance	4,808.00	5,483	5,483	5,483	0
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	0.00	200	200	200	0
6067	Equipment Maintenance	2,004.60	2,700	2,700	2,700	0
6068	Real Estate Rental	1,437.00	1,500	2,100	2,064	0
6069	Equipment Rental	1,992.48	1,993	1,993	1,993	0
6073	Dues and Memberships	70.00	300	300	300	0
6077	Data Processing	258.44	1,000	1,000	1,000	0
6078	Education and Training	767.00	625	625	1,000	0
6079	Legal Books, Publications	0.00	200	200	200	0
6100	Weapons	0.00	0	4,880		
	<b>Expenditure Total:</b>	447,850.14	489,390	594,057	595,051	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 552

CONSTABLE PCT#2

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4381	Insurance Proceeds	0.00	0	4,688		
4430	Fee Revenue	977.20	1,000	1,000	1,000	0
4431	Service Fees	128,944.55	130,100	130,100	131,300	0
4454	JPTech Fee	0.00	0	0	0	0
4492	Constable Precinct #2	8,770.00	8,400	8,400	9,500	0
4494	Constable Precinct #4	0.00	0	0	0	0
	<i>Revenue Total:</i>	138,691.75	139,500	144,188	141,800	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	70,463.54	73,002	73,002	77,251	0
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	314,231.43	347,123	293,436	306,857	0
6004	Overtime	0.00	0	0	0	0
6006	FICA	27,901.17	32,213	28,106	29,458	0
6007	Group Health	71,452.56	81,000	72,000	72,000	0
6008	Retirement	44,846.83	48,184	42,118	52,872	0
6010	Uniforms	4,572.56	5,000	5,000	5,000	0
6011	Workers Compensation	4,873.96	4,241	3,707	5,369	0
6012	Unemployment Insurance	1,207.77	1,380	1,170	1,221	0
6014	Office Supplies	3,010.32	3,500	3,500	3,500	0
6016	Gasoline	38,244.38	41,000	41,000	41,000	0
6028	Camera and Police Supplies	4,054.82	5,000	7,600	5,000	0
6030	Vehicle Repairs	20,189.70	20,000	29,248	25,000	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	1,187.88	1,415	2,415	1,415	0
6048	Communications	1,653.20	1,800	1,800	1,800	0
6049	Postage	774.92	2,900	1,900	2,900	0
6050	Travel	2,429.01	3,000	1,615	3,000	0
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6057	Vehicle Insurance	9,471.50	9,194	9,194	9,194	0
6059	Bonds	71.00	178	178	178	0
6067	Equipment Maintenance	1,656.44	3,960	843	3,960	0
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	3,168.24	2,149	2,149	2,149	0
6073	Dues and Memberships	70.00	200	200	200	0
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	167.86	2,000	400	2,000	0
6079	Legal Books, Publications	0.00	175	54	175	0
6082	Contractual Expense	900.37	1,627	1,627	1,627	0
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	626,599.46	690,241	622,262	653,126	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 5521

**PCT 2 SECURITY**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	351,695.92	376,608	376,608	390,053	0
6004	Overtime	71.87	0	0	0	0
6006	FICA	25,526.18	28,811	28,811	29,839	0
6007	Group Health	68,974.52	72,000	72,000	72,000	0
6008	Retirement	40,994.82	42,911	42,911	53,345	0
6010	Uniforms	3,420.35	4,000	4,000	4,000	0
6011	Workers Compensation	4,436.34	3,777	3,777	5,417	0
6012	Unemployment Insurance	1,345.57	1,489	1,489	1,543	0
6014	Office Supplies	498.36	500	500	500	0
6016	Gasoline	0.00	0	0	0	0
6028	Camera and Police Supplies	752.71	1,500	1,500	1,500	0
6030	Vehicle Repairs	0.00	0	0	0	0
6050	Travel	1,500.78	1,800	1,000	1,800	0
6059	Bonds	0.00	0	0	0	0
6067	Equipment Maintenance	750.00	1,920	1,920	1,920	0
6069	Equipment Rental	0.00	0	0	0	0
6078	Education and Training	363.83	1,000	863	1,000	0
6079	Legal Books, Publications	0.00	0	0	0	0
	<i>Expenditure Total:</i>	500,331.25	536,316	535,379	562,917	0



CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 553

**CONSTABLE PCT#3**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	243.24	1,300	1,300	200	0
4431	Service Fees	71,761.60	70,700	70,700	76,000	0
4454	JPTech Fee	0.00	0	0	0	0
4493	Constable Precinct #3	2,850.00	2,440	2,440	2,900	0
4603	Transfer from Education Res	0.00	0	0	0	0
	<b>Revenue Total:</b>	74,854.84	74,440	74,440	79,100	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	68,495.35	73,002	73,002	77,251	0
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	453,132.83	492,895	492,895	522,788	0
6004	Overtime	1,226.61	0	0	0	0
6006	FICA	38,528.14	43,365	43,365	45,976	0
6007	Group Health	89,303.11	99,000	99,000	99,000	0
6008	Retirement	61,194.07	64,355	64,355	81,732	0
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	4,998.05	7,000	9,171	7,500	0
6011	Workers Compensation	6,419.09	5,467	5,467	7,758	0
6012	Unemployment Insurance	1,776.94	1,941	1,941	2,056	0
6014	Office Supplies	2,404.97	3,000	3,113	3,500	0
6016	Gasoline	31,112.85	34,000	34,000	34,000	0
6017	Butane	0.00	0	0	0	0
6028	Camera and Police Supplies	2,989.15	4,000	4,000	4,500	0
6030	Vehicle Repairs	13,916.11	21,000	21,000	21,000	0
6037	Road Materials	0.00	0	0	0	0
6046	Medical and Dental	0.00	0	65	200	0
6047	Mobile Phones	1,281.23	1,400	1,400	1,400	0
6048	Communications	1,259.01	1,400	1,400	1,400	0
6049	Postage	273.16	400	229	400	0
6050	Travel	1,581.14	1,000	1,000	1,000	0
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6057	Vehicle Insurance	7,960.50	8,379	8,379	8,379	0
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	71.00	178	0	178	0
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	0.00	3,500	3,500	3,500	0
6069	Equipment Rental	2,860.75	1,914	1,914	1,914	0
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	0.00	390	390	390	0
6078	Education and Training	389.32	2,000	0	2,000	0
6079	Legal Books, Publications	0.00	0	0	0	0
	<b>Expenditure Total:</b>	791,173.38	869,586	869,586	927,822	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 554

CONSTABLE PCT#4

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	207,814.95	189,800	189,800	226,000	0
4431	Service Fees	19,889.28	18,100	18,100	18,100	0
4454	JPTech Fee	0.00	0	0	0	0
4494	Constable Precinct #4	10,433.00	8,900	8,900	7,000	0
4495	Constable Precinct #5	0.00	0	0	0	0
	<b>Revenue Total:</b>	238,137.23	216,800	216,800	251,100	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	68,977.23	73,002	73,002	77,251	0
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	373,417.41	451,237	451,237	476,624	0
6004	Overtime	0.00	0	0	0	0
6006	FICA	31,956.53	40,104	40,104	42,371	0
6007	Group Health	82,875.53	90,000	90,000	99,000	0
6008	Retirement	51,661.85	60,037	60,037	75,966	0
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	5,063.62	5,000	11,641	6,000	0
6011	Workers Compensation	5,338.63	5,088	5,088	7,247	0
6012	Unemployment Insurance	1,463.38	1,791	1,791	1,889	0
6014	Office Supplies	1,528.94	2,000	2,000	2,000	0
6016	Gasoline	50,383.15	53,000	50,000	53,000	0
6017	Butane	0.00	0	0	0	0
6028	Camera and Police Supplies	3,523.78	6,500	6,004	6,500	0
6030	Vehicle Repairs	24,919.86	25,000	25,000	27,000	0
6037	Road Materials	0.00	0	0	0	0
6046	Medical and Dental	0.00	0	110	0	0
6047	Mobile Phones	2,056.65	7,800	7,800	8,500	0
6048	Communications	3,994.72	2,908	2,908	3,500	0
6049	Postage	617.68	615	270	615	0
6050	Travel	2,270.49	4,000	3,090	4,000	0
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6057	Vehicle Insurance	7,649.00	8,462	8,462	8,462	0
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	0.00	178	178	178	0
6067	Equipment Maintenance	3,430.94	5,000	3,000	7,000	0
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	2,127.62	2,388	2,388	2,388	0
6070	INDIRECT COST	0.00	0	0	0	0
6077	Data Processing	0.00	5,000	5,000	7,000	0
6078	Education and Training	420.00	1,500	1,500	1,500	0
6079	Legal Books, Publications	0.00	0	0	0	0
	<b>Expenditure Total:</b>	723,677.01	850,610	850,610	917,991	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 5541

**MENTAL HEALTH TRANSPORT**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4200	Program Revenues	273,761.50	275,000	275,000	268,000	0
	<i>Revenue Total:</i>	273,761.50	275,000	275,000	268,000	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	0.00	0	0	0	0
6003	Salaries-Employees	170,876.78	225,338	225,338	225,338	0
6004	Overtime	33.54	18,000	18,000	18,000	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	12,299.02	19,475	19,475	18,698	0
6007	Group Health	44,400.00	54,000	54,000	54,000	0
6008	Retirement	20,036.42	29,269	29,269	33,692	0
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	1,256.60	2,300	2,300	2,500	0
6011	Workers Compensation	2,197.25	2,576	2,576	3,421	0
6012	Unemployment Insurance	668.45	1,015	1,015	975	0
6014	Office Supplies	0.00	0	0	0	0
6016	Gasoline	407.12	2,800	2,800	2,800	0
6017	Butane	0.00	0	0	0	0
6028	Camera and Police Supplies	1,800.78	2,000	2,000	2,500	0
6030	Vehicle Repairs	0.00	1,000	1,000	1,000	0
6057	Vehicle Insurance	1,090.00	1,091	1,091	1,091	0
6058	Liability Other Insurance	0.00	0	0	0	0
	<i>Expenditure Total:</i>	255,065.96	358,864	358,864	364,015	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 555

**CONSTABLE PCT#5**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	10,412.79	31,000	31,000	35,000	0
4431	Service Fees	71,370.00	72,000	72,000	75,000	0
4454	JPTech Fee	0.00	0	0	0	0
4495	Constable Precinct #5	9,106.00	10,000	10,000	8,000	0
	<i>Revenue Total:</i>	90,888.79	113,000	113,000	118,000	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	68,495.35	73,002	73,002	77,251	0
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	475,649.97	526,658	526,658	555,624	0
6004	Overtime	1,700.52	0	0	0	0
6006	FICA	39,456.55	45,874	45,874	48,415	0
6007	Group Health	110,850.00	117,000	117,000	117,000	0
6008	Retirement	63,757.38	68,657	68,657	86,725	0
6010	Uniforms	4,093.69	5,050	4,796	5,050	0
6011	Workers Compensation	6,323.10	5,392	5,392	7,280	0
6012	Unemployment Insurance	1,863.09	2,090	2,090	2,200	0
6014	Office Supplies	1,631.87	3,000	3,000	3,000	0
6016	Gasoline	55,075.26	53,000	53,000	53,000	0
6028	Camera and Police Supplies	7,552.42	3,300	3,554	4,026	0
6030	Vehicle Repairs	26,972.92	30,000	30,000	30,000	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	1,404.00	1,710	1,710	1,710	0
6048	Communications	5,415.56	5,700	5,700	5,700	0
6049	Postage	405.65	400	400	400	0
6050	Travel	1,125.40	3,000	3,354	3,000	0
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6057	Vehicle Insurance	2,310.50	9,242	9,242	9,242	0
6059	Bonds	0.00	178	178	178	0
6067	Equipment Maintenance	142.31	3,640	3,640	3,640	0
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	2,349.00	2,350	2,350	2,350	0
6077	Data Processing	0.00	1,051	1,051	1,051	0
6078	Education and Training	870.00	2,200	1,846	2,200	0
6079	Legal Books, Publications	0.00	0	0	0	0
	<i>Expenditure Total:</i>	877,444.54	962,494	962,494	1,019,042	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 5552

**PCT 5 MENTAL HEALTH TRANSPORT**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4200	Program Revenues	266,404.55	254,000	254,000	254,000	0
	<i>Revenue Total:</i>	266,404.55	254,000	254,000	254,000	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	188,070.86	187,602	187,602	208,616	0
6004	Overtime	678.78	4,500	4,500	4,500	0
6006	FICA	13,420.77	15,412	15,412	16,303	0
6007	Group Health	45,000.00	45,000	45,000	45,000	0
6008	Retirement	22,066.51	23,180	23,180	29,406	0
6011	Workers Compensation	2,427.98	2,040	2,040	2,986	0
6012	Unemployment Insurance	735.71	704	704	851	0
	<i>Expenditure Total:</i>	272,400.61	278,438	278,438	307,662	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 560

**SHERIFF'S OFFICE**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4420	Sheriff Fees	266,900.62	248,000	248,000	248,000	0
4430	Fee Revenue	0.00	0	0	0	0
4486	Sheriff Arrest Fees	4,597.96	5,100	5,100	5,100	0
4600	Interest Income	0.00	0	0	500	0
	<i>Revenue Total:</i>	<u>271,498.58</u>	<u>253,100</u>	<u>253,100</u>	<u>253,600</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	110,601.50	118,936	118,936	124,883	0
6002	Salaries-Assistants/Deputies	173,876.99	165,970	165,970	174,266	0
6003	Salaries-Employees	3,825,811.02	5,135,841	4,814,841	5,327,798	0
6004	Overtime	65,958.90	35,000	35,000	35,000	0
6005	Extra Help	768.00	0	5,000	0	0
6006	FICA	302,066.59	417,250	417,250	433,015	0
6007	Group Health	941,974.48	1,035,000	1,035,000	1,035,000	0
6008	Retirement	484,259.61	623,050	623,050	775,185	0
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	33,589.18	37,000	37,000	37,000	0
6011	Workers Compensation	48,554.22	49,862	49,862	68,621	0
6012	Unemployment Insurance	17,143.21	21,139	21,139	21,945	0
6014	Office Supplies	39,560.74	40,000	50,000	40,000	0
6016	Gasoline	514,528.19	525,000	525,000	515,000	0
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	13,411.91	12,000	12,000	12,000	0
6022	Drugs Medicine	0.00	0	0	0	0
6024	Animal Feed	0.00	3,000	3,000	3,000	0
6028	Camera and Police Supplies	81,459.66	48,000	48,000	48,000	0
6030	Vehicle Repairs	378,373.47	290,000	320,000	290,000	0
6037	Road Materials	0.00	0	0	0	0
6046	Medical and Dental	2,988.00	7,000	7,000	7,000	0
6047	Mobile Phones	142,729.16	139,086	189,086	146,040	0
6048	Communications	79,619.97	80,645	90,645	84,677	0
6049	Postage	41,247.69	25,000	30,000	25,000	0
6050	Travel	16,486.65	18,000	14,000	18,000	0
6051	Travel-Prisoner Transportation	159,690.22	130,000	150,000	145,000	0
6053	Freight	0.00	0	0	0	0
6057	Vehicle Insurance	100,262.25	99,396	99,396	99,396	0
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	71.00	568	568	568	0
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	162,915.20	166,425	161,425	166,425	0
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	18,001.20	18,002	18,002	25,000	0
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	14,105.70	12,491	14,491	14,000	0
6076	Bank Fees	0.00	0	0	0	0
6077	Data Processing	8,014.72	136,226	136,226	136,226	0
6078	Education and Training	10,233.56	8,000	8,000	8,000	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 560

**SHERIFF'S OFFICE**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	34,697.15	32,667	32,667	32,667	0
6084	Judges	0.00	0	0	0	0
6195	Safety Supplies	3,310.49	5,000	3,000	5,000	0
	<i>Expenditure Total:</i>	<u>7,826,310.63</u>	<u>9,435,554</u>	<u>9,235,554</u>	<u>9,853,712</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 5601

**M&O SHERIFF'S OFFICE**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4200	Program Revenues	0.00	0	0	0	0
4301	Contributions from other Entit	44,000.00	44,000	44,000	44,000	0
	<b>Revenue Total:</b>	44,000.00	44,000	44,000	44,000	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	0.00	0	0	0	0
6014	Office Supplies	2,903.97	3,000	3,000	3,000	0
6016	Gasoline	0.00	0	0	0	0
6048	Communications	153,518.00	220,000	278,970	250,000	0
6049	Postage	0.00	0	0	0	0
6056	Property Insurance	11,397.68	45,267	45,267	33,685	0
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	53,373.99	66,000	66,000	66,000	0
6061	Natural Gas	2,274.51	1,608	1,608	1,608	0
6062	Water	2,667.50	3,000	3,000	3,000	0
6063	Sewage and Garbage	25,381.84	18,000	18,000	18,000	0
6064	Building Maintenance	12,426.44	15,000	16,000	15,000	0
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	8,948.40	24,000	24,000	24,000	0
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	254.60	55,073	55,073	55,646	0
6070	INDIRECT COST	0.00	0	0	0	0
6195	Safety Supplies	329.25	1,250	250	1,250	0
	<b>Expenditure Total:</b>	273,476.18	452,198	511,168	471,189	0



CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 562

**SHERIFF'S AUTO THEFT**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	0.00	0	0		
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	261,574.78	356,618	356,618	371,804	0
6004	Overtime	190.73	0	0	0	0
6006	FICA	18,286.54	27,281	27,281	28,443	0
6007	Group Health	60,741.19	72,000	72,000	72,000	0
6008	Retirement	30,466.75	40,793	40,793	50,914	0
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	2,000.23	4,400	4,400	4,400	0
6011	Workers Compensation	3,557.86	3,590	3,590	5,170	0
6012	Unemployment Insurance	1,080.47	1,415	1,415	1,473	0
6014	Office Supplies	0.00	0	0	0	0
6195	Safety Supplies	0.00	0	0	2,500	0
	<i>Expenditure Total:</i>	377,898.55	506,097	506,097	536,704	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 570

**JUVENILE BOOTCAMP**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4602	Miscellaneous	3,548.00	3,600	3,600	5,300	0
	<i>Revenue Total:</i>	3,548.00	3,600	3,600	5,300	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	670,406.83	987,182	913,682	1,054,787	0
6004	Overtime	0.00	500	500	500	0
6005	Extra Help	50,506.16	50,000	63,500	60,000	0
6006	FICA	52,738.53	79,530	79,530	85,466	0
6007	Group Health	206,284.90	261,000	256,479	261,000	0
6008	Retirement	78,308.27	113,880	108,880	154,192	0
6010	Uniforms	6,084.97	1,500	1,500	3,000	0
6011	Workers Compensation	2,073.48	3,890	3,890	3,174	0
6012	Unemployment Insurance	2,823.64	4,151	4,151	4,461	0
6014	Office Supplies	22,890.89	12,350	30,350	20,000	0
6016	Gasoline	27.01	500	500	500	0
6018	Diesel Fuel	0.00	0	0	0	0
6022	Drugs Medicine	7,959.91	8,000	17,000	8,000	0
6025	Food-Human	50,824.26	70,000	77,200	70,000	0
6027	Clothing	1,863.60	800	800	3,000	0
6028	Camera and Police Supplies	1,481.39	0	0	0	0
6030	Vehicle Repairs	0.00	0	0	0	0
6038	Small Tools and Equipment	41,110.88	0	3,000	5,000	0
6045	Professional Services	5,084.00	1,200	3,021	1,200	0
6046	Medical and Dental	9,961.47	5,000	15,000	11,000	0
6047	Mobile Phones	1,593.96	1,800	1,800	1,800	0
6048	Communications	2,999.02	2,900	2,900	2,900	0
6056	Property Insurance	6,232.78	24,754	24,754	19,688	0
6057	Vehicle Insurance	1,666.25	1,754	1,754	1,754	0
6060	Electricity	61,845.51	54,120	59,120	70,000	0
6061	Natural Gas	0.00	0	0	0	0
6062	Water	1,398.61	3,200	3,200	3,200	0
6063	Sewage and Garbage	7,056.94	9,000	9,000	9,000	0
6064	Building Maintenance	24,722.93	9,000	18,000	20,000	0
6067	Equipment Maintenance	3,742.23	2,050	7,050	4,000	0
6069	Equipment Rental	2,477.69	3,344	3,344	3,344	0
6073	Dues and Memberships	0.00	500	0	500	0
6077	Data Processing	0.00	0	2,000	0	0
6082	Contractual Expense	23,917.31	29,480	29,480	29,480	0
6096	Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	1,348,083.42	1,741,385	1,741,385	1,910,946	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 571

**JUVENILE PROBATION**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6001	Elected Officials	83,611.98	81,000	81,000	81,000	0
6002	Salaries-Assistants/Deputies	79,989.67	83,669	97,169	93,516	0
6003	Salaries-Employees	1,495,071.09	1,787,205	1,721,205	1,989,137	0
6004	Overtime	0.00	0	0	0	0
6006	FICA	121,157.24	148,617	148,617	161,139	0
6007	Group Health	344,812.03	399,600	400,600	325,480	0
6008	Retirement	194,007.79	225,051	225,051	298,742	0
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	1,342.15	600	1,000	2,000	0
6011	Workers Compensation	4,057.94	7,807	7,807	3,855	0
6012	Unemployment Insurance	6,182.86	7,483	7,483	8,319	0
6014	Office Supplies	1,196.03	17,100	37,100	17,100	0
6016	Gasoline	15,663.46	16,000	16,000	16,000	0
6018	Diesel Fuel	0.00	0	0	0	0
6022	Drugs Medicine	8,346.07	6,000	12,500	8,000	0
6025	Food-Human	0.00	0	0	0	0
6030	Vehicle Repairs	9,781.43	13,300	16,800	13,300	0
6038	Small Tools and Equipment	16,229.63	0	10,000	0	0
6045	Professional Services	663.00	0	0	0	0
6046	Medical and Dental	2,507.15	9,000	12,000	9,000	0
6047	Mobile Phones	14,895.82	14,100	15,100	14,100	0
6048	Communications	59,221.20	45,000	47,000	45,000	0
6049	Postage	2,245.66	3,000	3,500	3,000	0
6050	Travel	15,081.44	0	0	0	0
6051	Travel-Prisoner Transportation	2,311.51	3,500	3,500	3,500	0
6057	Vehicle Insurance	4,936.25	4,952	4,952	4,952	0
6058	Liability Other Insurance	0.00	195	195	195	0
6059	Bonds	213.00	71	71	71	0
6064	Building Maintenance	0.00	0	0	0	0
6066	Other Structures	4,875.44	0	5,000	0	0
6067	Equipment Maintenance	2,000.00	2,000	2,000	2,000	0
6069	Equipment Rental	8,857.29	6,887	6,887	6,887	0
6077	Data Processing	17,214.85	0	5,500	0	0
6080	Board of Children	4,030.00	35,000	9,100	35,000	0
6082	Contractual Expense	44,763.78	12,000	32,000	12,000	0
6096	Equipment	6,785.15	0	0	0	0
	<b><i>Expenditure Total:</i></b>	<u>2,572,050.91</u>	<u>2,929,137</u>	<u>2,929,137</u>	<u>3,153,293</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 5713

**JUVENILE DETENTION**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><i>REVENUE ACCOUNTS</i></b>						
4222	Reimburse - Drugs & Medication	1,466.00	0	0	6,000	0
4611	Pay Phones Commissions	0.00	0	0	0	0
	<b>Revenue Total:</b>	<u>1,466.00</u>	<u>0</u>	<u>0</u>	<u>6,000</u>	<u>0</u>
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6002	Salaries-Assistants/Deputies	50,570.19	58,969	58,969	63,565	0
6003	Salaries-Employees	1,464,166.44	1,922,977	1,847,977	2,004,905	0
6004	Overtime	135.24	1,500	1,500	1,500	0
6005	Extra Help	64,572.78	150,000	122,000	150,000	0
6006	FICA	116,997.97	163,429	163,429	170,066	0
6007	Group Health	432,728.94	558,000	548,800	549,000	0
6008	Retirement	177,124.68	228,678	228,678	306,917	0
6010	Uniforms	3,995.02	1,500	2,200	1,500	0
6011	Workers Compensation	4,679.65	7,867	7,867	5,986	0
6012	Unemployment Insurance	6,158.95	8,533	8,533	8,880	0
6014	Office Supplies	40,431.88	13,000	38,000	30,000	0
6022	Drugs Medicine	4,736.97	5,500	16,500	5,500	0
6025	Food-Human	56,062.38	90,000	90,000	90,000	0
6027	Clothing	4,052.75	3,000	4,800	4,000	0
6028	Camera and Police Supplies	1,146.33	4,200	5,400	4,200	0
6038	Small Tools and Equipment	118,504.31	0	8,000	0	0
6045	Professional Services	818.02	500	4,500	500	0
6046	Medical and Dental	11,224.24	14,000	26,000	14,000	0
6047	Mobile Phones	4,684.10	2,700	8,700	5,560	0
6048	Communications	0.00	0	0	0	0
6064	Building Maintenance	700.70	0	3,000	0	0
6067	Equipment Maintenance	8,457.17	5,300	9,300	5,300	0
6069	Equipment Rental	5,260.10	4,037	7,537	4,037	0
6073	Dues and Memberships	0.00	500	500	500	0
6077	Data Processing	20,262.83	0	2,500	0	0
6078	Education and Training	3,891.84	1,000	1,000	1,000	0
6082	Contractual Expense	75,422.39	35,000	64,500	85,000	0
6087	Miscellaneous	0.00	0	0	0	0
	<b>Expenditure Total:</b>	<u>2,676,785.87</u>	<u>3,280,190</u>	<u>3,280,190</u>	<u>3,511,916</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 576

**ADULT PROBATION**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><i>REVENUE ACCOUNTS</i></b>						
4463	Restitution Rental	24,000.00	24,000	24,000	24,000	0
4470	District Clerk	0.00	0	0	0	0
	<b>Revenue Total:</b>	<u>24,000.00</u>	<u>24,000</u>	<u>24,000</u>	<u>24,000</u>	<u>0</u>
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6003	Salaries-Employees	13,586.76	14,234	14,234	15,531	0
6004	Overtime	0.00	0	0	0	0
6006	FICA	1,032.75	1,089	1,089	1,188	0
6007	Group Health	4,301.99	4,500	4,500	4,500	0
6008	Retirement	1,590.50	1,641	1,641	2,147	0
6010	Uniforms	0.00	930	930	930	0
6011	Workers Compensation	285.39	479	479	284	0
6012	Unemployment Insurance	52.96	57	57	62	0
6014	Office Supplies	3,471.99	3,500	3,500	3,500	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6048	Communications	1,993.14	2,100	2,100	2,100	0
6056	Property Insurance	10,359.89	28,706	28,706	24,602	0
6060	Electricity	16,861.60	15,300	15,300	19,000	0
6062	Water	2,931.90	2,900	2,900	2,900	0
6063	Sewage and Garbage	2,460.66	3,000	3,000	3,000	0
6064	Building Maintenance	4,729.10	5,000	5,000	5,000	0
6067	Equipment Maintenance	932.29	3,000	3,000	3,000	0
6068	Real Estate Rental	9,871.32	10,000	10,000	10,000	0
6082	Contractual Expense	1,463.22	2,700	2,700	2,700	0
	<b>Expenditure Total:</b>	<u>75,925.46</u>	<u>99,136</u>	<u>99,136</u>	<u>100,444</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 630

HEALTH DEPARTMENT

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4200	Program Revenues	0.00	0	0	0	0
4211	Registration Fees-Flu Vaccine	12,700.00	7,000	7,000	7,000	0
4348	Court Assessments	275.76	360	360	360	0
4350	State Tobacco Reimbursement	180,561.39	162,000	162,000	180,700	0
4600	Interest Income	2,258.85	240	240	2,000	0
4602	Miscellaneous	5,998.25	3,300	3,300	5,000	0
4958	Indirect Cost	0.00	0	0	0	0
	<b>Revenue Total:</b>	201,794.25	172,900	172,900	195,060	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	495,140.40	421,107	531,107	640,990	0
6003	Salaries-Employees	788,831.68	1,122,477	941,279	1,110,986	0
6004	Overtime	304.94	0	0	0	0
6005	Extra Help	3,603.75	15,000	15,000	0	0
6006	FICA	94,023.22	119,232	119,232	134,026	0
6007	Group Health	260,103.07	297,351	297,351	297,351	0
6008	Retirement	150,384.52	177,975	177,975	242,216	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	2,008.44	6,557	6,557	1,679	0
6012	Unemployment Insurance	5,030.02	6,234	6,234	7,008	0
6014	Office Supplies	8,079.99	9,172	9,017	10,000	0
6016	Gasoline	11,893.65	13,000	13,000	13,000	0
6017	Butane	0.00	500	500	500	0
6022	Drugs Medicine	31,505.98	14,000	16,029	20,000	0
6025	Food-Human	0.00	0	0	0	0
6030	Vehicle Repairs	4,130.56	2,700	3,700	5,000	0
6040	Audit and Accounting	0.00	0	0	0	0
6045	Professional Services	4,376.84	5,000	5,000	5,000	0
6046	Medical and Dental	165.00	1,500	1,500	1,500	0
6047	Mobile Phones	13,157.86	18,000	18,000	20,000	0
6048	Communications	70,189.60	70,676	69,526	70,676	0
6049	Postage	4,029.88	4,500	4,025	5,500	0
6050	Travel	5,465.15	2,250	5,250	5,500	0
6054	Advertising	450.00	450	450	450	0
6057	Vehicle Insurance	3,673.25	3,602	3,602	4,000	0
6059	Bonds	71.00	0	0	0	0
6060	Electricity	662.66	600	1,075	1,100	0
6063	Sewage and Garbage	0.00	2,400	2,400	2,600	0
6067	Equipment Maintenance	837.50	1,000	1,000	1,000	0
6069	Equipment Rental	4,085.58	4,686	4,836	5,000	0
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	6,161.94	5,995	6,150	6,250	0
6077	Data Processing	504.64	0	11,169	0	0
6078	Education and Training	205.00	1,000	1,000	1,000	0
6082	Contractual Expense	8,453.12	7,180	7,180	7,200	0
6096	Equipment	0.00	0	0	0	0
	<b>Expenditure Total:</b>	1,977,529.24	2,334,144	2,279,144	2,619,532	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 631

**ENVIRONMENTAL HEALTH**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4203	Subdivision Plat InspectionFee	7,800.00	4,000	4,000	5,800	0
4204	Inspections	70,330.00	64,000	64,000	68,800	0
4205	Septic Tank Fees	65,890.00	62,000	62,000	66,000	0
4540	Fines	240.23	225	225	225	0
4602	Miscellaneous	38,891.00	29,500	29,500	35,000	0
4670	Donations	0.00	0	0	0	0
	<b>Revenue Total:</b>	183,151.23	159,725	159,725	175,825	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	75,977.98	79,739	79,739	90,840	0
6003	Salaries-Employees	464,495.29	590,630	570,630	624,614	0
6004	Overtime	12,123.53	20,000	20,000	20,000	0
6005	Extra Help	293.35	0	0	0	0
6006	FICA	40,174.33	52,813	52,813	56,262	0
6007	Group Health	139,270.28	172,611	172,611	172,611	0
6008	Retirement	64,695.08	79,600	79,600	101,679	0
6010	Uniforms	8,642.75	15,000	15,000	15,000	0
6011	Workers Compensation	7,140.13	11,731	11,731	9,658	0
6012	Unemployment Insurance	2,160.25	2,761	2,761	2,942	0
6014	Office Supplies	18,760.42	16,500	18,500	16,500	0
6016	Gasoline	33,346.74	45,000	45,000	45,000	0
6018	Diesel Fuel	0.00	0	0	0	0
6022	Drugs Medicine	17,644.23	39,773	36,530	39,773	0
6024	Animal Feed	6,809.18	6,010	8,010	8,010	0
6025	Food-Human	0.00	0	0	0	0
6028	Camera and Police Supplies	2,364.30	2,500	0	2,500	0
6030	Vehicle Repairs	13,229.00	15,500	15,500	15,500	0
6038	Small Tools and Equipment	0.00	5,000	2,500	5,000	0
6045	Professional Services	565.50	8,000	4,929	8,000	0
6047	Mobile Phones	14,381.84	11,834	12,834	12,533	0
6048	Communications	9,856.18	10,700	10,700	10,700	0
6049	Postage	610.36	1,200	1,200	1,200	0
6050	Travel	2,324.48	5,000	5,000	5,000	0
6054	Advertising	0.00	0	0	0	0
6057	Vehicle Insurance	4,510.00	4,453	4,453	4,453	0
6059	Bonds	0.00	0	71	0	0
6067	Equipment Maintenance	855.13	5,000	3,500	5,000	0
6069	Equipment Rental	12,576.70	5,843	5,843	6,343	0
6073	Dues and Memberships	1,529.75	1,600	1,600	1,600	0
6077	Data Processing	1,920.00	3,000	9,468	19,616	0
6078	Education and Training	6,391.00	7,000	9,000	7,000	0
6082	Contractual Expense	0.00	946	946	946	0
6195	Safety Supplies	1,981.60	2,000	1,275	2,000	0
	<b>Expenditure Total:</b>	964,629.38	1,221,744	1,201,744	1,310,280	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 640

INDIGENT SERVICES/AUTOPSIES

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4224	Reimburse - Equipment useage	0.00	0	0	0	0
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	413,067.82	432,239	432,239	453,851	0
6003	Salaries-Employees	109,625.64	183,913	176,913	190,179	0
6005	Extra Help	17,563.25	21,035	21,035	22,087	0
6006	FICA	25,156.32	48,745	48,745	50,981	0
6007	Group Health	30,750.00	45,000	45,000	45,000	0
6008	Retirement	12,814.01	21,205	21,205	29,346	0
6010	Uniforms	0.00	0	0		
6011	Workers Compensation	1,260.90	5,666	5,666	7,534	0
6012	Unemployment Insurance	2,113.62	2,549	2,549	2,664	0
6014	Office Supplies	2,320.55	2,500	4,375	2,500	0
6016	Gasoline	45.15	3,600	600	3,600	0
6022	Drugs Medicine	7,606.15	0	0	0	0
6030	Vehicle Repairs	0.00	1,000	1,000	1,000	0
6038	Small Tools and Equipment	1,294.93	2,000	5,750	2,000	0
6045	Professional Services	152,000.00	113,000	213,000	113,000	0
6046	Medical and Dental	175,714.80	30,000	230,000	30,000	0
6047	Mobile Phones	647.31	1,081	1,081	1,081	0
6048	Communications	0.00	900	900	900	0
6050	Travel	955.70	5,500	3,375	5,500	0
6052	Travel-Mileage Reimbursement	0.00	0	0	0	0
6057	Vehicle Insurance	0.00	1,000	1,000	1,000	0
6058	Liability Other Insurance	9,917.74	9,000	10,174	9,000	0
6064	Building Maintenance	0.00	0	0	0	0
6067	Equipment Maintenance	0.00	0	500		
6078	Education and Training	400.00	1,000	1,000	1,000	0
6105	Laboratory Xray	2,039.46	180,000	27,826	180,000	0
	<i>Expenditure Total:</i>	965,293.35	1,110,933	1,253,933	1,152,223	0



CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 641

**CHILD WELFARE**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4602	Miscellaneous	0.00	0	0	0	0
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6014	Office Supplies	1,477.43	1,800	1,800	1,800	0
6044	Appointed Attorneys	418,636.00	740,000	740,000	740,000	0
6054	Advertising	0.00	25,000	25,000	25,000	0
6080	Board of Children	0.00	1,000	1,000	1,000	0
	<i>Expenditure Total:</i>	420,113.43	767,800	767,800	767,800	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 6411

**CHILD PROTECTIVE LEGAL ADMIN**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	69,040.18	112,987	79,987	112,987	0
6003	Salaries-Employees	-5,138.34	0	0	0	0
6006	FICA	4,684.73	8,644	8,644	8,644	0
6007	Group Health	13,371.90	18,000	18,000	18,000	0
6008	Retirement	7,515.72	13,027	13,027	15,621	0
6011	Workers Compensation	94.59	387	387	47	0
6012	Unemployment Insurance	262.47	452	452	452	0
6014	Office Supplies	859.97	1,000	1,000	1,100	0
	<i>Expenditure Total:</i>	90,691.22	154,497	121,497	156,851	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 642

INDIGENT HEALTH CLAIMS

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6002	Salaries-Assistants/Deputies	58,492.54	61,375	61,375	67,535	0
6003	Salaries-Employees	120,893.00	147,814	147,814	152,115	0
6005	Extra Help	2,971.33	18,925	18,925	19,871	0
6006	FICA	13,347.44	17,451	17,451	18,323	0
6007	Group Health	37,500.00	45,000	45,000	45,000	0
6008	Retirement	20,981.54	24,119	24,119	33,114	0
6011	Workers Compensation	244.74	930	930	165	0
6012	Unemployment Insurance	714.44	912	912	958	0
6014	Office Supplies	16,992.79	15,463	20,000	21,000	0
6038	Small Tools and Equipment	299.99	0	0	0	0
6045	Professional Services	50.00	1,500	1,500	1,500	0
6047	Mobile Phones	489.49	500	500	500	0
6048	Communications	945.11	1,500	1,500	1,500	0
6049	Postage	300.46	1,500	1,500	1,500	0
6050	Travel	3,275.25	5,000	5,000	5,000	0
6059	Bonds	0.00	0	0	0	0
6077	Data Processing	68,031.49	85,000	85,000	85,000	0
6078	Education and Training	850.00	1,500	1,500	1,500	0
6082	Contractual Expense	0.00	0	0	0	0
6101	Physicians/Non-Emergency	528,334.91	715,000	715,000	715,000	0
6102	Prescriptions	158,481.77	550,000	395,463	550,000	0
6103	Hospital-In Patient	277,301.74	515,000	515,000	500,000	0
6104	Hospital-Out Patient	424,729.33	515,000	515,000	515,000	0
6105	Laboratory Xray	311,475.95	429,475	429,475	429,475	0
6106	Optional Health Care Services	0.00	0	0	0	0
	<b><i>Expenditure Total:</i></b>	<u>2,046,703.31</u>	<u>3,152,964</u>	<u>3,002,964</u>	<u>3,164,056</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 651

**HISTORICAL COMMITTEE**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6014	Office Supplies	0.00	500	500	500	0
	<i>Expenditure Total:</i>	0.00	500	500	500	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 665

**FARM & HOME DEMONSTRATION**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6002	Salaries-Assistants/Deputies	84,998.53	134,578	134,578	141,307	0
6003	Salaries-Employees	88,733.08	60,438	61,895	64,990	0
6006	FICA	10,612.53	14,919	15,030	15,782	0
6007	Group Health	54,300.00	63,000	63,000	63,000	0
6008	Retirement	6,897.04	6,968	7,136	8,985	0
6011	Workers Compensation	318.82	828	835	258	0
6012	Unemployment Insurance	653.22	780	786	825	0
6014	Office Supplies	2,905.50	3,500	2,273	3,500	0
6016	Gasoline	3,916.99	4,600	4,170	4,600	0
6018	Diesel Fuel	1,432.68	1,900	1,284	1,900	0
6029	Demonstration	0.00	0	0	0	0
6030	Vehicle Repairs	1,129.20	2,000	985	2,000	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6048	Communications	3,165.85	3,320	3,320	3,320	0
6050	Travel	9,977.25	9,000	10,000	10,000	0
6052	Travel-Mileage Reimbursement	0.00	0	0	0	0
6057	Vehicle Insurance	1,061.00	1,034	1,034	1,034	0
6059	Bonds	0.00	0	0	0	0
6069	Equipment Rental	1,851.70	1,763	2,193	1,763	0
6073	Dues and Memberships	570.00	830	840	840	0
6077	Data Processing	0.00	1,000	2,333	3,330	0
6078	Education and Training	2,067.90	1,000	1,515	1,000	0
6096	Equipment	0.00	0	0	0	0
	<b><i>Expenditure Total:</i></b>	274,591.29	311,458	313,207	328,434	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2024-2025 Budget

Fund 100 Dept. 666

**M&O TICK ERRADICATION**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6056	Property Insurance	152.04	604	604	518	0
6060	Electricity	2,659.58	3,100	3,100	3,100	0
6062	Water	1,260.44	1,734	1,734	1,734	0
6063	Sewage and Garbage	345.00	400	400	400	0
6064	Building Maintenance	2,265.69	3,000	3,000	7,500	0
6067	Equipment Maintenance	9.54	2,000	2,000	5,000	0
	<b><i>Expenditure Total:</i></b>	6,692.29	10,838	10,838	18,252	0

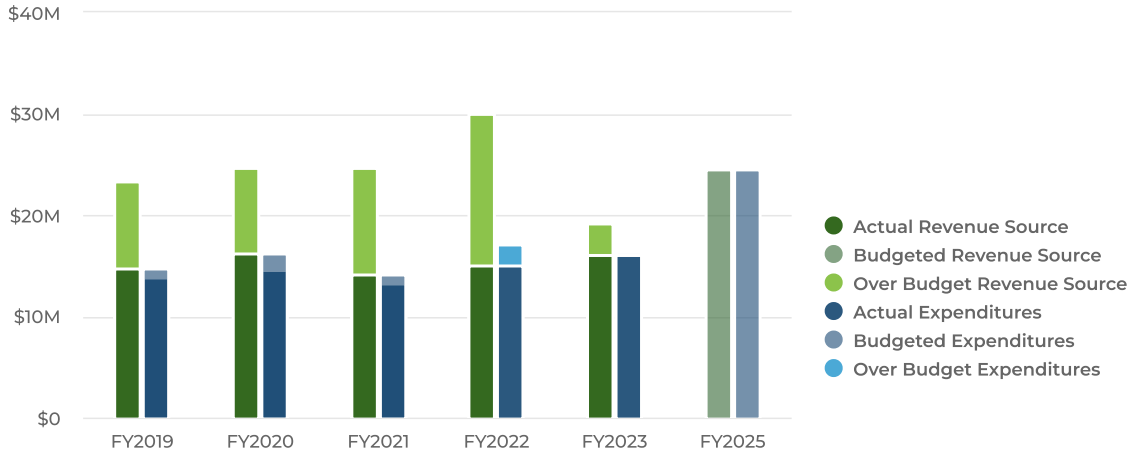


## Special Road & Bridge Fund

The Road and Bridge Fund is a major fund that is used to account for the construction, repair and maintenance of County Roads and Bridges. It also provides for Engineering and inspection services. Revenues are generated from property taxes, vehicle registration fees, over weight fines, inspection fees and other miscellaneous revenues.

### Summary

The County of Cameron is projecting \$24.55M of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 100% or \$24.55M to \$24.55M in FY2025.



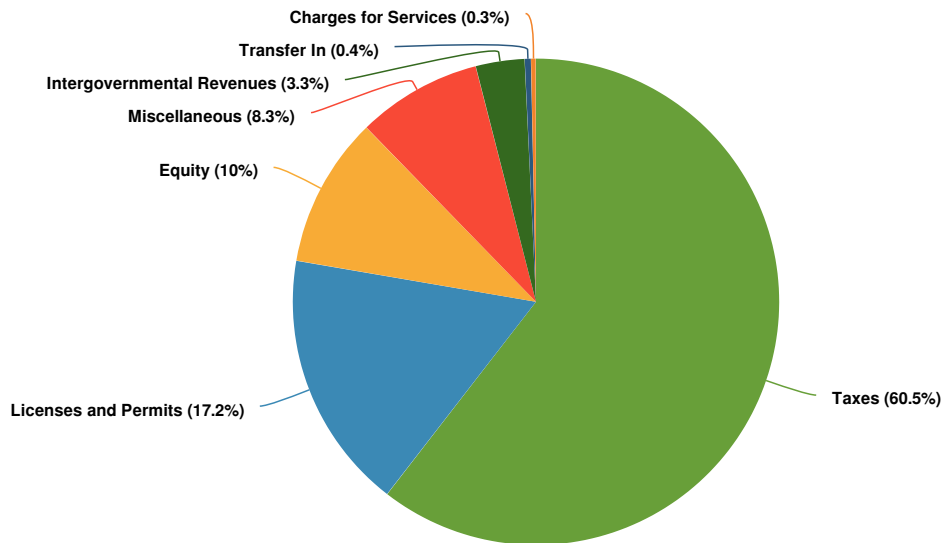
### Special Road & Bridge Fund Comprehensive Summary

Name	FY2024 Budgeted	FY2025 Budgeted
<b>Beginning Fund Balance:</b>	<b>\$15,681,324.00</b>	<b>N/A</b>
<b>Revenues</b>		
Equity	\$2,087,622.00	\$2,458,429.00
Taxes	\$13,798,688.00	\$14,850,179.00
Miscellaneous	\$120,500.00	\$2,032,200.00
Charges for Services	\$98,000.00	\$80,000.00
Licenses and Permits	\$4,273,000.00	\$4,227,000.00
Intergovernmental Revenues	\$789,913.00	\$799,913.00
Transfer In	\$99,982.00	\$99,982.00
<b>Total Revenues:</b>	<b>\$21,267,705.00</b>	<b>\$24,547,703.00</b>
<b>Expenditures</b>		
Salary	\$7,822,946.00	\$8,342,279.00
Benefits	\$3,265,449.00	\$3,528,043.00
Supplies	\$905,500.00	\$923,862.00

Name	FY2024 Budgeted	FY2025 Budgeted
Repair and Maintenance	\$7,549,543.00	\$9,659,093.00
Professional Services	\$106,500.00	\$108,000.00
Communications	\$98,908.00	\$127,512.00
Travel	\$40,923.00	\$72,143.00
Contractual	\$523,553.00	\$535,591.00
Insurance	\$97,299.00	\$94,253.00
Utility	\$128,655.00	\$165,655.00
Data Processing	\$179,566.00	\$183,657.00
Capital	\$25,000.00	\$10,000.00
Debt	\$523,863.00	\$797,615.00
<b>Total Expenditures:</b>	<b>\$21,267,705.00</b>	<b>\$24,547,703.00</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Ending Fund Balance:</b>	<b>\$15,681,324.00</b>	<b>N/A</b>

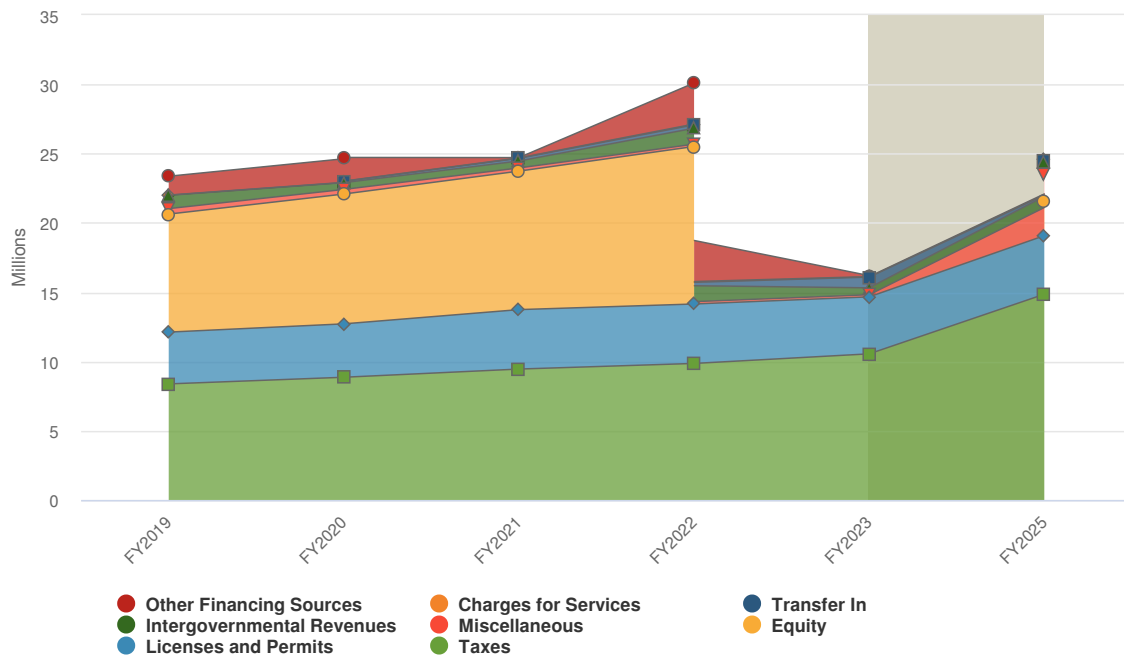
## Revenues by Source

### Projected 2025 Revenues by Source





### Budgeted and Historical 2025 Revenues by Source

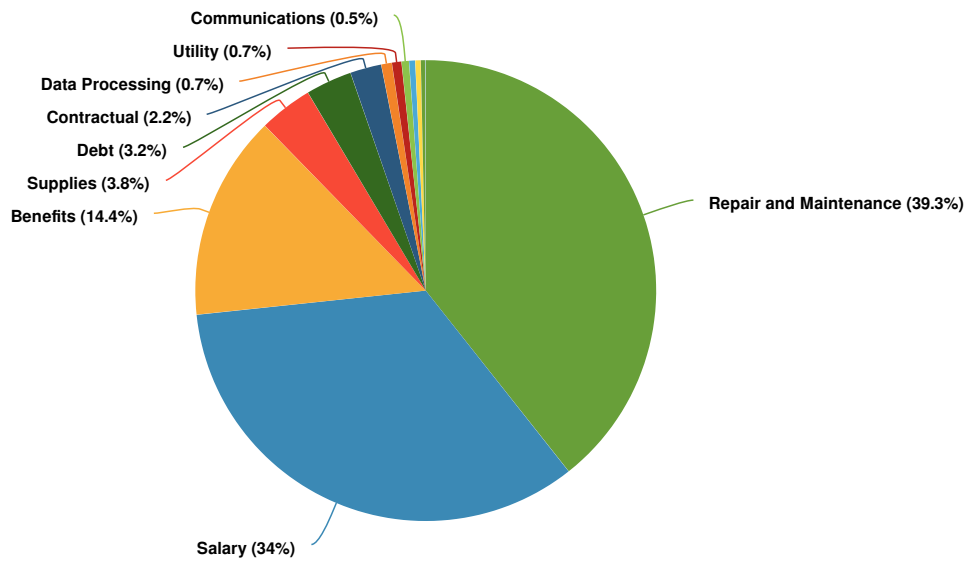


Grey background indicates budgeted figures.

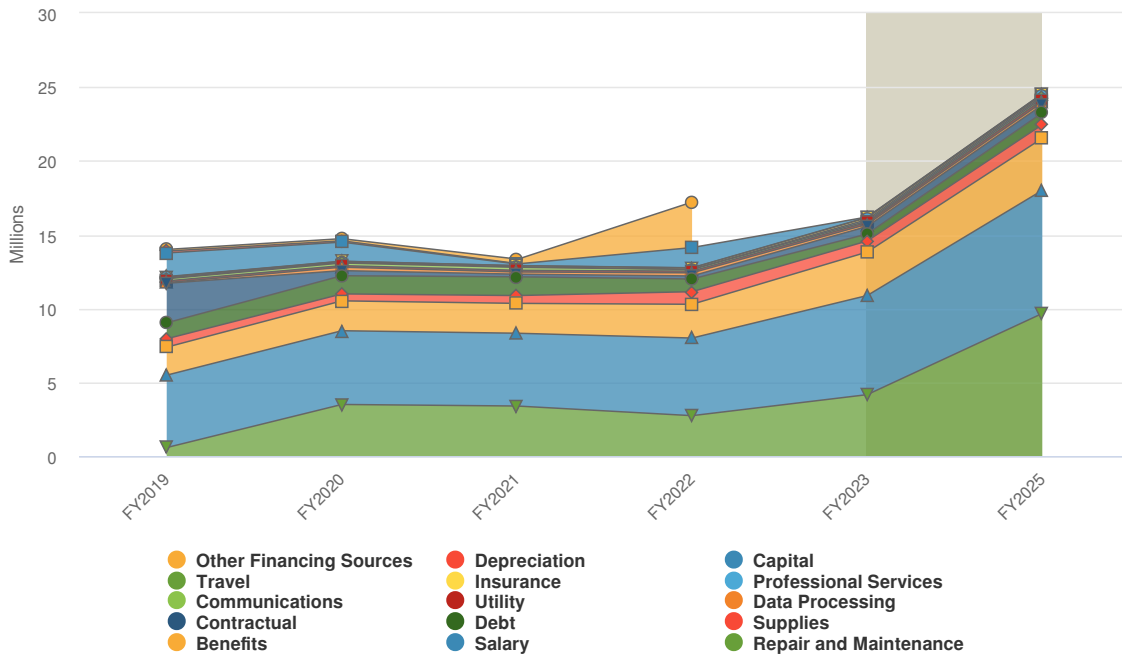
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Equity	\$2,087,622.00	\$2,458,429.00	17.8%
Taxes	\$13,798,688.00	\$14,850,179.00	7.6%
Miscellaneous	\$120,500.00	\$2,032,200.00	1,586.5%
Charges for Services	\$98,000.00	\$80,000.00	-18.4%
Licenses and Permits	\$4,273,000.00	\$4,227,000.00	-1.1%
Intergovernmental Revenues	\$789,913.00	\$799,913.00	1.3%
Transfer In	\$99,982.00	\$99,982.00	0%
<b>Total Revenue Source:</b>	<b>\$21,267,705.00</b>	<b>\$24,547,703.00</b>	<b>15.4%</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type

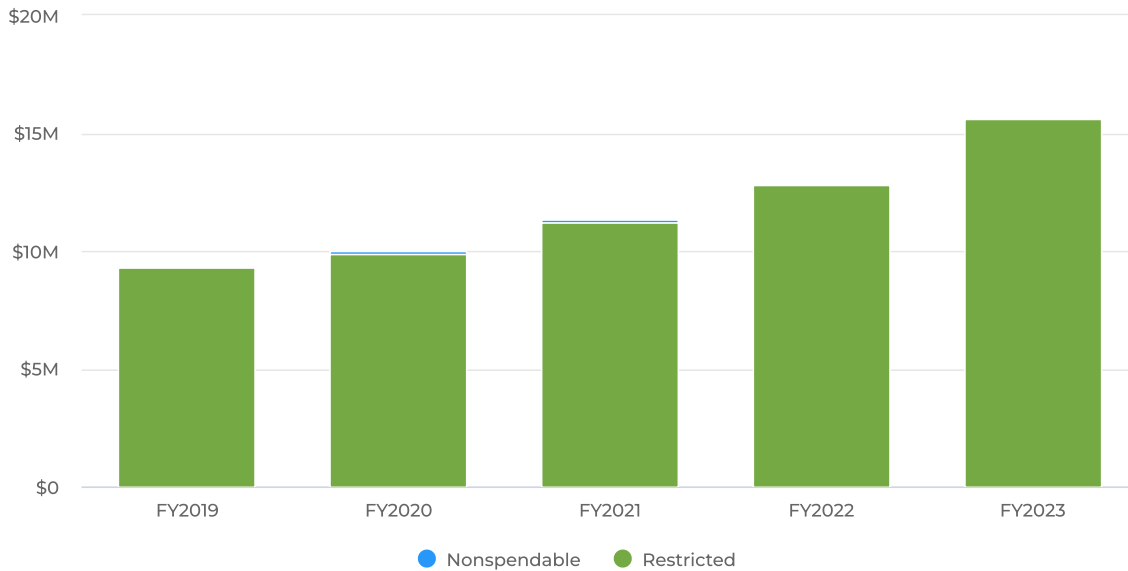


Grey background indicates budgeted figures.

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Salary	\$7,822,946.00	\$8,342,279.00	6.6%
Benefits	\$3,265,449.00	\$3,528,043.00	8%
Supplies	\$905,500.00	\$923,862.00	2%
Repair and Maintenance	\$7,549,543.00	\$9,659,093.00	27.9%
Professional Services	\$106,500.00	\$108,000.00	1.4%
Communications	\$98,908.00	\$127,512.00	28.9%
Travel	\$40,923.00	\$72,143.00	76.3%
Contractual	\$523,553.00	\$535,591.00	2.3%
Insurance	\$97,299.00	\$94,253.00	-3.1%
Utility	\$128,655.00	\$165,655.00	28.8%
Data Processing	\$179,566.00	\$183,657.00	2.3%
Capital	\$25,000.00	\$10,000.00	-60%
Debt	\$523,863.00	\$797,615.00	52.3%
<b>Total Expense Objects:</b>	<b>\$21,267,705.00</b>	<b>\$24,547,703.00</b>	<b>15.4%</b>

## Fund Balance

### Projections



Financial Summary	FY2023
<b>Fund Balance</b>	—
Restricted	\$15,582,061
<b>Total Fund Balance:</b>	<b>\$15,681,324</b>

<b>Financial Summary</b>	<b>FY2023</b>
Nonspendable	\$99,263
<b>Total Fund Balance:</b>	<b>\$15,681,324</b>

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2024-2025 Budget

Fund 150 Dept. 000

**ROAD & BRIDGE ORG.**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4311	Building Permits	835,978.90	780,000	780,000	755,000	0
4312	Recording and Filing Fees	4,057.00	4,500	4,500	4,500	0
4313	Review Fees	94,930.28	98,000	98,000	80,000	0
4343	Automobile Licenses	360,000.00	360,000	360,000	360,000	0
4344	Automobile Registration Fees	3,506,750.00	3,493,000	3,493,000	3,472,000	0
4345	Overweight Fees	77,998.24	139,000	139,000	149,000	0
4354	Commercial Veh. Violations	1,442,826.33	9,000	9,000	1,528,000	0
4405	Sales Tax Commissions-Tax Auto	0.00	0	0	0	0
4520	Bond Forfeitures	31,429.47	34,000	34,000	34,000	0
4600	Interest Income	518,307.62	73,000	163,501	465,700	0
4602	Miscellaneous	0.00	0	0		
	<i>Revenue Total:</i>	6,872,277.84	4,990,500	5,081,001	6,848,200	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
	<i>Expenditure Total:</i>	0.00	0	0	0	0

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2024-2025 Budget

Fund 150 Dept. 400

**ROAD & BRIDGE**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><i>REVENUE ACCOUNTS</i></b>						
4101	Current Advalorem Taxes	10,456,291.37	13,950,532	13,950,532	14,872,863	0
4102	Delinquent Advalorem Taxes	240,722.16	250,636	250,636	290,192	0
4112	TIRZ	0.00	0	0	0	0
4151	Discounts	-223,489.92	-370,814	-370,814	-284,556	0
4152	Commissions	-106,566.90	-140,815	-140,815	-151,533	0
4153	Errors and Adjustments	-110,313.15	-142,012	-142,012	-151,631	0
4159	Penalties and Interest	197,469.24	251,161	251,161	274,844	0
4311	Building Permits	0.00	0	0		
	<b><i>Revenue Total:</i></b>	10,454,112.80	13,798,688	13,798,688	14,850,179	0

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2024-2025 Budget

Fund 150 Dept. 475

**DISTRICT ATTORNEY**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6003	Salaries-Employees	38,538.03	41,394	41,394	43,460	0
6006	FICA	2,848.35	3,167	3,167	3,325	0
6007	Group Health	8,009.74	9,000	9,000	9,000	0
6008	Retirement	4,510.78	4,773	4,773	6,008	0
6011	Workers Compensation	39.10	176	176	54	0
6012	Unemployment Insurance	148.32	166	166	174	0
	<b><i>Expenditure Total:</i></b>	<u>54,094.32</u>	<u>58,676</u>	<u>58,676</u>	<u>62,021</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2024-2025 Budget

Fund 150 Dept. 617

COMMISSIONER PCT#1 STAFF

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	15,485.04	16,280	16,280	18,918	0
6002	Salaries-Assistants/Deputies	56,386.11	57,750	99,334	60,638	0
6003	Salaries-Employees	17,306.35	59,957	18,373	72,189	0
6004	Overtime	0.00	0	0	0	0
6006	FICA	6,416.96	10,270	10,270	11,735	0
6007	Group Health	15,835.67	24,867	24,867	24,867	0
6008	Retirement	10,434.81	15,449	15,449	20,979	0
6009	Auto Allowance	1,689.90	1,656	1,656	1,656	0
6011	Workers Compensation	158.54	569	569	190	0
6012	Unemployment Insurance	280.60	471	471	531	0
6014	Office Supplies	894.42	600	975	1,000	0
6016	Gasoline	1,925.97	2,300	2,300	3,000	0
6017	Butane	0.00	0	110		
6030	Vehicle Repairs	163.56	1,000	330	2,000	0
6047	Mobile Phones	1,456.14	1,590	1,700	2,000	0
6048	Communications	775.68	570	570	700	0
6049	Postage	1.23	50	50	50	0
6050	Travel	2,121.86	3,000	3,000	3,000	0
6057	Vehicle Insurance	374.50	352	352	1,000	0
6059	Bonds	0.00	178	178	178	0
6073	Dues and Memberships	83.88	0	84	0	0
6077	Data Processing	0.00	0	4,012	4,000	0
6078	Education and Training	250.00	923	1,239	1,000	0
6082	Contractual Expense	192.20	200	200	200	0
6096	Equipment	0.00	0	0	0	0
	<b><i>Expenditure Total:</i></b>	132,233.42	198,032	202,369	229,831	0



CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2024-2025 Budget

Fund 150 Dept. 6171

**PCT 1 M&O WAREHOUSE**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6014	Office Supplies	341.13	400	400	400	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6048	Communications	0.00	1,900	1,900	1,900	0
6056	Property Insurance	403.84	10,602	10,602	7,711	0
6060	Electricity	2,750.89	3,800	3,800	3,800	0
6062	Water	0.00	600	600	600	0
6063	Sewage and Garbage	0.00	800	800	800	0
6064	Building Maintenance	3,811.10	5,000	5,000	5,000	0
6067	Equipment Maintenance	1,999.11	3,000	3,000	3,000	0
6082	Contractual Expense	2,482.37	2,500	2,500	2,500	0
6109	Emergency-Hospital	0.00	0	0	0	0
	<b><i>Expenditure Total:</i></b>	11,788.44	28,602	28,602	25,711	0

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2024-2025 Budget

Fund 150 Dept. 618

COMMISSIONER PCT#2 STAFF

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	14,636.56	16,280	16,280	18,918	0
6002	Salaries-Assistants/Deputies	56,069.05	57,750	90,514	60,638	0
6003	Salaries-Employees	18,264.74	61,681	16,117	74,020	0
6005	Extra Help	0.00	0	4,000		
6006	FICA	6,591.99	10,476	10,476	11,969	0
6007	Group Health	15,914.63	24,921	24,921	24,921	0
6008	Retirement	10,403.94	15,647	15,647	21,232	0
6009	Auto Allowance	1,689.90	1,656	1,656	1,656	0
6011	Workers Compensation	161.40	577	577	192	0
6012	Unemployment Insurance	286.92	478	478	539	0
6014	Office Supplies	621.09	900	1,900	1,900	0
6016	Gasoline	495.31	600	2,400	3,000	0
6025	Food-Human	0.00	0	0		
6030	Vehicle Repairs	63.66	250	250	2,000	0
6047	Mobile Phones	1,254.85	1,327	1,327	2,000	0
6048	Communications	1,072.83	1,000	1,000	1,200	0
6049	Postage	1.26	50	50	50	0
6050	Travel	3,392.64	2,000	6,000	3,000	0
6056	Property Insurance	0.00	0	0	0	0
6057	Vehicle Insurance	304.50	305	305	1,000	0
6059	Bonds	0.00	0	0	0	0
6069	Equipment Rental	2,461.94	2,970	2,970	2,970	0
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	800.00	500	2,500	1,000	0
6082	Contractual Expense	384.33	387	387	387	0
6085	Juror's Fees	0.00	0	0	0	0
	<b>Expenditure Total:</b>	134,871.54	199,755	199,755	232,592	0

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2024-2025 Budget

Fund 150 Dept. 6181

**PCT 2 M&O WAREHOUSE**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6014	Office Supplies	360.19	400	400	400	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6048	Communications	0.00	1,900	1,900	1,900	0
6056	Property Insurance	3,595.84	11,145	11,145	12,240	0
6060	Electricity	5,254.11	5,500	5,500	5,500	0
6062	Water	5,432.85	6,000	6,000	6,000	0
6063	Sewage and Garbage	2,000.40	2,005	2,005	2,005	0
6064	Building Maintenance	2,260.15	5,000	5,000	5,000	0
6067	Equipment Maintenance	2,960.55	4,000	4,000	4,000	0
6082	Contractual Expense	3,825.54	3,700	3,700	3,700	0
6363	DANA AVE.-FM802 TO FM3248	0.00	0	0	0	0
	<b><i>Expenditure Total:</i></b>	25,689.63	39,650	39,650	40,745	0

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2024-2025 Budget

Fund 150 Dept. 619

COMMISSIONER PCT#3 STAFF

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6001	Elected Officials	15,820.50	16,280	16,280	18,918	0
6002	Salaries-Assistants/Deputies	54,077.63	57,750	99,362	60,638	0
6003	Salaries-Employees	17,649.88	60,637	19,025	72,873	0
6006	FICA	6,809.45	10,396	10,396	11,881	0
6007	Group Health	15,746.87	24,759	24,759	24,759	0
6008	Retirement	10,241.15	15,527	15,527	21,074	0
6009	Auto Allowance	1,689.90	1,656	1,656	1,656	0
6011	Workers Compensation	159.91	572	572	191	0
6012	Unemployment Insurance	283.66	474	474	534	0
6014	Office Supplies	313.88	1,200	1,344	1,200	0
6016	Gasoline	572.21	2,400	2,400	2,400	0
6030	Vehicle Repairs	599.84	1,000	1,000	2,000	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	1,254.85	1,327	1,327	2,300	0
6048	Communications	2,138.77	2,040	2,040	2,500	0
6049	Postage	0.00	50	50	50	0
6050	Travel	3,285.27	2,000	2,000	3,000	0
6056	Property Insurance	0.00	0	0	0	0
6057	Vehicle Insurance	352.25	341	341	1,000	0
6059	Bonds	0.00	178	34	178	0
6069	Equipment Rental	1,912.20	1,913	1,913	1,913	0
6077	Data Processing	0.00	0	1,953		
6078	Education and Training	250.00	500	500	1,000	0
6096	Equipment	0.00	0	42,549		
	<b><i>Expenditure Total:</i></b>	133,158.22	201,000	245,502	230,065	0

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2024-2025 Budget

Fund 150 Dept. 6191

**PCT 3 M&O WAREHOUSE**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6014	Office Supplies	282.98	400	400	400	0
6048	Communications	0.00	1,500	1,500	1,500	0
6056	Property Insurance	6,793.90	14,774	14,774	11,232	0
6060	Electricity	2,579.45	2,600	2,600	2,600	0
6062	Water	0.00	600	600	600	0
6063	Sewage and Garbage	1,573.99	1,750	1,750	1,750	0
6064	Building Maintenance	1,603.13	3,000	3,000	3,000	0
6067	Equipment Maintenance	2,480.75	2,500	2,500	2,500	0
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	1,515.50	2,000	2,000	2,000	0
	<b><i>Expenditure Total:</i></b>	16,829.70	29,124	29,124	25,582	0

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2024-2025 Budget

Fund 150 Dept. 620

COMMISSIONER PCT#4 STAFF

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6001	Elected Officials	15,273.43	16,280	16,280	18,918	0
6002	Salaries-Assistants/Deputies	56,671.58	57,093	98,635	63,638	0
6003	Salaries-Employees	57,496.74	58,629	14,529	70,839	0
6004	Overtime	0.00	0	0		
6006	FICA	9,590.84	10,402	10,402	11,955	0
6007	Group Health	27,037.08	24,975	24,975	24,975	0
6008	Retirement	15,088.05	15,537	15,537	21,207	0
6009	Auto Allowance	1,689.90	1,656	1,656	1,656	0
6011	Workers Compensation	231.57	572	572	192	0
6012	Unemployment Insurance	463.11	474	474	538	0
6014	Office Supplies	2,980.43	2,000	2,000	2,200	0
6016	Gasoline	2,108.21	2,600	2,600	2,860	0
6018	Diesel Fuel	4,203.37	6,000	6,000	5,000	0
6030	Vehicle Repairs	1,194.33	1,500	1,500	2,000	0
6045	Professional Services	0.00	0	15,000		
6047	Mobile Phones	2,086.11	2,554	2,554	2,200	0
6048	Communications	2,386.23	2,400	2,400	3,712	0
6049	Postage	63.00	50	50	55	0
6050	Travel	5,345.39	2,000	2,000	3,000	0
6054	Advertising	0.00	0	0	0	0
6057	Vehicle Insurance	695.50	682	682	750	0
6059	Bonds	177.50	178	178	196	0
6069	Equipment Rental	3,305.96	3,229	3,229	3,552	0
6073	Dues and Memberships	0.00	0	0	0	0
6077	Data Processing	0.00	0	2,558	0	0
6078	Education and Training	480.00	500	500	1,000	0
6079	Legal Books, Publications	0.00	200	200	220	0
	<b><i>Expenditure Total:</i></b>	208,568.33	209,511	224,511	240,663	0

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2024-2025 Budget

Fund 150 Dept. 6201

**PCT 4 M&O WAREHOUSE**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6003	Salaries-Employees	0.00	2,600	2,600	2,600	0
6006	FICA	199.79	200	200	199	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	46.41	88	88	48	0
6012	Unemployment Insurance	10.44	10	10	10	0
6014	Office Supplies	277.47	400	400	400	0
6048	Communications	0.00	0	0	0	0
6056	Property Insurance	2,551.90	10,136	10,136	8,686	0
6060	Electricity	2,854.77	4,000	4,000	4,000	0
6062	Water	755.09	1,200	1,200	1,200	0
6063	Sewage and Garbage	3,412.00	3,800	3,800	3,800	0
6064	Building Maintenance	3,967.40	7,000	7,000	7,000	0
6067	Equipment Maintenance	987.34	4,000	4,000	4,000	0
6077	Data Processing	0.00	0	0	0	0
6082	Contractual Expense	3,395.43	4,100	4,100	4,100	0
	<b><i>Expenditure Total:</i></b>	18,458.04	37,534	37,534	36,043	0

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2024-2025 Budget

Fund 150 Dept. 621

**CONSOLIDATE R&B MAINT & OPERAT**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4172	Settlements	0.00	0	0	0	0
4301	Contributions from other Entit	267,396.54	0	1,408,363	0	0
4380	Financing Proceeds	0.00	0	0	0	0
	<b>Revenue Total:</b>	267,396.54	0	1,408,363	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	57,090.67	101,207	209,277	281,588	0
6003	Salaries-Employees	3,674,295.45	4,536,933	4,467,511	4,829,485	0
6004	Overtime	6,676.24	25,000	25,000	25,000	0
6005	Extra Help	0.00	1,500	1,500	1,500	0
6006	FICA	276,283.10	356,918	373,769	393,098	0
6007	Group Health	970,325.91	1,113,714	1,130,214	1,131,714	0
6008	Retirement	435,437.40	537,660	563,828	710,077	0
6010	Uniforms	35,908.55	48,000	71,000	48,277	0
6011	Workers Compensation	51,552.64	89,399	90,403	72,372	0
6012	Unemployment Insurance	14,388.05	18,659	19,567	20,550	0
6014	Office Supplies	24,260.70	37,000	37,000	37,000	0
6016	Gasoline	144,629.81	165,000	165,000	165,000	0
6017	Butane	4,787.00	6,000	6,000	6,000	0
6018	Diesel Fuel	444,291.47	500,000	500,000	500,000	0
6022	Drugs Medicine	0.00	500	500	500	0
6025	Food-Human	0.00	0	4,043		
6030	Vehicle Repairs	268,858.91	253,000	338,000	300,000	0
6033	Contingencies	179,604.30	687,000	635,710	687,000	0
6036	Miscellaneous Repairs	219,672.23	0	1,929,265	2,000,000	0
6037	Road Materials	1,082,308.25	6,077,793	5,865,658	6,077,793	0
6038	Small Tools and Equipment	34,993.81	35,600	40,000	35,600	0
6045	Professional Services	22,380.41	100,000	100,000	100,000	0
6046	Medical and Dental	1,810.00	1,500	1,530	3,000	0
6047	Mobile Phones	45,930.06	30,000	45,000	45,000	0
6048	Communications	14,024.24	25,000	25,000	25,000	0
6049	Postage	0.00	100	100	100	0
6050	Travel	3,591.14	6,000	6,000	6,000	0
6056	Property Insurance	0.00	0	0	0	0
6057	Vehicle Insurance	40,878.75	42,546	42,546	43,000	0
6059	Bonds	0.00	100	100	100	0
6060	Electricity	4,526.20	3,500	3,500	3,500	0
6062	Water	8,172.75	7,500	8,500	9,500	0
6063	Sewage and Garbage	67,500.72	85,000	106,000	120,000	0
6064	Building Maintenance	359.60	10,000	10,000	10,000	0
6065	Bridge Repair	0.00	10,000	10,000	10,000	0
6067	Equipment Maintenance	487,585.56	450,000	510,000	500,000	0
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	29,807.51	40,000	40,000	40,000	0
6073	Dues and Memberships	2,204.90	2,500	3,131	5,000	0
6076	Bank Fees	0.00	0	0	15	0
6077	Data Processing	2,938.66	0	5,616	0	0



CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2024-2025 Budget

Fund 150 Dept. 621

**CONSOLIDATE R&B MAINT & OPERAT**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
6078	Education and Training	1,240.00	2,500	5,915	7,500	0
6082	Contractual Expense	2,984,585.74	75,000	75,000	75,000	0
6092	Road Improvements	0.00	0	0	0	0
6097	Debt Retirement	309,309.42	377,238	377,238	508,735	0
6098	Debt Interest	163,788.20	146,625	194,577	288,880	0
6136	Road Materials Pct. 1	0.00	0	0	0	0
6195	Safety Supplies	11,826.49	18,000	17,370	18,000	0
6199	Uncollectible/Bad Debt	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>12,127,824.84</u>	<u>16,023,992</u>	<u>18,060,368</u>	<u>19,140,884</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2024-2025 Budget

Fund 150 Dept. 622

**ROAD & BRIDGE ENGINEERING**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4301	Contributions from other Entit	0.00	152,413	32,413	32,413	0
	<i>Revenue Total:</i>	0.00	152,413	32,413	32,413	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	251,919.67	424,103	178,761	261,841	0
6003	Salaries-Employees	831,886.10	1,123,394	916,661	981,850	0
6004	Overtime	0.00	0	0	0	0
6006	FICA	80,105.04	118,384	86,422	95,142	0
6007	Group Health	192,822.78	238,104	194,604	193,104	0
6008	Retirement	126,746.19	178,426	128,712	171,944	0
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	0.00	1,200	1,200	1,200	0
6011	Workers Compensation	1,595.94	6,842	5,826	880	0
6012	Unemployment Insurance	4,222.04	6,190	4,492	4,975	0
6014	Office Supplies	22,729.96	10,500	39,200	12,500	0
6016	Gasoline	10,250.61	18,000	18,000	18,000	0
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	9,363.57	8,000	43,000	10,000	0
6037	Road Materials	0.00	0	0	0	0
6038	Small Tools and Equipment	2,779.68	1,000	1,000	3,200	0
6044	Appointed Attorneys	0.00	0	0	0	0
6045	Professional Services	2,482.10	5,000	16,800	5,000	0
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	17,579.34	15,000	15,000	17,800	0
6048	Communications	9,578.66	9,000	9,000	10,000	0
6049	Postage	362.89	500	500	500	0
6050	Travel	3,339.69	3,500	3,500	0	0
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6054	Advertising	1,209.50	3,500	3,500	3,500	0
6056	Property Insurance	0.00	0	0	0	0
6057	Vehicle Insurance	3,739.25	4,238	4,238	4,238	0
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	0.00	100	100	100	0
6067	Equipment Maintenance	2,882.42	9,000	9,000	10,300	0
6068	Real Estate Rental	0.00	4,200	4,200	4,200	0
6069	Equipment Rental	8,918.88	10,500	12,749	11,300	0
6070	INDIRECT COST	177,301.95	273,985	253,985	249,985	0
6071	Court Costs and Transcripts	0.00	0	0	0	0
6073	Dues and Memberships	1,769.00	2,800	4,000	3,200	0
6076	Bank Fees	0.00	0	0	0	0
6077	Data Processing	117,497.15	179,566	107,417	179,657	0
6078	Education and Training	2,106.66	12,000	22,000	20,000	0
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	94,453.56	90,069	90,069	90,069	0
6084	Judges	0.00	0	0	0	0
6088	Right of Way (R.O.W.)	2,646.00	10,000	10,000	10,000	0
6091	Building Improvements	7,777.02	15,000	15,000		

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2024-2025 Budget

Fund 150 Dept. 622

**ROAD & BRIDGE ENGINEERING**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
6096	Equipment	0.00	0	29,071		
	<i>Expenditure Total:</i>	1,988,065.65	2,782,101	2,228,007	2,374,485	0

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2024-2025 Budget

Fund 150 Dept. 623

**PLANNING AND INSPECTION**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4301	Contributions from other Entit	0.00	138,500	138,500	138,500	0
	<i>Revenue Total:</i>	0.00	138,500	138,500	138,500	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	282,435.28	403,139	403,139	406,723	0
6003	Salaries-Employees	489,996.92	627,309	627,309	605,989	0
6004	Overtime	0.00	0	0	0	0
6006	FICA	56,557.34	78,982	78,982	77,472	0
6007	Group Health	117,032.04	161,181	161,181	150,678	0
6008	Retirement	90,176.03	118,811	118,811	140,153	0
6009	Auto Allowance	0.00	2,000	2,000	0	0
6010	Uniforms	2,038.06	7,200	7,200	7,200	0
6011	Workers Compensation	1,219.62	4,450	4,450	1,157	0
6012	Unemployment Insurance	3,003.42	4,112	4,112	4,051	0
6014	Office Supplies	5,366.39	7,500	7,500	7,500	0
6016	Gasoline	16,471.01	28,800	28,800	20,000	0
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	4,415.66	7,500	7,500	7,500	0
6037	Road Materials	0.00	0	0	0	0
6047	Mobile Phones	2,500.00	1,800	1,800	1,800	0
6048	Communications	0.00	0	0	0	0
6050	Travel	0.00	1,500	1,500	1,500	0
6057	Vehicle Insurance	1,339.50	1,344	1,344	1,344	0
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	0.00	100	100	100	0
6078	Education and Training	2,333.76	4,000	4,000	4,000	0
6079	Legal Books, Publications	0.00	0	0	0	0
	<i>Expenditure Total:</i>	1,074,885.03	1,459,728	1,459,728	1,437,167	0

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2024-2025 Budget

Fund 150 Dept. 6235

NATURAL RESOURCES DEPARTMENT

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4301	Contributions from other Entit	0.00	0	120,000	120,000	0
	<i>Revenue Total:</i>	0.00	0	120,000	120,000	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	0.00	0	85,172	94,500	0
6003	Salaries-Employees	0.00	0	82,557	91,598	0
6006	FICA	0.00	0	13,147	14,236	0
6007	Group Health	0.00	0	24,750	27,000	0
6008	Retirement	0.00	0	19,815	25,729	0
6011	Workers Compensation	0.00	0	771	686	0
6012	Unemployment Insurance	0.00	0	687	744	0
6047	Mobile Phones	0.00	0	200	2,400	0
6054	Advertising	0.00	0	2,100	4,000	0
	<i>Expenditure Total:</i>	0.00	0	229,199	260,893	0

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2024-2025 Budget

Fund 150 Dept. 6251

**CONSTRUCTION MANAGEMENT**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	0.00	0	24,905	0	0
6006	FICA	0.00	0	1,964	8,033	0
6007	Group Health	0.00	0	2,250	9,000	0
6008	Retirement	0.00	0	2,960	14,517	0
6011	Workers Compensation	0.00	0	12	49	0
6012	Unemployment Insurance	0.00	0	103	420	0
6047	Mobile Phones	0.00	0	117		
	<i>Expenditure Total:</i>	0.00	0	32,311	32,019	0

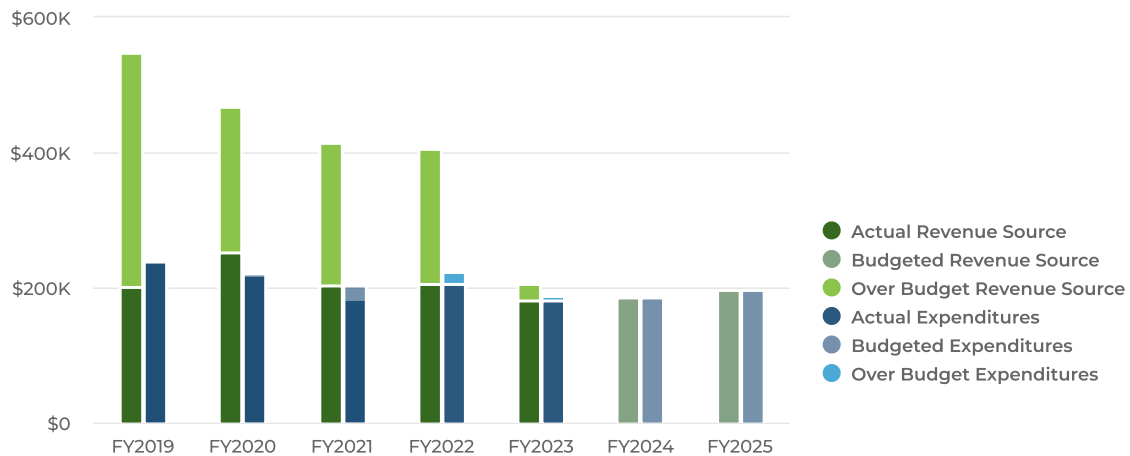


## Law Library Fund

The Law Library Fund is a Special Revenue, Non Major, Fund. The funding is provided by Court Fees assessed when filing specific Court Cases. Operational costs include staffing, supplies and Legal research subscriptions.

### Summary

The County of Cameron is projecting \$197.98K of revenue in FY2025, which represents a 6.2% increase over the prior year. Budgeted expenditures are projected to increase by 6.2% or \$11.62K to \$197.98K in FY2025.

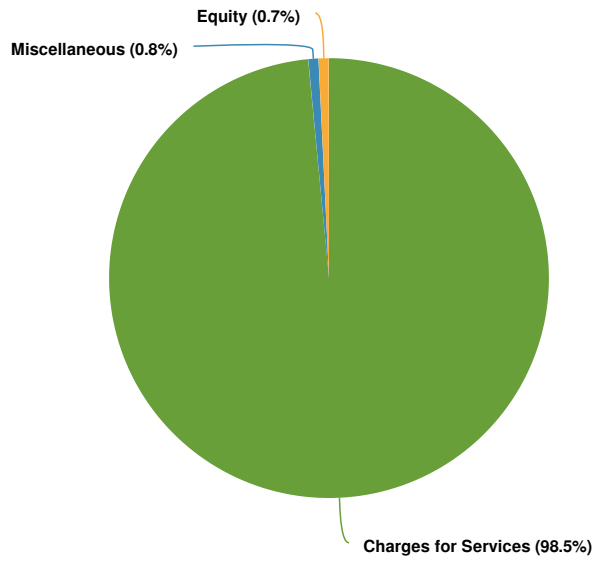


### Law Library Fund Comprehensive Summary

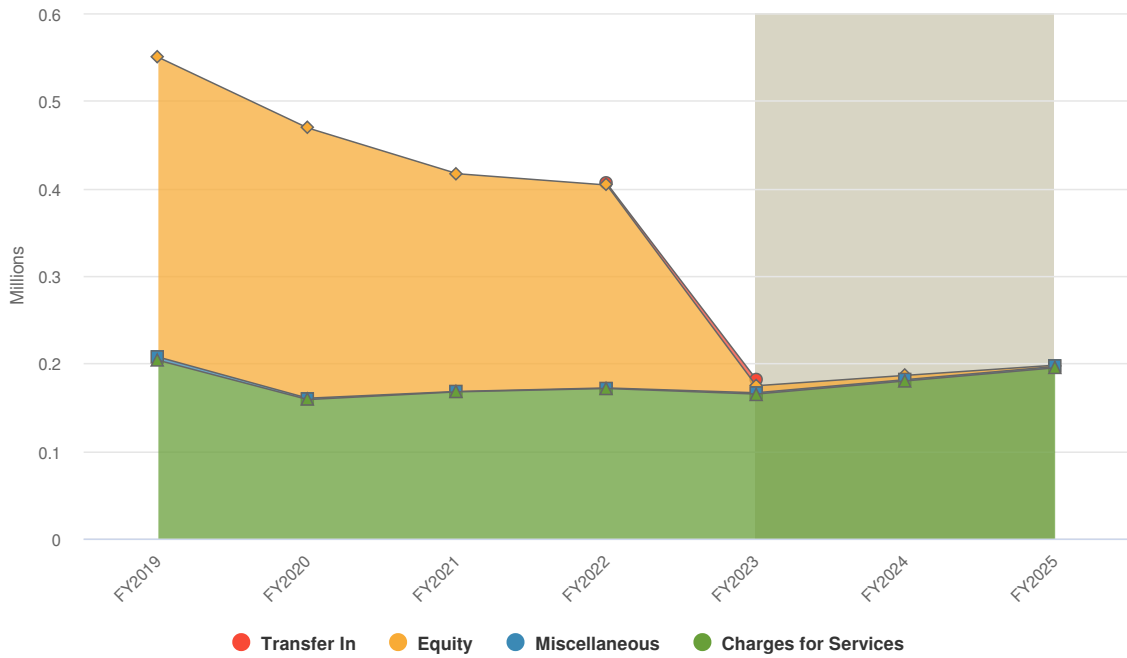
Name	FY2024 Budgeted	FY 2025 PROPOSED (Law Library Fund)
<b>Beginning Fund Balance:</b>	<b>\$200,498.00</b>	<b>N/A</b>
<b>Revenues</b>		
Equity	\$4,869.00	\$1,484.00
Miscellaneous	\$1,500.00	\$1,500.00
Charges for Services	\$180,000.00	\$195,000.00
<b>Total Revenues:</b>	<b>\$186,369.00</b>	<b>\$197,984.00</b>
<b>Expenditures</b>		
Salary	\$83,302.00	\$90,647.00
Benefits	\$34,675.00	\$37,905.00
Supplies	\$67,672.00	\$67,752.00
Communications	\$564.00	\$564.00
Contractual	\$156.00	\$1,116.00
<b>Total Expenditures:</b>	<b>\$186,369.00</b>	<b>\$197,984.00</b>
<b>Ending Fund Balance:</b>	<b>\$200,498.00</b>	<b>N/A</b>

# Revenues by Source

## Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

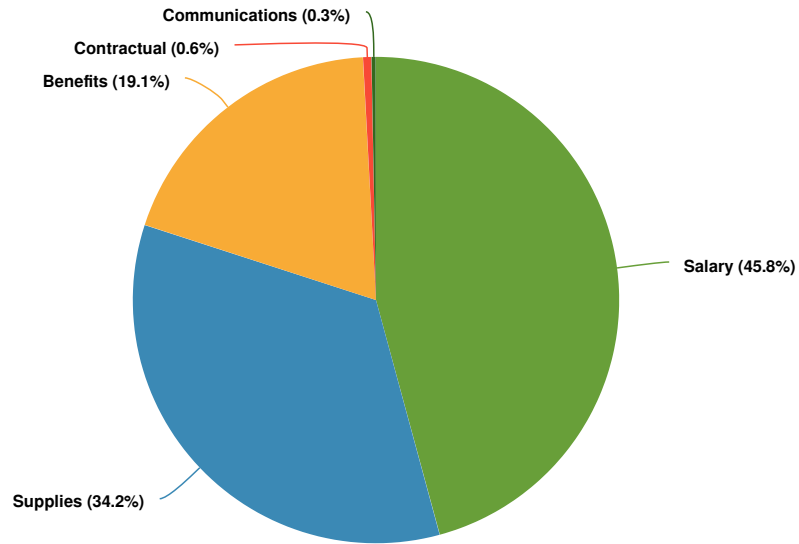
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			



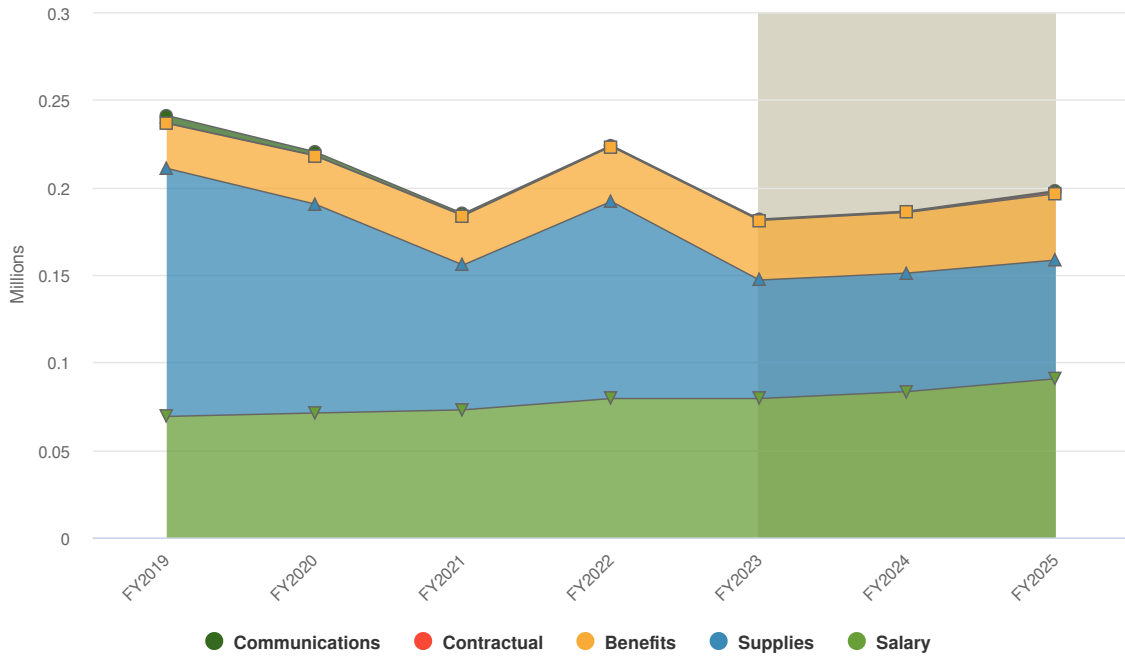
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Equity	\$4,869.00	\$1,484.00	-69.5%
Miscellaneous	\$1,500.00	\$1,500.00	0%
Charges for Services	\$180,000.00	\$195,000.00	8.3%
<b>Total Revenue Source:</b>	<b>\$186,369.00</b>	<b>\$197,984.00</b>	<b>6.2%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Salary	\$83,302.00	\$90,647.00	8.8%
Benefits	\$34,675.00	\$37,905.00	9.3%
Supplies	\$67,672.00	\$67,752.00	0.1%
Communications	\$564.00	\$564.00	0%
Contractual	\$156.00	\$1,116.00	615.4%
<b>Total Expense Objects:</b>	<b>\$186,369.00</b>	<b>\$197,984.00</b>	<b>6.2%</b>

CAMERON COUNTY, TEXAS  
LAW LIBRARY FUND  
2024-2025 Budget

Fund 170 Dept. 650

**LAW LIBRARY**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><i>REVENUE ACCOUNTS</i></b>						
4409	Law Library Fees	199,657.68	180,000	180,000	195,000	0
4600	Interest Income	647.94	1,500	1,500	1,500	0
	<b>Revenue Total:</b>	200,305.62	181,500	181,500	196,500	0
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6002	Salaries-Assistants/Deputies	47,337.16	49,681	49,681	54,062	0
6003	Salaries-Employees	34,166.06	33,621	33,621	36,585	0
6006	FICA	5,817.24	6,373	6,373	6,935	0
6007	Group Health	17,927.33	18,000	18,000	18,000	0
6008	Retirement	9,530.53	9,605	9,605	12,532	0
6011	Workers Compensation	123.34	364	364	75	0
6012	Unemployment Insurance	310.57	333	333	363	0
6014	Office Supplies	1,251.70	920	922	1,000	0
6033	Contingencies	0.00	0	0	0	0
6048	Communications	528.90	564	564	564	0
6049	Postage	19.92	100	98	100	0
6069	Equipment Rental	0.00	0	553	960	0
6079	Legal Books, Publications	68,178.86	66,652	66,099	66,652	0
6082	Contractual Expense	192.17	156	156	156	0
	<b>Expenditure Total:</b>	185,383.78	186,369	186,369	197,984	0

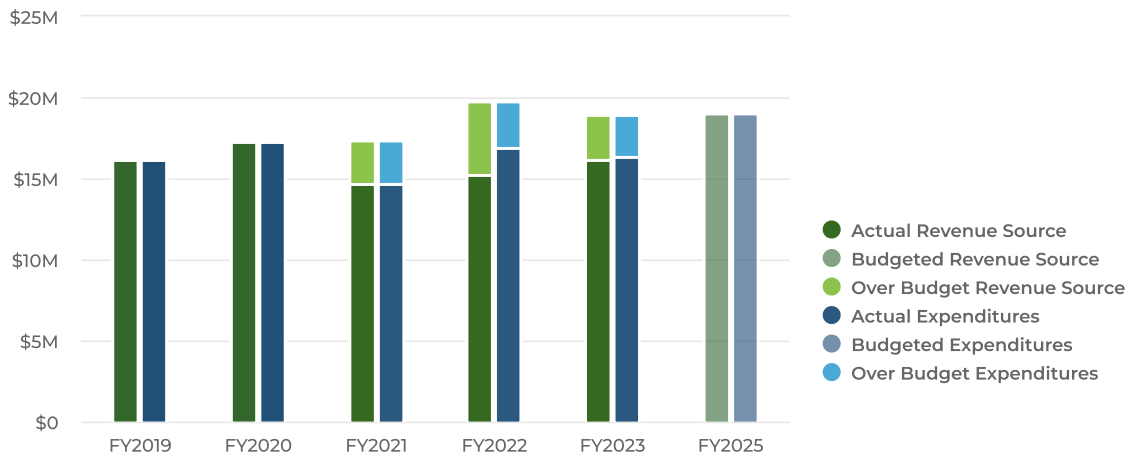


## Health Trust

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

### Summary

The County of Cameron is projecting \$19.11M of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 100% or \$19.03M to \$19.03M in FY2025.

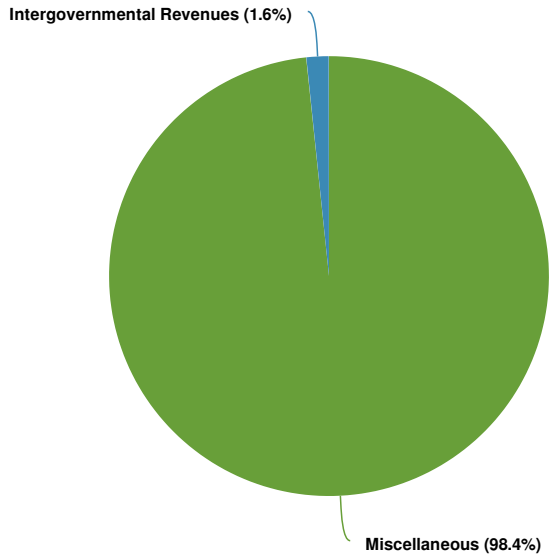


### Health Trust Comprehensive Summary

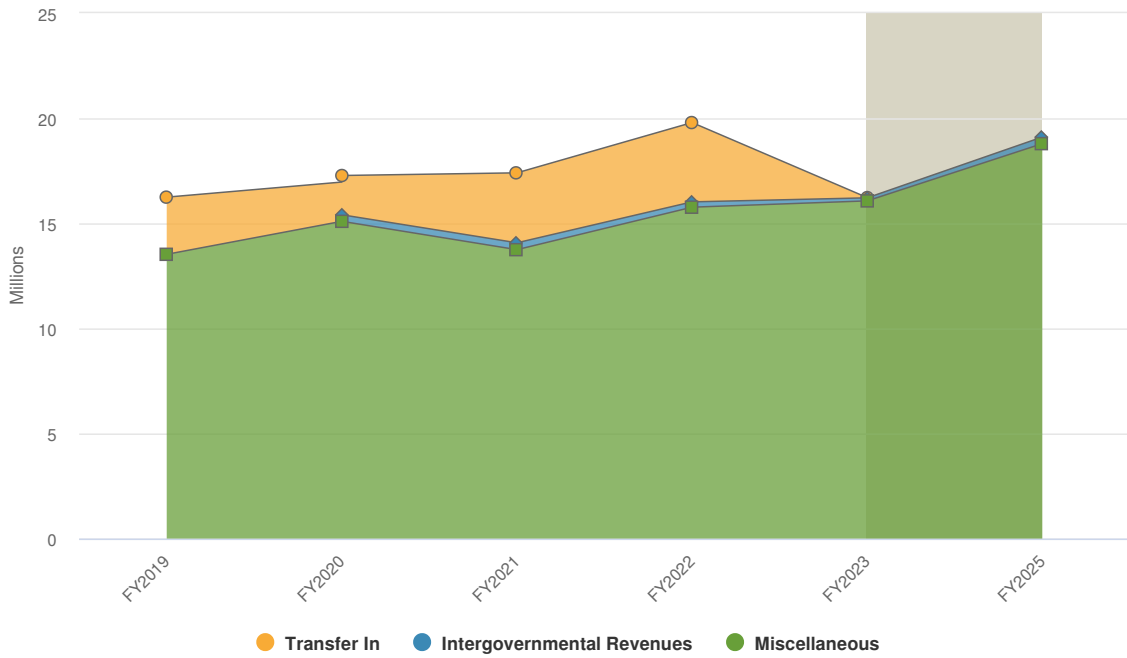
Name	FY2024 Budgeted	FY 2025 PROPOSED (Health Trust)
<b>Beginning Fund Balance:</b>	N/A	N/A
<b>Revenues</b>		
Miscellaneous	\$17,573,000.00	\$18,792,000.00
Intergovernmental Revenues	\$145,000.00	\$315,000.00
<b>Total Revenues:</b>	<b>\$17,718,000.00</b>	<b>\$19,107,000.00</b>
<b>Expenditures</b>		
Salary	\$140,485.00	\$151,713.00
Benefits	\$54,776.00	\$59,748.00
Supplies	\$1,100.00	\$1,100.00
Professional Services	\$15,726,759.00	\$16,510,747.00
Contractual	\$1,794,880.00	\$2,310,983.00
<b>Total Expenditures:</b>	<b>\$17,718,000.00</b>	<b>\$19,034,291.00</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$0.00</b>	<b>\$72,709.00</b>
<b>Ending Fund Balance:</b>	N/A	N/A

# Revenues by Source

## Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source



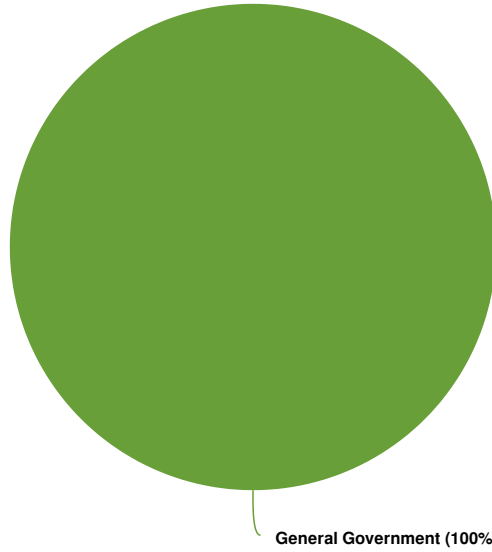
Grey background indicates budgeted figures.

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			

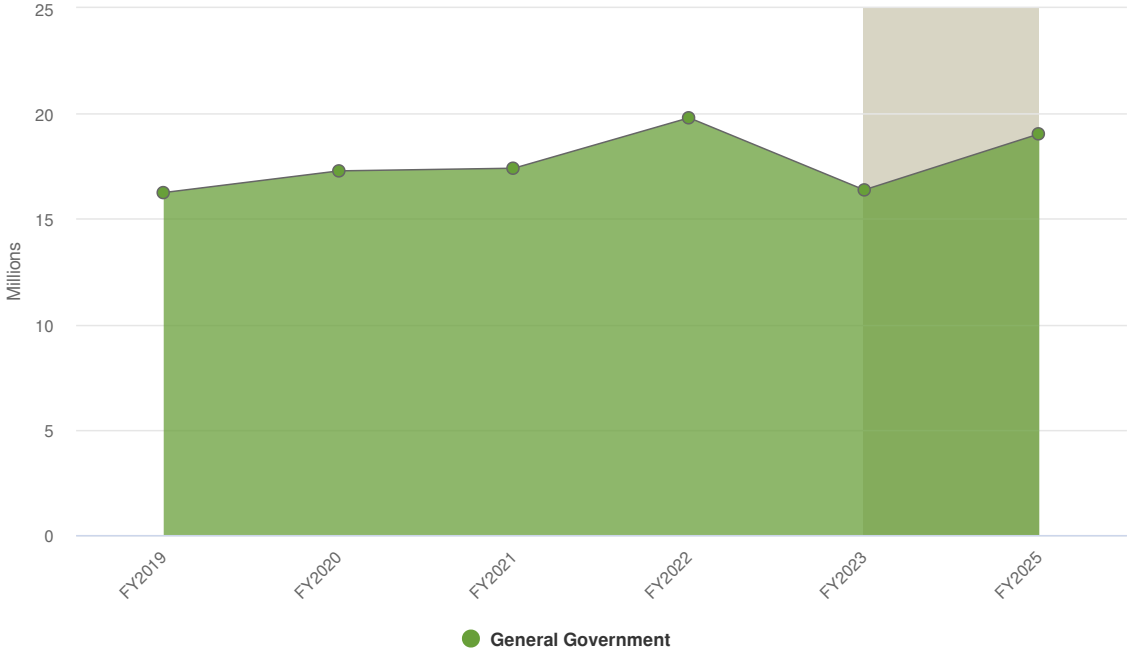
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Miscellaneous	\$17,573,000.00	\$18,792,000.00	6.9%
Intergovernmental Revenues	\$145,000.00	\$315,000.00	117.2%
<b>Total Revenue Source:</b>	<b>\$17,718,000.00</b>	<b>\$19,107,000.00</b>	<b>7.8%</b>

## Expenditures by Function

### Budgeted Expenditures by Function



### Budgeted and Historical Expenditures by Function

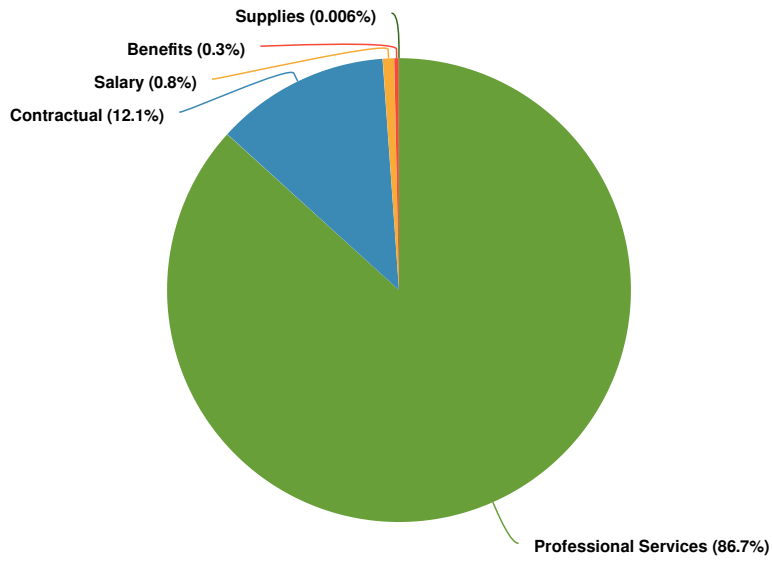


Grey background indicates budgeted figures.

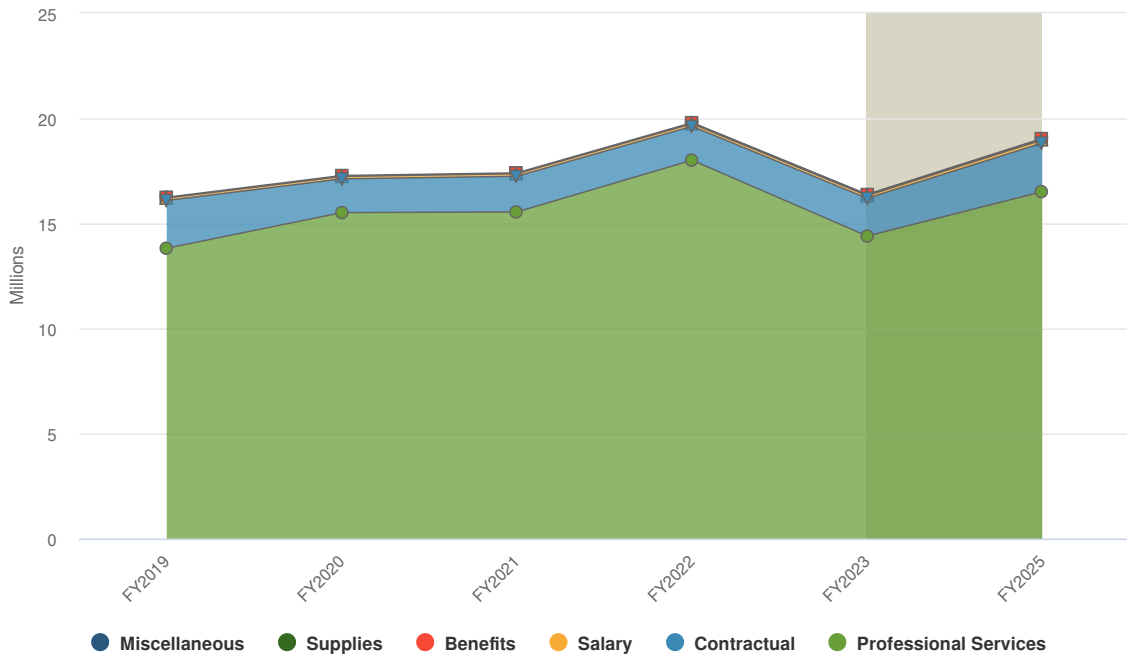
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures			
General Government	\$17,718,000.00	\$19,034,291.00	7.4%
<b>Total Expenditures:</b>	<b>\$17,718,000.00</b>	<b>\$19,034,291.00</b>	<b>7.4%</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Salary	\$140,485.00	\$151,713.00	8%
Benefits	\$54,776.00	\$59,748.00	9.1%
Supplies	\$1,100.00	\$1,100.00	0%
Professional Services	\$15,726,759.00	\$16,510,747.00	5%
Contractual	\$1,794,880.00	\$2,310,983.00	28.8%
<b>Total Expense Objects:</b>	<b>\$17,718,000.00</b>	<b>\$19,034,291.00</b>	<b>7.4%</b>

CAMERON COUNTY, TEXAS  
HEALTH TRUST  
2024-2025 Budget

Fund 300 Dept. 402

CAMERON COUNTY HEALTH INS. TR

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6002	Salaries-Assistants/Deputies	65,714.58	71,638	71,638	75,023	0
6003	Salaries-Employees	66,523.34	68,847	68,847	76,690	0
6004	Overtime	0.00	0	0	0	0
6006	FICA	9,716.30	10,622	10,622	11,606	0
6007	Group Health	26,368.31	27,000	27,000	26,370	0
6008	Retirement	15,477.83	16,009	16,009	20,975	0
6011	Workers Compensation	241.42	590	590	190	0
6012	Unemployment Insurance	517.79	555	555	607	0
6014	Office Supplies	682.34	1,000	1,000	1,000	0
6016	Gasoline	0.00	0	0	0	0
6049	Postage	0.00	100	100	100	0
	<b><i>Expenditure Total:</i></b>	185,241.91	196,361	196,361	212,561	0

CAMERON COUNTY, TEXAS  
HEALTH TRUST  
2024-2025 Budget

Fund 300 Dept. 409

GENERAL ADMINISTRATION

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4321	Health Ins Premiums	17,057,181.39	17,550,000	17,550,000	18,727,000	0
4322	Cobra Premiums	31,254.28	15,000	15,000	30,000	0
4600	Interest Income	41,139.30	8,000	8,000	35,000	0
4602	Miscellaneous	26,782.11	0	0	0	0
4614	Land Rental	0.00	0	0	0	0
4958	Indirect Cost	368,193.97	145,000	145,000	315,000	0
	<i>Revenue Total:</i>	<u>17,524,551.05</u>	<u>17,718,000</u>	<u>17,718,000</u>	<u>19,107,000</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6045	Professional Services	37,125.00	40,500	40,500	43,500	0
6046	Medical and Dental	17,302,885.35	15,686,259	15,686,259	16,467,247	0
6049	Postage	0.00	0	0	0	0
6082	Contractual Expense	1,448,590.77	1,794,880	1,794,880	2,310,983	0
6087	Miscellaneous	5,094.48	0	0	0	0
	<i>Expenditure Total:</i>	<u>18,793,695.60</u>	<u>17,521,639</u>	<u>17,521,639</u>	<u>18,821,730</u>	<u>0</u>

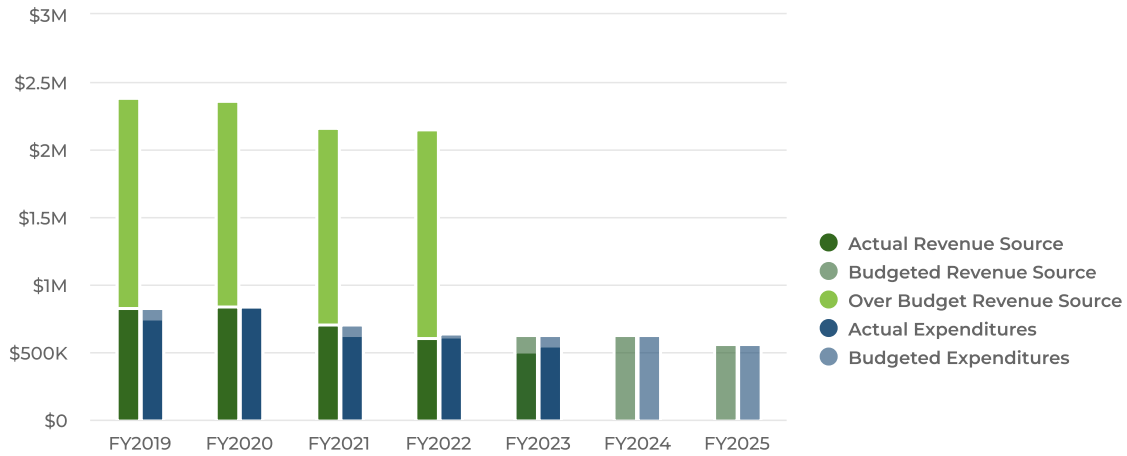


# Workers Compensation Fund

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

## Summary

The County of Cameron is projecting \$564K of revenue in FY2025, which represents a 11.5% decrease over the prior year. Budgeted expenditures are projected to decrease by 11.7% or \$74.27K to \$562.73K in FY2025.

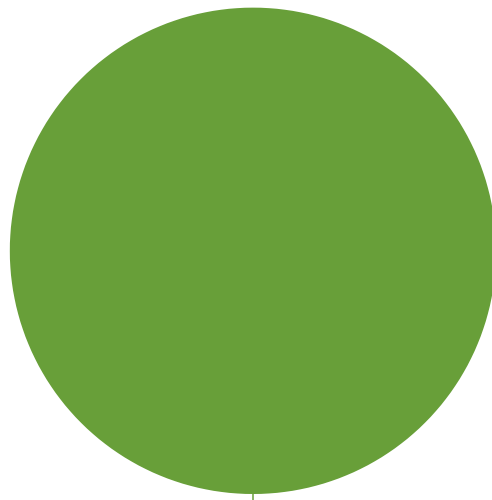


## Workers Compensation Fund Comprehensive Summary

Name	FY2024 Budgeted	FY 2025 PROPOSED (Workers Compensation Fund)
<b>Beginning Fund Balance:</b>	<b>\$1,493,969.00</b>	<b>N/A</b>
<b>Revenues</b>		
Miscellaneous	\$637,000.00	\$564,000.00
<b>Total Revenues:</b>	<b>\$637,000.00</b>	<b>\$564,000.00</b>
<b>Expenditures</b>		
Salary	\$51,807.00	\$54,397.00
Benefits	\$19,363.00	\$20,968.00
Supplies	\$4,750.00	\$4,750.00
Repair and Maintenance	\$2,000.00	\$2,000.00
Contractual	\$558,775.00	\$480,308.00
Insurance	\$305.00	\$305.00
<b>Total Expenditures:</b>	<b>\$637,000.00</b>	<b>\$562,728.00</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$0.00</b>	<b>\$1,272.00</b>
<b>Ending Fund Balance:</b>	<b>\$1,493,969.00</b>	<b>N/A</b>

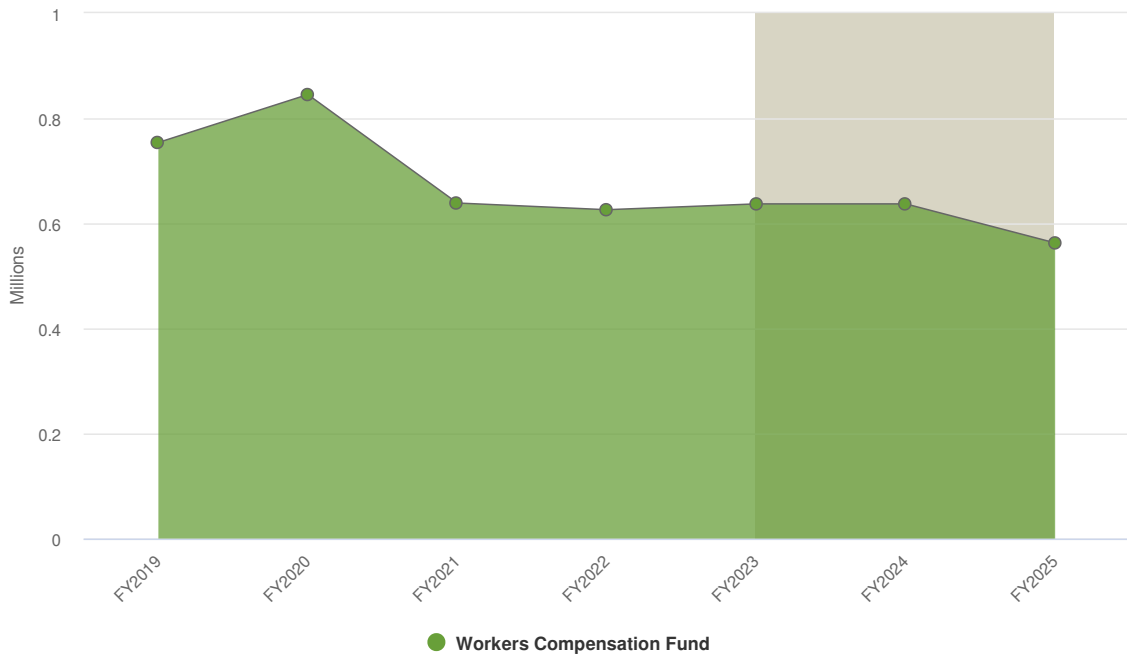
# Expenditures by Fund

## 2025 Expenditures by Fund



Workers Compensation Fund (100%)

## Budgeted and Historical 2025 Expenditures by Fund



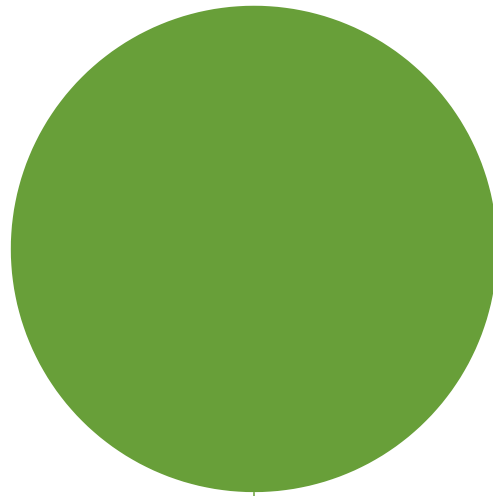
Grey background indicates budgeted figures.

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Workers Compensation Fund	\$637,000.00	\$562,728.00	-11.7%

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Workers Compensation Fund:	\$637,000.00	\$562,728.00	-11.7%

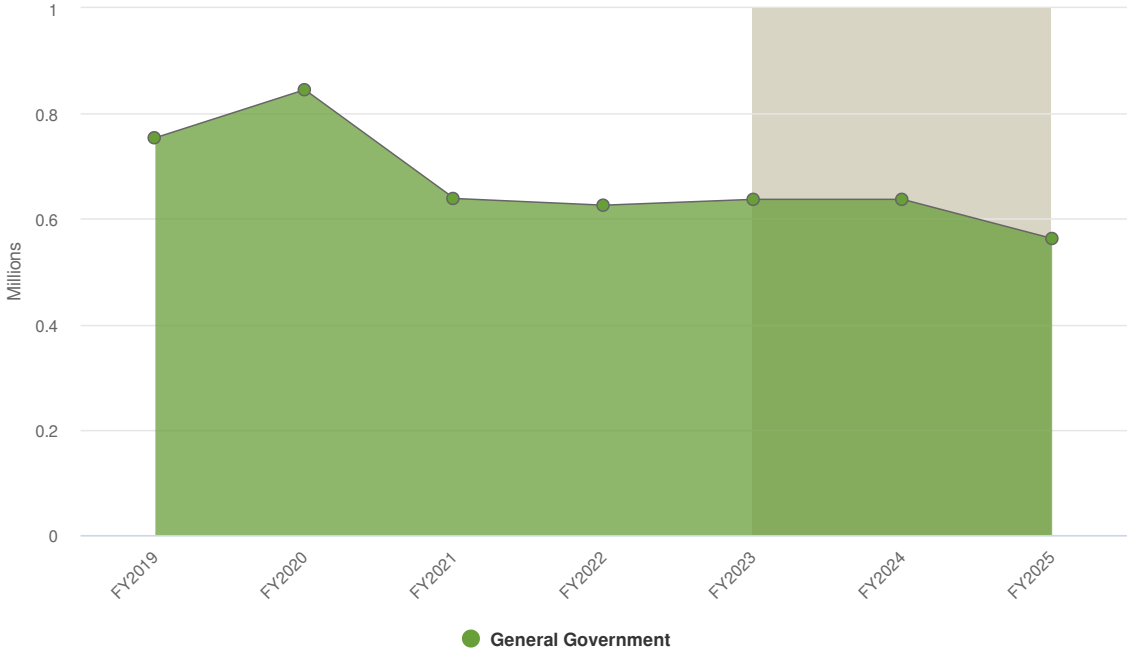
## Expenditures by Function

### Budgeted Expenditures by Function



General Government (100%)

### Budgeted and Historical Expenditures by Function

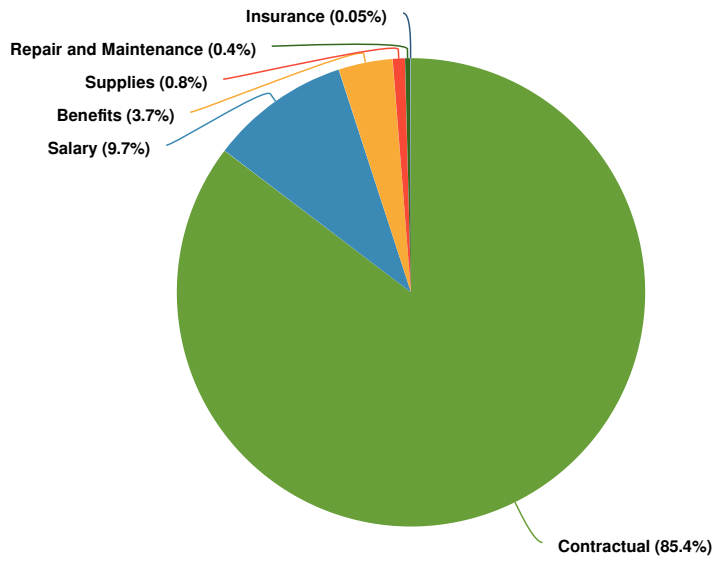


Grey background indicates budgeted figures.

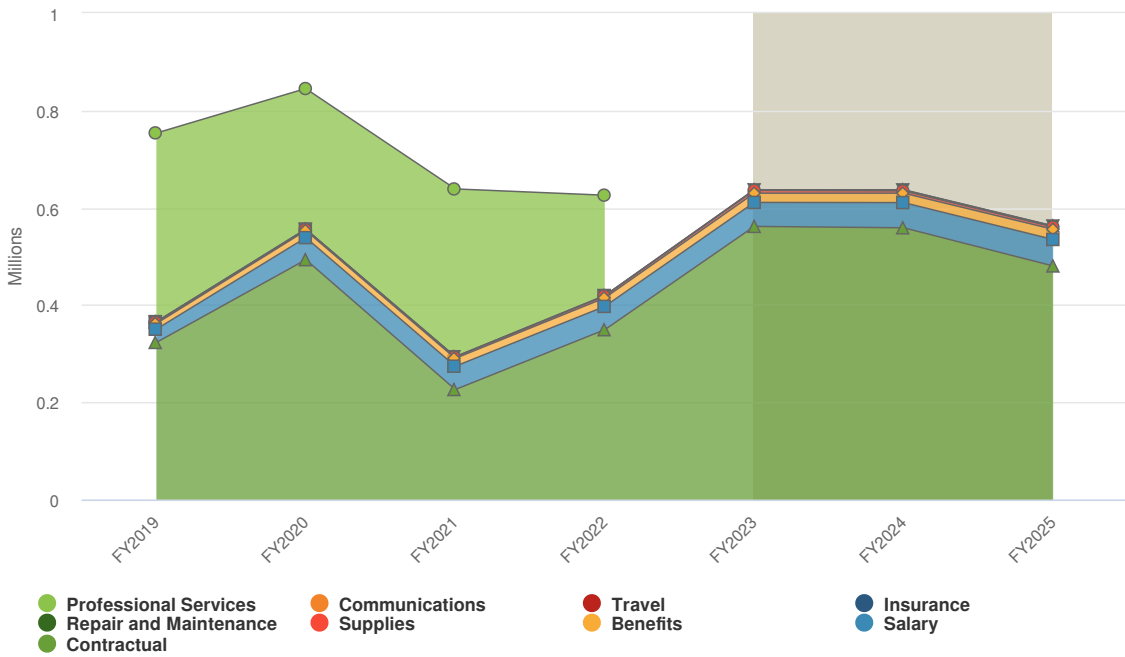
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures			
General Government	\$637,000.00	\$562,728.00	-11.7%
<b>Total Expenditures:</b>	<b>\$637,000.00</b>	<b>\$562,728.00</b>	<b>-11.7%</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type

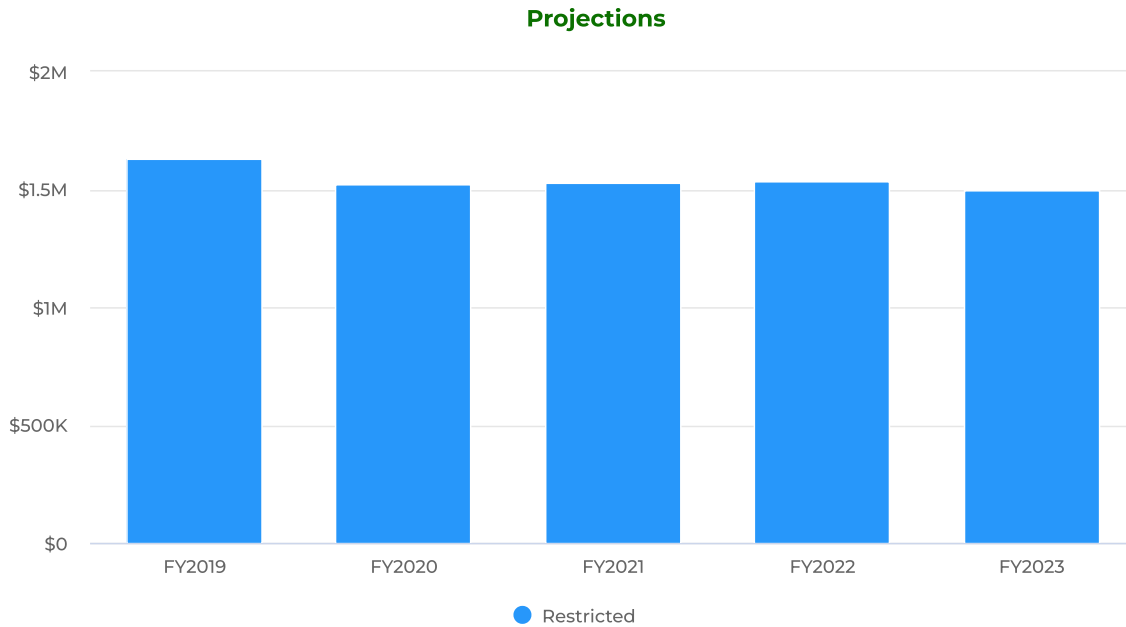


Grey background indicates budgeted figures.



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Salary	\$51,807.00	\$54,397.00	5%
Benefits	\$19,363.00	\$20,968.00	8.3%
Supplies	\$4,750.00	\$4,750.00	0%
Repair and Maintenance	\$2,000.00	\$2,000.00	0%
Contractual	\$558,775.00	\$480,308.00	-14%
Insurance	\$305.00	\$305.00	0%
<b>Total Expense Objects:</b>	<b>\$637,000.00</b>	<b>\$562,728.00</b>	<b>-11.7%</b>

## Fund Balance



Financial Summary	FY2023
<b>Fund Balance</b>	—
Restricted	\$1,493,969
<b>Total Fund Balance:</b>	<b>\$1,493,969</b>

CAMERON COUNTY, TEXAS  
 WORKERS COMPENSATION FUND  
 2024-2025 Budget

Fund 301 Dept. 000

**WORKERS COMPESATION FUND**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4600	Interest Income	28,453.87	9,000	9,000	25,000	0
4602	Miscellaneous	0.00	0	0		
	<b>Revenue Total:</b>	28,453.87	9,000	9,000	25,000	0

CAMERON COUNTY, TEXAS  
 WORKERS COMPENSATION FUND  
 2024-2025 Budget

Fund 301 Dept. 402

**SAFETY RISK**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6003	Salaries-Employees	49,463.49	51,807	51,807	54,397	0
6006	FICA	3,487.96	3,963	3,963	4,161	0
6007	Group Health	9,000.00	9,000	9,000	9,000	0
6008	Retirement	5,778.64	5,973	5,973	7,521	0
6010	Uniforms	183.50	200	200	200	0
6011	Workers Compensation	90.79	220	220	68	0
6012	Unemployment Insurance	193.27	207	207	218	0
6014	Office Supplies	1,061.16	850	850	850	0
6016	Gasoline	2,903.70	3,700	3,700	3,700	0
6030	Vehicle Repairs	998.47	2,000	2,000	2,000	0
6047	Mobile Phones	0.00	0	0	0	0
6057	Vehicle Insurance	304.50	305	305	305	0
6073	Dues and Memberships	0.00	308	308	308	0
	<b><i>Expenditure Total:</i></b>	73,465.48	78,533	78,533	82,728	0

CAMERON COUNTY, TEXAS  
 WORKERS COMPENSATION FUND  
 2024-2025 Budget

Fund 301 Dept. 409

**WORKERS COMPENSATION FUND**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4315	Workers Compensation Premium	478,738.92	628,000	628,000	539,000	0
	<i>Revenue Total:</i>	478,738.92	628,000	628,000	539,000	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6082	Contractual Expense	0.00	558,467	558,467	480,000	0
	<i>Expenditure Total:</i>	0.00	558,467	558,467	480,000	0

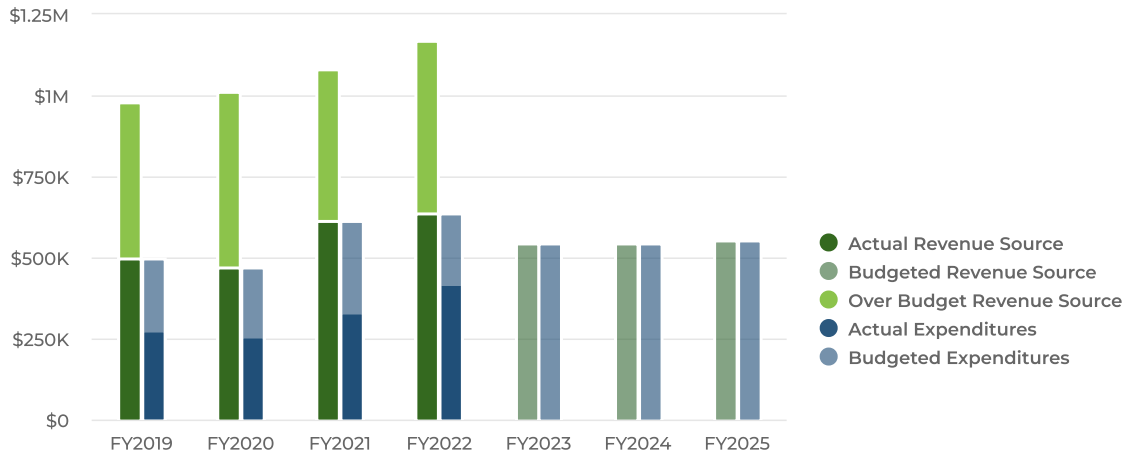


# Pretrial Intervention Fund

The Pretrial Intervention Fund is a non-major special revenue fund. Funds are generated through participant fees which are then utilized to administer the program.

## Summary

The County of Cameron is projecting \$555.51K of revenue in FY2025, which represents a 1.7% increase over the prior year. Budgeted expenditures are projected to increase by 1.7% or \$9.45K to \$555.51K in FY2025.

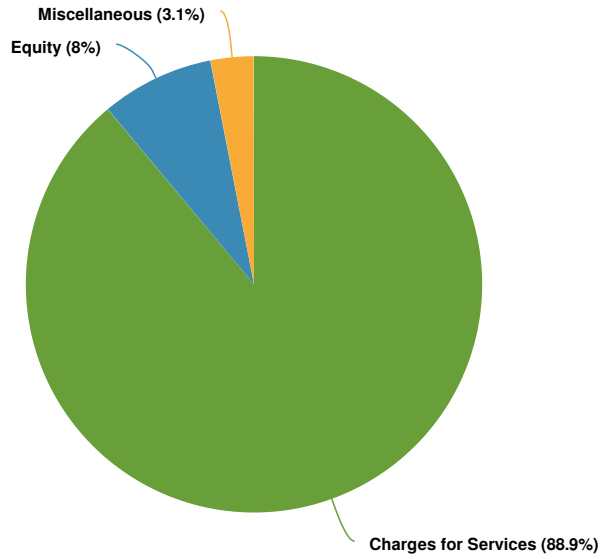


## Pretrial Intervention Fund Comprehensive Summary

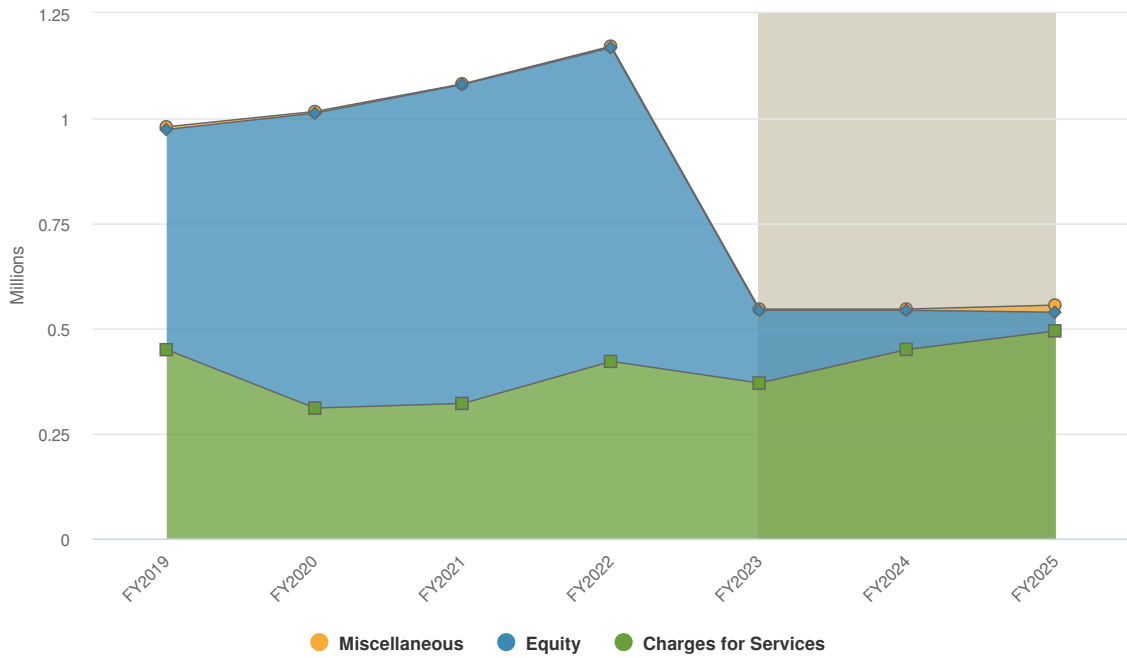
Name	FY2024 Budgeted	FY 2025 PROPOSED (Pretrial Intervention Fund)
<b>Beginning Fund Balance:</b>	<b>\$961,180.00</b>	<b>N/A</b>
<b>Revenues</b>		
Equity	\$93,062.00	\$44,507.00
Miscellaneous	\$3,000.00	\$17,000.00
Charges for Services	\$450,000.00	\$494,000.00
<b>Total Revenues:</b>	<b>\$546,062.00</b>	<b>\$555,507.00</b>
<b>Expenditures</b>		
Salary	\$454,568.00	\$454,568.00
Benefits	\$91,494.00	\$100,939.00
<b>Total Expenditures:</b>	<b>\$546,062.00</b>	<b>\$555,507.00</b>
<b>Ending Fund Balance:</b>	<b>\$961,180.00</b>	<b>N/A</b>

# Revenues by Source

## Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source



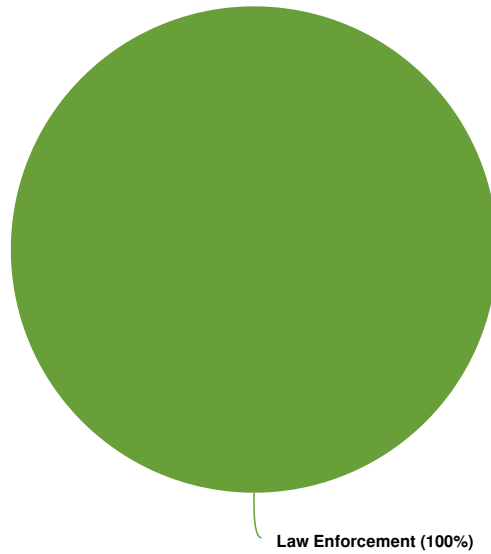
Grey background indicates budgeted figures.

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			

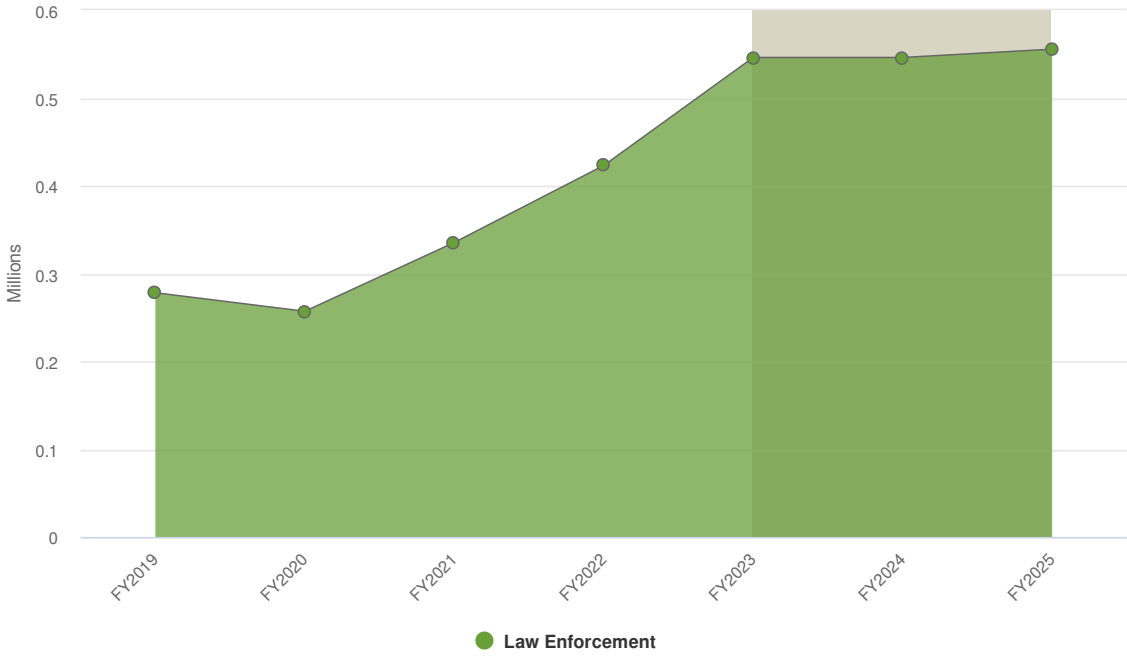
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Equity	\$93,062.00	\$44,507.00	-52.2%
Miscellaneous	\$3,000.00	\$17,000.00	466.7%
Charges for Services	\$450,000.00	\$494,000.00	9.8%
<b>Total Revenue Source:</b>	<b>\$546,062.00</b>	<b>\$555,507.00</b>	<b>1.7%</b>

## Expenditures by Function

### Budgeted Expenditures by Function



### Budgeted and Historical Expenditures by Function



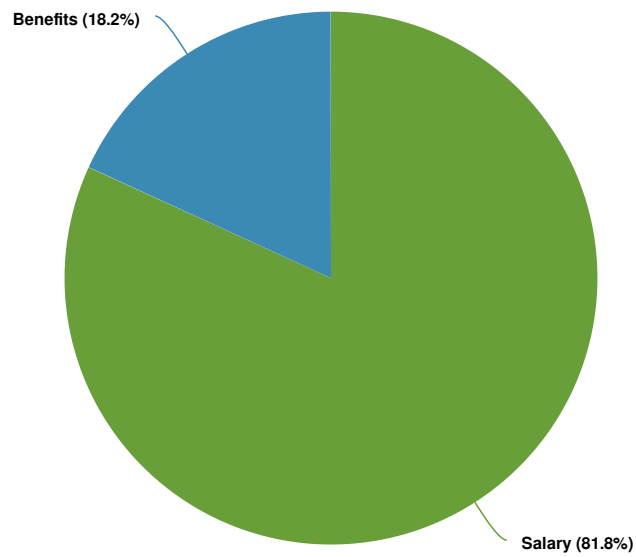
Grey background indicates budgeted figures.

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures			
Law Enforcement	\$546,062.00	\$555,507.00	1.7%
<b>Total Expenditures:</b>	<b>\$546,062.00</b>	<b>\$555,507.00</b>	<b>1.7%</b>

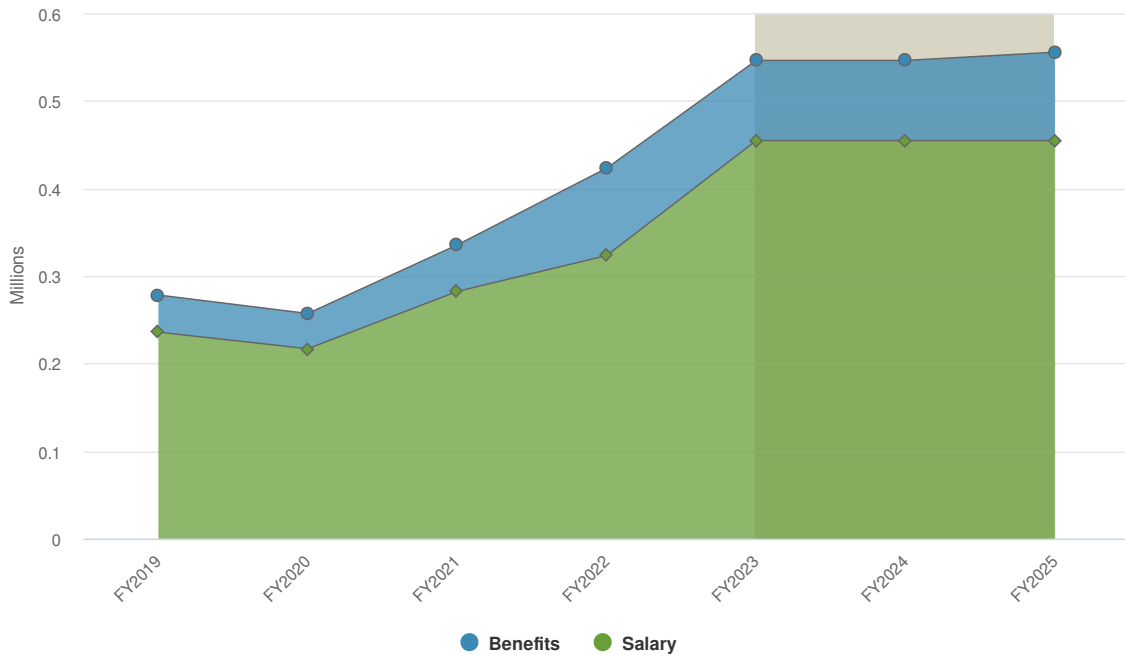


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



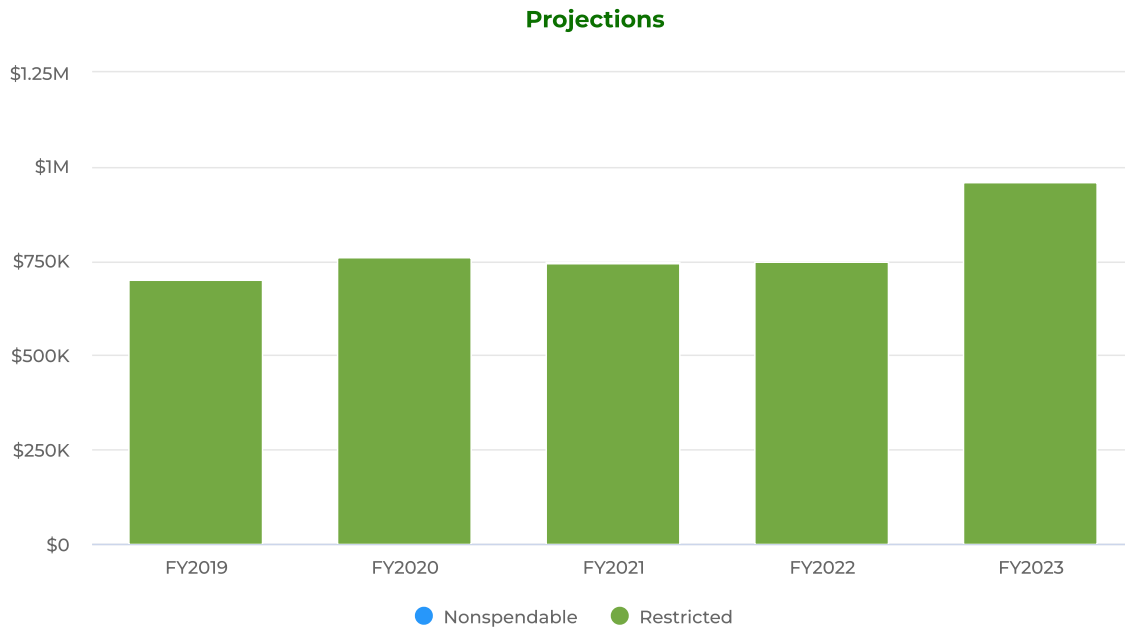
## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Salary	\$454,568.00	\$454,568.00	0%
Benefits	\$91,494.00	\$100,939.00	10.3%
<b>Total Expense Objects:</b>	<b>\$546,062.00</b>	<b>\$555,507.00</b>	<b>1.7%</b>

## Fund Balance



Financial Summary	FY2023
<b>Fund Balance</b>	—
Restricted	\$961,180
Nonspendable	\$0
<b>Total Fund Balance:</b>	<b>\$961,180</b>

CAMERON COUNTY, TEXAS  
 PRETRIAL INTERVENTION FUND  
 2024-2025 Budget

Fund 600 Dept. 000

**PRE-TRIAL DIVERSION**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4600	Interest Income	16,905.73	3,000	3,000	17,000	0
	<b>Revenue Total:</b>	16,905.73	3,000	3,000	17,000	0

CAMERON COUNTY, TEXAS  
PRETRIAL INTERVENTION FUND  
2024-2025 Budget

Fund 600 Dept. 475

**PRE-TRIAL DIVERSION**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4460	County Attorney	622,509.60	450,000	450,000	494,000	0
	<i>Revenue Total:</i>	622,509.60	450,000	450,000	494,000	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	243,285.01	362,844	362,844	362,844	0
6003	Salaries-Employees	75,173.81	91,724	91,724	91,724	0
6004	Overtime	0.00	0	0		
6006	FICA	24,187.35	34,774	34,774	34,774	0
6007	Group Health	36,979.06	0	0	0	0
6008	Retirement	37,315.96	53,400	53,400	62,845	0
6011	Workers Compensation	505.48	1,502	1,502	1,502	0
6012	Unemployment Insurance	1,276.92	1,818	1,818	1,818	0
6077	Data Processing	0.00	0	0	0	0
	<i>Expenditure Total:</i>	418,723.59	546,062	546,062	555,507	0

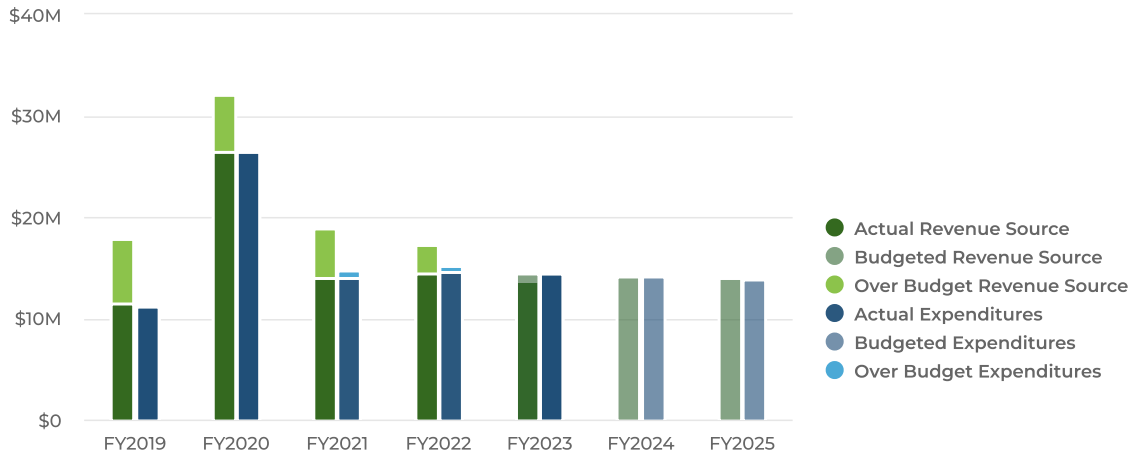


# I & S Limited Tax Rev Bonds

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

## Summary

The County of Cameron is projecting \$14.02M of revenue in FY2025, which represents a 1.1% decrease over the prior year. Budgeted expenditures are projected to decrease by 1.9% or \$267.68K to \$13.9M in FY2025.

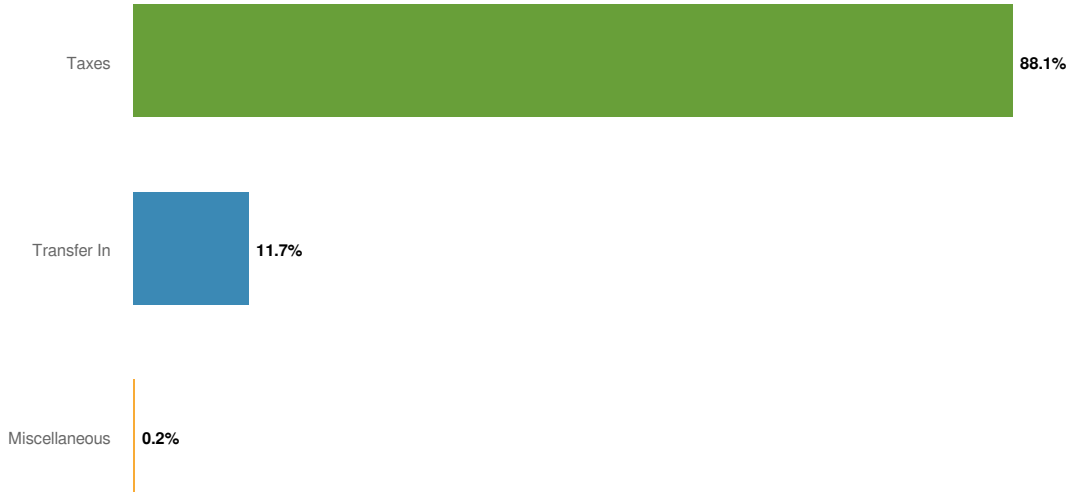


## I & S Limited Tax Rev Bonds Comprehensive Summary

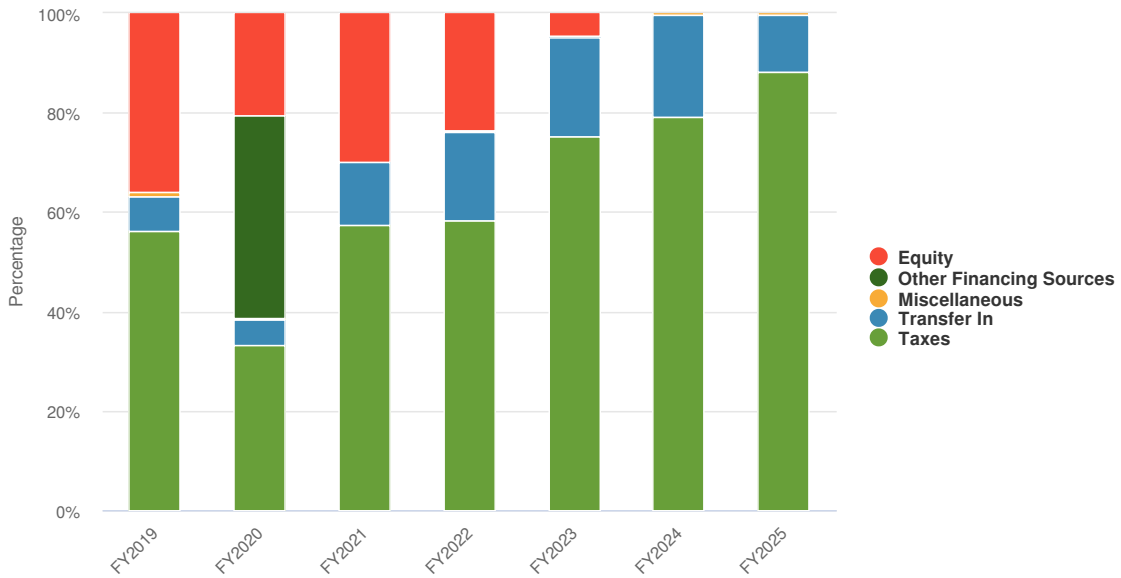
Name	FY2024 Budgeted	FY 2025 PROPOSED (I & S Limited Tax Rev Bonds)
<b>Beginning Fund Balance:</b>	<b>\$1,404,658.00</b>	<b>N/A</b>
<b>Revenues</b>		
Taxes	\$11,228,933.00	\$12,348,489.00
Miscellaneous	\$25,183.00	\$25,183.00
Transfer In	\$2,911,904.71	\$1,641,408.00
<b>Total Revenues:</b>	<b>\$14,166,020.71</b>	<b>\$14,015,080.00</b>
<b>Expenditures</b>		
Debt	\$14,166,021.00	\$13,898,339.00
<b>Total Expenditures:</b>	<b>\$14,166,021.00</b>	<b>\$13,898,339.00</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$0.29</b>	<b>\$116,741.00</b>
<b>Ending Fund Balance:</b>	<b>\$1,404,657.71</b>	<b>N/A</b>

# Revenues by Source

## Projected 2025 Revenues by Source



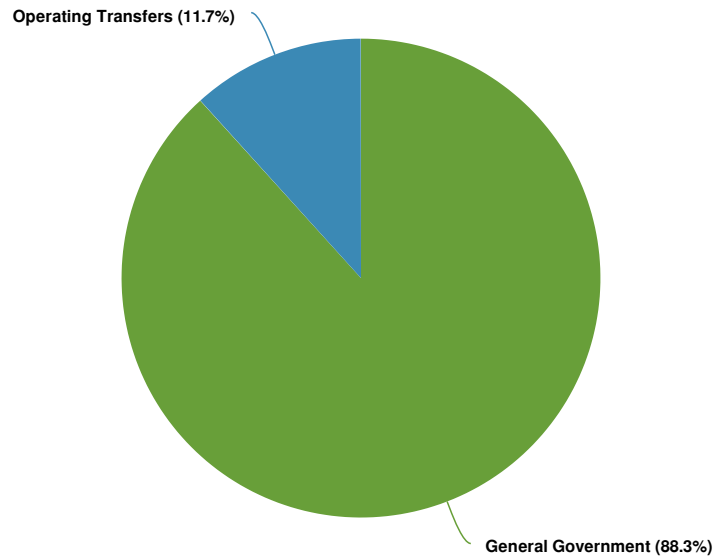
## Budgeted and Historical 2025 Revenues by Source



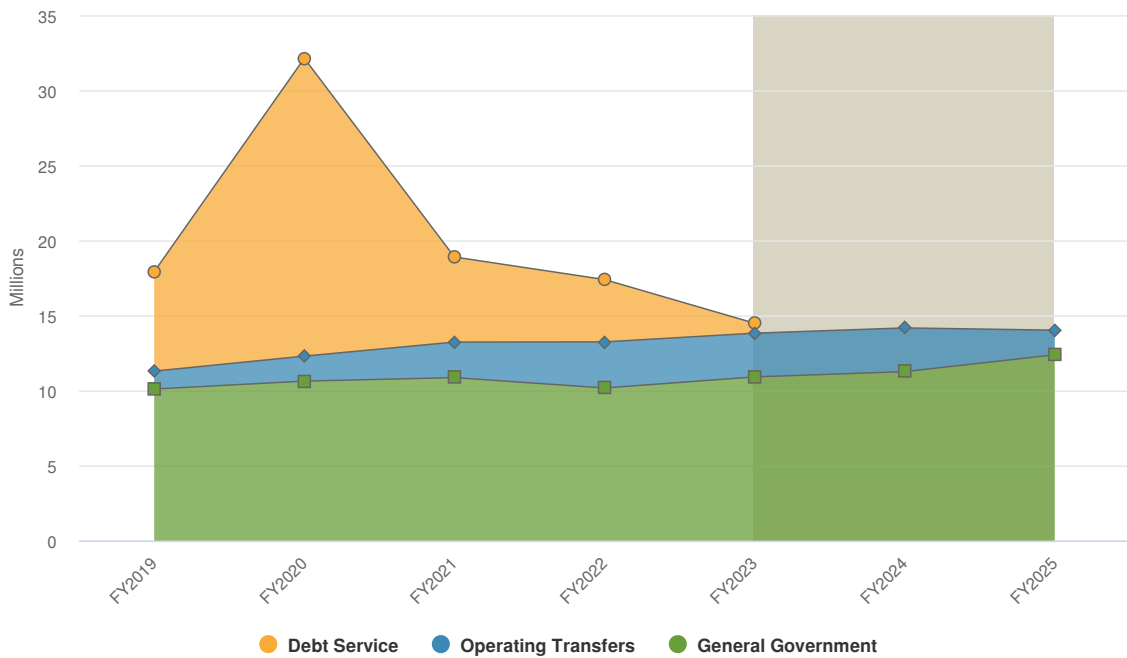
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Taxes	\$11,228,933.00	\$12,348,489.00	10%
Miscellaneous	\$25,183.00	\$25,183.00	0%
Transfer In	\$2,911,904.71	\$1,641,408.00	-43.6%
<b>Total Revenue Source:</b>	<b>\$14,166,020.71</b>	<b>\$14,015,080.00</b>	<b>-1.1%</b>

# Revenue by Department

## Projected 2025 Revenue by Department



## Budgeted and Historical 2025 Revenue by Department



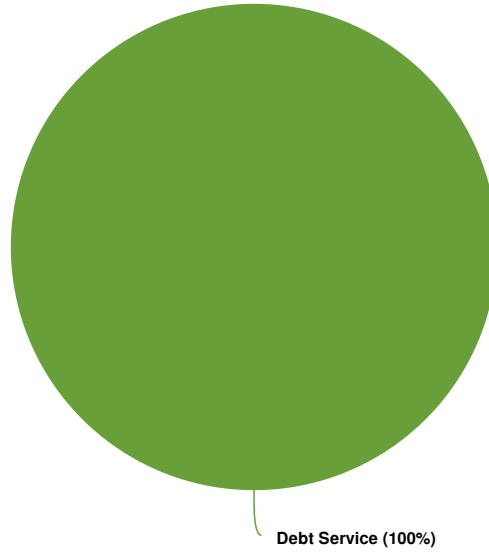
Grey background indicates budgeted figures.

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue			

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Government	\$11,254,116.00	\$12,373,672.00	9.9%
Operating Transfers	\$2,911,904.71	\$1,641,408.00	-43.6%
<b>Total Revenue:</b>	<b>\$14,166,020.71</b>	<b>\$14,015,080.00</b>	<b>-1.1%</b>

## Expenditures by Function

### Budgeted Expenditures by Function





### Budgeted and Historical Expenditures by Function

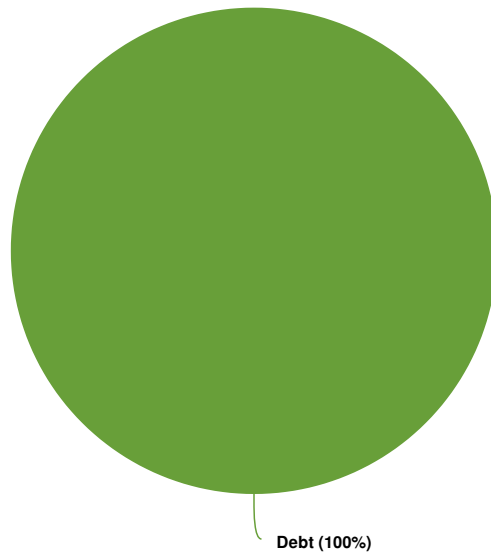


Grey background indicates budgeted figures.

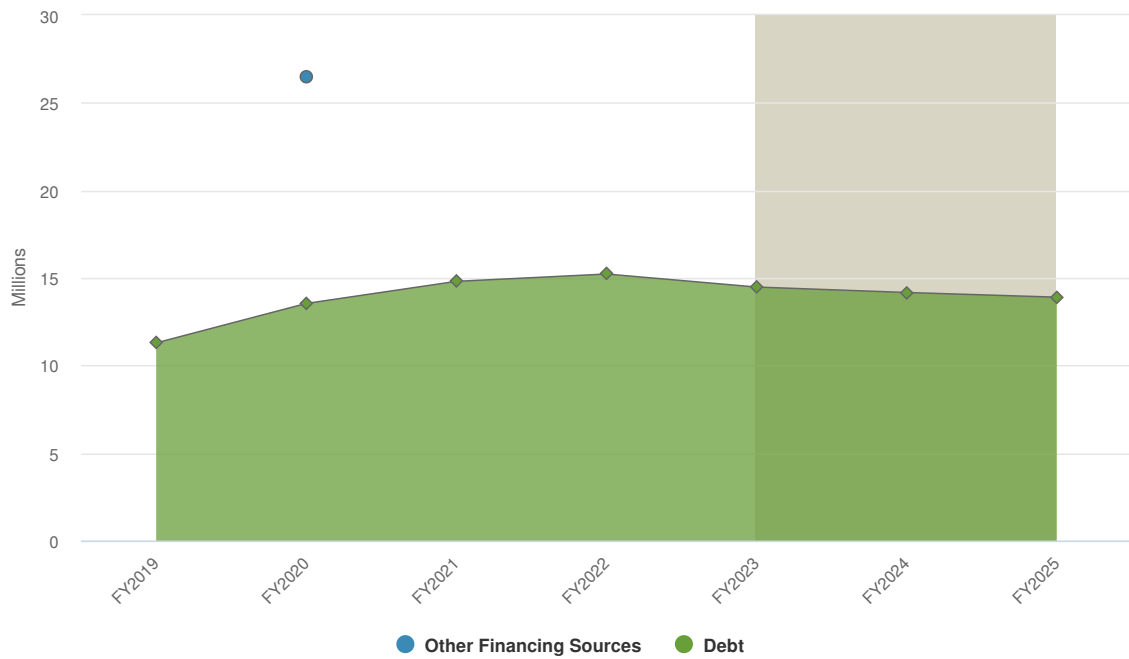
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures			
Debt Service	\$14,166,021.00	\$13,898,339.00	-1.9%
<b>Total Expenditures:</b>	<b>\$14,166,021.00</b>	<b>\$13,898,339.00</b>	<b>-1.9%</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



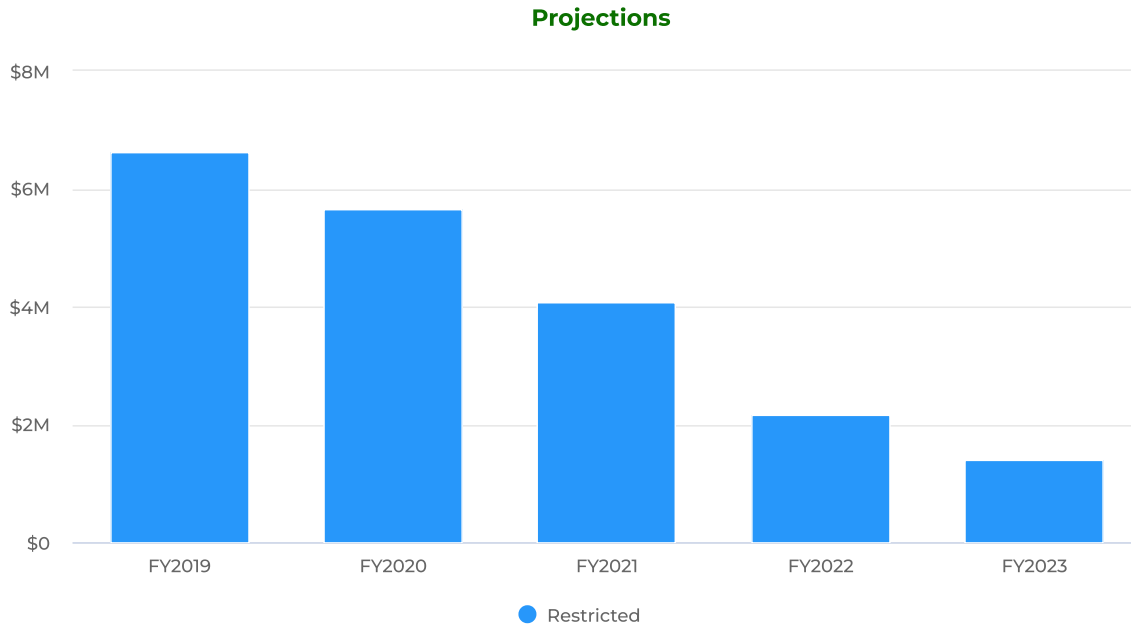
## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Debt	\$14,166,021.00	\$13,898,339.00	-1.9%
<b>Total Expense Objects:</b>	<b>\$14,166,021.00</b>	<b>\$13,898,339.00</b>	<b>-1.9%</b>

## Fund Balance



Financial Summary	FY2023
<b>Fund Balance</b>	—
Restricted	\$1,404,658
<b>Total Fund Balance:</b>	<b>\$1,404,658</b>

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BONDS  
2024-2025 Budget

Fund 630 Dept. 000

**I & S LIMITED TAX REV BONDS**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
	<i>Expenditure Total:</i>	0.00	0	0	0	0

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2024-2025 Budget

Fund 630 Dept. 400

**I & S LIMITED**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><i>REVENUE ACCOUNTS</i></b>						
4101	Current Advalorem Taxes	10,441,066.19	11,206,404	11,206,404	12,331,401	0
4102	Delinquent Advalorem Taxes	191,816.75	211,471	211,471	232,868	0
4104	Current Taxes Other	112,493.80	0	0	0	0
4105	Deliquent Tax Revenue Other	27,214.45	29,023	29,023	24,085	0
4107	Discounts Other	-2,405.03	0	0	0	0
4108	Commissions Other	-1,516.46	-364	-364	-302	0
4109	Errors & Adjustments Other	-4,651.61	-290	-290	-241	0
4110	Penalty & Interesst Other	14,806.26	7,383	7,383	6,127	0
4151	Discounts	-225,457.31	-211,948	-211,948	-233,225	0
4152	Commissions	-107,426.41	-114,216	-114,216	-125,702	0
4153	Errors and Adjustments	-110,775.70	-114,175	-114,175	-125,640	0
4159	Penalties and Interest	196,716.68	215,645	215,645	239,118	0
4600	Interest Income	0.00	25,183	25,183	25,183	0
	<b><i>Revenue Total:</i></b>	<u>10,531,881.61</u>	<u>11,254,116</u>	<u>11,254,116</u>	<u>12,373,672</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2024-2025 Budget

Fund 630 Dept. 723

**2012 REFUNDING CO'S**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6097	Debt Retirement	1,080,000.00	815,000	815,000	845,000	0
6098	Debt Interest	74,300.00	43,838	43,838	14,788	0
6099	Fiscal Agent Fees	0.00	750	750	750	0
	<i>Expenditure Total:</i>	1,154,300.00	859,588	859,588	860,538	0

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2024-2025 Budget

Fund 630 Dept. 724

**2014 Certificates of Obligatio**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6097	Debt Retirement	760,000.00	785,000	785,000	0	0
6098	Debt Interest	441,381.26	414,344	414,344	0	0
6099	Fiscal Agent Fees	500.00	750	750	0	0
	<i>Expenditure Total:</i>	1,201,881.26	1,200,094	1,200,094	0	0

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2024-2025 Budget

Fund 630 Dept. 726

**2015 Refunding CO's**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6097	Debt Retirement	640,655.24	672,958	672,958	707,054	0
6098	Debt Interest	158,342.34	125,503	125,503	91,002	0
6099	Fiscal Agent Fees	750.00	750	750	750	0
	<i>Expenditure Total:</i>	799,747.58	799,211	799,211	798,806	0



CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2024-2025 Budget

Fund 630 Dept. 727

2016 CO's

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6097	Debt Retirement	695,000.00	725,000	725,000	755,000	0
6098	Debt Interest	547,500.00	519,100	519,100	489,500	0
6099	Fiscal Agent Fees	750.00	750	750	750	0
	<b><i>Expenditure Total:</i></b>	<u>1,243,250.00</u>	<u>1,244,850</u>	<u>1,244,850</u>	<u>1,245,250</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2024-2025 Budget

Fund 630 Dept. 7275

**2017 CO's - VENUE TAX PROJECT**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6097	Debt Retirement	215,000.00	220,000	220,000	225,000	0
6098	Debt Interest	399,550.00	393,100	393,100	386,500	0
6099	Fiscal Agent Fees	750.00	750	750	750	0
	<i>Expenditure Total:</i>	615,300.00	613,850	613,850	612,250	0

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2024-2025 Budget

Fund 630 Dept. 728

2017 CO's

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6097	Debt Retirement	480,000.00	495,000	495,000	520,000	0
6098	Debt Interest	403,450.00	386,350	386,350	366,050	0
6099	Fiscal Agent Fees	750.00	750	750	750	0
	<i>Expenditure Total:</i>	<u>884,200.00</u>	<u>882,100</u>	<u>882,100</u>	<u>886,800</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2024-2025 Budget

Fund 630 Dept. 7285

**LIMITED TAX REFUNDING 17 CO's**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6097	Debt Retirement	645,000.00	670,000	670,000	695,000	0
6098	Debt Interest	154,875.00	131,800	131,800	104,500	0
6099	Fiscal Agent Fees	750.00	750	750	750	0
	<i>Expenditure Total:</i>	800,625.00	802,550	802,550	800,250	0

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2024-2025 Budget

Fund 630 Dept. 7286

2019 CO's

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6097	Debt Retirement	1,455,000.00	1,520,000	1,520,000	1,220,891	0
6098	Debt Interest	1,503,750.00	1,436,650	1,436,650	1,036,727	0
6099	Fiscal Agent Fees	750.00	750	750	750	0
	<b><i>Expenditure Total:</i></b>	<u>2,959,500.00</u>	<u>2,957,400</u>	<u>2,957,400</u>	<u>2,258,368</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2024-2025 Budget

Fund 630 Dept. 7287

**2019 Refunding CO's**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6097	Debt Retirement	1,038,557.16	1,056,778	1,056,778	1,082,286	0
6098	Debt Interest	248,509.31	225,655	225,655	201,264	0
6099	Fiscal Agent Fees	0.00	750	750	750	0
	<i>Expenditure Total:</i>	<u>1,287,066.47</u>	<u>1,283,183</u>	<u>1,283,183</u>	<u>1,284,300</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2024-2025 Budget

Fund 630 Dept. 7288

**TAX NOTE SERIES 2020**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6097	Debt Retirement	756,649.01	797,549	797,549	838,449	0
6098	Debt Interest	100,716.12	61,862	61,862	20,962	0
6099	Fiscal Agent Fees	750.00	750	750	750	0
	<b><i>Expenditure Total:</i></b>	858,115.13	860,161	860,161	860,161	0

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2024-2025 Budget

Fund 630 Dept. 7289

2021 CO's

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6097	Debt Retirement	470,000.00	495,000	495,000	362,230	0
6098	Debt Interest	518,850.00	494,725	494,725	326,497	0
6099	Fiscal Agent Fees	750.00	750	750	750	0
	<b><i>Expenditure Total:</i></b>	<u>989,600.00</u>	<u>990,475</u>	<u>990,475</u>	<u>689,477</u>	<u>0</u>



CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2024-2025 Budget

Fund 630 Dept. 7291

**SECO FINANCING**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6097	Debt Retirement	264,690.52	270,024	270,024	275,465	0
6098	Debt Interest	37,396.64	32,063	32,063	26,622	0
6099	Fiscal Agent Fees	0.00	0	0	0	0
	<i>Expenditure Total:</i>	302,087.16	302,087	302,087	302,087	0

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2024-2025 Budget

Fund 630 Dept. 7295

2022 CO's

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6097	Debt Retirement	220,000.00	230,000	230,000	150,000	0
6098	Debt Interest	799,550.00	788,300	788,300	485,344	0
6099	Fiscal Agent Fees	750.00	750	750	750	0
	<i>Expenditure Total:</i>	<u>1,020,300.00</u>	<u>1,019,050</u>	<u>1,019,050</u>	<u>636,094</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2024-2025 Budget

Fund 630 Dept. 7296

**2022 TAX NOTES**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6097	Debt Retirement	43,993.50	104,196	104,196	236,176	0
6098	Debt Interest	144,310.26	140,606	140,606	132,097	0
6099	Fiscal Agent Fees	750.00	750	750	750	0
	<b><i>Expenditure Total:</i></b>	<u>189,053.76</u>	<u>245,552</u>	<u>245,552</u>	<u>369,023</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2024-2025 Budget

Fund 630 Dept. 7297

**2024 COs**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6097	Debt Retirement	0.00	0	0	0	0
6098	Debt Interest	0.00	0	344,342	1,180,600	0
6099	Fiscal Agent Fees	0.00	0	0	750	0
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>0</u>	<u>344,342</u>	<u>1,181,350</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2024-2025 Budget

Fund 630 Dept. 7298

**2024 Refunding COs**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6097	Debt Retirement	0.00	0	0	500,000	0
6098	Debt Interest	0.00	0	133,000	443,500	0
6099	Fiscal Agent Fees	0.00	0	0	750	0
	<i>Expenditure Total:</i>	0.00	0	133,000	944,250	0

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2024-2025 Budget

Fund 630 Dept. 7299

**2024 Tax Notes**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6098	Debt Interest	0.00	0	49,171	168,585	0
6099	Fiscal Agent Fees	0.00	0	0	750	0
	<i>Expenditure Total:</i>	0.00	0	49,171	169,335	0

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2024-2025 Budget

Fund 630 Dept. 747

**LEASED EQUIPMENT**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6097	Debt Retirement	166,243.92	105,870	105,870	0	0
6098	Debt Interest	3,946.30	0	0	0	0
	<i>Expenditure Total:</i>	170,190.22	105,870	105,870	0	0

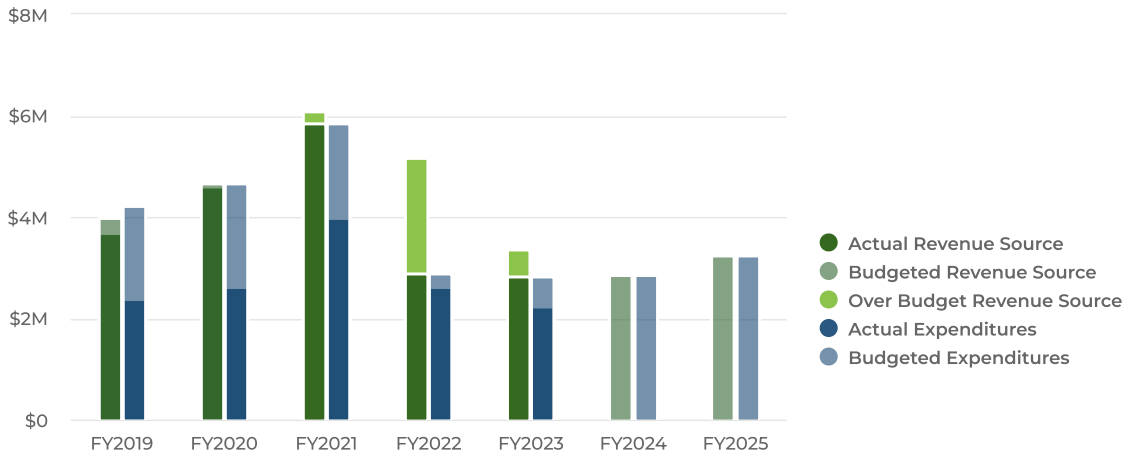


# Venue Project

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

## Summary

The County of Cameron is projecting \$3.26M of revenue in FY2025, which represents a 13.8% increase over the prior year. Budgeted expenditures are projected to increase by 13.8% or \$395K to \$3.26M in FY2025.



## Venue Project Comprehensive Summary

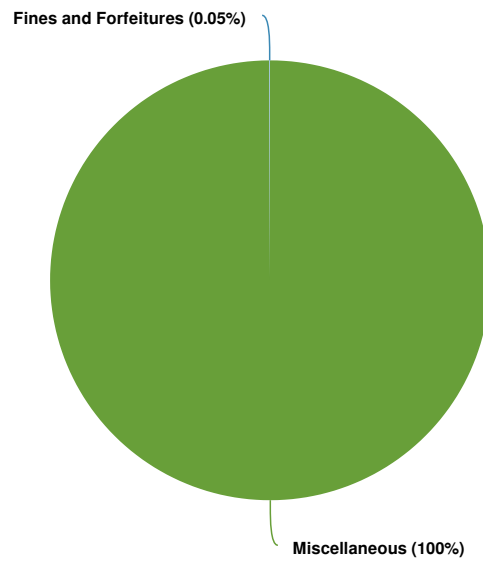
Name	FY2024 Budgeted	FY 2025 PROPOSED (Venue Project)
<b>Beginning Fund Balance:</b>	<b>\$4,299,175.00</b>	<b>N/A</b>
<b>Revenues</b>		
Miscellaneous	\$2,859,000.00	\$3,254,000.00
Fines and Forfeitures	\$1,500.00	\$1,500.00
<b>Total Revenues:</b>	<b>\$2,860,500.00</b>	<b>\$3,255,500.00</b>
<b>Expenditures</b>		
Salary	\$481,997.00	\$499,588.05
Benefits	\$200,545.00	\$210,530.00
Supplies	\$99,600.00	\$84,600.00
Repair and Maintenance	\$449,260.00	\$604,211.00
Communications	\$29,323.00	\$28,923.00
Travel	\$16,000.00	\$17,500.00
Contractual	\$130,817.00	\$270,482.00
Insurance	\$147,793.00	\$122,285.00
Utility	\$70,560.00	\$70,560.00



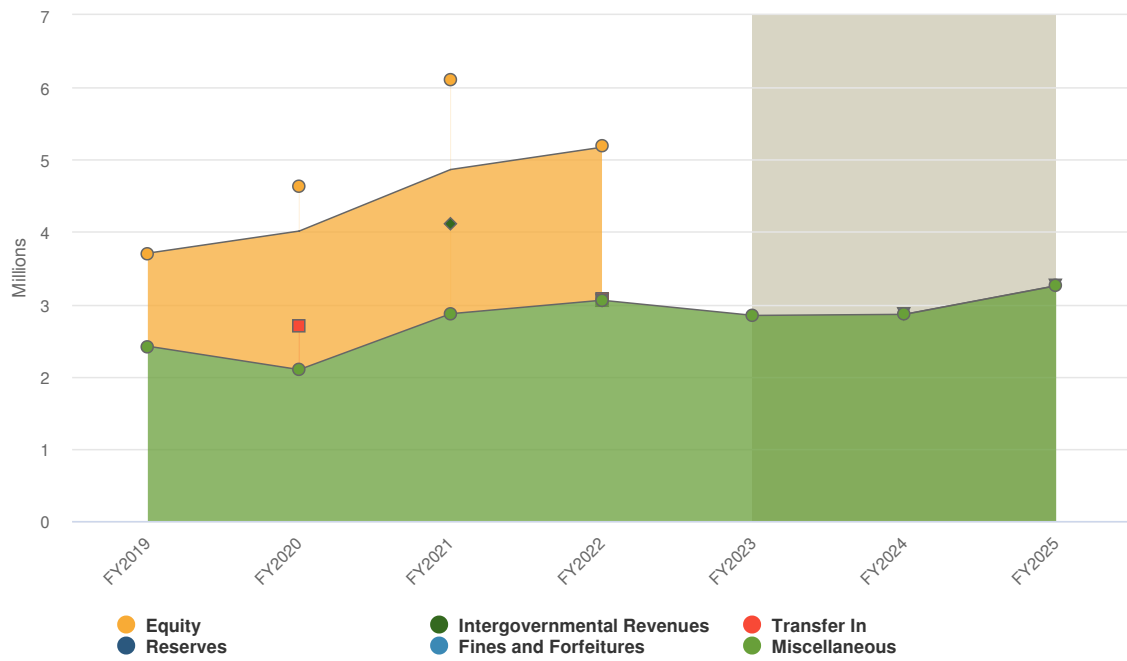
Name	FY2024 Budgeted	FY 2025 PROPOSED (Venue Project)
Data Processing	\$7,500.00	\$7,500.00
Other Financing Sources	\$1,227,105.00	\$1,339,321.00
<b>Total Expenditures:</b>	<b>\$2,860,500.00</b>	<b>\$3,255,500.05</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$0.00</b>	<b>-\$0.05</b>
<b>Ending Fund Balance:</b>	<b>\$4,299,175.00</b>	<b>N/A</b>

## Revenues by Source

### Projected 2025 Revenues by Source



### Budgeted and Historical 2025 Revenues by Source

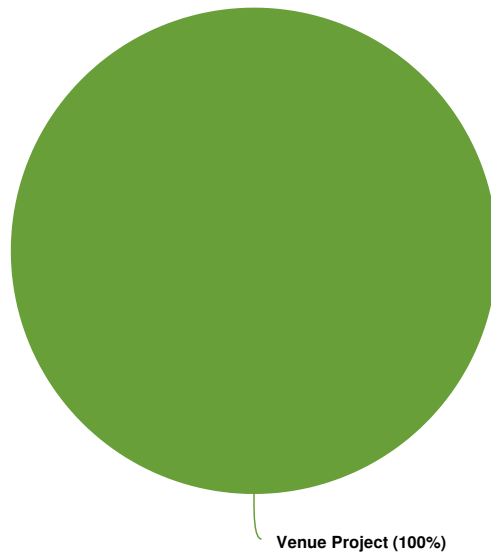


Grey background indicates budgeted figures.

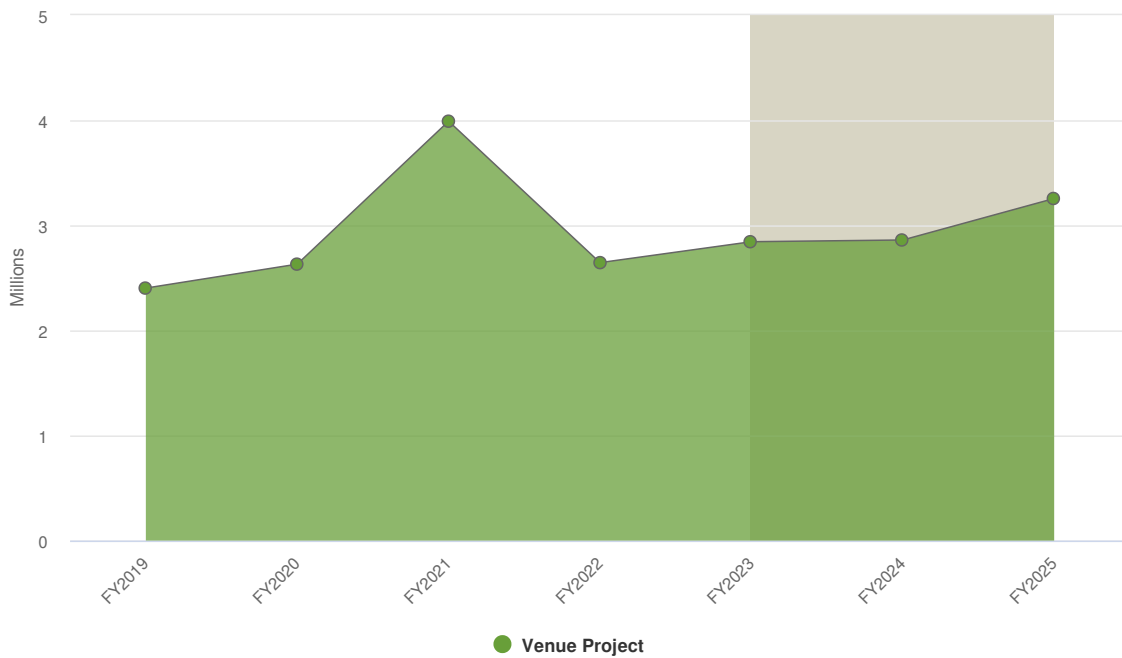
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Miscellaneous	\$2,859,000.00	\$3,254,000.00	13.8%
Fines and Forfeitures	\$1,500.00	\$1,500.00	0%
<b>Total Revenue Source:</b>	<b>\$2,860,500.00</b>	<b>\$3,255,500.00</b>	<b>13.8%</b>

# Expenditures by Fund

## 2025 Expenditures by Fund



## Budgeted and Historical 2025 Expenditures by Fund



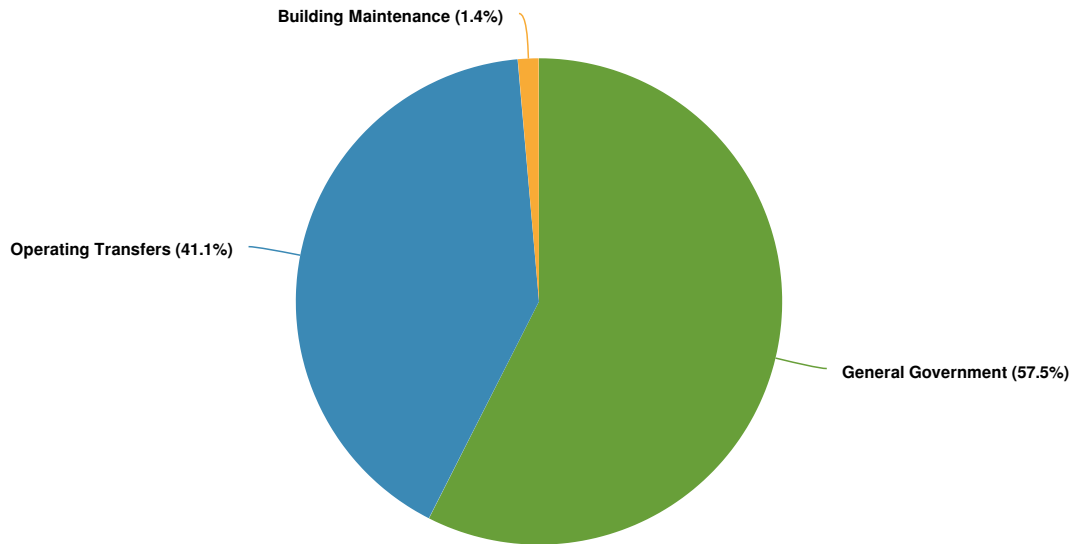
Grey background indicates budgeted figures.

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Venue Project	\$2,860,500.00	\$3,255,500.05	13.8%

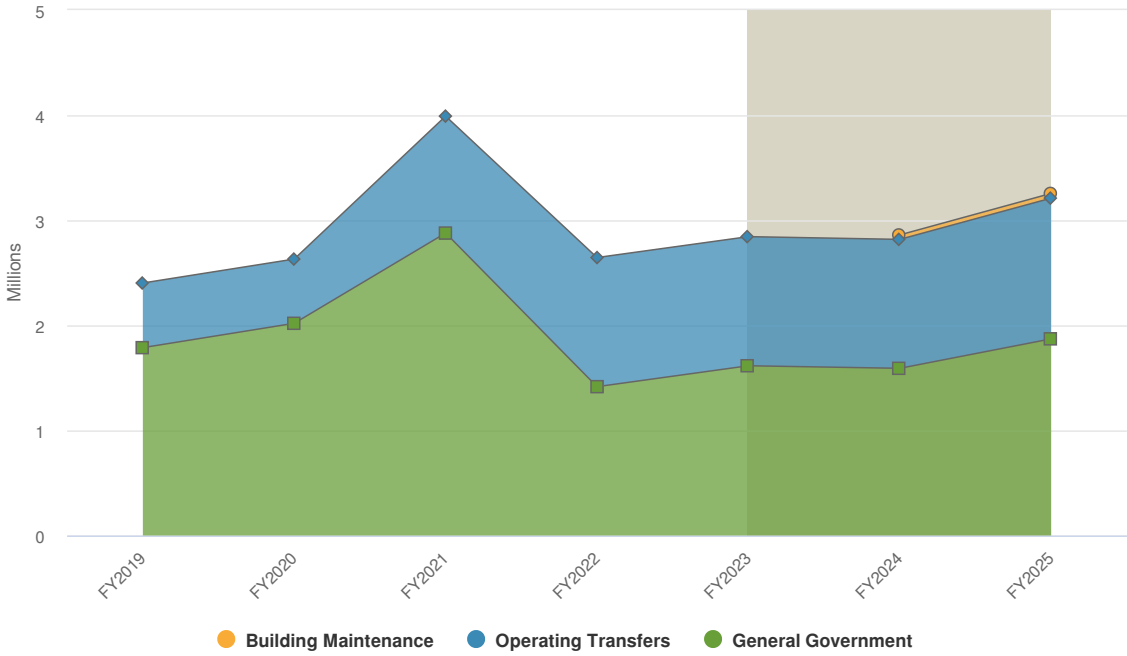
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Venue Project:	\$2,860,500.00	\$3,255,500.05	13.8%

## Expenditures by Function

### Budgeted Expenditures by Function



### Budgeted and Historical Expenditures by Function

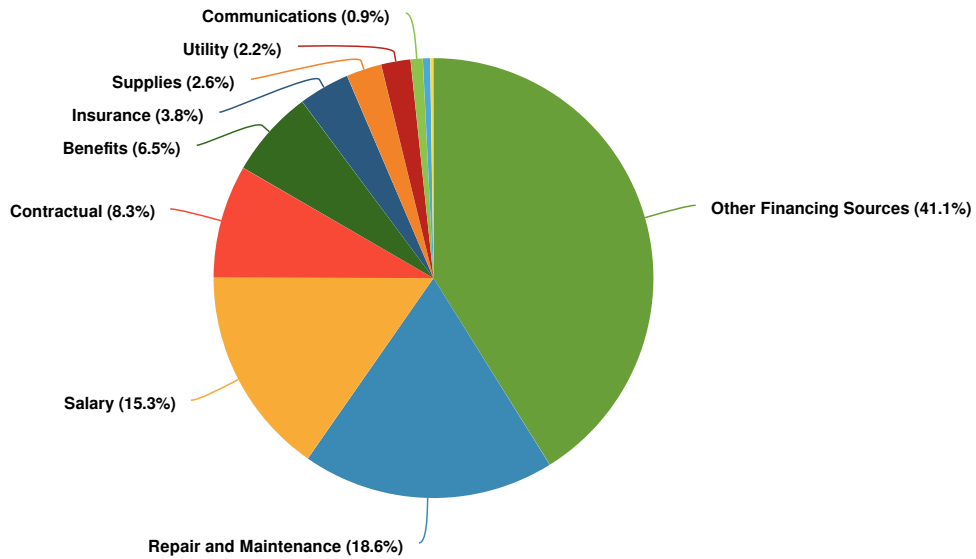


Grey background indicates budgeted figures.

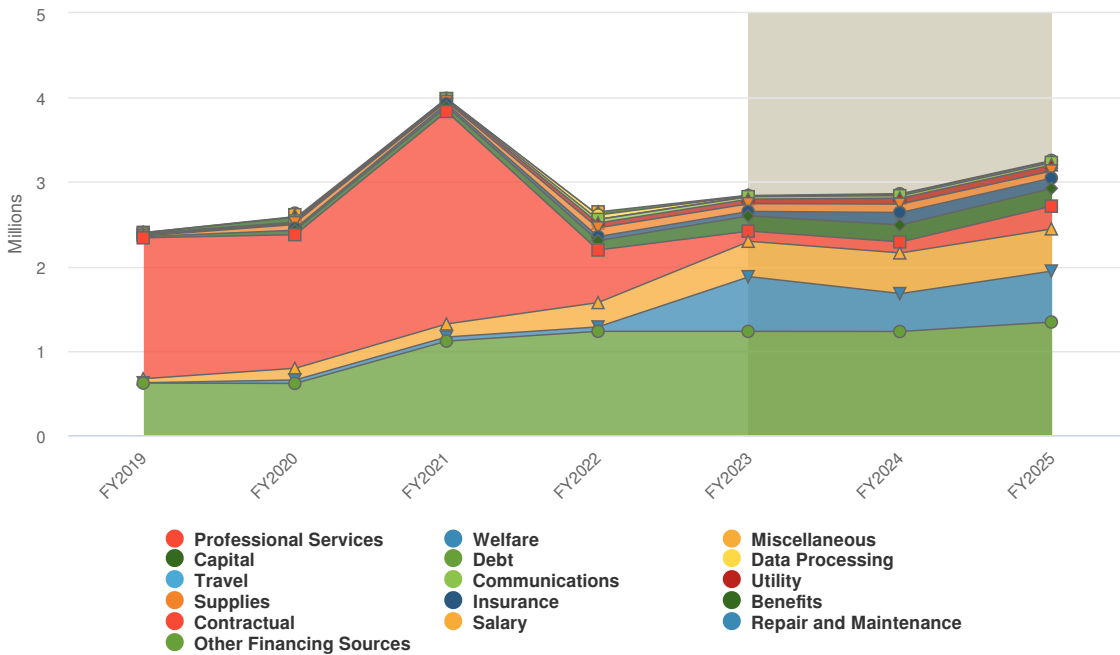
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures			
General Government	\$1,590,851.00	\$1,871,123.05	17.6%
Operating Transfers	\$1,227,105.00	\$1,339,321.00	9.1%
Building Maintenance	\$42,544.00	\$45,056.00	5.9%
<b>Total Expenditures:</b>	<b>\$2,860,500.00</b>	<b>\$3,255,500.05</b>	<b>13.8%</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type

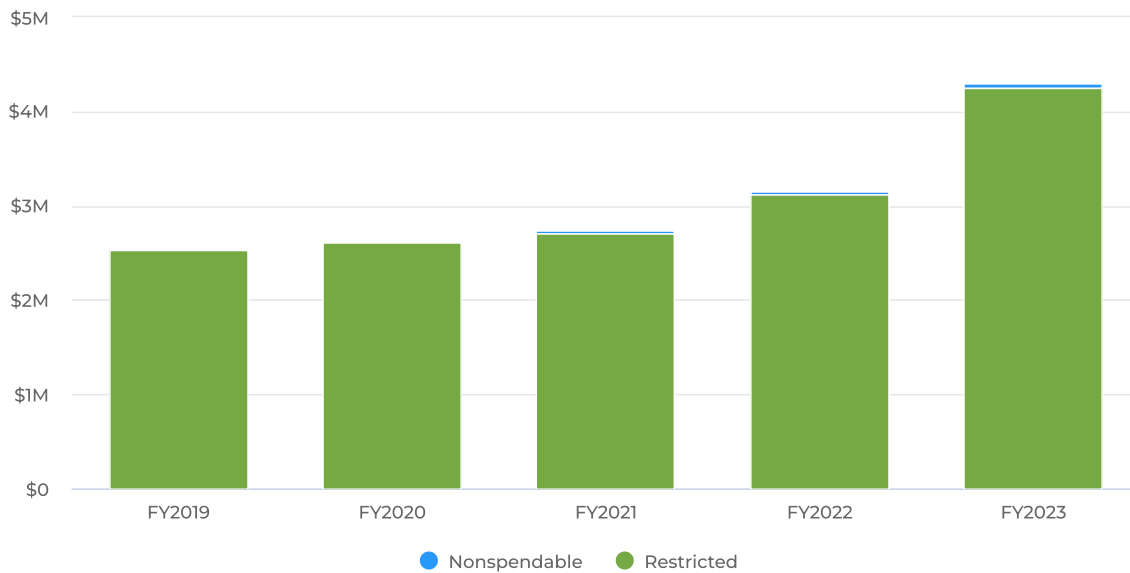


Grey background indicates budgeted figures.

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Salary	\$481,997.00	\$499,588.05	3.6%
Benefits	\$200,545.00	\$210,530.00	5%
Supplies	\$99,600.00	\$84,600.00	-15.1%
Repair and Maintenance	\$449,260.00	\$604,211.00	34.5%
Communications	\$29,323.00	\$28,923.00	-1.4%
Travel	\$16,000.00	\$17,500.00	9.4%
Contractual	\$130,817.00	\$270,482.00	106.8%
Insurance	\$147,793.00	\$122,285.00	-17.3%
Utility	\$70,560.00	\$70,560.00	0%
Data Processing	\$7,500.00	\$7,500.00	0%
Other Financing Sources	\$1,227,105.00	\$1,339,321.00	9.1%
<b>Total Expense Objects:</b>	<b>\$2,860,500.00</b>	<b>\$3,255,500.05</b>	<b>13.8%</b>

## Fund Balance

### Projections



Financial Summary	FY2023
<b>Fund Balance</b>	—
Restricted	\$4,253,068
Nonspendable	\$46,107
<b>Total Fund Balance:</b>	<b>\$4,299,175</b>

CAMERON COUNTY, TEXAS  
 Venue Fund  
 2024-2025 Budget

Fund 680 Dept. 000

**VENUE TAX FUND**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4125	Venue Tax-Hotel Occupancy Tax	1,942,452.46	1,750,000	1,750,000	1,865,000	0
4126	Venue Tax-Motor Vehicle Rental	1,180,071.63	990,000	990,000	1,179,000	0
4600	Interest Income	107,901.46	14,000	83,800	98,000	0
4702	ACH UNIDENTIFIED	0.00	0	0	0	0
	<i>Revenue Total:</i>	3,230,425.55	2,754,000	2,823,800	3,142,000	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6033	Contingencies	0.00	400,760	192,260	552,711	0
6045	Professional Services	0.00	0	3,500	0	0
6082	Contractual Expense	36,561.50	50,000	86,000	72,000	0
6097	Debt Retirement	0.00	0	0	0	0
	<i>Expenditure Total:</i>	36,561.50	450,760	281,760	624,711	0



CAMERON COUNTY, TEXAS  
 Venue Project  
 2024-2025 Budget

Fund 680 Dept. 4093

**ECOTOURISM CENTER PHASE I**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
	<i>Expenditure Total:</i>	0.00	0	0	0	0

CAMERON COUNTY, TEXAS  
 Venue Project  
 2024-2025 Budget

Fund 680 Dept. 4094

**ECOTOURISM CENTER PHASE II**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
	<i>Expenditure Total:</i>	0.00	0	0	0	0

CAMERON COUNTY, TEXAS

Venue Project

2024-2025 Budget

Fund 680 Dept. 489

SOUTH TEXAS ECOTOURISM CENTER

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	76,598.94	80,411	80,411	84,431	0
6003	Salaries-Employees	118,490.08	138,395	138,395	137,197	0
6004	Overtime	2,861.11	5,000	5,000	5,000	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	14,368.08	17,121	17,121	17,337	0
6007	Group Health	39,750.00	45,000	45,000	45,000	0
6008	Retirement	22,661.67	25,805	25,805	31,332	0
6010	Uniforms	1,305.98	2,500	3,300	2,500	0
6011	Workers Compensation	1,333.25	4,110	4,110	2,048	0
6012	Unemployment Insurance	773.55	895	895	907	0
6014	Office Supplies	13,610.27	20,000	13,070	20,000	0
6016	Gasoline	1,312.99	3,000	3,000	3,000	0
6025	Food-Human	0.00	0	0		
6030	Vehicle Repairs	1,491.66	2,000	2,000	2,000	0
6038	Small Tools and Equipment	5,478.38	7,000	7,000	7,000	0
6045	Professional Services	0.00	0	0	0	0
6047	Mobile Phones	0.00	1,200	0	800	0
6048	Communications	40,318.66	14,900	14,900	14,900	0
6050	Travel	1,308.64	10,000	10,000	10,000	0
6054	Advertising	9,803.64	20,000	20,000	25,000	0
6056	Property Insurance	0.00	86,085	86,085	60,577	0
6057	Vehicle Insurance	101.50	406	406	406	0
6060	Electricity	12,876.55	24,000	24,000	24,000	0
6062	Water	16,538.64	12,000	12,000	12,000	0
6063	Sewage and Garbage	5,101.16	6,000	6,000	6,000	0
6064	Building Maintenance	2,752.83	7,000	7,200	7,000	0
6067	Equipment Maintenance	3,768.81	7,000	6,200	7,000	0
6069	Equipment Rental	1,737.54	2,317	2,917	2,317	0
6070	INDIRECT COST	0.00	0	0	0	0
6077	Data Processing	0.00	5,000	12,330	5,000	0
6078	Education and Training	0.00	0	0	1,500	0
6082	Contractual Expense	13,742.26	5,000	158,953	5,000	0
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	408,086.19	552,145	706,098	539,252	0

CAMERON COUNTY, TEXAS  
 Venue Project  
 2024-2025 Budget

Fund 680 Dept. 5141

**BUILDING MAINTENANCE**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6003	Salaries-Employees	0.00	27,040	27,040	28,501	0
6006	FICA	0.00	2,069	2,069	2,180	0
6007	Group Health	0.00	9,000	9,000	9,000	0
6008	Retirement	0.00	3,118	3,118	3,940	0
6010	Uniforms	0.00	300	300	300	0
6011	Workers Compensation	0.00	909	909	521	0
6012	Unemployment Insurance	0.00	108	108	114	0
6038	Small Tools and Equipment	0.00	0	0	500	0
	<b><i>Expenditure Total:</i></b>	0.00	42,544	42,544	45,056	0

CAMERON COUNTY, TEXAS  
Venue Project  
2024-2025 Budget

Fund 680 Dept. 660

**AMPHITHEATER BUILDING**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4614	Land Rental	106,402.00	80,000	80,000	112,000	0
4640	Sale of Surplus	0.00	0	0		
4841	Concessions Leases	19,280.06	25,000	25,000	0	0
	<i>Revenue Total:</i>	<u>125,682.06</u>	<u>105,000</u>	<u>105,000</u>	<u>112,000</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	56,827.66	78,750	78,750	82,688	0
6003	Salaries-Employees	115,985.92	127,401	127,401	133,771	0
6004	Overtime	12,146.45	5,000	15,000	8,000	0
6005	Extra Help	3,044.00	20,000	7,000	20,000	0
6006	FICA	13,879.42	17,683	17,683	18,701	0
6007	Group Health	40,980.94	45,000	45,000	45,000	0
6008	Retirement	21,292.15	24,346	24,346	31,032	0
6010	Uniforms	2,064.68	1,800	1,800	2,300	0
6011	Workers Compensation	2,181.93	4,456	4,456	2,440	0
6012	Unemployment Insurance	726.12	925	925	978	0
6014	Office Supplies	5,704.71	20,000	14,000	20,000	0
6016	Gasoline	3,624.63	8,000	5,000	8,000	0
6018	Diesel Fuel	0.00	0	0	0	0
6025	Food-Human	766.60	1,000	1,000	1,000	0
6030	Vehicle Repairs	139.88	2,500	2,500	2,500	0
6038	Small Tools and Equipment	18,912.97	36,000	18,700	20,000	0
6045	Professional Services	0.00	0	0	0	0
6047	Mobile Phones	1,729.47	1,223	1,223	1,223	0
6048	Communications	10,805.16	12,000	16,000	12,000	0
6049	Postage	0.00	0	30		
6050	Travel	890.84	5,000	3,428	5,000	0
6052	Travel-Mileage Reimbursement	0.00	0	0	0	0
6054	Advertising	52,154.16	25,000	23,000	26,250	0
6056	Property Insurance	45,101.13	60,950	60,950	60,950	0
6057	Vehicle Insurance	374.50	352	352	352	0
6060	Electricity	22,979.32	21,000	21,000	21,000	0
6062	Water	0.00	2,160	2,160	2,160	0
6063	Sewage and Garbage	2,991.27	5,400	5,400	5,400	0
6064	Building Maintenance	35,108.19	15,000	26,000	18,000	0
6067	Equipment Maintenance	1,722.83	15,000	73,800	15,000	0
6069	Equipment Rental	30,957.78	20,000	30,970	35,000	0
6073	Dues and Memberships	1,890.00	500	500	3,249	0
6077	Data Processing	992.50	2,500	2,500	2,500	0
6078	Education and Training	0.00	1,000	1,000	1,000	0
6082	Contractual Expense	6,318.50	8,000	83,000	101,666	0
6087	Miscellaneous	0.00	0	1,572	0	0
6096	Equipment	0.00	0	16,300	0	0
	<i>Expenditure Total:</i>	<u>512,293.71</u>	<u>587,946</u>	<u>732,746</u>	<u>707,160</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
 Venue Project  
 2024-2025 Budget

Fund 680 Dept. 6805

**STEC SUMMER CAMP**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	1,750.00	1,500	1,500	1,500	0
4670	Donations	664.17	0	3,807	0	0
	<i>Revenue Total:</i>	2,414.17	1,500	5,307	1,500	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6014	Office Supplies	2,129.68	0	1,500	0	0
6025	Food-Human	808.50	0	1,000	0	0
6064	Building Maintenance	0.00	0	1,307		
	<i>Expenditure Total:</i>	2,938.18	0	3,807	0	0

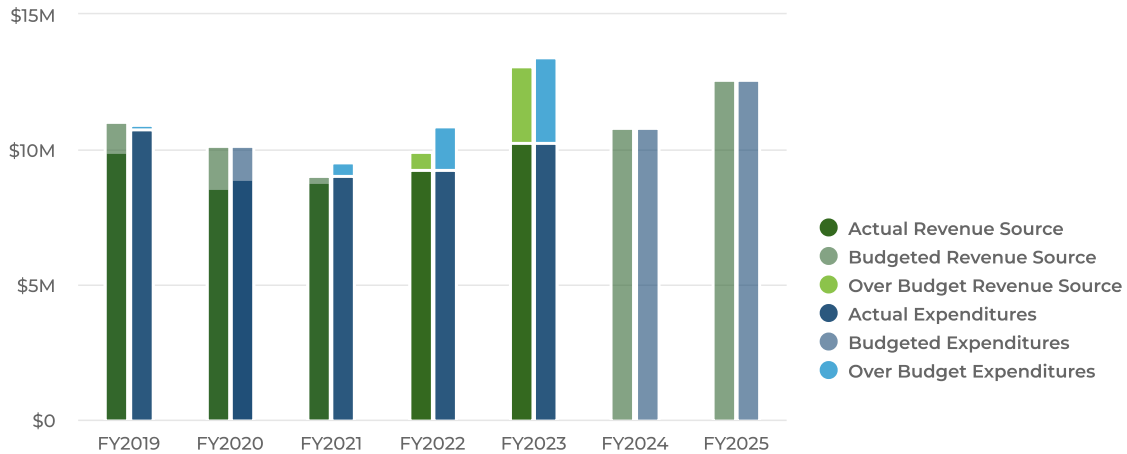


## Veterans Operating Fund

The Veterans International Bridge Operating Fund is an enterprise fund. The fund generates revenues from tolls and concessions. The revenues are utilized for debt service, bridge operations and administrative costs. The County in with the City of Brownsville split surplus after all expenses.

### Summary

The County of Cameron is projecting \$12.61M of revenue in FY2025, which represents a 16.2% increase over the prior year. Budgeted expenditures are projected to increase by 16.2% or \$1.76M to \$12.61M in FY2025.



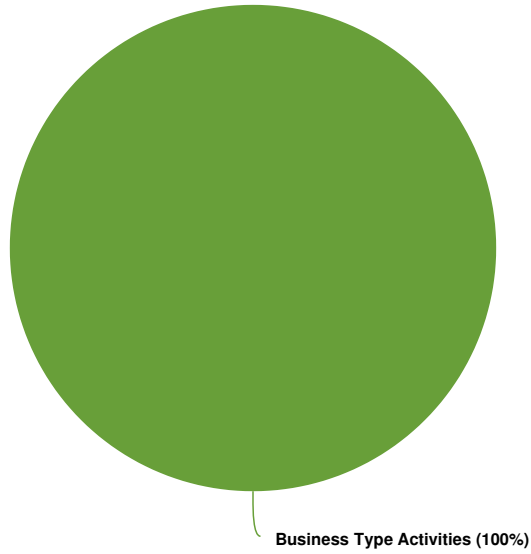
### Veterans Operating Fund Comprehensive Summary

Name	FY2024 Budgeted	FY 2025 PROPOSED (Veterans Operating Fund)
<b>Beginning Fund Balance:</b>	N/A	N/A
<b>Revenues</b>		
Miscellaneous	\$10,854,000.00	\$12,613,000.00
<b>Total Revenues:</b>	<b>\$10,854,000.00</b>	<b>\$12,613,000.00</b>
<b>Expenditures</b>		
Salary	\$1,662,907.00	\$1,561,168.00
Benefits	\$723,935.00	\$671,515.00
Supplies	\$119,500.00	\$120,500.00
Repair and Maintenance	\$61,500.00	\$66,500.00
Professional Services	\$7,147.00	\$7,147.00
Communications	\$20,000.00	\$25,000.00
Travel	\$15,000.00	\$15,000.00
Contractual	\$3,576,366.00	\$4,374,520.00
Insurance	\$73,000.00	\$162,000.00
Utility	\$70,100.00	\$70,100.00

Name	FY2024 Budgeted	FY 2025 PROPOSED (Veterans Operating Fund)
Data Processing	\$10,000.00	\$10,000.00
Debt	\$989,727.00	\$1,561,031.00
Other Financing Sources	\$3,524,818.00	\$3,968,519.00
<b>Total Expenditures:</b>	<b>\$10,854,000.00</b>	<b>\$12,613,000.00</b>
<b>Ending Fund Balance:</b>	<b>N/A</b>	<b>N/A</b>

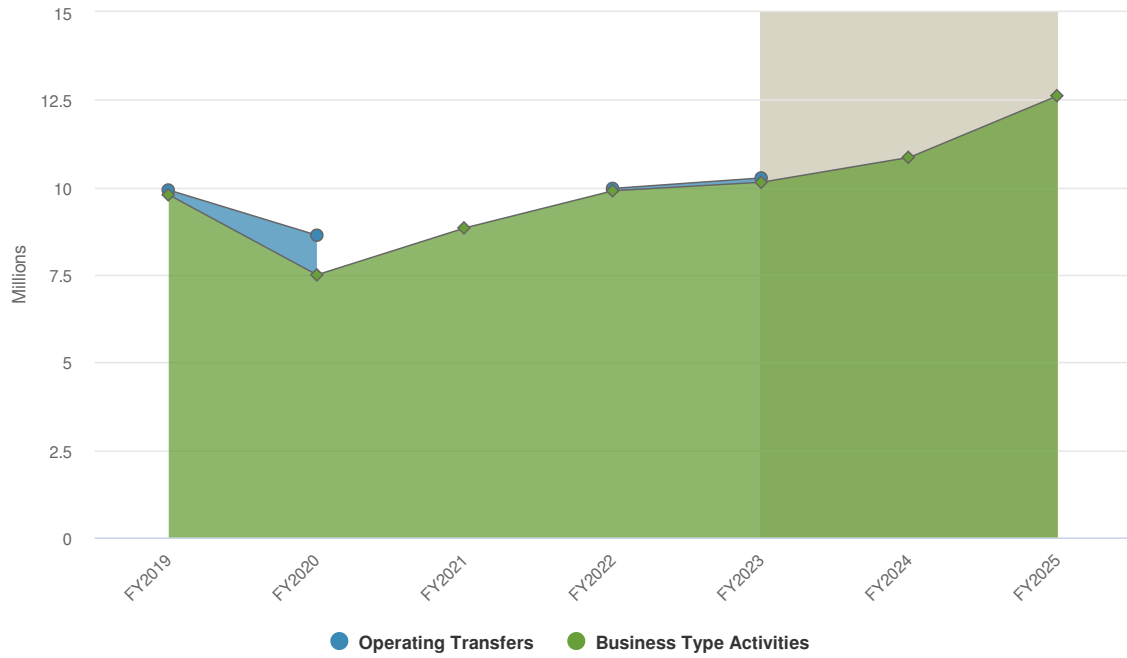
## Revenue by Department

### Projected 2025 Revenue by Department





### Budgeted and Historical 2025 Revenue by Department

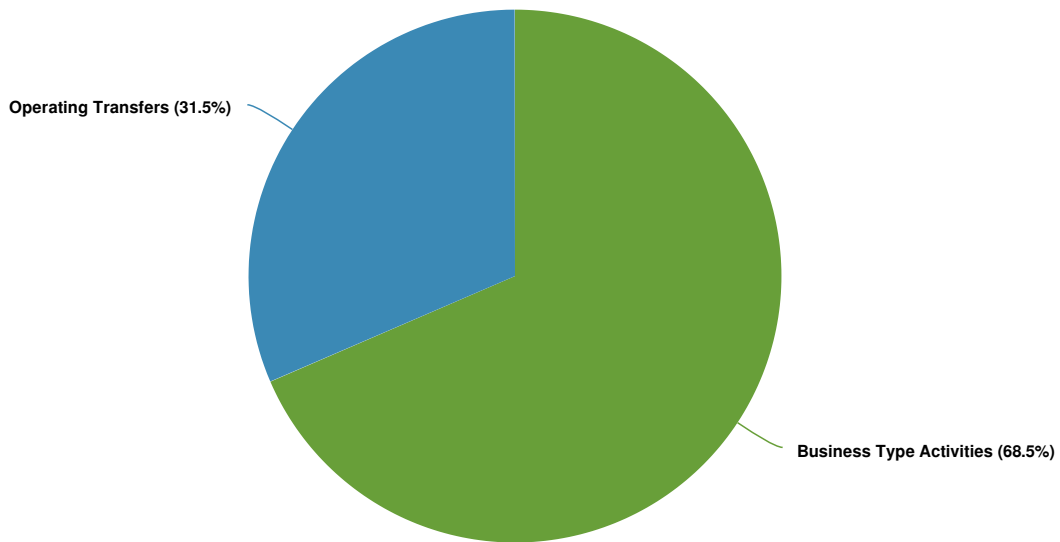


Grey background indicates budgeted figures.

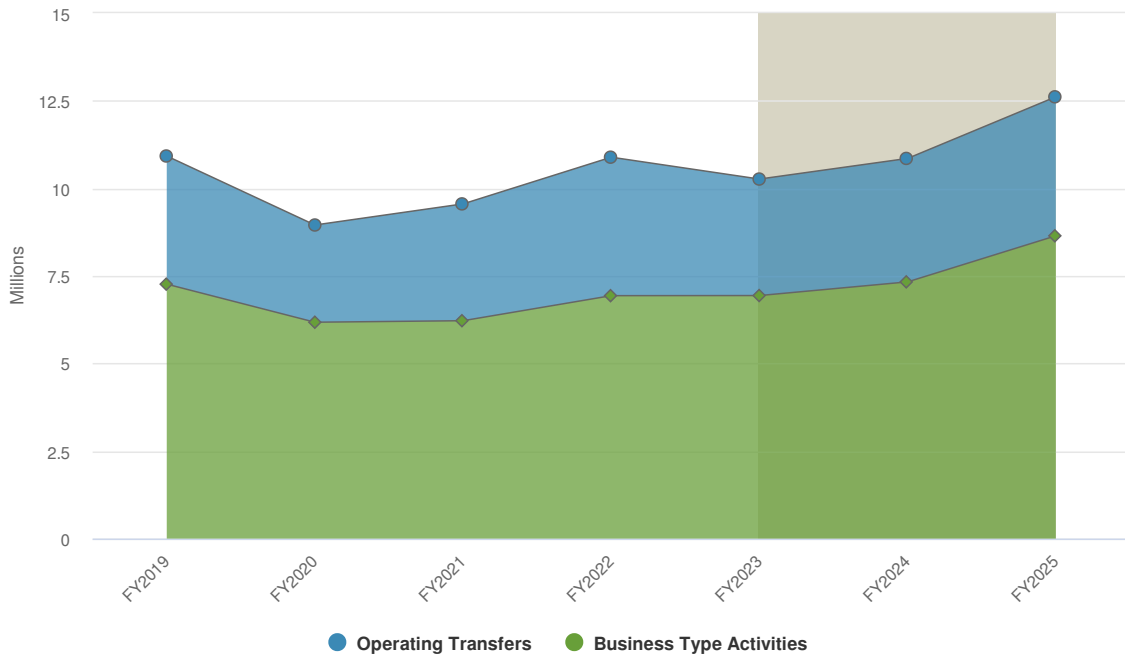
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue			
Business Type Activities	\$10,854,000.00	\$12,613,000.00	16.2%
<b>Total Revenue:</b>	<b>\$10,854,000.00</b>	<b>\$12,613,000.00</b>	<b>16.2%</b>

# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function

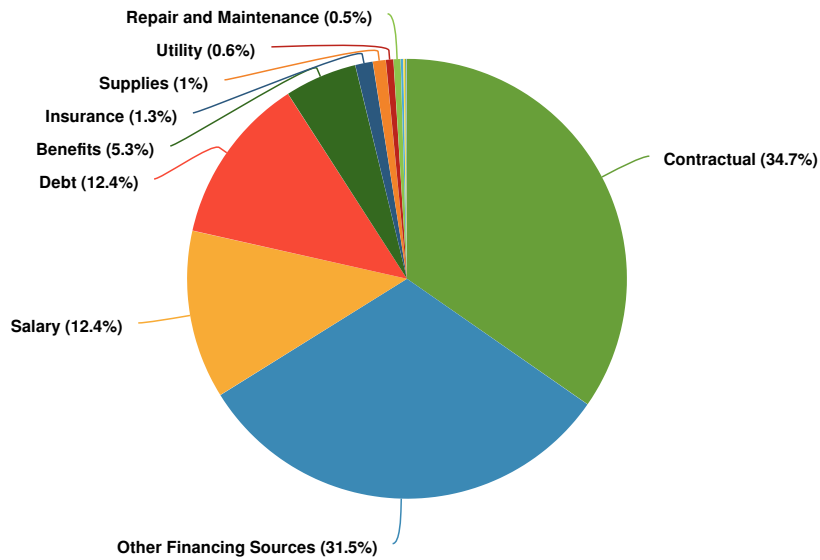


Grey background indicates budgeted figures.

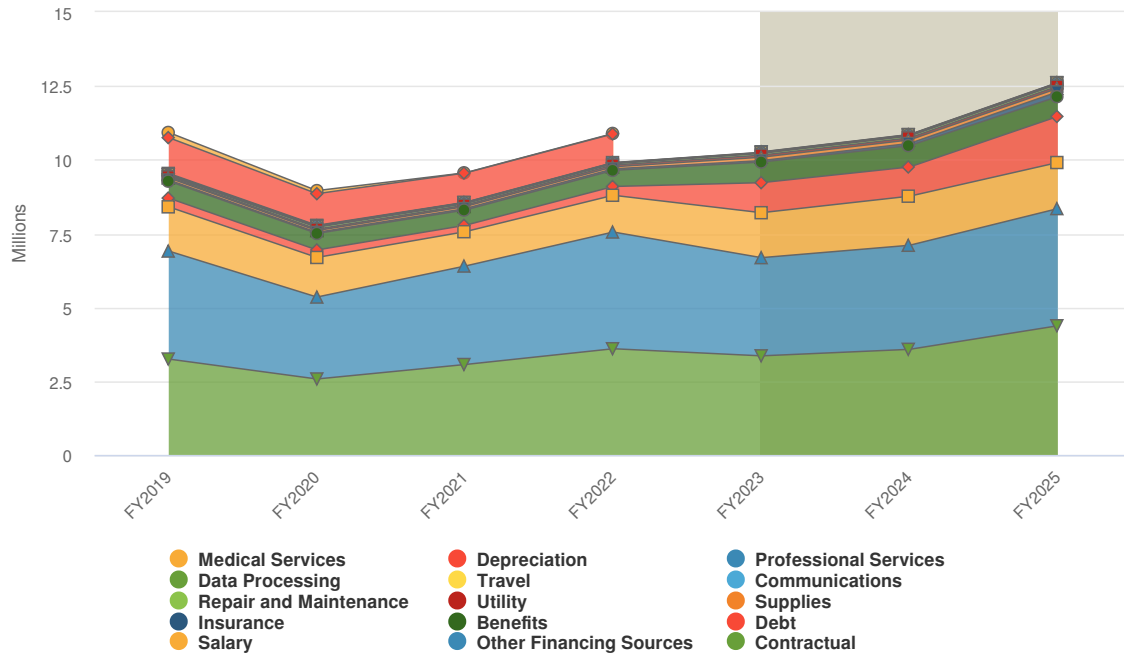
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures			
Business Type Activities	\$7,329,182.00	\$8,644,481.00	17.9%
Operating Transfers	\$3,524,818.00	\$3,968,519.00	12.6%
<b>Total Expenditures:</b>	<b>\$10,854,000.00</b>	<b>\$12,613,000.00</b>	<b>16.2%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Salary	\$1,662,907.00	\$1,561,168.00	-6.1%
Benefits	\$723,935.00	\$671,515.00	-7.2%
Supplies	\$119,500.00	\$120,500.00	0.8%
Repair and Maintenance	\$61,500.00	\$66,500.00	8.1%
Professional Services	\$7,147.00	\$7,147.00	0%
Communications	\$20,000.00	\$25,000.00	25%
Travel	\$15,000.00	\$15,000.00	0%
Contractual	\$3,576,366.00	\$4,374,520.00	22.3%
Insurance	\$73,000.00	\$162,000.00	121.9%
Utility	\$70,100.00	\$70,100.00	0%
Data Processing	\$10,000.00	\$10,000.00	0%
Debt	\$989,727.00	\$1,561,031.00	57.7%
Other Financing Sources	\$3,524,818.00	\$3,968,519.00	12.6%
<b>Total Expense Objects:</b>	<b>\$10,854,000.00</b>	<b>\$12,613,000.00</b>	<b>16.2%</b>

CAMERON COUNTY, TEXAS  
 VETERANS OPERATING FUND  
 2024-2025 Budget

Fund 740 Dept. 000

**LOS TOMATES OPERATING**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4600	Interest Income	158,348.10	0	87,007	0	0
	<i>Revenue Total:</i>	<u>158,348.10</u>	<u>0</u>	<u>87,007</u>	<u>0</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6070	INDIRECT COST	4,839,697.00	3,271,215	3,271,215	3,968,520	0
6082	Contractual Expense	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>4,839,697.00</u>	<u>3,271,215</u>	<u>3,271,215</u>	<u>3,968,520</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
VETERANS OPERATING FUND  
2024-2025 Budget

Fund 740 Dept. 495

**COUNTY AUDITOR**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	43,267.29	52,123	52,123	54,729	0
6003	Salaries-Employees	0.00	0	0	0	0
6006	FICA	3,274.69	3,987	3,987	4,187	0
6007	Group Health	8,025.00	9,000	9,000	9,000	0
6008	Retirement	5,077.01	6,123	6,123	7,566	0
6011	Workers Compensation	83.49	21	21	23	0
6012	Unemployment Insurance	168.80	208	208	219	0
	<b><i>Expenditure Total:</i></b>	59,896.28	71,462	71,462	75,724	0

CAMERON COUNTY, TEXAS  
VETERANS OPERATING FUND  
2024-2025 Budget

Fund 740 Dept. 562

**SHERIFF'S AUTO THEFT**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6001	Elected Officials	0.00	0	0	0	0
6003	Salaries-Employees	298,820.78	370,104	370,104	383,714	0
6004	Overtime	322.82	5,000	5,000	5,000	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	21,533.20	28,695	28,695	29,737	0
6007	Group Health	65,669.30	72,000	72,000	72,000	0
6008	Retirement	34,743.29	43,572	43,572	53,177	0
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	2,022.11	3,000	3,000	3,000	0
6011	Workers Compensation	3,942.29	5,059	5,059	5,400	0
6012	Unemployment Insurance	1,228.34	1,484	1,484	1,539	0
6014	Office Supplies	0.00	0	0	0	0
6016	Gasoline	525.43	12,000	12,000	12,000	0
6017	Butane	0.00	0	0	0	0
6028	Camera and Police Supplies	4,999.99	6,000	6,000	6,000	0
6030	Vehicle Repairs	0.00	0	0	0	0
	<b><i>Expenditure Total:</i></b>	433,807.55	546,914	546,914	571,567	0

CAMERON COUNTY, TEXAS  
VETERANS OPERATING FUND  
2024-2025 Budget

Fund 740 Dept. 610

**BRIDGE OPERATIONS**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4451	Tolls - Entrance Fees	12,699,873.43	10,800,000	10,800,000	12,032,000	0
4551	J.P Precinct #5/1	0.00	0	0	0	0
4600	Interest Income	167,544.57	42,000	102,000	329,000	0
4602	Miscellaneous	0.00	0	0	0	0
4614	Land Rental	12,000.00	12,000	12,000	252,000	0
4640	Sale of Surplus	0.00	0	0	0	0
	<i>Revenue Total:</i>	12,879,418.00	10,854,000	10,914,000	12,613,000	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	158,941.40	198,652	198,652	202,406	0
6003	Salaries-Employees	596,201.65	960,028	850,028	830,319	0
6004	Overtime	76,112.09	77,000	77,000	85,000	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	61,315.76	92,102	92,102	85,537	0
6007	Group Health	242,421.53	304,425	304,425	239,922	0
6008	Retirement	96,817.96	145,161	145,161	154,529	0
6009	Auto Allowance	418.68	2,410	2,410	418	0
6010	Uniforms	9,210.93	15,000	15,000	15,000	0
6011	Workers Compensation	4,786.92	4,745	4,745	3,790	0
6012	Unemployment Insurance	3,394.91	4,943	4,943	4,471	0
6014	Office Supplies	45,736.05	55,000	55,000	55,000	0
6016	Gasoline	14,448.33	16,000	13,000	16,000	0
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	1,086.30	1,500	1,500	1,500	0
6022	Drugs Medicine	0.00	0	0	0	0
6025	Food-Human	997.95	1,000	1,000	1,000	0
6026	Household Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	7,670.32	6,500	6,500	6,500	0
6033	Contingencies	0.00	0	0	0	0
6038	Small Tools and Equipment	7,176.23	4,000	4,000	5,000	0
6040	Audit and Accounting	6,647.00	6,647	6,647	6,647	0
6044	Appointed Attorneys	0.00	0	0	0	0
6046	Medical and Dental	0.00	500	500	500	0
6047	Mobile Phones	6,106.39	5,000	10,000	10,000	0
6048	Communications	14,131.12	15,000	15,000	15,000	0
6049	Postage	63.90	1,000	1,000	1,000	0
6050	Travel	0.00	10,000	0	10,000	0
6054	Advertising	14,700.00	35,000	35,000	60,000	0
6056	Property Insurance	54,166.59	70,000	145,271	159,000	0
6057	Vehicle Insurance	552.50	3,000	3,000	3,000	0
6058	Liability Other Insurance	0.00	0	0	0	0
6060	Electricity	26,784.70	46,700	46,700	46,700	0
6062	Water	10,189.92	12,000	12,000	12,000	0
6063	Sewage and Garbage	8,627.27	11,400	11,400	11,400	0
6064	Building Maintenance	23,000.10	25,000	30,000	30,000	0
6067	Equipment Maintenance	30,341.08	30,000	30,000	30,000	0
6069	Equipment Rental	3,215.32	7,000	7,000	7,000	0



CAMERON COUNTY, TEXAS  
 VETERANS OPERATING FUND  
 2024-2025 Budget

Fund 740 Dept. 610

**BRIDGE OPERATIONS**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	43,719.00	35,000	35,000	35,000	0
6076	Bank Fees	255.14	4,000	4,000	4,000	0
6077	Data Processing	9,977.14	10,000	10,000	10,000	0
6078	Education and Training	0.00	5,000	2,729	5,000	0
6082	Contractual Expense	268,398.59	224,151	324,151	300,000	0
6096	Equipment	0.00	0	0	0	0
6097	Debt Retirement	0.00	735,699	735,699	979,864	0
6098	Debt Interest	316,122.86	254,028	341,035	581,167	0
6195	Safety Supplies	3,752.85	5,000	5,000	5,000	0
6198	Depreciation	980,348.54	0	0	0	0
6200	EMPLOYEE BENEFIT	-119,530.00	0	0	0	0
6210	Pension Expense	-19,834.00	0	0	0	0
9232	AMORTIZED BOND DISCOUNT	19,840.92	0	0	0	0
	<b><i>Expenditure Total:</i></b>	<u>3,028,313.94</u>	<u>3,439,591</u>	<u>3,586,598</u>	<u>4,028,670</u>	<u>0</u>

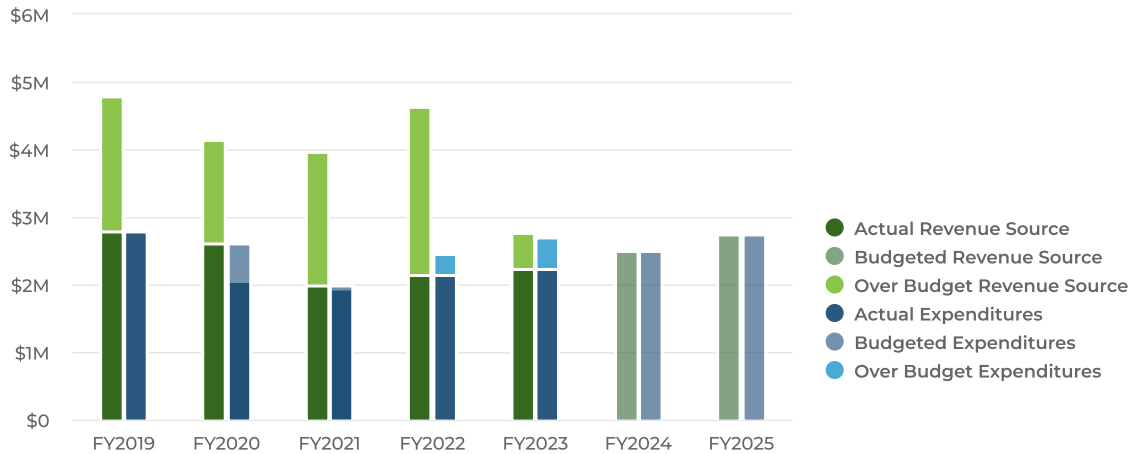


## Free Trade Bridge - Operating

The Free Trade Bridge at Los Indios Operating Fund is an Enterprise Fund. Revenues are generated from tolls and concessions. Revenues are used for Bridge maintenance and operations and debt service. Excess revenues after expenses are split 50% to the County and 25% each to the cities of San Benito and Harlingen.

### Summary

The County of Cameron is projecting \$2.75M of revenue in FY2025, which represents a 9.6% increase over the prior year. Budgeted expenditures are projected to increase by 9.6% or \$241K to \$2.75M in FY2025.



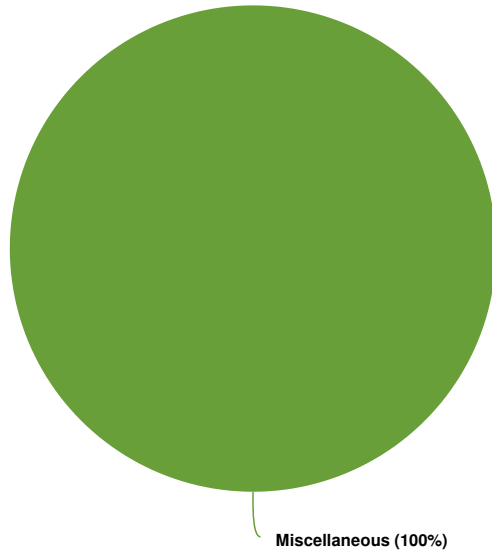
### Free Trade Bridge - Operating Comprehensive Summary

Name	FY2024 Budgeted	FY 2025 PROPOSED (Free Trade Bridge - Operating)
<b>Beginning Fund Balance:</b>	N/A	N/A
<b>Revenues</b>		
Miscellaneous	\$2,511,500.00	\$2,752,500.00
<b>Total Revenues:</b>	<b>\$2,511,500.00</b>	<b>\$2,752,500.00</b>
<b>Expenditures</b>		
Salary	\$533,673.00	\$459,605.00
Benefits	\$249,937.00	\$207,253.00
Supplies	\$35,937.00	\$35,937.00
Repair and Maintenance	\$57,000.00	\$82,000.00
Professional Services	\$6,647.00	\$6,647.00
Communications	\$11,000.00	\$12,000.00
Travel	\$3,000.00	\$3,000.00
Contractual	\$684,223.00	\$900,183.00
Insurance	\$86,928.00	\$32,550.00
Utility	\$74,296.00	\$74,296.00

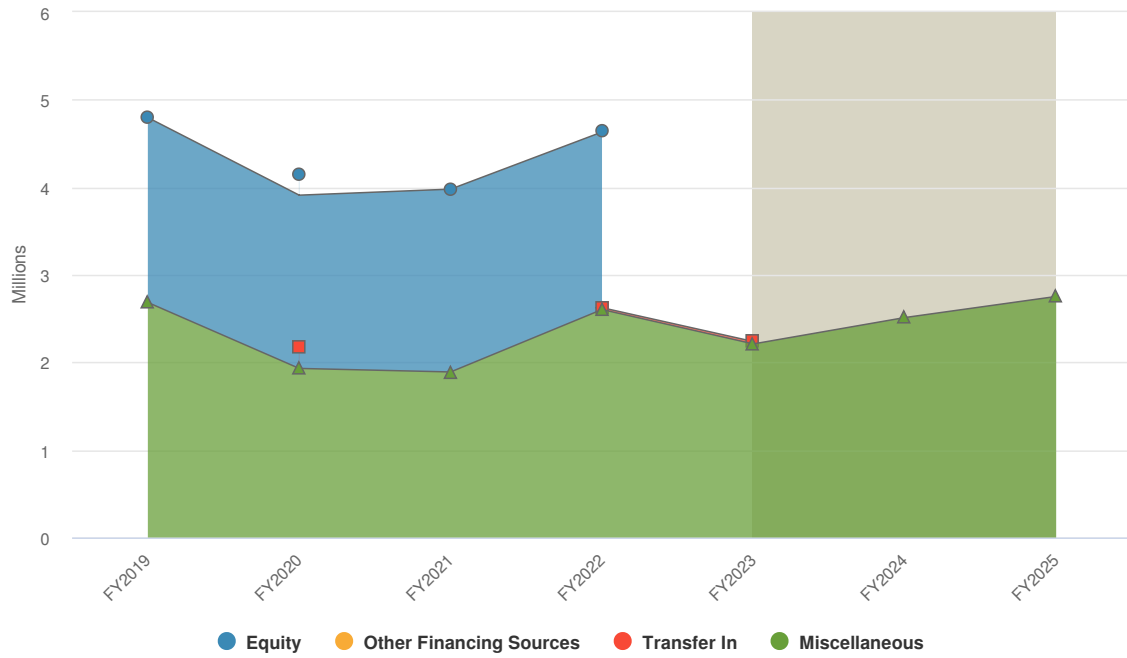
Name	FY2024 Budgeted	FY 2025 PROPOSED (Free Trade Bridge - Operating)
Data Processing	\$10,000.00	\$10,000.00
Capital	\$6,500.00	\$6,500.00
Debt	\$193,138.00	\$342,545.00
Other Financing Sources	\$559,221.00	\$579,984.00
<b>Total Expenditures:</b>	<b>\$2,511,500.00</b>	<b>\$2,752,500.00</b>
<b>Ending Fund Balance:</b>	<b>N/A</b>	<b>N/A</b>

## Revenues by Source

### Projected 2025 Revenues by Source



### Budgeted and Historical 2025 Revenues by Source

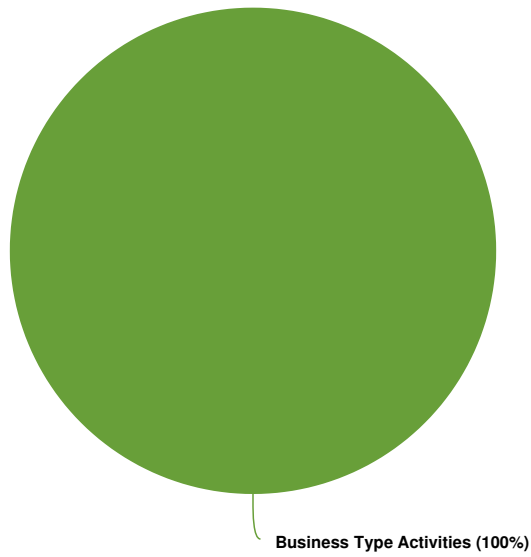


Grey background indicates budgeted figures.

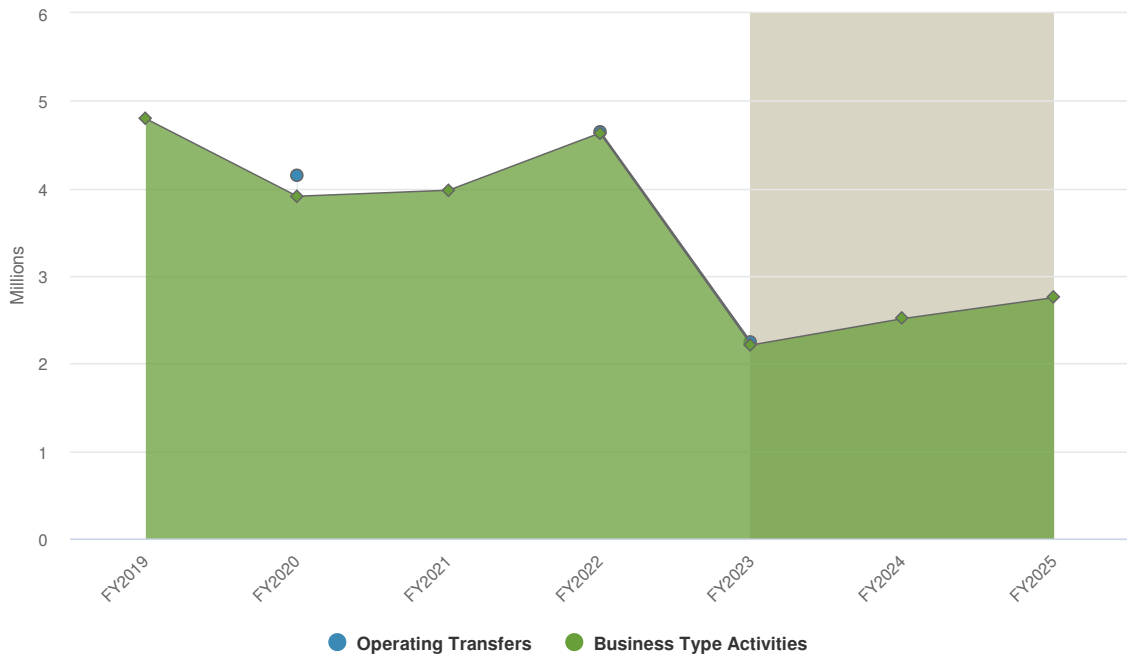
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Miscellaneous	\$2,511,500.00	\$2,752,500.00	9.6%
<b>Total Revenue Source:</b>	<b>\$2,511,500.00</b>	<b>\$2,752,500.00</b>	<b>9.6%</b>

# Revenue by Department

## Projected 2025 Revenue by Department



## Budgeted and Historical 2025 Revenue by Department



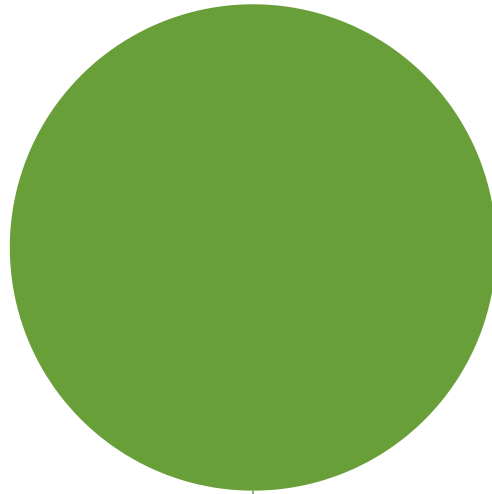
Grey background indicates budgeted figures.

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue			

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Business Type Activities	\$2,511,500.00	\$2,752,500.00	9.6%
<b>Total Revenue:</b>	<b>\$2,511,500.00</b>	<b>\$2,752,500.00</b>	<b>9.6%</b>

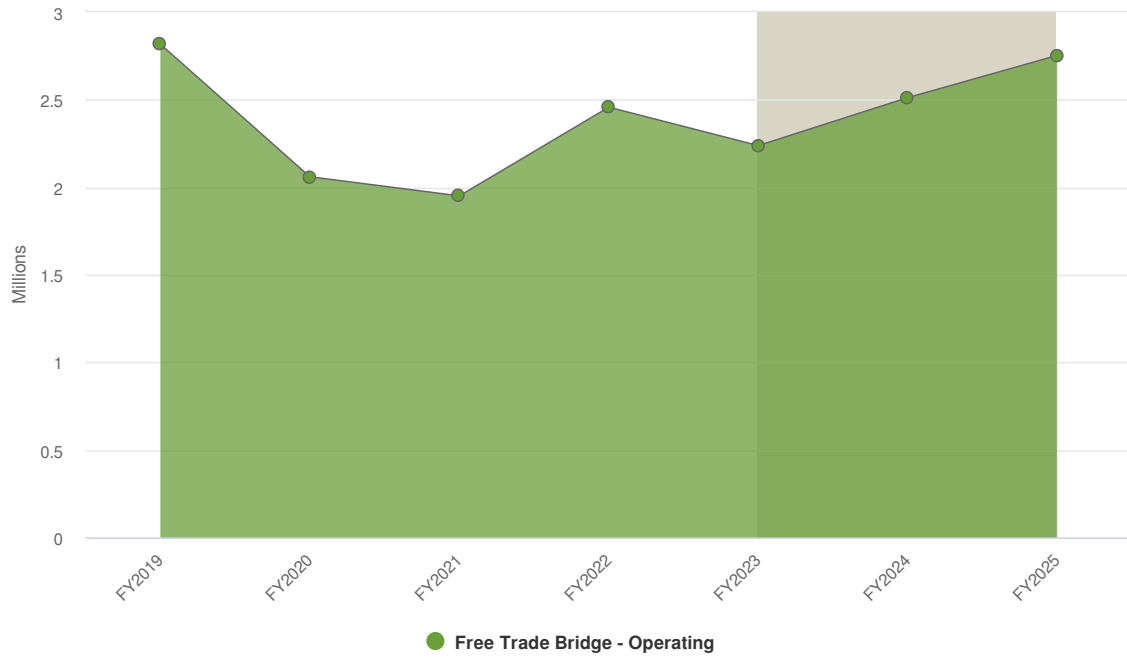
## Expenditures by Fund

### 2025 Expenditures by Fund



Free Trade Bridge - Operating (100%)

### Budgeted and Historical 2025 Expenditures by Fund

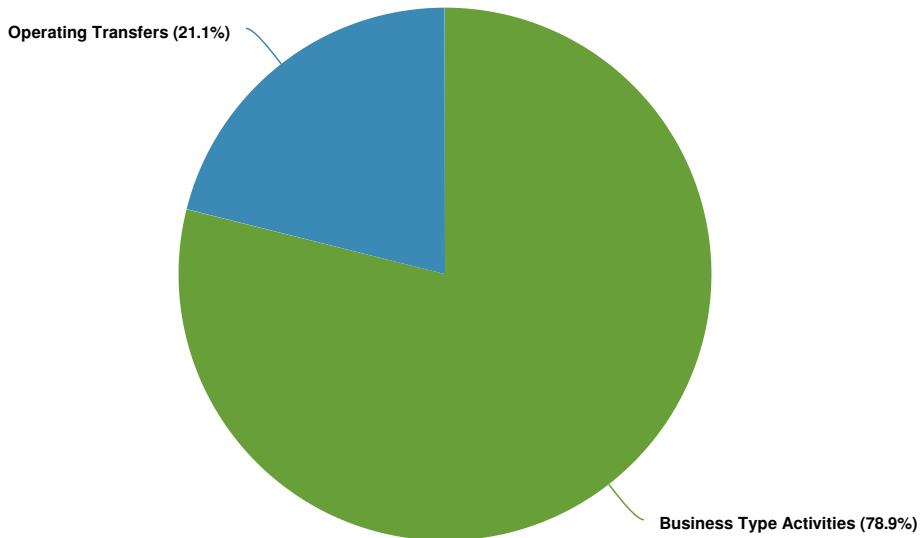


Grey background indicates budgeted figures.

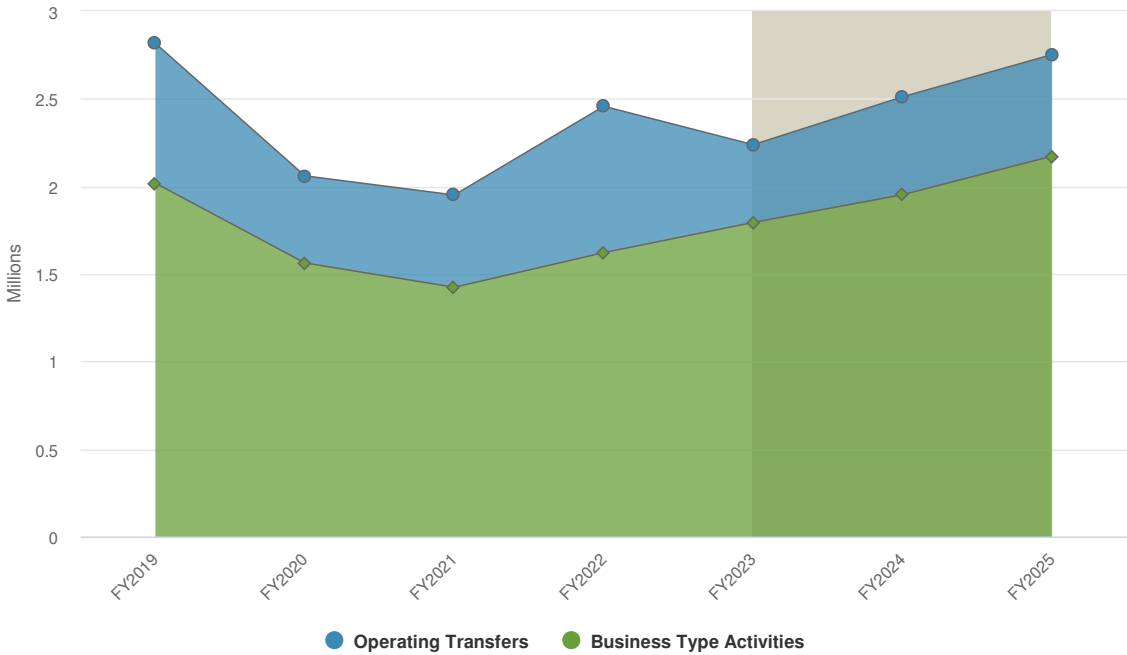
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Free Trade Bridge - Operating	\$2,511,500.00	\$2,752,500.00	9.6%
<b>Total Free Trade Bridge - Operating:</b>	<b>\$2,511,500.00</b>	<b>\$2,752,500.00</b>	<b>9.6%</b>

# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



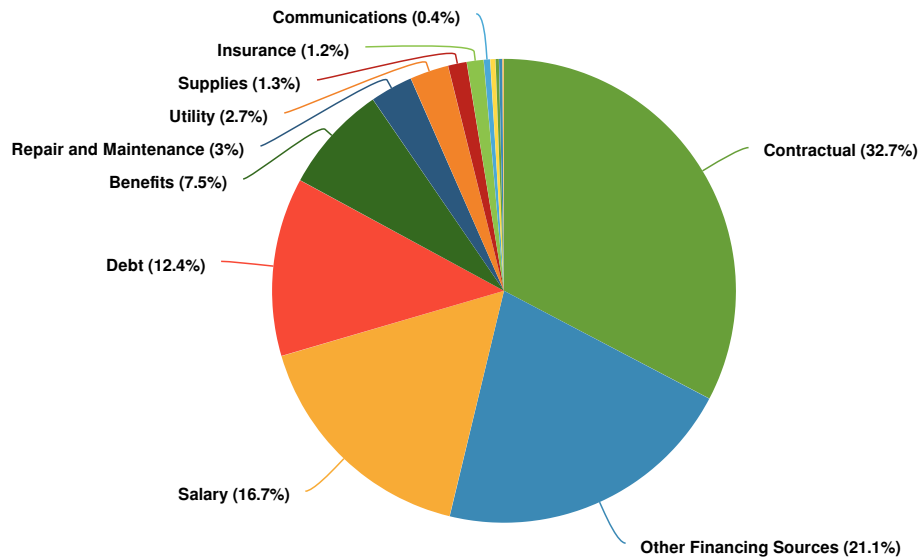
Grey background indicates budgeted figures.



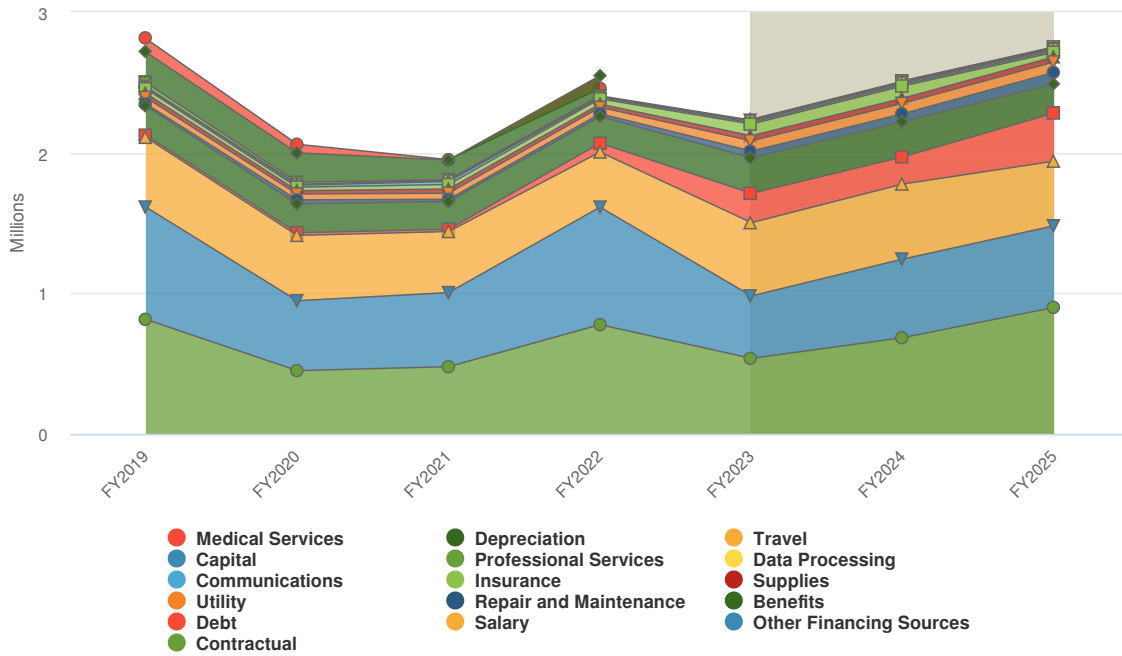
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures			
Business Type Activities	\$1,952,279.00	\$2,172,516.00	11.3%
Operating Transfers	\$559,221.00	\$579,984.00	3.7%
<b>Total Expenditures:</b>	<b>\$2,511,500.00</b>	<b>\$2,752,500.00</b>	<b>9.6%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Salary	\$533,673.00	\$459,605.00	-13.9%
Benefits	\$249,937.00	\$207,253.00	-17.1%
Supplies	\$35,937.00	\$35,937.00	0%
Repair and Maintenance	\$57,000.00	\$82,000.00	43.9%
Professional Services	\$6,647.00	\$6,647.00	0%
Communications	\$11,000.00	\$12,000.00	9.1%
Travel	\$3,000.00	\$3,000.00	0%
Contractual	\$684,223.00	\$900,183.00	31.6%
Insurance	\$86,928.00	\$32,550.00	-62.6%
Utility	\$74,296.00	\$74,296.00	0%
Data Processing	\$10,000.00	\$10,000.00	0%
Capital	\$6,500.00	\$6,500.00	0%
Debt	\$193,138.00	\$342,545.00	77.4%
Other Financing Sources	\$559,221.00	\$579,984.00	3.7%
<b>Total Expense Objects:</b>	<b>\$2,511,500.00</b>	<b>\$2,752,500.00</b>	<b>9.6%</b>

CAMERON COUNTY, TEXAS  
 FREE TRADE BRIDGE - OPERA  
 2024-2025 Budget

Fund 770 Dept. 000

**LOS INDIOS TOLL BRIDGE**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4600	Interest Income	24,173.55	0	18,525	0	0
	<i>Revenue Total:</i>	24,173.55	0	18,525	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6070	INDIRECT COST	738,350.00	448,367	448,367	579,983	0
6099	Fiscal Agent Fees	0.00	0	0	0	0
	<i>Expenditure Total:</i>	738,350.00	448,367	448,367	579,983	0

CAMERON COUNTY, TEXAS  
FREE TRADE BRIDGE - OPERA  
2024-2025 Budget

Fund 770 Dept. 610

**FREE TRADE BRIDGE**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4381	Insurance Proceeds	0.00	0	64,987	0	0
4451	Tolls - Entrance Fees	2,669,893.70	2,500,000	2,500,000	2,704,000	0
4600	Interest Income	33,863.46	10,500	10,500	47,000	0
4602	Miscellaneous	0.00	0	0	0	0
4841	Concessions Leases	0.00	1,000	1,000	1,500	0
	<i>Revenue Total:</i>	2,703,757.16	2,511,500	2,576,487	2,752,500	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	61,559.28	64,610	64,610	69,070	0
6003	Salaries-Employees	212,582.13	439,063	361,063	360,535	0
6004	Overtime	23,803.81	30,000	30,000	30,000	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	22,146.21	40,826	40,826	35,160	0
6007	Group Health	107,736.45	140,742	140,742	104,742	0
6008	Retirement	34,795.96	62,693	62,693	63,542	0
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	3,271.43	9,600	9,600	9,600	0
6011	Workers Compensation	1,941.32	3,541	3,541	1,971	0
6012	Unemployment Insurance	1,151.49	2,135	2,135	1,838	0
6014	Office Supplies	6,651.95	18,037	18,037	18,037	0
6016	Gasoline	2,498.88	4,100	4,100	4,100	0
6025	Food-Human	0.00	1,000	1,000	1,000	0
6028	Camera and Police Supplies	0.00	1,000	1,000	1,000	0
6030	Vehicle Repairs	588.34	2,000	2,000	2,000	0
6033	Contingencies	0.00	0	0	0	0
6038	Small Tools and Equipment	2,834.89	1,000	1,000	1,000	0
6040	Audit and Accounting	6,647.00	6,647	6,647	6,647	0
6045	Professional Services	0.00	0	0	0	0
6047	Mobile Phones	926.44	1,000	2,000	2,000	0
6048	Communications	9,257.94	10,000	10,000	10,000	0
6049	Postage	0.00	200	200	200	0
6050	Travel	0.00	3,000	3,000	3,000	0
6054	Advertising	0.00	10,000	10,000	20,000	0
6056	Property Insurance	42,871.24	45,000	45,000	32,000	0
6057	Vehicle Insurance	120.75	550	550	550	0
6058	Liability Other Insurance	0.00	0	0	0	0
6060	Electricity	29,596.83	32,296	32,296	32,296	0
6062	Water	996.08	2,000	2,000	2,000	0
6063	Sewage and Garbage	5,476.86	6,000	11,000	6,000	0
6064	Building Maintenance	65,677.47	30,000	32,000	40,000	0
6067	Equipment Maintenance	14,281.52	20,000	20,000	20,000	0
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	5,260.00	9,700	9,700	9,700	0
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	22,000.00	30,000	30,000	30,000	0
6076	Bank Fees	1,664.46	500	500	500	0
6077	Data Processing	9,970.99	10,000	10,000	10,000	0

CAMERON COUNTY, TEXAS  
 FREE TRADE BRIDGE - OPERA  
 2024-2025 Budget

Fund 770 Dept. 610

**FREE TRADE BRIDGE**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
6078	Education and Training	0.00	0	0	0	0
6082	Contractual Expense	219,249.41	185,656	255,656	260,000	0
6091	Building Improvements	0.00	1,500	66,487	1,500	0
6096	Equipment	0.00	5,000	5,000	5,000	0
6097	Debt Retirement	0.00	109,148	109,148	175,441	0
6098	Debt Interest	107,168.22	83,990	102,515	167,104	0
6195	Safety Supplies	0.00	1,000	1,000	1,000	0
	<i>Expenditure Total:</i>	<u>1,022,727.35</u>	<u>1,423,534</u>	<u>1,507,046</u>	<u>1,538,533</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
 FREE TRADE BRIDGE - OPERA  
 2024-2025 Budget

Fund 770 Dept. 6115

**COLD STORAGE FACILITY**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6056	Property Insurance	0.00	41,378	41,378	0	0
6060	Electricity	13,527.72	33,000	33,000	33,000	0
6062	Water	0.00	1,000	1,000	1,000	0
6067	Equipment Maintenance	887.12	5,000	5,000	20,000	0
	<i>Expenditure Total:</i>	14,414.84	80,378	80,378	54,000	0

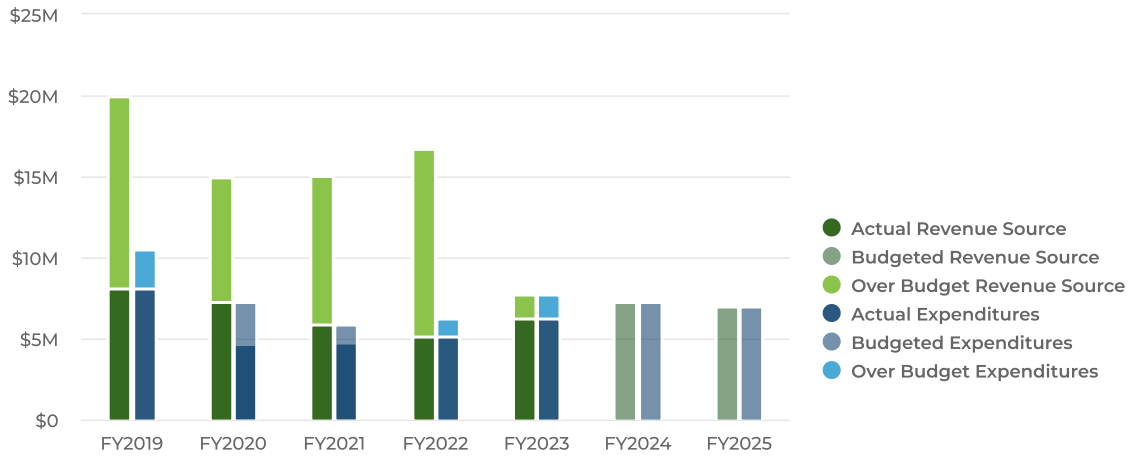


# Gateway Bridge - Operating

The Gateway International Bridge fund is an Enterprise Fund. Revenues are generated from tolls and concessions for the lease of property. Revenues are utilized for maintenance and operations of the bridge, administration and debt service. Gateway Bridge is 100% owned by Cameron County.

## Summary

The County of Cameron is projecting \$7.03M of revenue in FY2025, which represents a 4.1% decrease over the prior year. Budgeted expenditures are projected to decrease by 4.1% or \$297K to \$7.03M in FY2025.



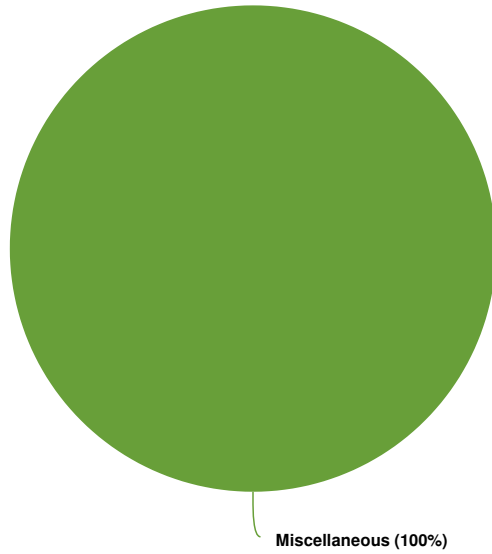
## Gateway Bridge - Operating Comprehensive Summary

Name	FY2024 Budgeted	FY 2025 PROPOSED (Gateway Bridge - Operating)
<b>Beginning Fund Balance:</b>	N/A	N/A
<b>Revenues</b>		
Miscellaneous	\$7,330,000.00	\$7,033,000.00
<b>Total Revenues:</b>	<b>\$7,330,000.00</b>	<b>\$7,033,000.00</b>
<b>Expenditures</b>		
Salary	\$984,342.00	\$917,537.00
Benefits	\$455,803.00	\$425,491.00
Supplies	\$48,925.00	\$48,925.00
Repair and Maintenance	\$36,000.00	\$36,000.00
Professional Services	\$6,647.00	\$6,647.00
Communications	\$16,000.00	\$16,000.00
Travel	\$6,000.00	\$6,000.00
Contractual	\$294,126.00	\$373,000.00
Insurance	\$50,000.00	\$30,000.00
Utility	\$26,500.00	\$29,500.00

Name	FY2024 Budgeted	FY 2025 PROPOSED (Gateway Bridge - Operating)
Data Processing	\$10,000.00	\$10,000.00
Capital	\$6,500.00	\$6,500.00
Debt	\$330,616.00	\$697,294.00
Other Financing Sources	\$5,058,541.00	\$4,430,106.00
<b>Total Expenditures:</b>	<b>\$7,330,000.00</b>	<b>\$7,033,000.00</b>
<b>Ending Fund Balance:</b>	<b>N/A</b>	<b>N/A</b>

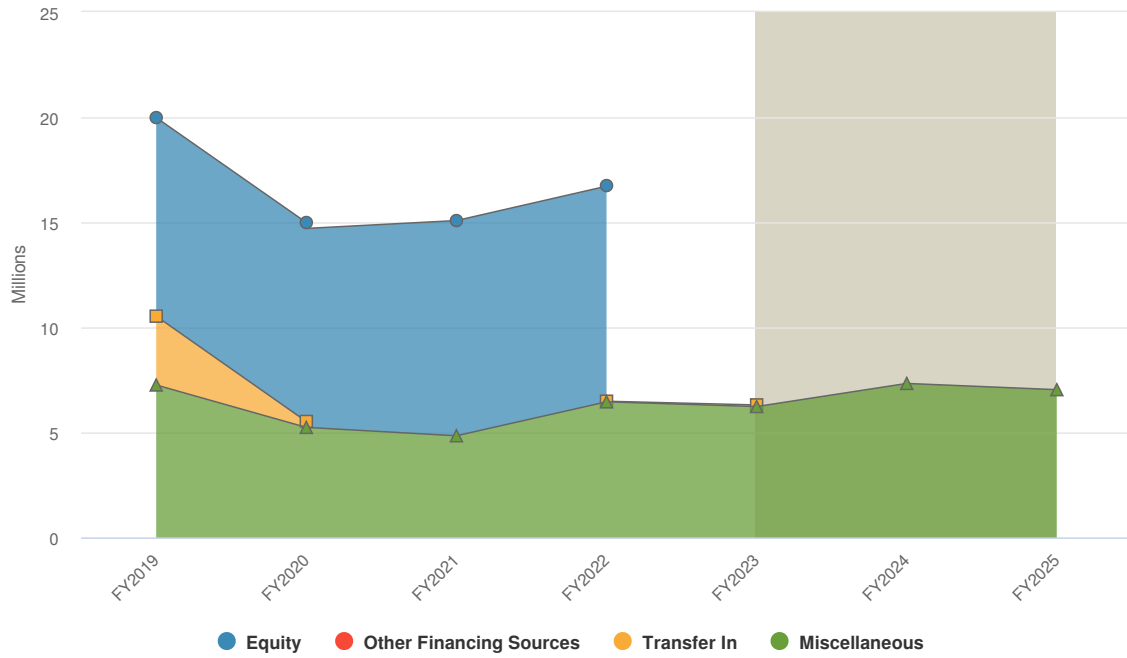
## Revenues by Source

### Projected 2025 Revenues by Source





### Budgeted and Historical 2025 Revenues by Source

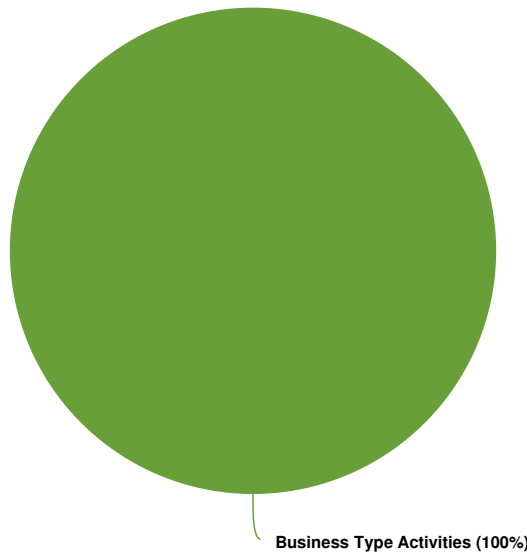


Grey background indicates budgeted figures.

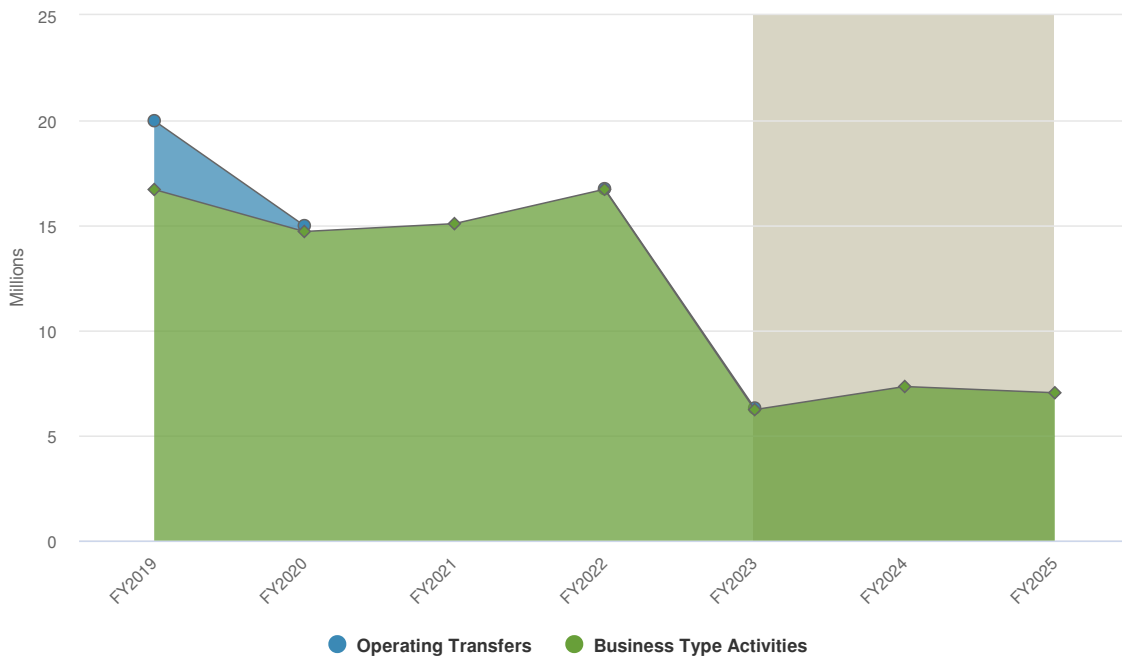
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Miscellaneous	\$7,330,000.00	\$7,033,000.00	-4.1%
<b>Total Revenue Source:</b>	<b>\$7,330,000.00</b>	<b>\$7,033,000.00</b>	<b>-4.1%</b>

# Revenue by Department

## Projected 2025 Revenue by Department



## Budgeted and Historical 2025 Revenue by Department



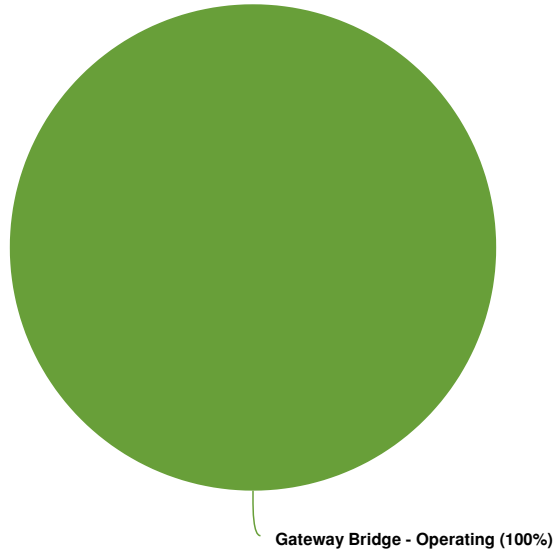
Grey background indicates budgeted figures.

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue			

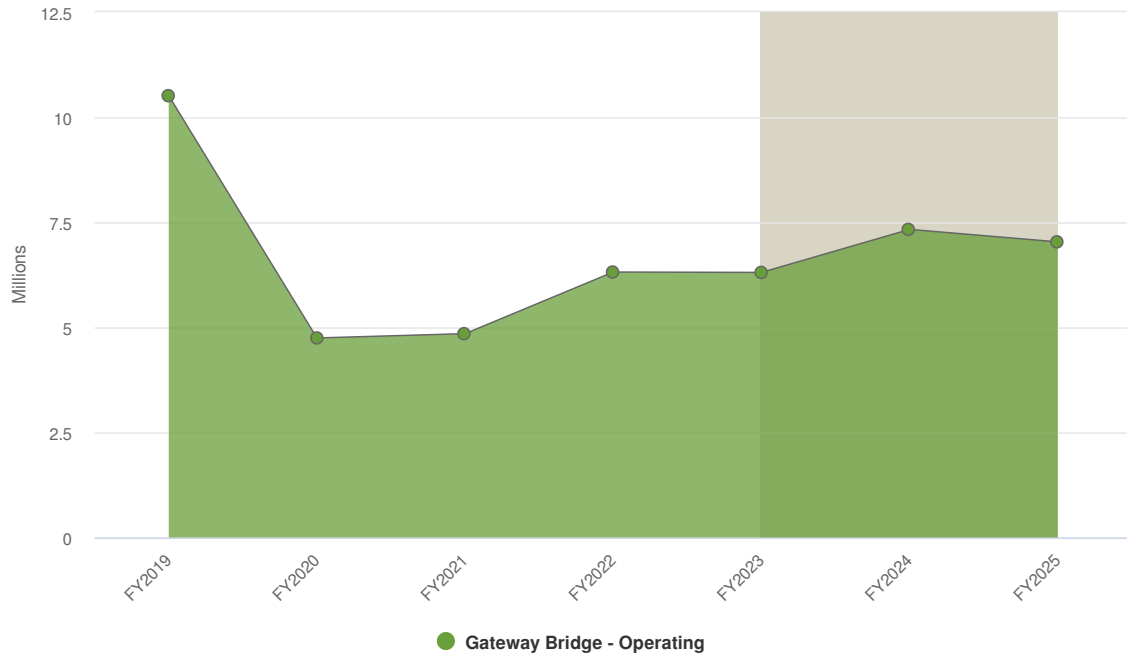
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Business Type Activities	\$7,330,000.00	\$7,033,000.00	-4.1%
<b>Total Revenue:</b>	<b>\$7,330,000.00</b>	<b>\$7,033,000.00</b>	<b>-4.1%</b>

## Expenditures by Fund

### 2025 Expenditures by Fund



### Budgeted and Historical 2025 Expenditures by Fund

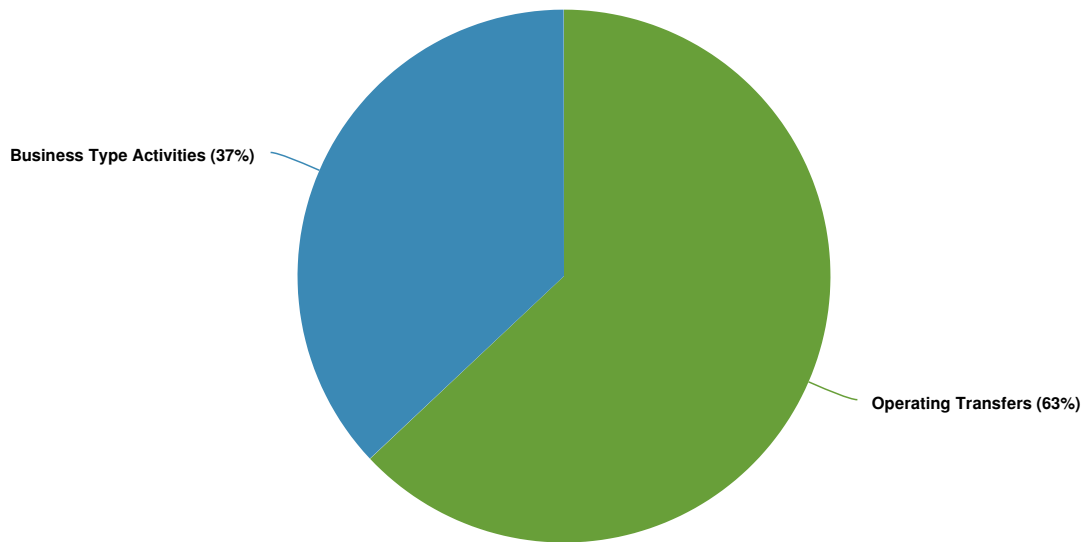


Grey background indicates budgeted figures.

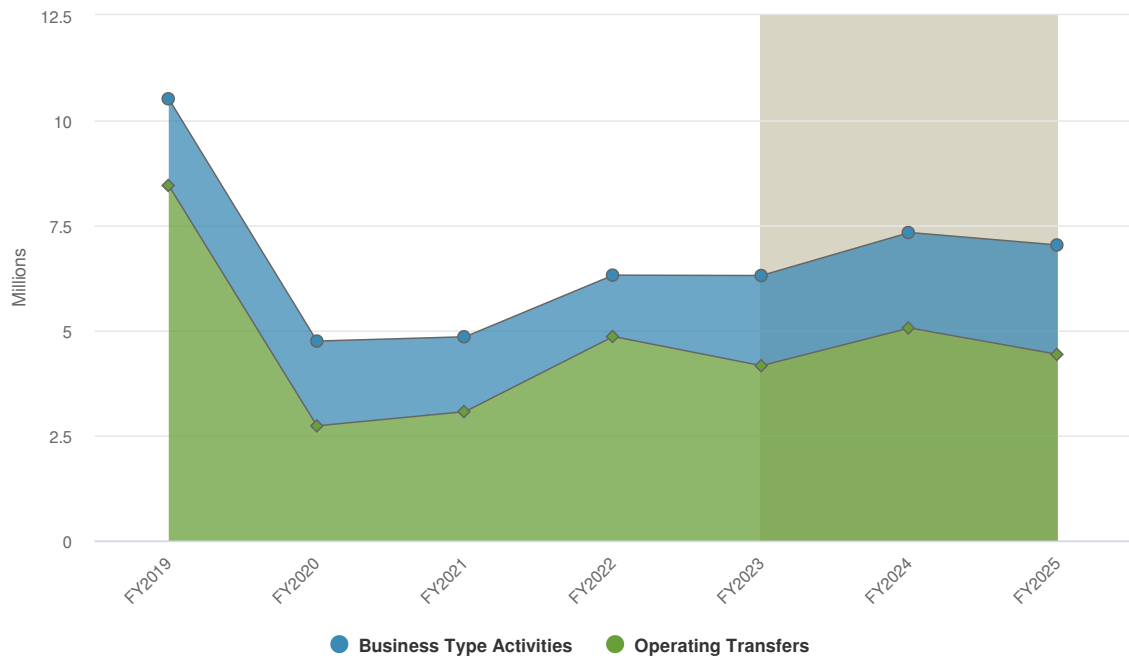
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Gateway Bridge - Operating	\$7,330,000.00	\$7,033,000.00	-4.1%
<b>Total Gateway Bridge - Operating:</b>	<b>\$7,330,000.00</b>	<b>\$7,033,000.00</b>	<b>-4.1%</b>

# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function

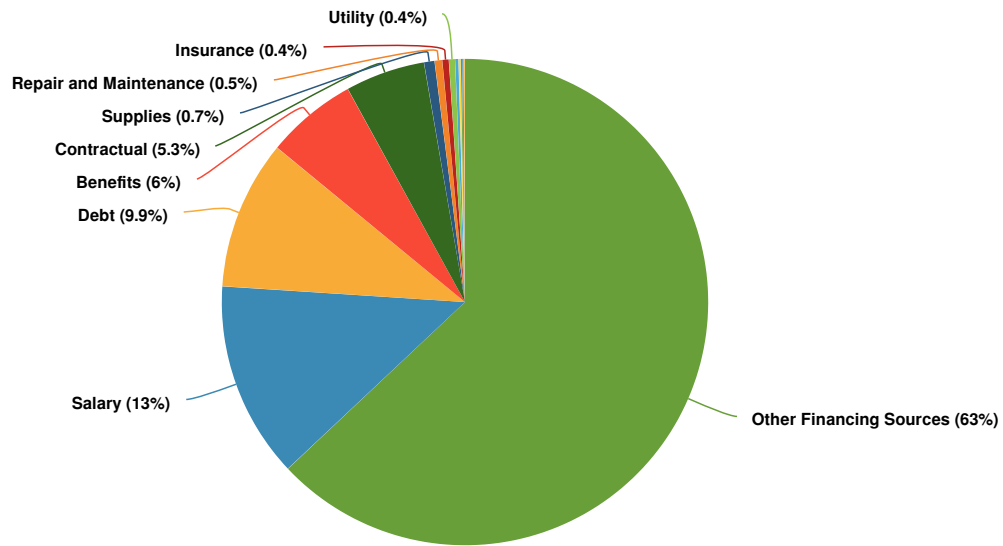


Grey background indicates budgeted figures.

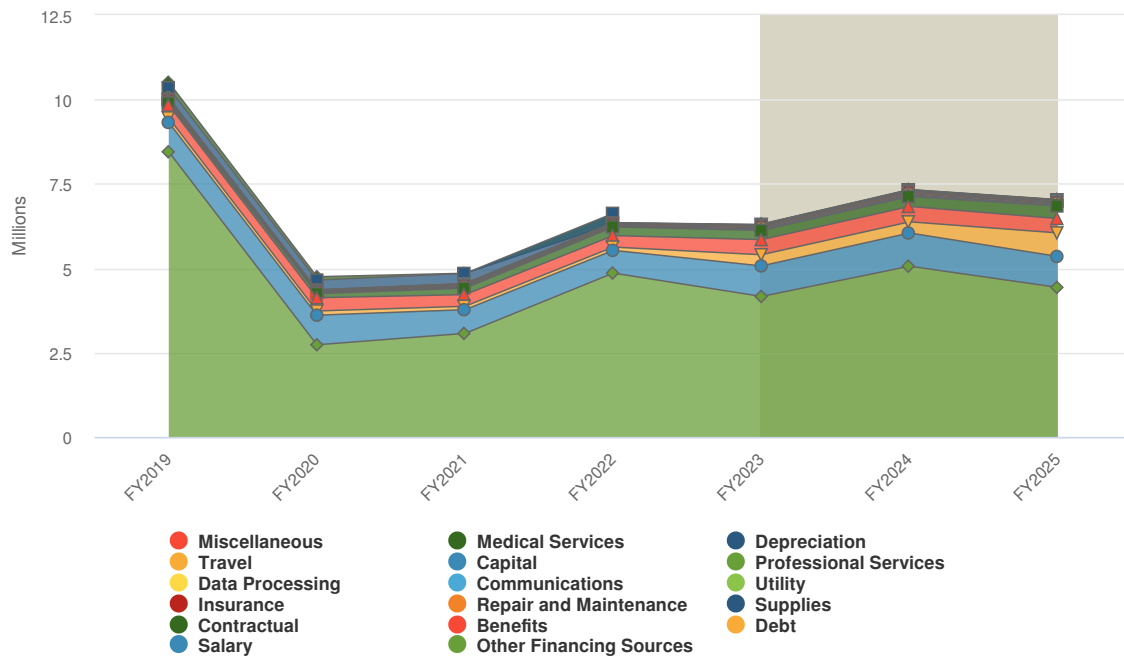
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures			
Business Type Activities	\$2,271,459.00	\$2,602,894.00	14.6%
Operating Transfers	\$5,058,541.00	\$4,430,106.00	-12.4%
<b>Total Expenditures:</b>	<b>\$7,330,000.00</b>	<b>\$7,033,000.00</b>	<b>-4.1%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Salary	\$984,342.00	\$917,537.00	-6.8%
Benefits	\$455,803.00	\$425,491.00	-6.7%
Supplies	\$48,925.00	\$48,925.00	0%
Repair and Maintenance	\$36,000.00	\$36,000.00	0%
Professional Services	\$6,647.00	\$6,647.00	0%
Communications	\$16,000.00	\$16,000.00	0%
Travel	\$6,000.00	\$6,000.00	0%
Contractual	\$294,126.00	\$373,000.00	26.8%
Insurance	\$50,000.00	\$30,000.00	-40%
Utility	\$26,500.00	\$29,500.00	11.3%
Data Processing	\$10,000.00	\$10,000.00	0%
Capital	\$6,500.00	\$6,500.00	0%
Debt	\$330,616.00	\$697,294.00	110.9%
Other Financing Sources	\$5,058,541.00	\$4,430,106.00	-12.4%
<b>Total Expense Objects:</b>	<b>\$7,330,000.00</b>	<b>\$7,033,000.00</b>	<b>-4.1%</b>

CAMERON COUNTY, TEXAS  
 GATEWAY BRIDGE - OPERATING  
 2024-2025 Budget

Fund 800 Dept. 000

**GATEWAY ADMINISTRATION**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4600	Interest Income	149,442.33	0	51,291	0	0
4625	Lease-Interest Revenue	44,848.11	0	0	0	0
4737	Amort. of Def Inflow - Leases	227,616.52	0	0	0	0
	<i>Revenue Total:</i>	<u>421,906.96</u>	<u>0</u>	<u>51,291</u>	<u>0</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6076	Bank Fees	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  
GATEWAY BRIDGE - OPERATING  
2024-2025 Budget

Fund 800 Dept. 610

**GATEWAY INTL TOLL BRIDGE**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4451	Tolls - Entrance Fees	7,083,120.81	7,000,000	7,000,000	6,630,000	0
4600	Interest Income	218,805.07	72,000	72,000	385,000	0
4602	Miscellaneous	0.00	0	0	0	0
4614	Land Rental	120.00	258,000	258,000	18,000	0
4641	Sale of Capital Assets	0.00	0	0	0	0
	<b>Revenue Total:</b>	<u>7,302,045.88</u>	<u>7,330,000</u>	<u>7,330,000</u>	<u>7,033,000</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	62,430.95	65,522	65,522	70,082	0
6003	Salaries-Employees	564,783.08	853,820	799,820	772,455	0
6004	Overtime	66,729.93	65,000	65,000	75,000	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	51,717.86	75,302	75,302	70,192	0
6007	Group Health	215,421.82	257,670	257,670	221,670	0
6008	Retirement	81,041.20	115,635	115,635	126,852	0
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	6,816.92	15,000	15,000	15,000	0
6011	Workers Compensation	4,290.24	3,259	3,259	3,107	0
6012	Unemployment Insurance	2,684.81	3,937	3,937	3,670	0
6014	Office Supplies	15,462.32	26,525	26,525	26,525	0
6016	Gasoline	0.00	1,000	1,000	1,000	0
6025	Food-Human	135.00	1,000	1,000	1,000	0
6028	Camera and Police Supplies	0.00	1,000	1,000	1,000	0
6030	Vehicle Repairs	976.55	1,000	1,000	1,000	0
6033	Contingencies	0.00	0	0	0	0
6038	Small Tools and Equipment	2,956.64	2,000	2,000	2,000	0
6040	Audit and Accounting	6,647.00	6,647	6,647	6,647	0
6045	Professional Services	0.00	0	0	0	0
6047	Mobile Phones	8,166.28	8,000	8,000	8,000	0
6048	Communications	7,022.85	8,000	8,000	8,000	0
6049	Postage	0.00	400	400	400	0
6050	Travel	0.00	3,000	3,000	3,000	0
6054	Advertising	11,852.50	15,000	15,000	20,000	0
6056	Property Insurance	40,957.25	50,000	50,000	30,000	0
6059	Bonds	0.00	0	0	0	0
6060	Electricity	11,283.35	18,000	18,000	18,000	0
6062	Water	4,853.68	3,000	5,000	4,500	0
6063	Sewage and Garbage	7,438.20	5,500	7,500	7,000	0
6064	Building Maintenance	14,025.84	15,000	15,000	15,000	0
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	23,924.00	20,000	20,000	20,000	0
6069	Equipment Rental	218.50	5,000	5,000	5,000	0
6073	Dues and Memberships	0.00	3,000	3,000	3,000	0
6076	Bank Fees	1,516.05	2,000	2,000	2,000	0
6077	Data Processing	9,681.32	10,000	10,000	10,000	0
6078	Education and Training	0.00	3,000	3,000	3,000	0
6082	Contractual Expense	218,013.70	179,126	229,126	251,000	0

CAMERON COUNTY, TEXAS  
 GATEWAY BRIDGE - OPERATING  
 2024-2025 Budget

Fund 800 Dept. 610

**GATEWAY INTL TOLL BRIDGE**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
6087	Miscellaneous	0.00	0	0	0	0
6091	Building Improvements	0.00	1,500	1,500	1,500	0
6096	Equipment	0.00	5,000	5,000	5,000	0
6097	Debt Retirement	0.00	276,118	276,118	393,041	0
6098	Debt Interest	63,263.40	54,498	105,789	304,253	0
6118	Legislative Outreach	90,000.00	90,000	90,000	92,000	0
6195	Safety Supplies	1,063.49	2,000	2,000	2,000	0
6198	Depreciation	282,837.04	0	0	0	0
6200	EMPLOYEE BENEFIT	-88,683.00	0	0		
6210	Pension Expense	-14,717.00	0	0		
9232	AMORTIZED BOND DISCOUNT	15,876.34	0	0		
	<i>Expenditure Total:</i>	1,790,688.11	2,271,459	2,322,750	2,602,894	0

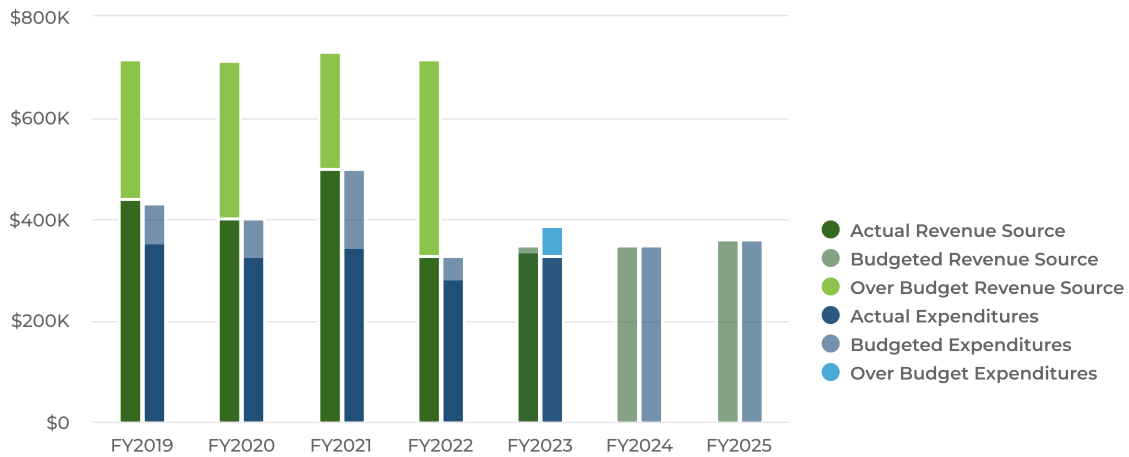


# Colonia Lights/Scofflaw

The Colonia Streetlight/Scofflaw Fund is a Special Revenue Fund. The Streetlight program is funded through assessment in participating colonies based on the number of street lights. The owner of each lot is assessed a pro rata share of the utility costs. The Scofflaw program is currently not in operation.

## Summary

The County of Cameron is projecting \$362.36K of revenue in FY2025, which represents a 3.7% increase over the prior year. Budgeted expenditures are projected to increase by 3.7% or \$12.96K to \$362.36K in FY2025.

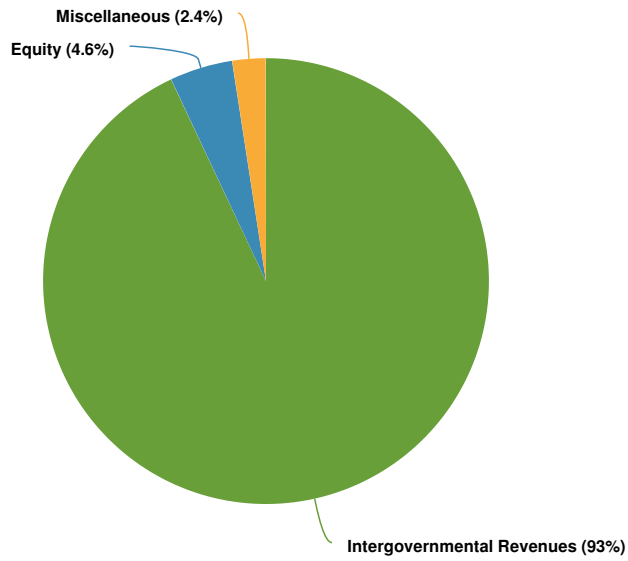


## Colonia Lights/Scofflaw Comprehensive Summary

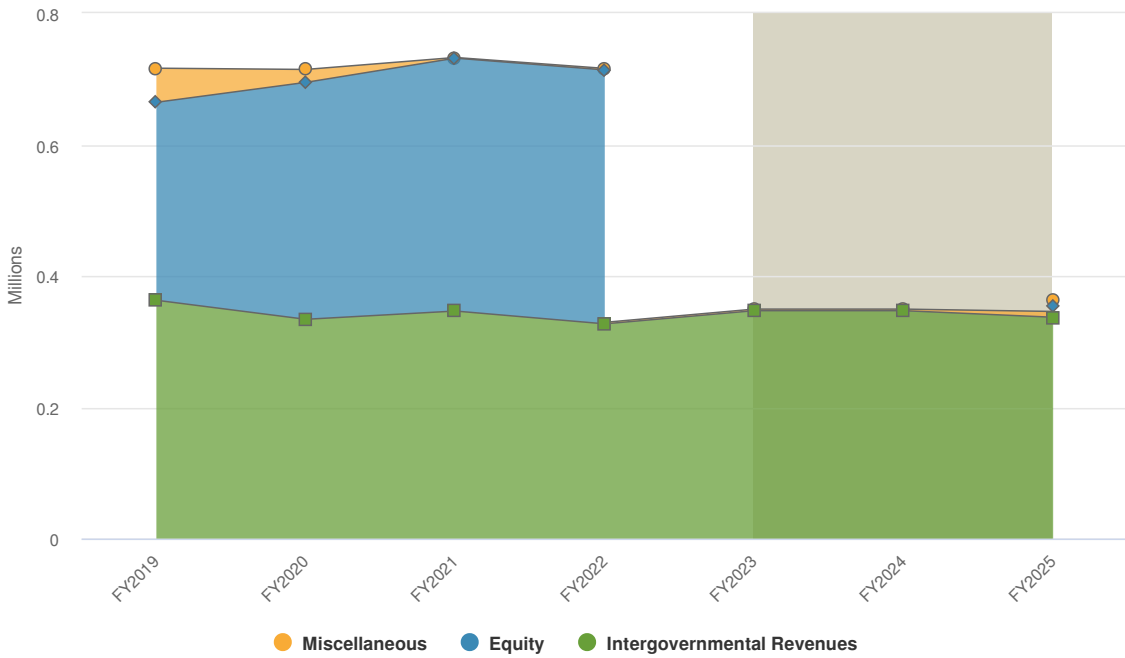
Name	FY2024 Budgeted	FY 2025 PROPOSED (Colonia Lights/Scofflaw)
<b>Beginning Fund Balance:</b>	<b>\$383,042.00</b>	<b>N/A</b>
<b>Revenues</b>		
Equity	\$0.00	\$16,560.00
Miscellaneous	\$2,400.00	\$8,800.00
Intergovernmental Revenues	\$347,000.00	\$337,000.00
<b>Total Revenues:</b>	<b>\$349,400.00</b>	<b>\$362,360.00</b>
<b>Expenditures</b>		
Salary	\$28,500.00	\$28,500.00
Benefits	\$4,690.00	\$4,690.00
Supplies	\$9,955.00	\$9,955.00
Contractual	\$0.00	\$12,960.00
Utility	\$297,198.00	\$297,198.00
Data Processing	\$9,057.00	\$9,057.00
<b>Total Expenditures:</b>	<b>\$349,400.00</b>	<b>\$362,360.00</b>
<b>Ending Fund Balance:</b>	<b>\$383,042.00</b>	<b>N/A</b>

# Revenues by Source

## Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source



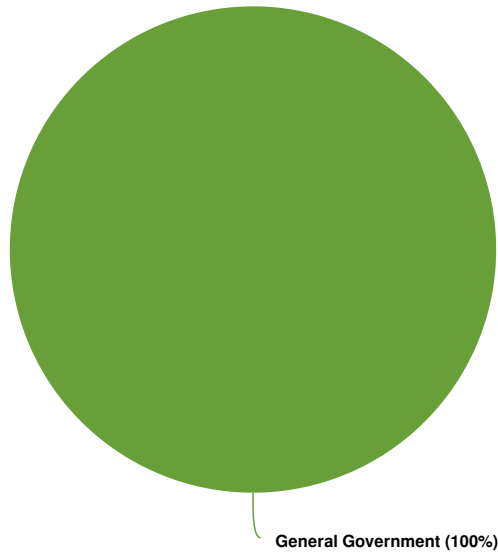
Grey background indicates budgeted figures.

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			

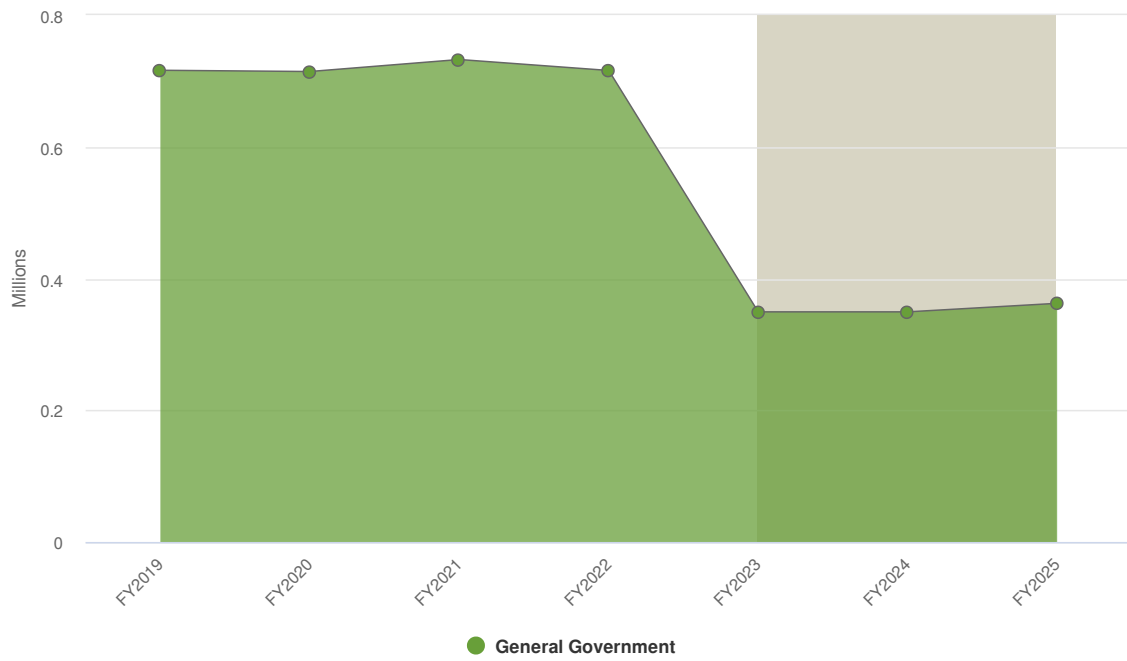
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Equity	\$0.00	\$16,560.00	N/A
Miscellaneous	\$2,400.00	\$8,800.00	266.7%
Intergovernmental Revenues	\$347,000.00	\$337,000.00	-2.9%
<b>Total Revenue Source:</b>	<b>\$349,400.00</b>	<b>\$362,360.00</b>	<b>3.7%</b>

## Revenue by Department

### Projected 2025 Revenue by Department



### Budgeted and Historical 2025 Revenue by Department

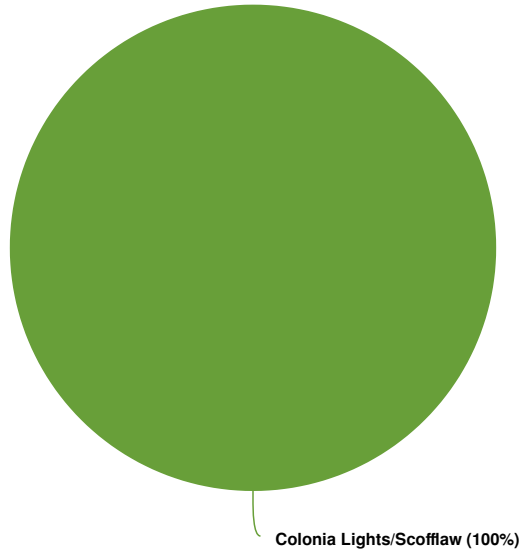


Grey background indicates budgeted figures.

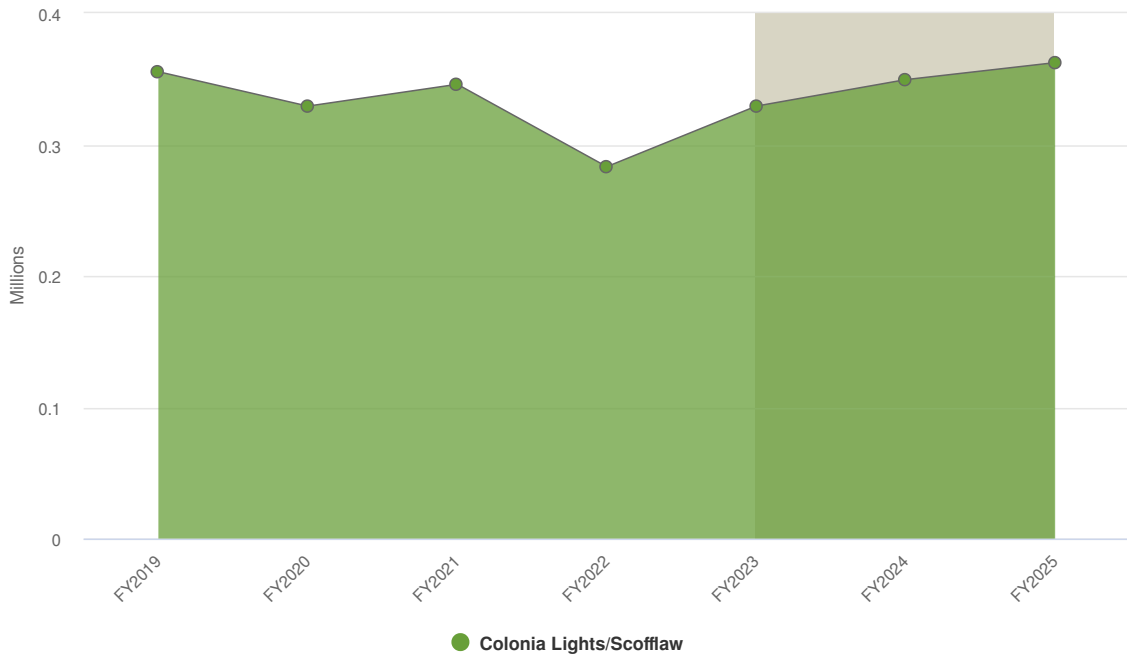
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue			
General Government	\$349,400.00	\$362,360.00	3.7%
<b>Total Revenue:</b>	<b>\$349,400.00</b>	<b>\$362,360.00</b>	<b>3.7%</b>

# Expenditures by Fund

## 2025 Expenditures by Fund



## Budgeted and Historical 2025 Expenditures by Fund



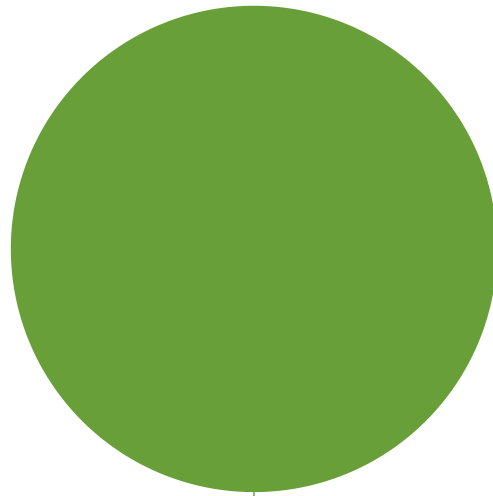
Grey background indicates budgeted figures.

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Colonia Lights/Scofflaw	\$349,400.00	\$362,360.00	3.7%

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Colonia Lights/Scofflaw:	\$349,400.00	\$362,360.00	3.7%

## Expenditures by Function

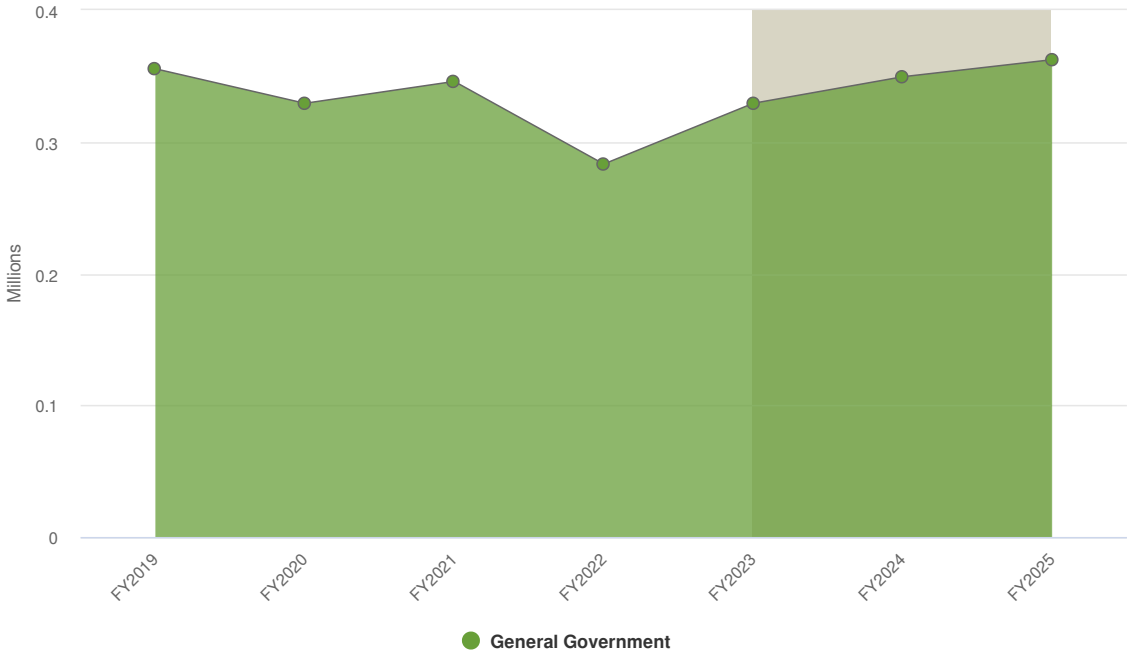
### Budgeted Expenditures by Function



General Government (100%)



### Budgeted and Historical Expenditures by Function

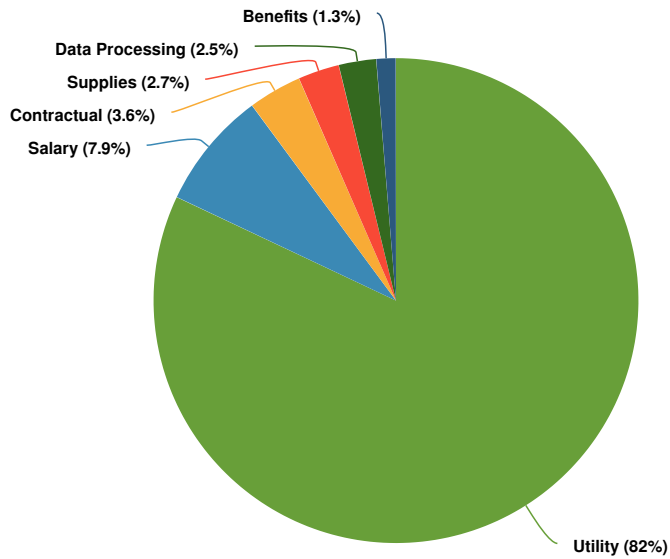


Grey background indicates budgeted figures.

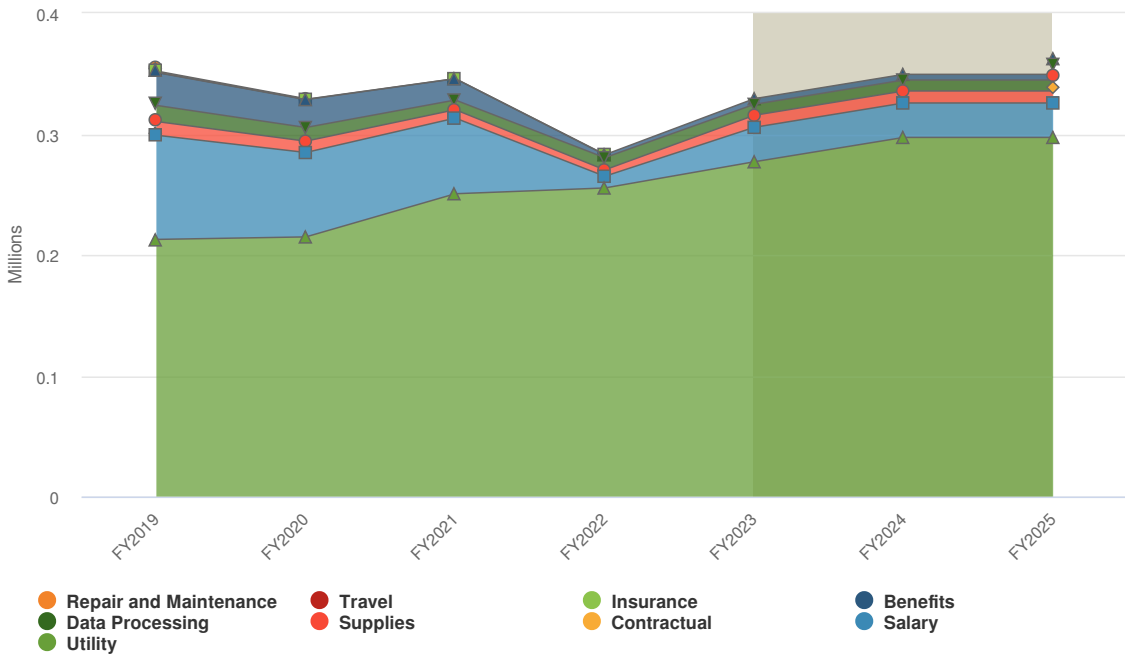
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures			
General Government	\$349,400.00	\$362,360.00	3.7%
<b>Total Expenditures:</b>	<b>\$349,400.00</b>	<b>\$362,360.00</b>	<b>3.7%</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



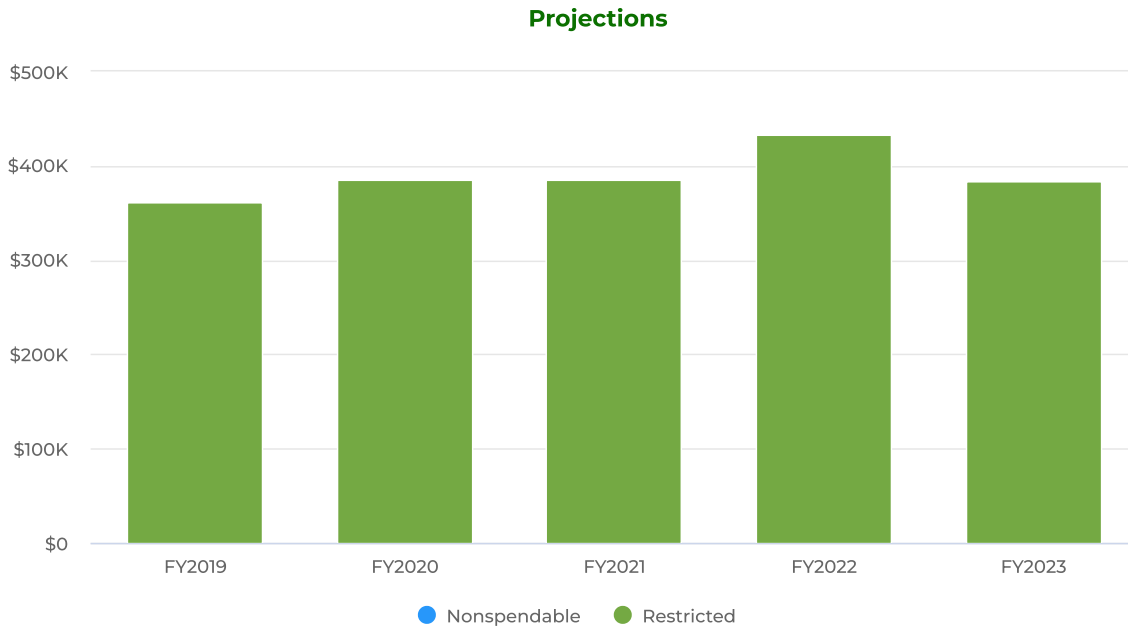
## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Salary	\$28,500.00	\$28,500.00	0%
Benefits	\$4,690.00	\$4,690.00	0%
Supplies	\$9,955.00	\$9,955.00	0%
Contractual	\$0.00	\$12,960.00	N/A
Utility	\$297,198.00	\$297,198.00	0%
Data Processing	\$9,057.00	\$9,057.00	0%
<b>Total Expense Objects:</b>	<b>\$349,400.00</b>	<b>\$362,360.00</b>	<b>3.7%</b>

## Fund Balance



Financial Summary	FY2023
<b>Fund Balance</b>	—
Restricted	\$383,042
Nonspendable	\$0
<b>Total Fund Balance:</b>	<b>\$383,042</b>

CAMERON COUNTY, TEXAS  
 COLONIA LIGHTS/SCOFFLAW  
 2024-2025 Budget

Fund 820 Dept. 000

**SOLID WASTE COLLECTION**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4600	Interest Income	10,002.91	2,400	2,400	8,800	0
	<b><i>Revenue Total:</i></b>	10,002.91	2,400	2,400	8,800	0

CAMERON COUNTY, TEXAS  
 COLONIA LIGHTS/SCOFFLAW  
 2024-2025 Budget

Fund 820 Dept. 499

**SCOFFLAW**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4200	Program Revenues	0.00	0	0	0	0
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
	<i>Expenditure Total:</i>	0.00	0	0	0	0

CAMERON COUNTY, TEXAS  
 COLONIA LIGHTS/SCOFFLAW  
 2024-2025 Budget

Fund 820 Dept. 542

**SOLID WASTE/STREET LIGHT**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4458	Solid Waste Collection Fee	328,835.26	347,000	347,000	337,000	0
	<i>Revenue Total:</i>	<u>328,835.26</u>	<u>347,000</u>	<u>347,000</u>	<u>337,000</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	0.00	8,000	8,000	8,000	0
6003	Salaries-Employees	1,998.34	5,000	5,000	5,000	0
6004	Overtime	0.00	0	0		
6005	Extra Help	18,525.00	15,500	15,500	15,500	0
6006	FICA	1,469.55	2,027	2,027	2,027	0
6007	Group Health	359.73	1,092	1,092	1,092	0
6008	Retirement	234.02	1,363	1,363	1,363	0
6011	Workers Compensation	74.58	113	113	113	0
6012	Unemployment Insurance	69.88	95	95	95	0
6014	Office Supplies	14,703.62	6,500	6,500	6,500	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6049	Postage	0.00	3,455	3,455	3,455	0
6060	Electricity	0.00	3,006	3,006	3,006	0
6077	Data Processing	9,864.78	9,057	9,057	9,057	0
	<i>Expenditure Total:</i>	<u>47,299.50</u>	<u>55,208</u>	<u>55,208</u>	<u>55,208</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
 COLONIA LIGHTS/SCOFFLAW  
 2024-2025 Budget

Fund 820 Dept. 5421

**CAMERON PARK STREET LIGHT**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	26,587.63	25,488	25,488	25,488	0
	<i>Expenditure Total:</i>	26,587.63	25,488	25,488	25,488	0

CAMERON COUNTY, TEXAS  
 COLONIA LIGHTS/SCOFFLAW  
 2024-2025 Budget

Fund 820 Dept. 5422

**LAGUNA HEIGHTS STREET LIGHT**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	6,207.14	4,536	6,590	4,536	0
	<i>Expenditure Total:</i>	6,207.14	4,536	6,590	4,536	0



CAMERON COUNTY, TEXAS  
 COLONIA LIGHTS/SCOFFLAW  
 2024-2025 Budget

Fund 820 Dept. 5423

**MEADOW BROOKE SUBDIVISION**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	3,113.44	3,672	3,072	3,672	0
	<i>Expenditure Total:</i>	3,113.44	3,672	3,072	3,672	0

CAMERON COUNTY, TEXAS  
 COLONIA LIGHTS/SCOFFLAW  
 2024-2025 Budget

Fund 820 Dept. 5424

**RANCHO GRANDE SUBDIVISION**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	1,783.15	1,512	1,512	1,512	0
	<i>Expenditure Total:</i>	1,783.15	1,512	1,512	1,512	0

CAMERON COUNTY, TEXAS  
 COLONIA LIGHTS/SCOFFLAW  
 2024-2025 Budget

Fund 820 Dept. 5425

**SALDIVAR SUBDIVISION**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	1,362.13	1,512	1,352	1,512	0
	<i>Expenditure Total:</i>	1,362.13	1,512	1,352	1,512	0

CAMERON COUNTY, TEXAS  
 COLONIA LIGHTS/SCOFFLAW  
 2024-2025 Budget

Fund 820 Dept. 5426

**BENT TREE SUBDIVISION**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	11,369.77	9,720	14,930	9,720	0
	<i>Expenditure Total:</i>	11,369.77	9,720	14,930	9,720	0

CAMERON COUNTY, TEXAS  
 COLONIA LIGHTS/SCOFFLAW  
 2024-2025 Budget

Fund 820 Dept. 5427

**SAN CARLOS SUBDIVISION**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	2,017.93	1,728	1,728	1,728	0
	<i>Expenditure Total:</i>	2,017.93	1,728	1,728	1,728	0

CAMERON COUNTY, TEXAS  
 COLONIA LIGHTS/SCOFFLAW  
 2024-2025 Budget

Fund 820 Dept. 5428

**LA PALOMA SUBDIVISION**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	2,335.08	2,592	2,292	2,592	0
	<i>Expenditure Total:</i>	2,335.08	2,592	2,292	2,592	0

CAMERON COUNTY, TEXAS  
 COLONIA LIGHTS/SCOFFLAW  
 2024-2025 Budget

Fund 820 Dept. 5429

**EL RANCHITO SUBDIVISION**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	12,143.77	10,584	10,584	10,584	0
	<i>Expenditure Total:</i>	12,143.77	10,584	10,584	10,584	0

CAMERON COUNTY, TEXAS  
 COLONIA LIGHTS/SCOFFLAW  
 2024-2025 Budget

Fund 820 Dept. 5430

**LAS PALMAS SUBDIVISION**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	3,502.62	4,536	3,436	4,536	0
	<i>Expenditure Total:</i>	3,502.62	4,536	3,436	4,536	0



CAMERON COUNTY, TEXAS  
 COLONIA LIGHTS/SCOFFLAW  
 2024-2025 Budget

Fund 820 Dept. 5431

**PASO REAL SUBDIVISION**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	9,728.08	17,064	11,960	17,064	0
	<i>Expenditure Total:</i>	9,728.08	17,064	11,960	17,064	0

CAMERON COUNTY, TEXAS  
 COLONIA LIGHTS/SCOFFLAW  
 2024-2025 Budget

Fund 820 Dept. 5432

**OLMITO SUBDIVISIONS**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	16,362.65	14,256	14,256	14,256	0
	<i>Expenditure Total:</i>	16,362.65	14,256	14,256	14,256	0

CAMERON COUNTY, TEXAS  
 COLONIA LIGHTS/SCOFFLAW  
 2024-2025 Budget

Fund 820 Dept. 5433

**VALLE DE CIPRES SUBDIVISION**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	7,003.70	7,776	7,776	7,776	0
	<i>Expenditure Total:</i>	7,003.70	7,776	7,776	7,776	0

CAMERON COUNTY, TEXAS  
 COLONIA LIGHTS/SCOFFLAW  
 2024-2025 Budget

Fund 820 Dept. 5434

**SAN PEDRO SUBDIVISION**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	7,820.08	6,480	6,480	6,480	0
	<i>Expenditure Total:</i>	7,820.08	6,480	6,480	6,480	0

CAMERON COUNTY, TEXAS  
 COLONIA LIGHTS/SCOFFLAW  
 2024-2025 Budget

Fund 820 Dept. 5435

**LUZ DEL CIELO SUBDIVISION**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	0.00	5,616	5,616	5,616	0
	<i>Expenditure Total:</i>	0.00	5,616	5,616	5,616	0

CAMERON COUNTY, TEXAS  
 COLONIA LIGHTS/SCOFFLAW  
 2024-2025 Budget

Fund 820 Dept. 5436

**OLMITO PHASE II SUBDIVISIONS**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	9,675.87	8,424	8,424	8,424	0
	<i>Expenditure Total:</i>	9,675.87	8,424	8,424	8,424	0

CAMERON COUNTY, TEXAS  
 COLONIA LIGHTS/SCOFFLAW  
 2024-2025 Budget

Fund 820 Dept. 5437

**EL CARIBE ESTATES SUBDIVISION**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	1,084.89	1,512	1,512	1,512	0
	<i>Expenditure Total:</i>	1,084.89	1,512	1,512	1,512	0

CAMERON COUNTY, TEXAS  
 COLONIA LIGHTS/SCOFFLAW  
 2024-2025 Budget

Fund 820 Dept. 5438

**RANCHO GRANDE SOUTH SUBDV**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	67,880.37	58,104	58,104	58,104	0
	<i>Expenditure Total:</i>	67,880.37	58,104	58,104	58,104	0



CAMERON COUNTY, TEXAS  
 COLONIA LIGHTS/SCOFFLAW  
 2024-2025 Budget

Fund 820 Dept. 5439

**DAKOTA ESTATES SUBDIVISION**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	4,024.86	5,616	5,616	5,616	0
	<i>Expenditure Total:</i>	4,024.86	5,616	5,616	5,616	0

CAMERON COUNTY, TEXAS  
 COLONIA LIGHTS/SCOFFLAW  
 2024-2025 Budget

Fund 820 Dept. 5440

**IGLESIA VIEJA SUBDIVISION**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	6,823.41	6,480	6,480	6,480	0
	<i>Expenditure Total:</i>	6,823.41	6,480	6,480	6,480	0

CAMERON COUNTY, TEXAS  
 COLONIA LIGHTS/SCOFFLAW  
 2024-2025 Budget

Fund 820 Dept. 5442

**LA GLORIA CANAL SUBDIVISION**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	12,273.96	10,584	10,584	10,584	0
	<i>Expenditure Total:</i>	12,273.96	10,584	10,584	10,584	0

CAMERON COUNTY, TEXAS  
 COLONIA LIGHTS/SCOFFLAW  
 2024-2025 Budget

Fund 820 Dept. 5443

**JUAN ABREGO AND FRANCISCA ROAD**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	1,167.54	1,296	1,296	1,296	0
	<i>Expenditure Total:</i>	1,167.54	1,296	1,296	1,296	0

CAMERON COUNTY, TEXAS  
 COLONIA LIGHTS/SCOFFLAW  
 2024-2025 Budget

Fund 820 Dept. 5444

**LANTANA ROAD SUBDIVISION**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	1,945.19	2,160	2,160	2,160	0
	<i>Expenditure Total:</i>	1,945.19	2,160	2,160	2,160	0

CAMERON COUNTY, TEXAS  
 COLONIA LIGHTS/SCOFFLAW  
 2024-2025 Budget

Fund 820 Dept. 5445

**SUMMER HILL SUBDIVISION**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	4,227.16	3,672	3,672	3,672	0
	<i>Expenditure Total:</i>	4,227.16	3,672	3,672	3,672	0

CAMERON COUNTY, TEXAS  
 COLONIA LIGHTS/SCOFFLAW  
 2024-2025 Budget

Fund 820 Dept. 5446

**SANTA MARIA NORTH SUBDIVISION**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	5,713.16	5,616	5,616	5,616	0
	<i>Expenditure Total:</i>	5,713.16	5,616	5,616	5,616	0

CAMERON COUNTY, TEXAS  
 COLONIA LIGHTS/SCOFFLAW  
 2024-2025 Budget

Fund 820 Dept. 5447

**LUZ DEL CIELO I&II SUBDIVISION**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	10,882.35	4,320	4,320	4,320	0
	<i>Expenditure Total:</i>	10,882.35	4,320	4,320	4,320	0



CAMERON COUNTY, TEXAS  
 COLONIA LIGHTS/SCOFFLAW  
 2024-2025 Budget

Fund 820 Dept. 5448

**IGLESIA ANTIGUA SUBDIVISION**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	4,474.90	3,888	3,888	3,888	0
	<i>Expenditure Total:</i>	4,474.90	3,888	3,888	3,888	0

CAMERON COUNTY, TEXAS  
 COLONIA LIGHTS/SCOFFLAW  
 2024-2025 Budget

Fund 820 Dept. 5449

**NICHO ESPARZA SUBDIVISION**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	0.00	3,456	3,456	3,456	0
	<i>Expenditure Total:</i>	0.00	3,456	3,456	3,456	0

CAMERON COUNTY, TEXAS  
 COLONIA LIGHTS/SCOFFLAW  
 2024-2025 Budget

Fund 820 Dept. 5450

**ENTANADA LOOP SUBDIVISION**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	5,567.14	5,832	5,832	5,832	0
	<i>Expenditure Total:</i>	5,567.14	5,832	5,832	5,832	0

CAMERON COUNTY, TEXAS  
 COLONIA LIGHTS/SCOFFLAW  
 2024-2025 Budget

Fund 820 Dept. 5451

**LONGORIA/EL ROSAL SUBDIVISION**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	10,272.51	9,504	9,504	9,504	0
	<i>Expenditure Total:</i>	10,272.51	9,504	9,504	9,504	0

CAMERON COUNTY, TEXAS  
 COLONIA LIGHTS/SCOFFLAW  
 2024-2025 Budget

Fund 820 Dept. 5452

**STA MARIA/J.E. SOLIS SUBDIVISI**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	9,428.20	8,208	8,208	8,208	0
	<i>Expenditure Total:</i>	9,428.20	8,208	8,208	8,208	0

CAMERON COUNTY, TEXAS  
 COLONIA LIGHTS/SCOFFLAW  
 2024-2025 Budget

Fund 820 Dept. 5453

**PUERTA DEL CIELO SUBDIVISION**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	6,324.00	5,400	5,400	5,400	0
	<i>Expenditure Total:</i>	6,324.00	5,400	5,400	5,400	0

CAMERON COUNTY, TEXAS  
 COLONIA LIGHTS/SCOFFLAW  
 2024-2025 Budget

Fund 820 Dept. 5454

**RESACA SANTA SUBDIVISION**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	16,428.67	12,744	12,744	12,744	0
	<i>Expenditure Total:</i>	16,428.67	12,744	12,744	12,744	0

CAMERON COUNTY, TEXAS  
 COLONIA LIGHTS/SCOFFLAW  
 2024-2025 Budget

Fund 820 Dept. 5455

**ESQUINA SUBDIVISION**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	4,117.12	3,240	3,240	3,240	0
	<i>Expenditure Total:</i>	4,117.12	3,240	3,240	3,240	0



CAMERON COUNTY, TEXAS  
 COLONIA LIGHTS/SCOFFLAW  
 2024-2025 Budget

Fund 820 Dept. 5456

**WEST LAKESIDE**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	11,027.27	1,944	1,944	1,944	0
	<i>Expenditure Total:</i>	11,027.27	1,944	1,944	1,944	0

CAMERON COUNTY, TEXAS  
 COLONIA LIGHTS/SCOFFLAW  
 2024-2025 Budget

Fund 820 Dept. 5457

**PASO REAL SUBD SECTION IV**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	2,242.04	9,504	9,504	9,504	0
	<i>Expenditure Total:</i>	2,242.04	9,504	9,504	9,504	0

CAMERON COUNTY, TEXAS  
 COLONIA LIGHTS/SCOFFLAW  
 2024-2025 Budget

Fund 820 Dept. 5458

**VALLE HERMOSO SUBDIVISION**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	4,465.20	3,456	3,456	3,456	0
	<i>Expenditure Total:</i>	4,465.20	3,456	3,456	3,456	0

CAMERON COUNTY, TEXAS  
 COLONIA LIGHTS/SCOFFLAW  
 2024-2025 Budget

Fund 820 Dept. 5459

**NEW COMBES HWY ROAD**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4458	Solid Waste Collection Fee	0.00	0	0	0	0
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	1,504.04	2,160	2,160	2,160	0
6082	Contractual Expense	0.00	0	0		
	<i>Expenditure Total:</i>	1,504.04	2,160	2,160	2,160	0

CAMERON COUNTY, TEXAS  
 COLONIA LIGHTS/SCOFFLAW  
 2024-2025 Budget

Fund 820 Dept. 5468

**Sunny Skies Subdivision**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
	<i>Expenditure Total:</i>	0.00	0	0	0	0

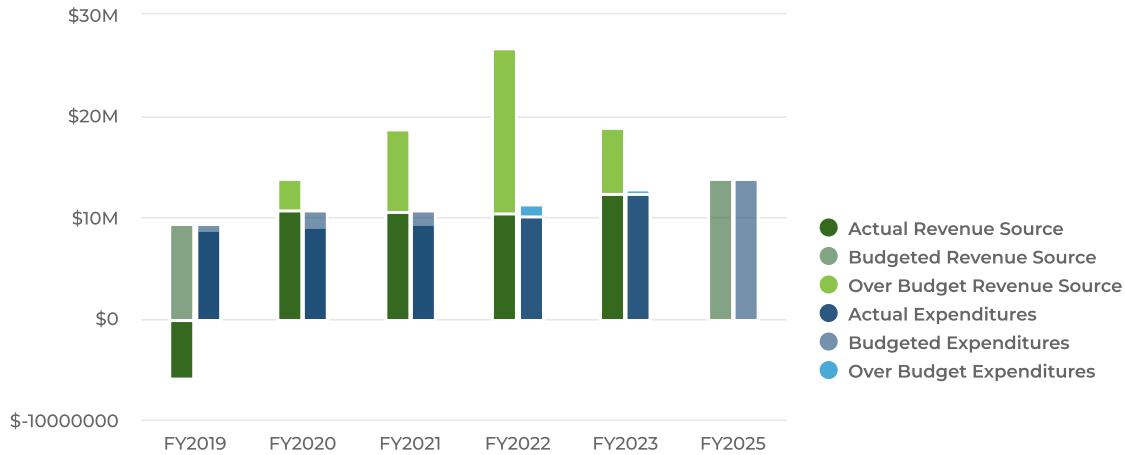


## Park System Revenue Fund

The Park System Fund is an Enterprise fund. Revenues are generated from entrance fees, concession agreements, RV space rental fees and other miscellaneous fees. Entrance fees are utilized to maintain the beaches, beach access parking areas, and beach side amenities. Concession revenues and RV rental fees are utilized to maintain the RV park and community parks within Cameron County

### Summary

The County of Cameron is projecting \$13.78M of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 100% or \$13.78M to \$13.78M in FY2025.



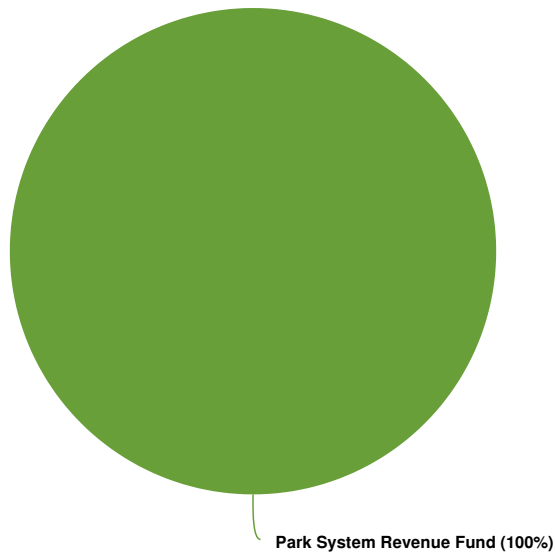
### Park System Revenue Fund Comprehensive Summary

Name	FY2024 Budgeted	FY2025 Budgeted
<b>Beginning Fund Balance:</b>	<b>\$12,594,525.00</b>	<b>N/A</b>
<b>Revenues</b>		
Equity	\$330,108.00	\$591,375.00
Taxes	\$0.00	\$1,240,000.00
Miscellaneous	\$8,028,060.00	\$7,294,500.00
Charges for Services	\$4,187,600.00	\$4,516,000.00
Intergovernmental Revenues	\$136,000.00	\$136,000.00
<b>Total Revenues:</b>	<b>\$12,681,768.00</b>	<b>\$13,777,875.00</b>
<b>Expenditures</b>		
Salary	\$4,033,289.00	\$4,322,815.00
Benefits	\$1,578,799.00	\$1,758,795.00
Supplies	\$543,991.00	\$575,891.00
Repair and Maintenance	\$348,138.00	\$359,588.00
Professional Services	\$8,416.00	\$8,816.00

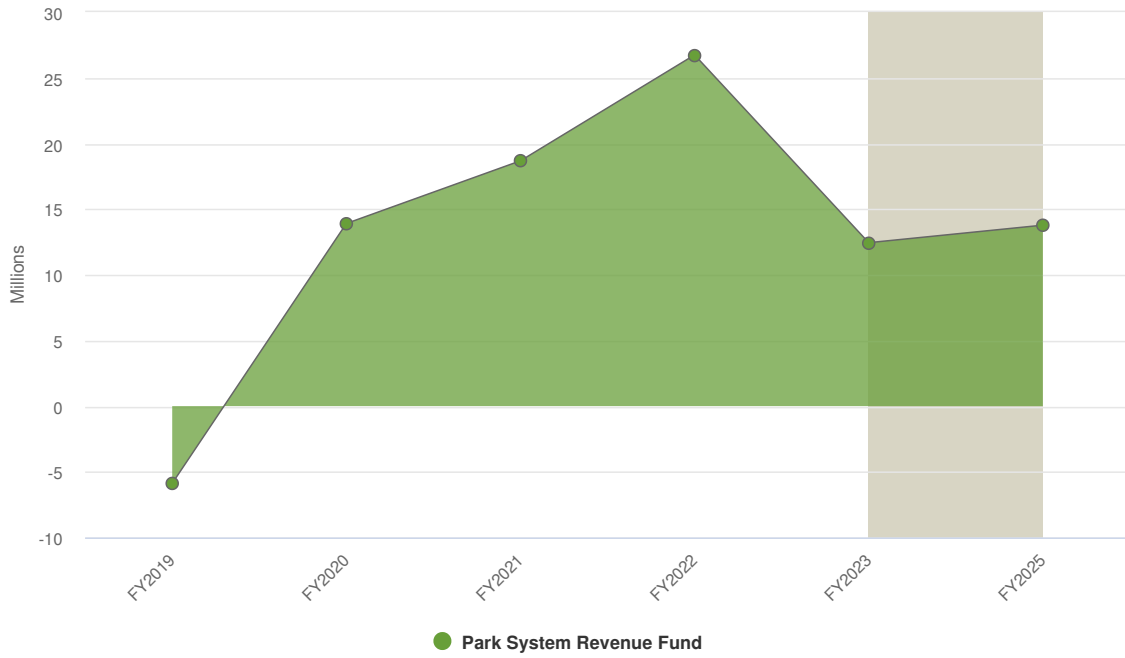
Name	FY2024 Budgeted	FY2025 Budgeted
Communications	\$94,303.00	\$104,603.00
Travel	\$19,900.00	\$19,900.00
Contractual	\$784,493.00	\$972,028.00
Insurance	\$368,271.00	\$332,182.00
Utility	\$1,214,325.00	\$1,295,625.00
Data Processing	\$23,700.00	\$23,700.00
Capital	\$0.00	\$200.00
Debt	\$2,599,578.00	\$3,774,976.00
Other Financing Sources	\$1,064,565.00	\$228,756.00
<b>Total Expenditures:</b>	<b>\$12,681,768.00</b>	<b>\$13,777,875.00</b>
<b>Ending Fund Balance:</b>	<b>\$12,594,525.00</b>	<b>N/A</b>

## Revenue by Fund

### 2025 Revenue by Fund



### Budgeted and Historical 2025 Revenue by Fund



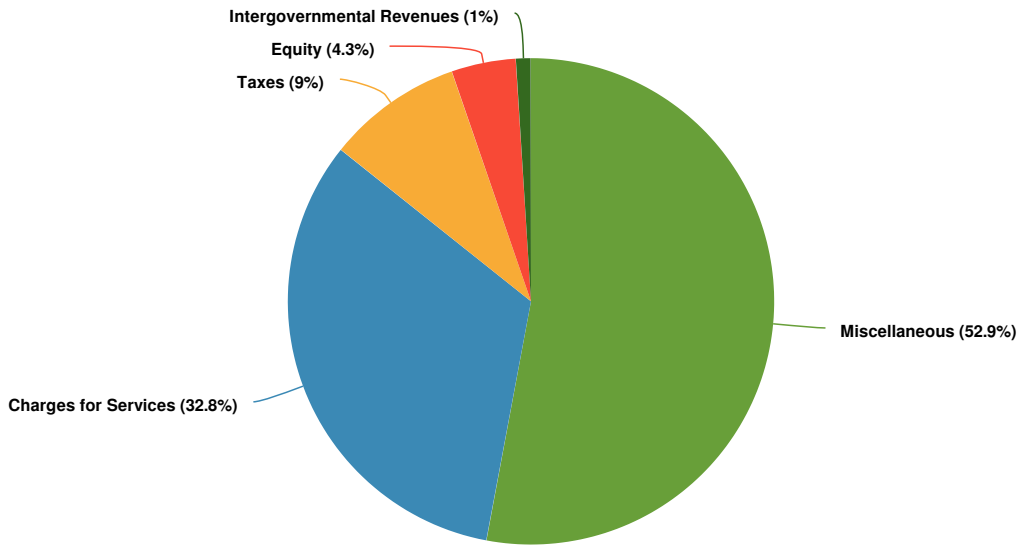
Grey background indicates budgeted figures.

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Park System Revenue Fund	\$12,681,768.00	\$13,777,875.00	8.6%
<b>Total Park System Revenue Fund:</b>	<b>\$12,681,768.00</b>	<b>\$13,777,875.00</b>	<b>8.6%</b>

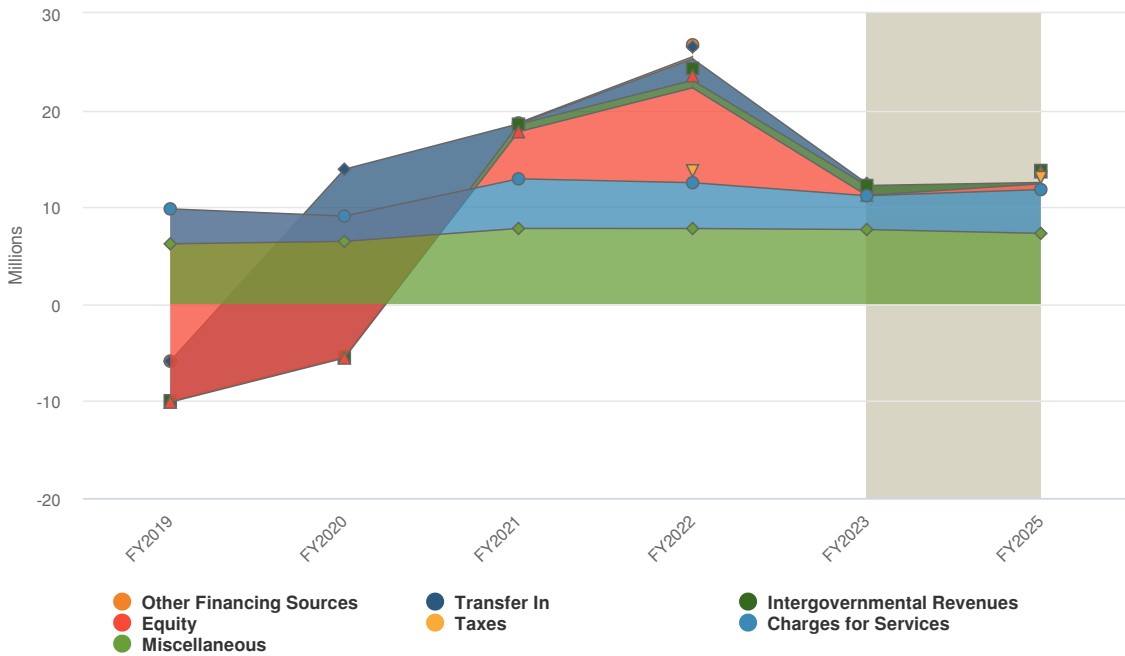


# Revenues by Source

## Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source



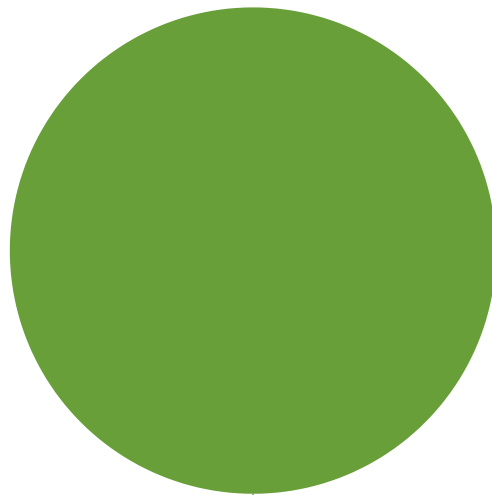
Grey background indicates budgeted figures.

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Equity	\$330,108.00	\$591,375.00	79.1%
Taxes	\$0.00	\$1,240,000.00	N/A
Miscellaneous	\$8,028,060.00	\$7,294,500.00	-9.1%
Charges for Services	\$4,187,600.00	\$4,516,000.00	7.8%
Intergovernmental Revenues	\$136,000.00	\$136,000.00	0%
<b>Total Revenue Source:</b>	<b>\$12,681,768.00</b>	<b>\$13,777,875.00</b>	<b>8.6%</b>

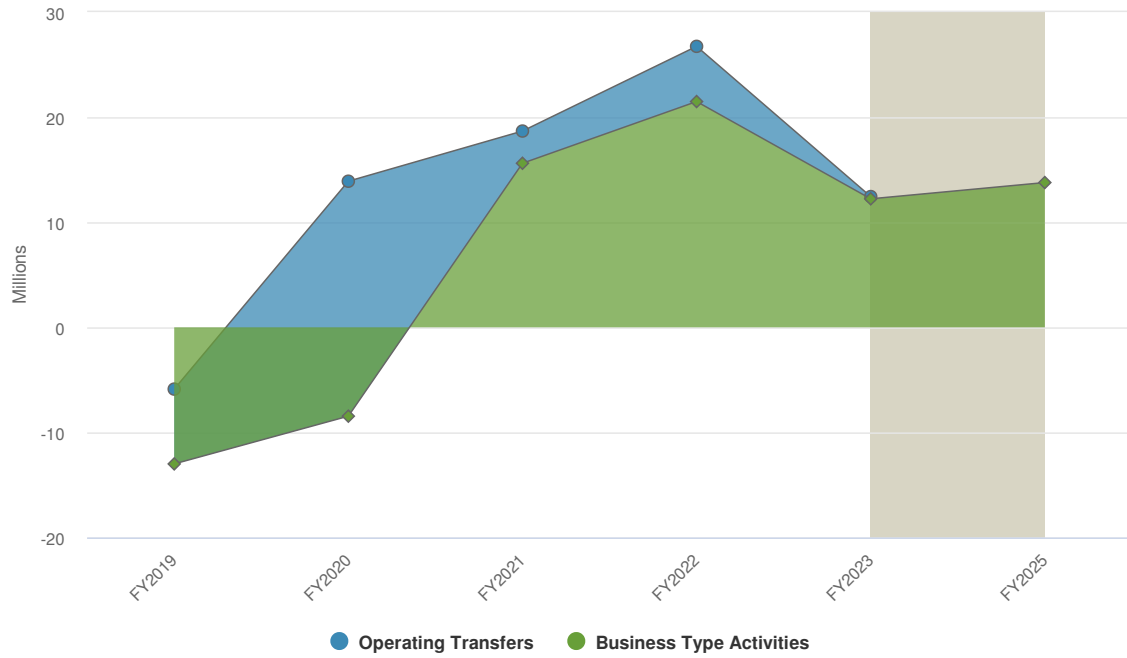
## Revenue by Department

### Projected 2025 Revenue by Department



Business Type Activities (100%)

### Budgeted and Historical 2025 Revenue by Department

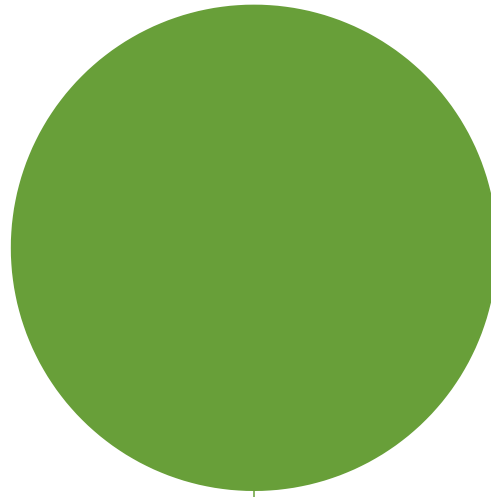


Grey background indicates budgeted figures.

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue			
Business Type Activities	\$12,681,768.00	\$13,777,875.00	8.6%
<b>Total Revenue:</b>	<b>\$12,681,768.00</b>	<b>\$13,777,875.00</b>	<b>8.6%</b>

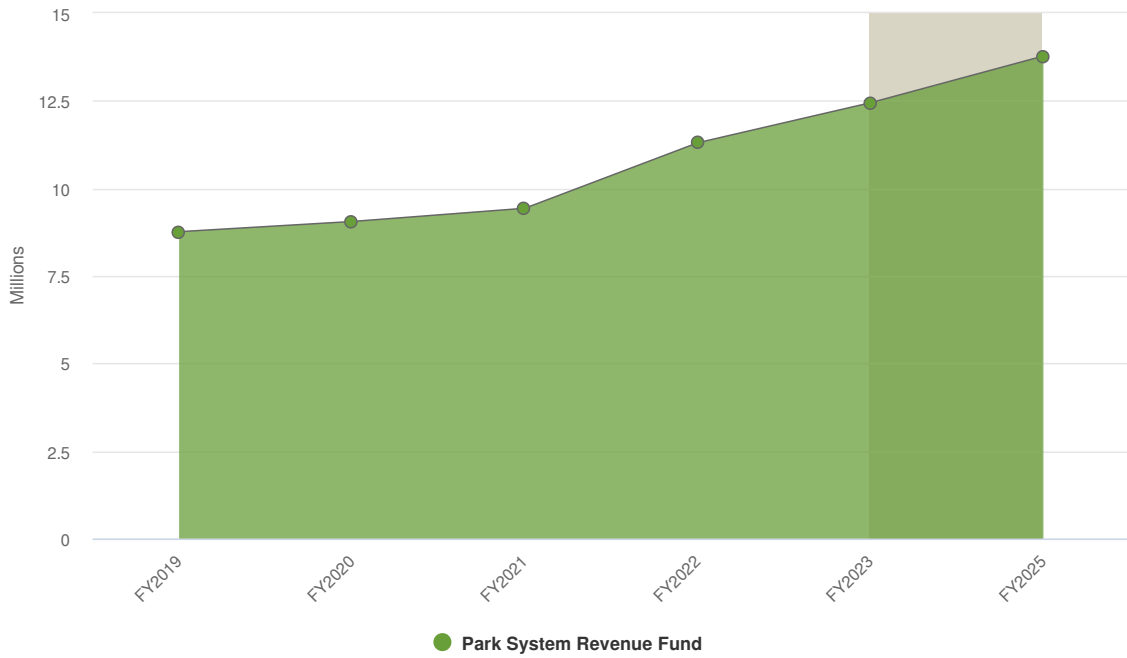
# Expenditures by Fund

## 2025 Expenditures by Fund



Park System Revenue Fund (100%)

## Budgeted and Historical 2025 Expenditures by Fund



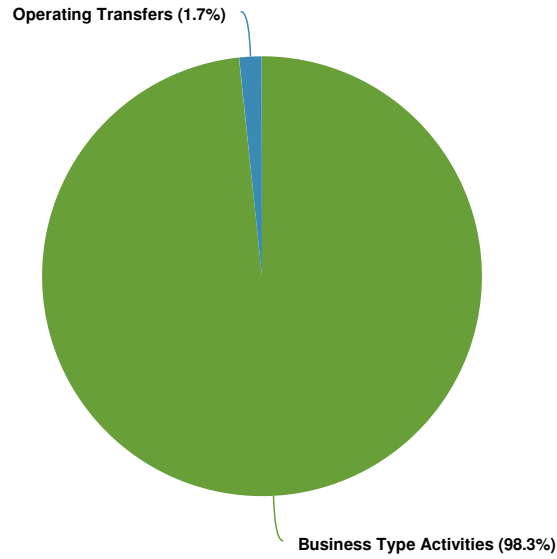
Grey background indicates budgeted figures.

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Park System Revenue Fund	\$12,681,768.00	\$13,777,875.00	8.6%

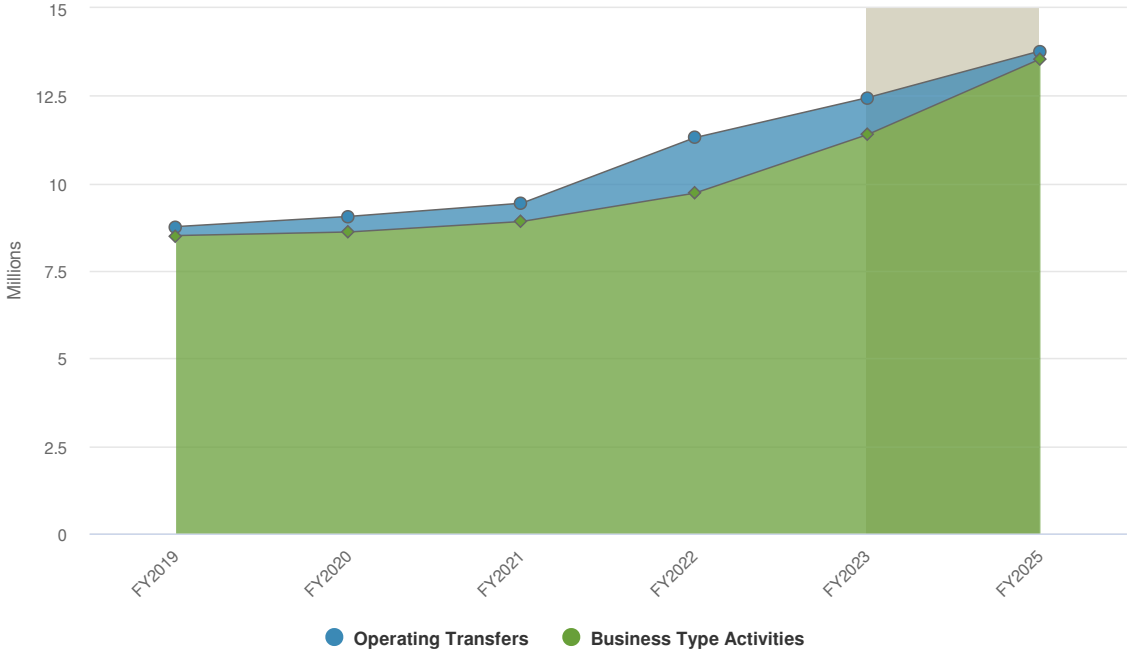
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Park System Revenue Fund:	\$12,681,768.00	\$13,777,875.00	8.6%

## Expenditures by Function

### Budgeted Expenditures by Function



### Budgeted and Historical Expenditures by Function

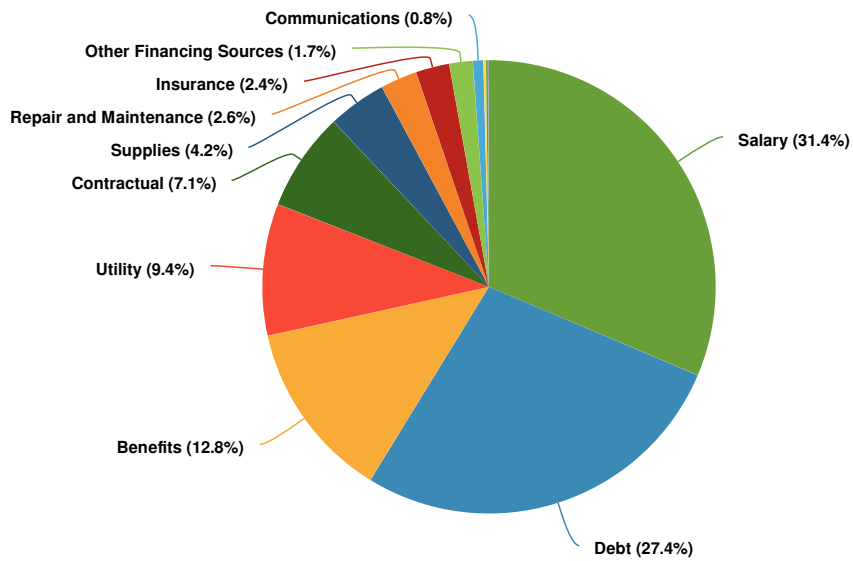


Grey background indicates budgeted figures.

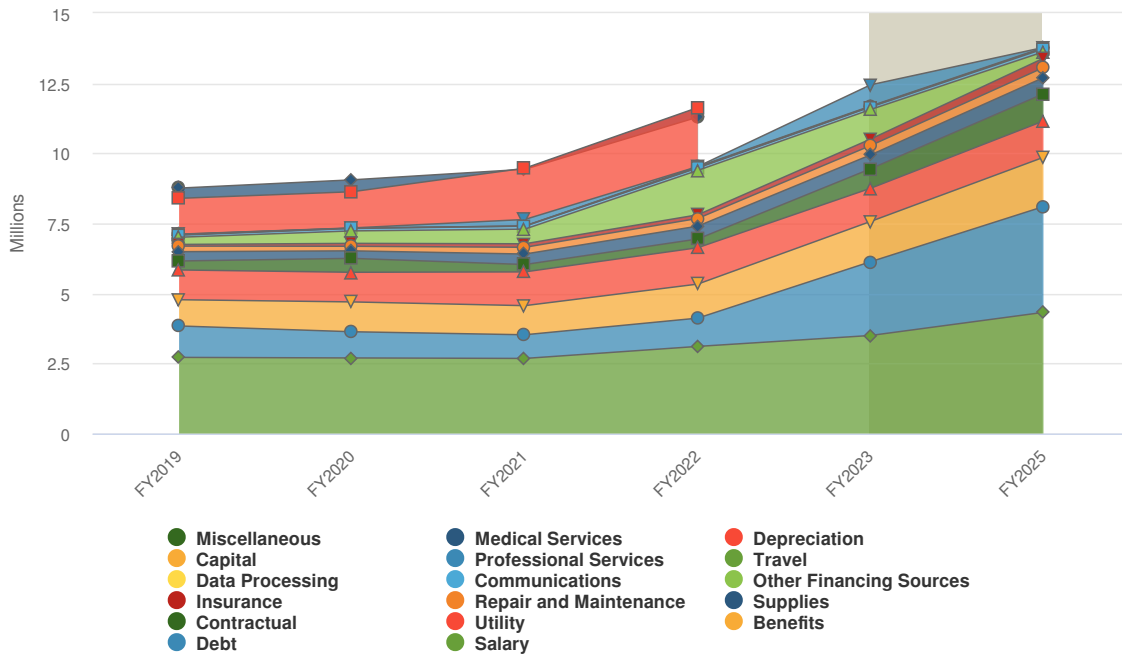
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures			
Business Type Activities	\$11,617,203.00	\$13,549,119.00	16.6%
Operating Transfers	\$1,064,565.00	\$228,756.00	-78.5%
<b>Total Expenditures:</b>	<b>\$12,681,768.00</b>	<b>\$13,777,875.00</b>	<b>8.6%</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type

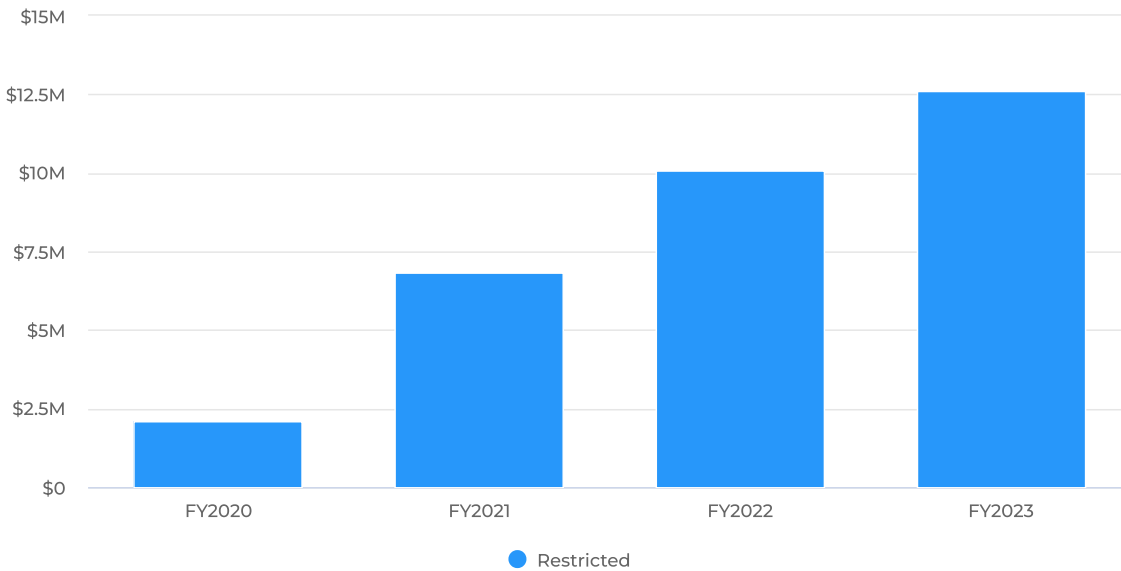


Grey background indicates budgeted figures.

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Salary	\$4,033,289.00	\$4,322,815.00	7.2%
Benefits	\$1,578,799.00	\$1,758,795.00	11.4%
Supplies	\$543,991.00	\$575,891.00	5.9%
Repair and Maintenance	\$348,138.00	\$359,588.00	3.3%
Professional Services	\$8,416.00	\$8,816.00	4.8%
Communications	\$94,303.00	\$104,603.00	10.9%
Travel	\$19,900.00	\$19,900.00	0%
Contractual	\$784,493.00	\$972,028.00	23.9%
Insurance	\$368,271.00	\$332,182.00	-9.8%
Utility	\$1,214,325.00	\$1,295,625.00	6.7%
Data Processing	\$23,700.00	\$23,700.00	0%
Capital	\$0.00	\$200.00	N/A
Debt	\$2,599,578.00	\$3,774,976.00	45.2%
Other Financing Sources	\$1,064,565.00	\$228,756.00	-78.5%
<b>Total Expense Objects:</b>	<b>\$12,681,768.00</b>	<b>\$13,777,875.00</b>	<b>8.6%</b>

## Fund Balance

### Projections



Financial Summary	FY2023
Fund Balance	—
<b>Total Fund Balance:</b>	<b>\$12,594,525</b>



<b>Financial Summary</b>	<b>FY2023</b>
Restricted	\$12,594,525
<b>Total Fund Balance:</b>	<b>\$12,594,525</b>

CAMERON COUNTY, TEXAS  
 PARK SYSTEM REVENUE FUND  
 2024-2025 Budget

Fund 830 Dept. 000

**PARK SYSTEM REVENUE FUND**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4600	Interest Income	755,615.93	125,000	301,603	791,000	0
4602	Miscellaneous	1,087,030.59	0	0	0	0
4625	Lease-Interest Revenue	106,238.64	0	0	0	0
4702	ACH UNIDENTIFIED	0.00	0	0	0	0
	<i>Revenue Total:</i>	1,948,885.16	125,000	301,603	791,000	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
	<i>Expenditure Total:</i>	0.00	0	0	0	0

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2024-2025 Budget

Fund 830 Dept. 401

COUNTY JUDGE'S OFFICE

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
	<i>Expenditure Total:</i>	0.00	0	0	0	0

CAMERON COUNTY, TEXAS  
 PARK SYSTEM REVENUE FUND  
 2024-2025 Budget

Fund 830 Dept. 535

**LAURELES PARK**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6005	Extra Help	12,305.00	16,016	16,016	16,016	0
6006	FICA	941.34	868	868	1,225	0
6007	Group Health	0.00	0	0	0	0
6008	Retirement	0.00	0	0	2,214	0
6010	Uniforms	199.00	200	200	200	0
6011	Workers Compensation	159.36	441	441	159	0
6012	Unemployment Insurance	48.28	62	62	64	0
6014	Office Supplies	2,371.25	3,000	3,000	3,000	0
6016	Gasoline	0.00	0	0	0	0
6022	Drugs Medicine	0.00	3,000	1,000	3,000	0
6037	Road Materials	421.00	1,500	1,500	1,500	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6056	Property Insurance	5,808.99	3,473	3,473	2,976	0
6060	Electricity	21,413.65	20,000	15,800	20,000	0
6062	Water	6,189.61	4,600	4,600	4,600	0
6063	Sewage and Garbage	11,072.86	9,900	18,100	9,900	0
6064	Building Maintenance	1,171.00	1,200	1,200	1,200	0
6067	Equipment Maintenance	2,687.97	3,000	1,000	3,000	0
6069	Equipment Rental	0.00	0	0	0	0
6195	Safety Supplies	45.96	110	110	110	0
6198	Depreciation	100,962.67	0	0	0	0
	<b><i>Expenditure Total:</i></b>	165,797.94	67,370	67,370	69,164	0

CAMERON COUNTY, TEXAS  
 PARK SYSTEM REVENUE FUND  
 2024-2025 Budget

Fund 830 Dept. 541

**CAMERON PARK**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6198	Depreciation	23,089.22	0	0	0	0
	<i>Expenditure Total:</i>	23,089.22	0	0	0	0

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2024-2025 Budget

Fund 830 Dept. 652

**COMMUNITY PARKS**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4300	State Revenue	0.00	0	0	0	0
4840	Community Center Rental	7,654.00	8,000	8,000	4,000	0
	<b>Revenue Total:</b>	7,654.00	8,000	8,000	4,000	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	205,580.80	294,541	253,016	280,806	0
6004	Overtime	807.07	800	800	800	0
6005	Extra Help	32,368.10	50,400	50,400	50,400	0
6006	FICA	17,118.34	26,449	26,449	25,398	0
6007	Group Health	53,713.09	81,000	81,000	72,000	0
6008	Retirement	24,115.28	34,695	34,695	45,901	0
6010	Uniforms	1,162.55	2,616	2,616	2,616	0
6011	Workers Compensation	1,991.56	3,529	3,529	3,182	0
6012	Unemployment Insurance	917.89	1,383	1,383	1,328	0
6014	Office Supplies	19,151.73	20,000	20,000	14,000	0
6016	Gasoline	15,565.10	19,000	19,000	16,600	0
6018	Diesel Fuel	7,133.56	0	0	0	0
6022	Drugs Medicine	4,343.39	10,200	5,135	9,000	0
6030	Vehicle Repairs	3,071.49	3,000	3,000	3,000	0
6037	Road Materials	0.00	2,000	583	2,000	0
6047	Mobile Phones	1,335.19	1,378	1,378	1,378	0
6048	Communications	7,577.87	6,600	6,600	10,000	0
6056	Property Insurance	21,163.45	20,151	20,151	10,636	0
6057	Vehicle Insurance	683.50	661	661	661	0
6058	Liability Other Insurance	0.00	50	50	50	0
6060	Electricity	32,347.45	76,742	37,359	70,000	0
6062	Water	22,344.38	27,800	27,800	27,800	0
6063	Sewage and Garbage	31,588.61	39,800	27,800	34,800	0
6064	Building Maintenance	21,660.38	20,500	17,296	15,500	0
6067	Equipment Maintenance	11,294.46	17,200	17,200	15,000	0
6069	Equipment Rental	2,253.15	8,965	4,965	18,500	0
6076	Bank Fees	0.00	0	0		
6082	Contractual Expense	1,335.00	4,200	18,161	4,200	0
6089	Land Acquisitions	0.00	0	0	0	0
6096	Equipment	0.00	0	12,687	0	0
6195	Safety Supplies	346.36	1,000	1,000	800	0
6198	Depreciation	45,301.90	0	0	0	0
	<b>Expenditure Total:</b>	586,271.65	774,660	694,714	736,356	0

CAMERON COUNTY, TEXAS  
 PARK SYSTEM REVENUE FUND  
 2024-2025 Budget

Fund 830 Dept. 6522

**SANTA ROSA-LEARNING CENTER**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6198	Depreciation	39,626.78	0	0	0	0
	<i>Expenditure Total:</i>	39,626.78	0	0	0	0

CAMERON COUNTY, TEXAS  
 PARK SYSTEM REVENUE FUND  
 2024-2025 Budget

Fund 830 Dept. 6524

**RIO HONDO PARK**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6198	Depreciation	65,139.70	0	0	0	0
	<i>Expenditure Total:</i>	65,139.70	0	0	0	0



CAMERON COUNTY, TEXAS  
 PARK SYSTEM REVENUE FUND  
 2024-2025 Budget

Fund 830 Dept. 6525

**LOS INDIOS-LEARNING CENTER**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6198	Depreciation	3,119.82	0	0	0	0
	<i>Expenditure Total:</i>	3,119.82	0	0	0	0

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2024-2025 Budget

Fund 830 Dept. 6528

**LA PALOMA PARK**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	13,384.00	16,016	16,016	16,016	0
6006	FICA	972.61	1,225	1,225	1,225	0
6007	Group Health	0.00	0	0	0	0
6008	Retirement	0.00	0	0	2,214	0
6010	Uniforms	200.00	200	200	200	0
6011	Workers Compensation	192.08	441	441	159	0
6012	Unemployment Insurance	49.22	62	62	64	0
6014	Office Supplies	2,905.00	5,000	5,000	5,000	0
6016	Gasoline	0.00	0	0	0	0
6022	Drugs Medicine	0.00	2,000	2,000	2,000	0
6037	Road Materials	0.00	2,000	2,000	2,000	0
6056	Property Insurance	5,004.67	6,764	6,764	5,796	0
6060	Electricity	3,380.60	7,000	7,000	7,000	0
6062	Water	4,014.01	3,000	3,000	4,000	0
6063	Sewage and Garbage	4,386.59	4,500	4,500	4,500	0
6064	Building Maintenance	1,315.40	2,500	2,500	2,500	0
6067	Equipment Maintenance	0.00	2,000	2,000	2,000	0
6195	Safety Supplies	93.14	150	150	150	0
6198	Depreciation	87,870.53	0	0	0	0
	<b><i>Expenditure Total:</i></b>	123,767.85	52,858	52,858	54,824	0

CAMERON COUNTY, TEXAS  
 PARK SYSTEM REVENUE FUND  
 2024-2025 Budget

Fund 830 Dept. 6531

**SANTA ROSA PARK**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4200	Program Revenues	0.00	0	0	0	0
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	0.00	0	0	28,501	0
6006	FICA	0.00	0	0	2,180	0
6007	Group Health	0.00	0	0	9,000	0
6008	Retirement	0.00	0	0	3,940	0
6011	Workers Compensation	0.00	0	0	521	0
6012	Unemployment Insurance	0.00	0	0	114	0
6014	Office Supplies	0.00	0	0	6,000	0
6016	Gasoline	0.00	0	0	2,400	0
6022	Drugs Medicine	0.00	0	0	1,200	0
6037	Road Materials	0.00	0	0	1,500	0
6038	Small Tools and Equipment	0.00	0	0	1,000	0
6056	Property Insurance	6,066.74	25,265	25,265	18,839	0
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	0.00	0	0	6,742	0
6062	Water	0.00	0	0	5,800	0
6063	Sewage and Garbage	0.00	0	0	5,000	0
6064	Building Maintenance	0.00	0	0	5,000	0
6067	Equipment Maintenance	0.00	0	0	2,200	0
6069	Equipment Rental	0.00	0	0	1,000	0
6195	Safety Supplies	0.00	0	0	200	0
6196	Safety Equipment	0.00	0	0	200	0
	<i>Expenditure Total:</i>	6,066.74	25,265	25,265	101,337	0

CAMERON COUNTY, TEXAS  
 PARK SYSTEM REVENUE FUND  
 2024-2025 Budget

Fund 830 Dept. 6532

**OLMITO PARK NATURE TRAIL**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4300	State Revenue	0.00	0	200,000		
	<i>Revenue Total:</i>	0.00	0	200,000	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6082	Contractual Expense	0.00	0	250,000		
	<i>Expenditure Total:</i>	0.00	0	250,000	0	0

CAMERON COUNTY, TEXAS  
 PARK SYSTEM REVENUE FUND  
 2024-2025 Budget

Fund 830 Dept. 6533

**OLMITO NATURE PARK GRANT**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4300	State Revenue	0.00	0	2,500,000		
	<i>Revenue Total:</i>	<u>0.00</u>	<u>0</u>	<u>2,500,000</u>	<u>0</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6082	Contractual Expense	0.00	0	2,500,000		
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>0</u>	<u>2,500,000</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2024-2025 Budget

Fund 830 Dept. 654

**BROWNE ROAD PARK**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6003	Salaries-Employees	77,350.02	98,540	98,540	102,697	0
6004	Overtime	0.00	500	500	500	0
6005	Extra Help	14,883.25	13,104	13,104	13,104	0
6006	FICA	7,015.77	8,579	8,579	8,897	0
6007	Group Health	19,950.00	27,000	27,000	27,000	0
6008	Retirement	8,978.53	11,635	11,635	16,079	0
6010	Uniforms	703.35	585	585	585	0
6011	Workers Compensation	1,111.13	1,052	1,052	1,121	0
6012	Unemployment Insurance	352.10	449	449	465	0
6014	Office Supplies	11,048.53	12,800	12,800	12,800	0
6016	Gasoline	0.00	1,725	1,725	1,725	0
6022	Drugs Medicine	1,453.22	2,300	2,300	2,300	0
6030	Vehicle Repairs	639.43	1,000	1,000	1,000	0
6037	Road Materials	0.00	2,000	2,000	2,000	0
6048	Communications	9,471.45	9,204	9,204	9,204	0
6056	Property Insurance	27,662.54	32,419	32,419	35,495	0
6057	Vehicle Insurance	710.50	1,012	1,012	1,012	0
6060	Electricity	34,423.36	30,023	30,023	30,023	0
6062	Water	6,563.23	8,000	8,000	8,000	0
6063	Sewage and Garbage	5,235.62	6,800	6,800	6,800	0
6064	Building Maintenance	9,367.89	6,200	6,200	6,200	0
6067	Equipment Maintenance	6,938.74	9,000	9,000	9,000	0
6069	Equipment Rental	671.16	1,662	1,662	1,662	0
6077	Data Processing	0.00	1,500	1,500	1,500	0
6082	Contractual Expense	474.00	2,000	2,000	2,000	0
6096	Equipment	0.00	0	0	0	0
6195	Safety Supplies	155.40	150	150	150	0
6198	Depreciation	111,278.64	0	0	0	0
	<b><i>Expenditure Total:</i></b>	356,437.86	289,239	289,239	301,319	0

CAMERON COUNTY, TEXAS  
 PARK SYSTEM REVENUE FUND  
 2024-2025 Budget

Fund 830 Dept. 6541

**EL RANCHITO PARK**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	12,752.00	16,016	16,016	16,016	0
6006	FICA	951.10	1,225	1,225	1,225	0
6007	Group Health	0.00	0	0	0	0
6008	Retirement	0.00	0	0	2,214	0
6010	Uniforms	111.00	200	200	200	0
6011	Workers Compensation	172.35	441	441	159	0
6012	Unemployment Insurance	48.53	62	62	64	0
6014	Office Supplies	4,004.17	5,000	5,000	5,000	0
6016	Gasoline	0.00	0	0	0	0
6022	Drugs Medicine	1,009.97	2,000	2,000	2,000	0
6037	Road Materials	1,000.00	1,000	1,000	1,000	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6056	Property Insurance	2,202.93	2,494	2,494	2,137	0
6060	Electricity	1,793.20	2,000	2,000	2,000	0
6062	Water	1,648.82	2,200	2,200	2,200	0
6063	Sewage and Garbage	5,522.54	6,800	6,800	6,800	0
6064	Building Maintenance	2,777.31	4,000	4,000	4,000	0
6067	Equipment Maintenance	1,053.38	1,500	1,500	1,500	0
6082	Contractual Expense	0.00	0	0	0	0
6195	Safety Supplies	93.14	150	150	150	0
6198	Depreciation	33,942.38	0	0	0	0
	<b><i>Expenditure Total:</i></b>	69,082.82	45,088	45,088	46,665	0

CAMERON COUNTY, TEXAS  
 PARK SYSTEM REVENUE FUND  
 2024-2025 Budget

Fund 830 Dept. 6542

**OLMITO PARK**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4200	Program Revenues	0.00	0	0	0	0
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6005	Extra Help	0.00	0	0	16,016	0
6006	FICA	0.00	0	0	1,225	0
6008	Retirement	0.00	0	0	2,214	0
6010	Uniforms	0.00	0	0	200	0
6011	Workers Compensation	0.00	0	0	159	0
6012	Unemployment Insurance	0.00	0	0	164	0
6014	Office Supplies	0.00	0	0	3,000	0
6022	Drugs Medicine	0.00	0	0	1,000	0
6056	Property Insurance	0.00	0	0	3,473	0
6060	Electricity	0.00	0	0	15,800	0
6062	Water	0.00	0	0	4,600	0
6063	Sewage and Garbage	0.00	0	0	18,100	0
6064	Building Maintenance	0.00	0	0	1,200	0
6067	Equipment Maintenance	0.00	0	0	1,000	0
6069	Equipment Rental	0.00	0	4,100	0	0
6082	Contractual Expense	8,000.00	0	538,409	0	0
6087	Miscellaneous	0.00	0	0	0	0
6195	Safety Supplies	0.00	0	0	1,500	0
	<i>Expenditure Total:</i>	8,000.00	0	542,509	69,651	0



CAMERON COUNTY, TEXAS  
 PARK SYSTEM REVENUE FUND  
 2024-2025 Budget

Fund 830 Dept. 655

**TPWD-Pete Benavides Mountain B**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6082	Contractual Expense	0.00	171,750	171,750	171,750	0
	<i>Expenditure Total:</i>	0.00	171,750	171,750	171,750	0

CAMERON COUNTY, TEXAS  
 PARK SYSTEM REVENUE FUND  
 2024-2025 Budget

Fund 830 Dept. 6551

**TPWD-La Esperanza Park Commu**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4300	State Revenue	4,500.00	0	643,097	0	0
	<i>Revenue Total:</i>	4,500.00	0	643,097	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6082	Contractual Expense	0.00	0	643,097	0	0
	<i>Expenditure Total:</i>	0.00	0	643,097	0	0

CAMERON COUNTY, TEXAS  
 PARK SYSTEM REVENUE FUND  
 2024-2025 Budget

Fund 830 Dept. 6552

**CIAP-NATURE PARK**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
	<i>Expenditure Total:</i>	0.00	0	0	0	0

CAMERON COUNTY, TEXAS  
 PARK SYSTEM REVENUE FUND  
 2024-2025 Budget

Fund 830 Dept. 6553

**TPWD-Santa Rosa Park Improve**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
	<i>Expenditure Total:</i>	0.00	0	0	0	0

CAMERON COUNTY, TEXAS  
 PARK SYSTEM REVENUE FUND  
 2024-2025 Budget

Fund 830 Dept. 6554

**TCEQ-E.K. Pavilion Improvement**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4300	State Revenue	24,500.00	0	3,350,000	0	0
	<i>Revenue Total:</i>	24,500.00	0	3,350,000	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6082	Contractual Expense	0.00	0	2,350,000		
6089	Land Acquisitions	0.00	0	1,000,000		
	<i>Expenditure Total:</i>	0.00	0	3,350,000	0	0

CAMERON COUNTY, TEXAS  
 PARK SYSTEM REVENUE FUND  
 2024-2025 Budget

Fund 830 Dept. 6556

**CIAP-ISLA DEL CARMEN**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
	<i>Expenditure Total:</i>	0.00	0	0	0	0

CAMERON COUNTY, TEXAS  
 PARK SYSTEM REVENUE FUND  
 2024-2025 Budget

Fund 830 Dept. 6557

TPWD-La Esperanza Park (State

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4300	State Revenue	1,000,000.00	0	1,000,000	0	0
	<i>Revenue Total:</i>	1,000,000.00	0	1,000,000	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6082	Contractual Expense	0.00	0	1,000,000	0	0
	<i>Expenditure Total:</i>	0.00	0	1,000,000	0	0

CAMERON COUNTY, TEXAS  
 PARK SYSTEM REVENUE FUND  
 2024-2025 Budget

Fund 830 Dept. 6558

**CIAP-SHORELINE STABILIZATION**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
	<i>Expenditure Total:</i>	0.00	0	0	0	0



CAMERON COUNTY, TEXAS  
 PARK SYSTEM REVENUE FUND  
 2024-2025 Budget

Fund 830 Dept. 6567

**TPWD-Olmito Nature Park**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4300	State Revenue	0.00	0	750,000		
	<i>Revenue Total:</i>	0.00	0	750,000	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6082	Contractual Expense	0.00	0	750,000		
	<i>Expenditure Total:</i>	0.00	0	750,000	0	0

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2024-2025 Budget

Fund 830 Dept. 660

**ISLA BLANCA PARK**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4152	Commissions	1,019,330.18	0	0	1,010,000	0
4300	State Revenue	0.00	0	0	0	0
4381	Insurance Proceeds	0.00	0	110,213	0	0
4459	Beach Cleanup - Pct#1	137,800.90	136,000	136,000	136,000	0
4602	Miscellaneous	201,466.46	227,000	227,000	227,000	0
4640	Sale of Surplus	0.00	0	0	0	0
4830	RV Full	4,050,383.44	4,150,000	4,150,000	3,930,000	0
4838	Boat Slips Marina	0.00	0	0	0	0
4841	Concessions Leases	547,539.16	1,810,000	1,810,000	850,000	0
4842	Parks Tag Fee	0.00	0	0	0	0
4845	Electricity	289,042.06	260,000	260,000	282,000	0
4846	Water	262.32	1,000	1,000	1,000	0
4849	Tents	22,998.50	21,500	21,500	21,500	0
4850	CABANAS RENTAL	25,999.99	40,000	40,000	40,000	0
	<i>Revenue Total:</i>	6,294,823.01	6,645,500	6,755,713	6,497,500	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	153,834.52	576,612	493,212	612,647	0
6004	Overtime	396.86	8,000	8,000	8,000	0
6005	Extra Help	12,584.52	8,800	8,800	8,800	0
6006	FICA	13,017.96	45,396	40,496	48,153	0
6007	Group Health	42,114.89	171,000	171,000	171,000	0
6008	Retirement	17,653.82	68,677	63,027	85,806	0
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	529.71	2,818	2,818	2,818	0
6011	Workers Compensation	1,546.00	2,441	2,441	2,665	0
6012	Unemployment Insurance	711.94	2,403	1,903	2,547	0
6014	Office Supplies	19,281.08	25,000	33,000	35,000	0
6016	Gasoline	6,461.30	9,750	4,350	9,750	0
6018	Diesel Fuel	0.00	0	0	0	0
6025	Food-Human	0.00	0	0	5,000	0
6030	Vehicle Repairs	2,486.05	3,800	3,800	3,800	0
6037	Road Materials	0.00	0	0	0	0
6038	Small Tools and Equipment	898.99	0	1,600	0	0
6040	Audit and Accounting	7,166.00	7,166	7,166	7,166	0
6046	Medical and Dental	350.00	750	750	750	0
6047	Mobile Phones	6,405.32	7,170	6,320	7,170	0
6048	Communications	20,556.41	27,000	22,500	27,000	0
6049	Postage	120.76	300	300	300	0
6050	Travel	0.00	1,500	1,500	1,500	0
6054	Advertising	1,424.00	1,500	1,500	1,500	0
6056	Property Insurance	78,142.09	110,210	110,210	98,622	0
6057	Vehicle Insurance	1,061.00	1,070	1,070	1,070	0
6058	Liability Other Insurance	0.00	0	0	0	0
6060	Electricity	355,219.76	214,000	174,000	214,000	0
6062	Water	95,447.70	70,000	70,000	70,000	0

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2024-2025 Budget

Fund 830 Dept. 660

**ISLA BLANCA PARK**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
6063	Sewage and Garbage	233,079.21	188,000	178,000	188,000	0
6064	Building Maintenance	26,326.79	48,428	46,828	48,428	0
6067	Equipment Maintenance	7,043.56	7,500	10,300	7,500	0
6068	Real Estate Rental	14,000.00	0	0	0	0
6069	Equipment Rental	2,576.89	2,000	2,000	2,000	0
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	75.00	500	500	500	0
6074	Credit Services	41,190.44	1,000	1,000	80,000	0
6075	Taxes	25,157.61	28,200	28,200	28,200	0
6076	Bank Fees	0.00	0	0		
6077	Data Processing	6,274.62	4,000	4,000	4,000	0
6078	Education and Training	41.00	400	400	400	0
6082	Contractual Expense	378,645.43	133,000	133,000	217,000	0
6087	Miscellaneous	0.00	0	0	0	0
6096	Equipment	0.00	0	110,213	0	0
6195	Safety Supplies	270.07	550	550	550	0
6198	Depreciation	1,291,532.49	0	0	0	0
	<i>Expenditure Total:</i>	<u>2,863,623.79</u>	<u>1,778,941</u>	<u>1,744,754</u>	<u>2,001,642</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2024-2025 Budget

Fund 830 Dept. 6601

**ISLA BLANCA BEACH MAINTENANCE**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4381	Insurance Proceeds	0.00	0	7,244		
4821	Daily Entrance Fees	1,942,936.00	1,770,000	1,770,000	1,890,000	0
4822	Annual Passes	129,426.00	133,000	133,000	130,000	0
4824	90 Day Passes	56,459.00	54,000	54,000	54,000	0
4842	Parks Tag Fee	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>2,128,821.00</u>	<u>1,957,000</u>	<u>1,964,244</u>	<u>2,074,000</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	495,499.04	189,500	242,900	201,890	0
6004	Overtime	3,980.95	9,700	9,700	9,700	0
6005	Extra Help	62,789.21	45,256	45,256	45,256	0
6006	FICA	40,956.18	18,701	23,601	19,649	0
6007	Group Health	162,635.11	63,000	63,000	63,000	0
6008	Retirement	58,248.91	23,401	29,051	35,510	0
6010	Uniforms	7,506.67	6,900	6,900	6,900	0
6011	Workers Compensation	6,262.70	1,977	1,977	2,158	0
6012	Unemployment Insurance	2,140.81	978	1,390	1,027	0
6014	Office Supplies	83,701.64	69,000	66,344	69,000	0
6016	Gasoline	9,426.33	10,414	16,264	10,414	0
6018	Diesel Fuel	195.71	0	550	0	0
6022	Drugs Medicine	0.00	0	0	0	0
6030	Vehicle Repairs	11,338.45	16,000	10,000	16,000	0
6038	Small Tools and Equipment	0.00	0	5,000	0	0
6047	Mobile Phones	5,889.13	2,021	2,871	2,021	0
6048	Communications	8,288.24	1,000	4,500	1,000	0
6049	Postage	0.00	0	0	0	0
6057	Vehicle Insurance	679.00	687	687	687	0
6058	Liability Other Insurance	0.00	0	0	0	0
6060	Electricity	140,855.38	115,000	155,000	115,000	0
6062	Water	30,788.72	25,000	25,000	25,000	0
6063	Sewage and Garbage	182,070.62	90,000	100,000	90,000	0
6064	Building Maintenance	26,383.60	18,200	23,944	18,200	0
6067	Equipment Maintenance	13,324.44	10,000	10,000	10,000	0
6068	Real Estate Rental	0.00	0	0	0	0
6082	Contractual Expense	1,277.06	5,000	5,000	5,000	0
6087	Miscellaneous	0.00	0	0	0	0
6096	Equipment	0.00	0	205,000	0	0
6195	Safety Supplies	271.10	524	524	524	0
	<i>Expenditure Total:</i>	<u>1,354,509.00</u>	<u>722,259</u>	<u>1,054,459</u>	<u>747,936</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
 PARK SYSTEM REVENUE FUND  
 2024-2025 Budget

Fund 830 Dept. 6604

**VALLEY BAPTIST LEAGACY FOUNDAT**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4300	State Revenue	0.00	0	500,000		
	<i>Revenue Total:</i>	<u>0.00</u>	<u>0</u>	<u>500,000</u>	<u>0</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6082	Contractual Expense	0.00	0	500,000		
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>0</u>	<u>500,000</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2024-2025 Budget

Fund 830 Dept. 661

**ANDY BOWIE PARK**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4152	Commissions	236,192.90	0	0	230,000	0
4451	Tolls - Entrance Fees	0.00	0	0	0	0
4602	Miscellaneous	13,241.43	22,000	22,000	22,000	0
4705	Long/Short	0.00	0	0		
4830	RV Full	165,620.57	173,000	173,000	165,000	0
4839	Apartment Rental	0.00	0	0	0	0
4841	Concessions Leases	15,628.10	490,000	490,000	258,000	0
4842	Parks Tag Fee	0.00	0	0	0	0
4845	Electricity	11,717.52	9,300	9,300	9,300	0
4849	Tents	18,764.50	19,660	19,660	18,000	0
	<i>Revenue Total:</i>	461,165.02	713,960	713,960	702,300	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	64,871.98	168,719	127,619	176,437	0
6004	Overtime	93.15	1,800	1,700	1,800	0
6005	Extra Help	6,715.24	8,800	8,800	8,800	0
6006	FICA	5,421.14	13,718	11,218	14,308	0
6007	Group Health	16,232.27	45,000	37,100	45,000	0
6008	Retirement	7,461.61	20,854	16,754	25,610	0
6010	Uniforms	971.09	2,500	2,500	2,500	0
6011	Workers Compensation	247.92	715	715	729	0
6012	Unemployment Insurance	292.63	717	582	748	0
6014	Office Supplies	6,103.20	14,500	12,833	14,500	0
6016	Gasoline	0.00	0	1	0	0
6022	Drugs Medicine	150.00	150	150	150	0
6030	Vehicle Repairs	-738.94	1,000	1,000	1,000	0
6037	Road Materials	2,567.33	5,000	0	5,000	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	809.10	585	430	585	0
6048	Communications	8,853.31	8,500	8,500	8,500	0
6049	Postage	0.00	0	0	0	0
6054	Advertising	925.00	1,500	1,500	1,500	0
6056	Property Insurance	5,701.25	10,724	10,724	7,082	0
6057	Vehicle Insurance	101.50	406	406	406	0
6060	Electricity	10,357.01	9,000	9,000	9,000	0
6062	Water	2,859.15	3,000	3,000	3,000	0
6063	Sewage and Garbage	9,646.14	9,000	9,000	9,000	0
6064	Building Maintenance	8,839.87	13,500	13,500	13,500	0
6067	Equipment Maintenance	1,524.40	2,500	2,500	2,500	0
6069	Equipment Rental	1,509.30	0	0	0	0
6074	Credit Services	4,016.95	3,500	3,500	5,500	0
6076	Bank Fees	0.00	0	0		
6077	Data Processing	1,093.33	500	500	500	0
6082	Contractual Expense	0.00	5,800	41,800	5,800	0
6195	Safety Supplies	33.45	173	117	173	0
6198	Depreciation	4,976.93	0	0	0	0
	<i>Expenditure Total:</i>	171,635.31	352,161	325,449	363,628	0

CAMERON COUNTY, TEXAS  
 PARK SYSTEM REVENUE FUND  
 2024-2025 Budget

Fund 830 Dept. 6611

**ANDY BOWIE BEACH MAINTENANCE**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4451	Tolls - Entrance Fees	0.00	0	0	0	0
4821	Daily Entrance Fees	169,209.00	160,000	160,000	160,000	0
4822	Annual Passes	12,296.00	12,000	12,000	12,000	0
4824	90 Day Passes	10,673.00	11,800	11,800	10,000	0
	<i>Revenue Total:</i>	<u>192,178.00</u>	<u>183,800</u>	<u>183,800</u>	<u>182,000</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	82,139.23	0	35,100	0	0
6004	Overtime	840.08	0	100	0	0
6005	Extra Help	15,323.65	8,800	8,800	8,800	0
6006	FICA	7,101.91	674	3,174	674	0
6007	Group Health	23,142.73	0	7,900	0	0
6008	Retirement	9,698.63	0	4,100	0	0
6010	Uniforms	2,625.29	850	850	850	0
6011	Workers Compensation	549.20	239	239	85	0
6012	Unemployment Insurance	370.85	35	170	35	0
6014	Office Supplies	21,417.92	13,000	9,667	13,000	0
6016	Gasoline	7,910.07	13,000	12,999	13,000	0
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	3,281.48	3,000	1,350	3,000	0
6037	Road Materials	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	0	5,000	0	0
6047	Mobile Phones	546.71	700	855	700	0
6048	Communications	6,777.27	3,000	3,000	3,000	0
6049	Postage	0.00	0	0	0	0
6060	Electricity	8,994.58	9,200	9,200	9,200	0
6062	Water	1,468.89	2,500	4,150	2,500	0
6063	Sewage and Garbage	49,327.36	25,000	49,000	49,000	0
6064	Building Maintenance	5,792.40	3,195	3,195	3,195	0
6067	Equipment Maintenance	2,175.60	1,200	1,200	1,200	0
6068	Real Estate Rental	0.00	0	0	0	0
6077	Data Processing	5,626.17	1,700	1,700	1,700	0
6082	Contractual Expense	952.46	13,760	7,381	13,760	0
6109	Emergency-Hospital	0.00	0	0	0	0
6195	Safety Supplies	200.90	50	106	50	0
	<i>Expenditure Total:</i>	<u>256,263.38</u>	<u>99,903</u>	<u>169,236</u>	<u>123,749</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
 PARK SYSTEM REVENUE FUND  
 2024-2025 Budget

Fund 830 Dept. 6612

**BEACH MAINTENANCE - GOMESA**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4500	Federal Grant Revenue	0.00	0	3,780,547	0	0
	<i>Revenue Total:</i>	0.00	0	3,780,547	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6050	Travel	0.00	0	1,200		
6078	Education and Training	0.00	0	1,400		
6082	Contractual Expense	0.00	0	3,777,947		
	<i>Expenditure Total:</i>	0.00	0	3,780,547	0	0



CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2024-2025 Budget

Fund 830 Dept. 662

**ADOLPH THOMAE PARK**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4602	Miscellaneous	15,344.55	10,000	10,000	16,600	0
4705	Long/Short	295.82	0	0	0	0
4821	Daily Entrance Fees	313,115.00	314,000	314,000	314,000	0
4822	Annual Passes	79,800.00	78,500	78,500	78,500	0
4824	90 Day Passes	3,440.00	4,700	4,700	4,000	0
4830	RV Full	176,413.89	180,000	180,000	183,000	0
4838	Boat Slips Marina	0.00	0	0	0	0
4839	Apartment Rental	2,100.00	2,100	2,100	2,100	0
4842	Parks Tag Fee	0.00	0	0	0	0
4845	Electricity	8,828.50	8,000	8,000	8,000	0
4849	Tents	10,380.00	11,000	11,000	11,000	0
	<i>Revenue Total:</i>	609,717.76	608,300	608,300	617,200	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	0.00	0	0		
6003	Salaries-Employees	166,376.22	209,659	209,659	219,505	0
6004	Overtime	0.00	1,000	1,000	1,000	0
6006	FICA	12,385.16	16,189	16,189	16,869	0
6007	Group Health	53,550.00	63,000	63,000	63,000	0
6008	Retirement	19,471.06	24,747	24,747	30,485	0
6010	Uniforms	2,073.25	1,980	1,980	1,980	0
6011	Workers Compensation	329.24	512	512	523	0
6012	Unemployment Insurance	664.66	843	843	882	0
6014	Office Supplies	18,233.43	20,000	20,000	20,000	0
6016	Gasoline	14,505.94	14,375	14,375	14,375	0
6018	Diesel Fuel	18.02	0	0	0	0
6022	Drugs Medicine	0.00	0	0	0	0
6030	Vehicle Repairs	2,096.19	4,000	4,000	4,000	0
6037	Road Materials	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	4,000	4,000	4,000	0
6047	Mobile Phones	1,328.74	2,995	2,995	2,995	0
6048	Communications	7,837.43	9,000	9,000	9,000	0
6054	Advertising	3,400.00	2,000	2,000	2,000	0
6056	Property Insurance	17,209.90	23,952	23,952	20,919	0
6057	Vehicle Insurance	323.50	310	310	310	0
6060	Electricity	11,245.42	15,800	15,800	15,800	0
6062	Water	6,852.11	6,500	6,500	6,500	0
6063	Sewage and Garbage	37,303.32	30,000	35,000	30,000	0
6064	Building Maintenance	17,453.04	18,000	18,000	18,000	0
6067	Equipment Maintenance	1,602.38	2,500	2,500	2,500	0
6069	Equipment Rental	307.80	500	500	500	0
6074	Credit Services	7,621.95	6,000	6,000	6,000	0
6076	Bank Fees	0.00	0	0		
6077	Data Processing	7,684.50	3,000	3,000	3,000	0
6082	Contractual Expense	758,510.22	25,000	15,000	25,000	0
6096	Equipment	0.00	0	0	0	0
6195	Safety Supplies	0.00	200	200	200	0

CAMERON COUNTY, TEXAS  
 PARK SYSTEM REVENUE FUND  
 2024-2025 Budget

Fund 830 Dept. 662

**ADOLPH THOMAE PARK**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
	<i>Expenditure Total:</i>	1,168,383.48	506,062	501,062	519,343	0

CAMERON COUNTY, TEXAS  
 PARK SYSTEM REVENUE FUND  
 2024-2025 Budget

Fund 830 Dept. 6621

**THOMAE PARK SURPLUS**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6082	Contractual Expense	0.00	0	688,824		
	<i>Expenditure Total:</i>	0.00	0	688,824	0	0

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2024-2025 Budget

Fund 830 Dept. 663

**CAPITAL PROJECTS PARKS**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
	<i>Expenditure Total:</i>	0.00	0	0	0	0

CAMERON COUNTY, TEXAS  
 PARK SYSTEM REVENUE FUND  
 2024-2025 Budget

Fund 830 Dept. 6631

**PARKS CAPITAL IMPROVEMENTS**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6082	Contractual Expense	-0.04	244,000	361,606	244,000	0
	<i>Expenditure Total:</i>	-0.04	244,000	361,606	244,000	0

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2024-2025 Budget

Fund 830 Dept. 664

**PUBLIC BEACHES**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4300	State Revenue	0.00	0	0	0	0
4821	Daily Entrance Fees	1,892,397.50	1,600,000	1,600,000	1,800,000	0
	<b>Revenue Total:</b>	<u>1,892,397.50</u>	<u>1,600,000</u>	<u>1,600,000</u>	<u>1,800,000</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	60,930.05	119,604	99,604	132,989	0
6004	Overtime	6,234.59	4,500	4,500	4,500	0
6005	Extra Help	102,327.49	90,524	90,524	90,524	0
6006	FICA	12,530.59	16,419	16,419	17,443	0
6007	Group Health	14,175.00	36,000	36,000	36,000	0
6008	Retirement	7,120.49	14,579	14,579	31,523	0
6010	Uniforms	2,174.64	2,000	2,000	2,000	0
6011	Workers Compensation	1,240.03	300	300	324	0
6012	Unemployment Insurance	648.51	859	859	912	0
6014	Office Supplies	12,914.82	13,000	13,000	13,000	0
6016	Gasoline	0.00	0	0	0	0
6049	Postage	0.00	200	200	200	0
6056	Property Insurance	34,799.14	47,027	47,027	40,304	0
6060	Electricity	5,755.74	5,900	5,900	5,900	0
6062	Water	2,019.69	8,000	8,000	8,000	0
6063	Sewage and Garbage	55,323.97	86,000	86,000	86,000	0
6064	Building Maintenance	3,006.81	3,000	3,000	3,000	0
6067	Equipment Maintenance	2,687.12	2,800	2,800	2,800	0
6069	Equipment Rental	555.21	700	700	700	0
6076	Bank Fees	0.00	0	0	0	0
6077	Data Processing	7,290.13	3,000	3,000	3,000	0
6082	Contractual Expense	1,417.51	21,564	11,564	21,564	0
6096	Equipment	0.00	0	150,000	0	0
6195	Safety Supplies	456.25	500	500	500	0
6198	Depreciation	39,022.80	0	0	0	0
	<b>Expenditure Total:</b>	<u>372,630.58</u>	<u>476,476</u>	<u>596,476</u>	<u>501,183</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
 PARK SYSTEM REVENUE FUND  
 2024-2025 Budget

Fund 830 Dept. 6641

**TRASH BAG COLLECTION PROGRAM**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4705	Long/Short	-3.00	0	0	0	0
4843	Trash Bag Revenue	164,616.00	165,000	165,000	165,000	0
	<i>Revenue Total:</i>	<u>164,613.00</u>	<u>165,000</u>	<u>165,000</u>	<u>165,000</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6004	Overtime	6,481.18	3,000	3,000	3,000	0
6005	Extra Help	74,971.27	67,884	67,884	67,884	0
6006	FICA	6,204.18	5,423	5,423	5,423	0
6007	Group Health	0.00	0	0	0	0
6010	Uniforms	0.00	200	200	200	0
6011	Workers Compensation	851.18	1,895	1,895	704	0
6012	Unemployment Insurance	322.35	281	281	284	0
6014	Office Supplies	15,150.23	17,000	17,000	17,000	0
6016	Gasoline	0.00	0	0	0	0
6063	Sewage and Garbage	4,603.41	30,000	30,000	30,000	0
6064	Building Maintenance	0.00	0	0	0	0
6195	Safety Supplies	350.00	350	350	350	0
	<i>Expenditure Total:</i>	<u>108,933.80</u>	<u>126,033</u>	<u>126,033</u>	<u>124,845</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2024-2025 Budget

Fund 830 Dept. 668

**PARK RANGERS**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4489	Park Ranger Arrest Fees-Misc	9,488.24	8,600	8,600	11,000	0
4602	Miscellaneous	0.00	0	0	0	0
	<b>Revenue Total:</b>	9,488.24	8,600	8,600	11,000	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	436,260.32	556,658	550,000	598,295	0
6004	Overtime	17,647.23	18,000	18,000	20,000	0
6005	Extra Help	0.00	0	518		
6006	FICA	33,101.18	43,961	43,961	47,300	0
6007	Group Health	94,909.20	117,000	117,000	117,000	0
6008	Retirement	53,025.93	65,175	65,175	82,426	0
6010	Uniforms	4,963.67	5,500	5,500	6,000	0
6011	Workers Compensation	5,921.39	7,453	7,453	8,681	0
6012	Unemployment Insurance	1,796.50	2,291	2,291	2,465	0
6014	Office Supplies	2,767.72	3,000	4,600	3,000	0
6016	Gasoline	50,076.51	89,300	80,300	89,300	0
6028	Camera and Police Supplies	18,570.09	5,000	8,140	7,000	0
6030	Vehicle Repairs	57,580.64	36,000	37,000	36,000	0
6038	Small Tools and Equipment	0.00	0	0	500	0
6046	Medical and Dental	0.00	100	530	500	0
6047	Mobile Phones	3,721.19	2,600	5,973	9,000	0
6048	Communications	129.20	500	500	1,000	0
6049	Postage	17.70	100	0	300	0
6050	Travel	1,589.15	1,400	400	1,400	0
6056	Property Insurance	0.00	0	0	0	0
6057	Vehicle Insurance	6,559.75	9,655	9,655	9,655	0
6059	Bonds	71.00	150	150	150	0
6067	Equipment Maintenance	4,877.09	4,000	4,000	4,000	0
6068	Real Estate Rental	2,480.00	2,300	2,450	2,300	0
6069	Equipment Rental	-4,929.84	1,812	1,812	1,812	0
6077	Data Processing	6,114.78	5,000	397	5,000	0
6078	Education and Training	2,494.78	4,500	3,900	4,500	0
6079	Legal Books, Publications	0.00	100	0	300	0
6195	Safety Supplies	1,549.21	2,000	3,850	3,000	0
	<b>Expenditure Total:</b>	801,294.39	983,555	973,555	1,060,884	0



CAMERON COUNTY, TEXAS  
 PARK SYSTEM REVENUE FUND  
 2024-2025 Budget

Fund 830 Dept. 6681

**CODE ENFORCEMENT**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4381	Insurance Proceeds	0.00	0	0	0	0
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6004	Overtime	480.00	300	300	600	0
6005	Extra Help	20,197.50	25,600	38,600	25,600	0
6006	FICA	1,581.72	1,981	2,364	2,004	0
6007	Group Health	33.45	0	0	0	0
6008	Retirement	0.00	0	0	0	0
6010	Uniforms	700.00	700	700	1,000	0
6011	Workers Compensation	213.28	712	309	260	0
6012	Unemployment Insurance	82.71	104	124	105	0
6014	Office Supplies	2,008.72	2,000	2,000	2,000	0
6016	Gasoline	0.00	2,000	0	2,000	0
6067	Equipment Maintenance	266.95	1,000	0	1,000	0
6076	Bank Fees	0.00	0	0	0	0
	<i>Expenditure Total:</i>	25,564.33	34,397	44,397	34,569	0

CAMERON COUNTY, TEXAS  
 PARK SYSTEM REVENUE FUND  
 2024-2025 Budget

Fund 830 Dept. 6682

**BEACH SAFTEY PROGRAM**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4200	Program Revenues	1,600.00	1,500	1,500	1,500	0
4821	Daily Entrance Fees	352,435.00	335,000	335,000	341,000	0
	<b>Revenue Total:</b>	<u>354,035.00</u>	<u>336,500</u>	<u>336,500</u>	<u>342,500</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	89,456.62	91,926	91,926	97,238	0
6004	Overtime	3,619.26	1,000	1,000	1,000	0
6005	Extra Help	165,016.41	223,800	216,800	223,800	0
6006	FICA	19,482.99	24,230	24,230	24,636	0
6007	Group Health	18,000.00	18,000	18,000	18,000	0
6008	Retirement	10,464.00	10,799	10,799	13,443	0
6010	Uniforms	6,702.02	5,000	6,500	5,000	0
6011	Workers Compensation	2,847.06	3,056	3,056	3,198	0
6012	Unemployment Insurance	1,004.44	1,267	1,267	1,288	0
6014	Office Supplies	4,081.34	3,300	3,700	3,300	0
6016	Gasoline	14,686.50	9,370	16,370	9,370	0
6018	Diesel Fuel	0.00	0	0	0	0
6022	Drugs Medicine	3,044.72	4,000	2,255	4,000	0
6030	Vehicle Repairs	5,300.00	5,300	5,300	5,300	0
6037	Road Materials	0.00	0	0	0	0
6047	Mobile Phones	470.85	800	800	800	0
6050	Travel	6,839.59	2,000	1,000	2,000	0
6056	Property Insurance	0.00	420	420	420	0
6057	Vehicle Insurance	2,026.00	2,320	2,320	2,320	0
6060	Electricity	0.00	0	0	0	0
6064	Building Maintenance	1,248.15	2,500	2,500	2,500	0
6067	Equipment Maintenance	1,688.29	2,700	2,700	2,700	0
6069	Equipment Rental	4,591.92	6,480	6,480	6,480	0
6073	Dues and Memberships	1,855.00	2,060	2,060	2,060	0
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	527.00	2,500	2,500	2,500	0
6082	Contractual Expense	8,800.00	9,600	10,445	9,600	0
6096	Equipment	0.00	0	0	0	0
6195	Safety Supplies	669.73	1,000	1,000	1,000	0
6198	Depreciation	20,340.47	0	0	0	0
	<b>Expenditure Total:</b>	<u>392,762.36</u>	<u>433,428</u>	<u>433,428</u>	<u>441,953</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2024-2025 Budget

Fund 830 Dept. 669

**PARKS ADMINISTRATION**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4602	Miscellaneous	0.00	0	0	0	0
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	118,218.67	302,041	247,142	385,510	0
6003	Salaries-Employees	214,343.41	521,087	428,312	554,833	0
6004	Overtime	5,552.72	10,220	8,242	10,220	0
6005	Extra Help	0.00	14,215	13,712	14,215	0
6006	FICA	24,975.32	64,912	54,211	73,879	0
6007	Group Health	61,302.75	149,688	122,612	157,185	0
6008	Retirement	38,994.85	97,897	81,155	133,383	0
6009	Auto Allowance	192.30	0	327	0	0
6010	Uniforms	1,111.95	1,000	1,000	1,000	0
6011	Workers Compensation	1,945.73	4,218	3,444	4,654	0
6012	Unemployment Insurance	1,345.75	3,390	2,809	3,859	0
6014	Office Supplies	6,024.50	18,000	18,000	18,000	0
6016	Gasoline	3,293.40	16,000	15,740	16,000	0
6018	Diesel Fuel	2,439.64	2,500	2,500	2,500	0
6022	Drugs Medicine	500.00	500	500	500	0
6025	Food-Human	694.61	1,000	1,000	1,000	0
6030	Vehicle Repairs	4,989.19	7,000	7,000	7,000	0
6033	Contingencies	0.00	0	0	0	0
6046	Medical and Dental	215.00	400	400	400	0
6047	Mobile Phones	3,822.71	1,000	3,740	1,000	0
6048	Communications	160.16	7,500	4,760	7,500	0
6049	Postage	107.55	125	125	125	0
6050	Travel	3,947.19	6,400	6,400	6,400	0
6052	Travel-Mileage Reimbursement	0.00	0	0	0	0
6054	Advertising	0.00	3,100	3,100	3,100	0
6056	Property Insurance	8,979.71	40,193	40,193	40,304	0
6057	Vehicle Insurance	6,530.50	7,780	7,079	7,780	0
6058	Liability Other Insurance	0.00	19,000	19,000	19,000	0
6059	Bonds	0.00	97	97	97	0
6060	Electricity	6,678.20	15,000	24,000	24,000	0
6062	Water	4,194.58	3,000	6,000	6,000	0
6063	Sewage and Garbage	2,354.18	5,260	5,260	5,260	0
6064	Building Maintenance	1,107.90	5,000	4,618	7,750	0
6067	Equipment Maintenance	4,103.04	8,815	8,815	8,815	0
6068	Real Estate Rental	0.00	500	500	500	0
6069	Equipment Rental	6,656.68	4,705	4,705	4,705	0
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	140.00	500	500	500	0
6077	Data Processing	4,548.30	5,000	5,000	5,000	0
6078	Education and Training	375.00	1,200	1,200	1,200	0
6082	Contractual Expense	72,267.81	67,540	94,540	79,540	0
6089	Land Acquisitions	0.00	0	0	0	0
6096	Equipment	0.00	0	45,849	0	0

CAMERON COUNTY, TEXAS  
 PARK SYSTEM REVENUE FUND  
 2024-2025 Budget

Fund 830 Dept. 669

**PARKS ADMINISTRATION**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
6097	Debt Retirement	0.00	780,320	780,320	1,200,837	0
6098	Debt Interest	201,807.20	171,408	348,011	924,689	0
6109	Emergency-Hospital	0.00	0	0	0	0
6195	Safety Supplies	0.00	400	400	400	0
	<i>Expenditure Total:</i>	<u>813,920.50</u>	<u>2,367,911</u>	<u>2,422,318</u>	<u>3,738,640</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
 PARK SYSTEM REVENUE FUND  
 2024-2025 Budget

Fund 830 Dept. 6691

**GREENS DIVISION**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6003	Salaries-Employees	179,996.07	199,321	199,321	208,070	0
6004	Overtime	779.66	350	350	350	0
6005	Extra Help	29,949.60	21,600	21,600	21,600	0
6006	FICA	15,343.21	16,927	16,927	17,597	0
6007	Group Health	54,000.00	54,000	54,000	54,000	0
6008	Retirement	21,050.10	23,456	23,456	31,801	0
6010	Uniforms	2,369.90	3,000	3,000	4,500	0
6011	Workers Compensation	4,216.36	3,926	3,926	4,201	0
6012	Unemployment Insurance	816.70	885	885	920	0
6014	Office Supplies	3,097.28	4,000	4,000	5,000	0
6016	Gasoline	9,113.32	9,200	9,200	11,700	0
6022	Drugs Medicine	0.00	0	0	0	0
6030	Vehicle Repairs	965.41	2,300	2,300	2,300	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	0.00	300	300	300	0
6057	Vehicle Insurance	304.50	1,678	1,678	1,678	0
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	6,232.72	6,000	6,000	11,000	0
6069	Equipment Rental	0.00	0	0	0	0
6096	Equipment	0.00	0	9,525	0	0
6195	Safety Supplies	0.00	500	500	1,000	0
	<b><i>Expenditure Total:</i></b>	328,234.83	347,443	356,968	376,017	0

CAMERON COUNTY, TEXAS  
 PARK SYSTEM REVENUE FUND  
 2024-2025 Budget

Fund 830 Dept. 6692

**Donations Fund Balance**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
	<i>Expenditure Total:</i>	0.00	0	0	0	0

CAMERON COUNTY, TEXAS  
 PARK SYSTEM REVENUE FUND  
 2024-2025 Budget

Fund 830 Dept. 6694

**PARKS SUMMER PROGRAM**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6005	Extra Help	16,440.00	19,080	19,080	19,080	0
6006	FICA	1,361.58	1,459	1,459	1,460	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	171.75	378	378	24	0
6012	Unemployment Insurance	71.19	63	63	76	0
6014	Office Supplies	1,702.97	2,000	2,000	2,000	0
6016	Gasoline	0.00	0	0	0	0
	<i>Expenditure Total:</i>	19,747.49	22,980	22,980	22,640	0

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2024-2025 Budget

Fund 830 Dept. 6695

PARK ADMIN BUF

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><i>EXPENDITURE ACCOUNTS</i></b>						
6002	Salaries-Assistants/Deputies	135,776.22	0	50,050	0	0
6003	Salaries-Employees	242,507.42	0	92,775	0	0
6004	Overtime	6,225.50	0	1,978	0	0
6005	Extra Help	0.00	0	503	0	0
6006	FICA	28,224.07	0	10,701	0	0
6007	Group Health	81,082.05	0	27,076	0	0
6008	Retirement	45,380.07	0	16,742	0	0
6009	Auto Allowance	226.64	0	74	0	0
6010	Uniforms	392.55	1,000	1,000	1,000	0
6011	Workers Compensation	3,276.39	0	774	0	0
6012	Unemployment Insurance	1,481.63	0	581	0	0
6014	Office Supplies	11,843.17	2,700	2,700	2,700	0
6016	Gasoline	15,284.30	4,830	4,830	4,830	0
6018	Diesel Fuel	4,912.93	10,000	10,260	10,000	0
6022	Drugs Medicine	0.00	0	0	0	0
6030	Vehicle Repairs	13,487.36	9,300	9,600	9,300	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	1,438.65	2,000	2,000	2,000	0
6048	Communications	1,378.84	450	450	450	0
6049	Postage	0.00	0	0	0	0
6057	Vehicle Insurance	1,108.00	303	303	303	0
6058	Liability Other Insurance	0.00	0	0	0	0
6064	Building Maintenance	0.00	0	382	0	0
6067	Equipment Maintenance	18,720.83	15,000	15,000	15,000	0
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	1,310.37	1,795	1,795	1,795	0
6070	INDIRECT COST	0.00	0	0	0	0
6195	Safety Supplies	0.00	196	196	196	0
	<b><i>Expenditure Total:</i></b>	614,056.99	47,574	249,770	47,574	0



CAMERON COUNTY, TEXAS  
 PARK SYSTEM REVENUE FUND  
 2024-2025 Budget

Fund 830 Dept. 6696

**2016 CO's**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6097	Debt Retirement	0.00	940,000	940,000	980,000	0
6098	Debt Interest	739,474.98	707,100	707,100	668,700	0
6099	Fiscal Agent Fees	750.00	750	750	750	0
	<i>Expenditure Total:</i>	740,224.98	1,647,850	1,647,850	1,649,450	0

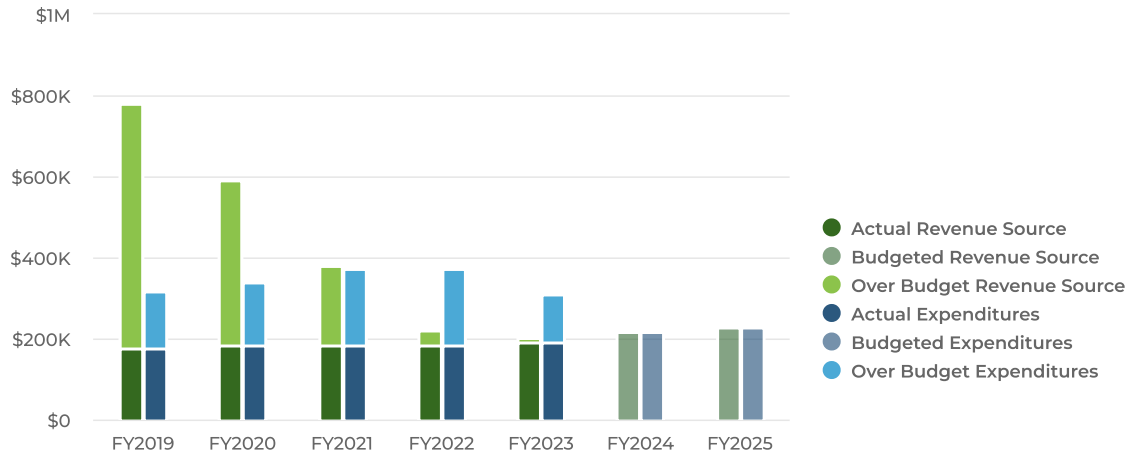


# Airport - Operating

The County Airport Operating Fund is a non-major Enterprise fund. Revenues are generated from space rentals and a portion of fuel sales. Revenues are utilized for administrative costs and the maintenance and operations of the airport.

## Summary

The County of Cameron is projecting \$230.71K of revenue in FY2025, which represents a 4.8% increase over the prior year. Budgeted expenditures are projected to increase by 4.8% or \$10.49K to \$230.71K in FY2025.



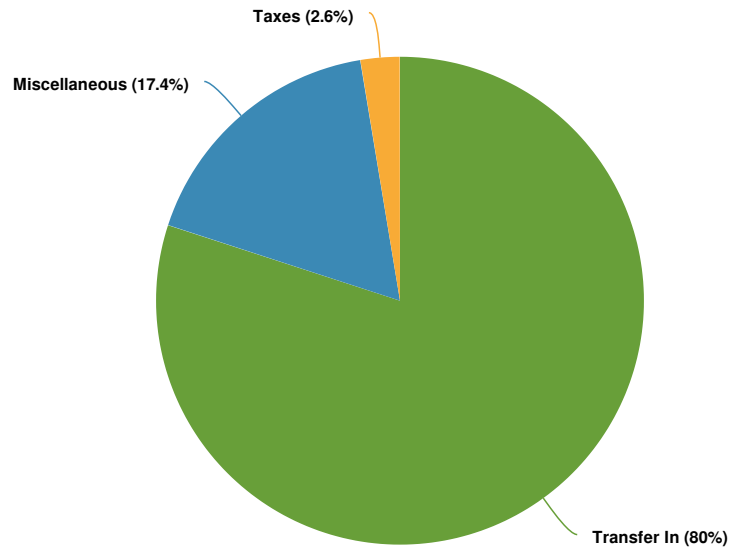
## Airport - Operating Comprehensive Summary

Name	FY2024 Budgeted	FY 2025 PROPOSED (Airport - Operating)
<b>Beginning Fund Balance:</b>	N/A	N/A
<b>Revenues</b>		
Taxes	\$0.00	\$6,000.00
Miscellaneous	\$51,100.00	\$40,100.00
Transfer In	\$169,114.00	\$184,605.00
<b>Total Revenues:</b>	<b>\$220,214.00</b>	<b>\$230,705.00</b>
<b>Expenditures</b>		
Salary	\$39,064.00	\$41,136.00
Benefits	\$18,937.00	\$19,795.00
Supplies	\$13,118.00	\$13,118.00
Repair and Maintenance	\$56,119.00	\$58,314.00
Communications	\$1,100.00	\$1,100.00
Travel	\$1,300.00	\$2,000.00
Insurance	\$68,366.00	\$63,092.00
Utility	\$22,210.00	\$32,150.00
<b>Total Expenditures:</b>	<b>\$220,214.00</b>	<b>\$230,705.00</b>

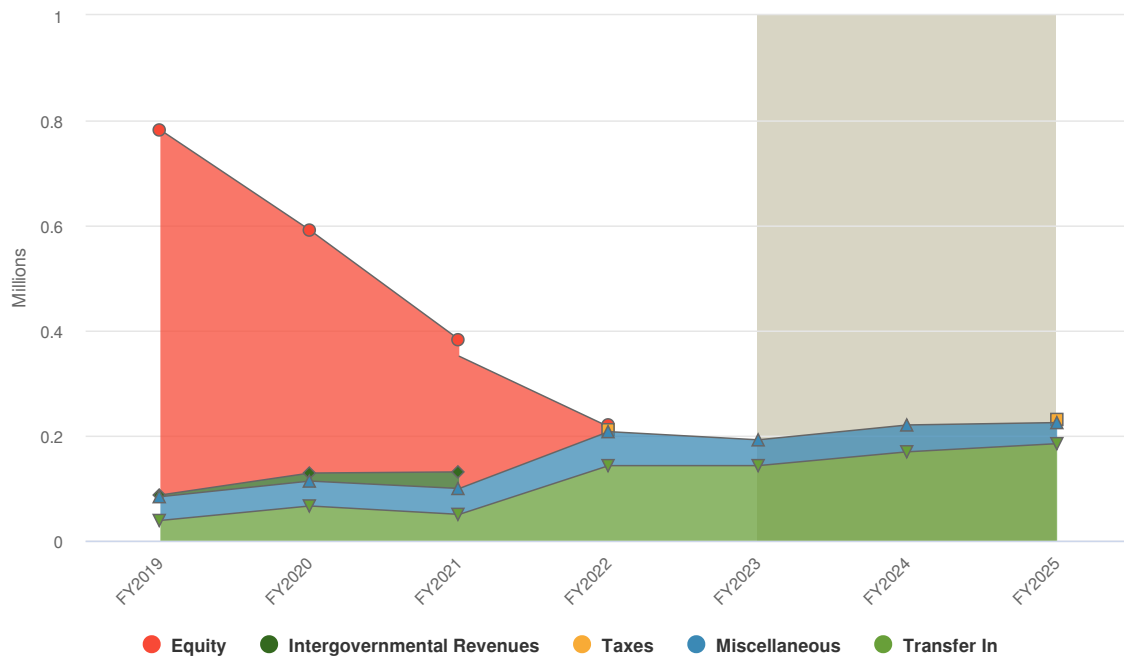
Name	FY2024 Budgeted	FY 2025 PROPOSED (Airport - Operating)
Ending Fund Balance:	N/A	N/A

## Revenues by Source

### Projected 2025 Revenues by Source



### Budgeted and Historical 2025 Revenues by Source

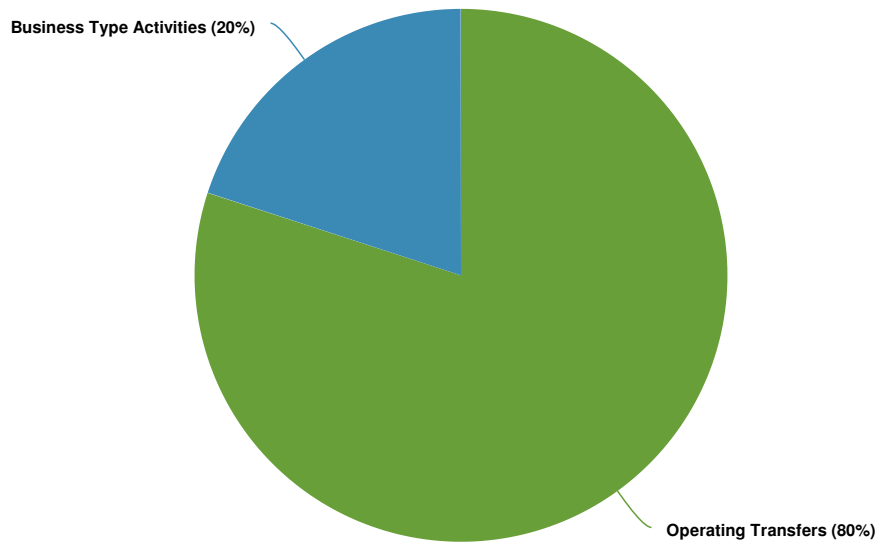


Grey background indicates budgeted figures.

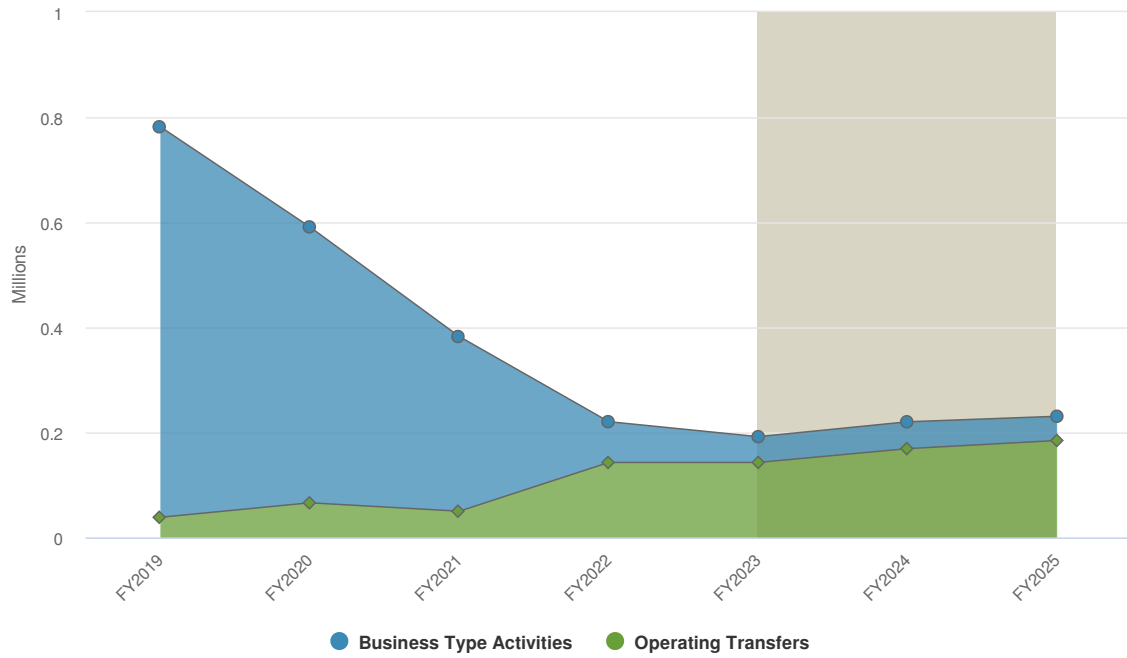
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Taxes	\$0.00	\$6,000.00	N/A
Miscellaneous	\$51,100.00	\$40,100.00	-21.5%
Transfer In	\$169,114.00	\$184,605.00	9.2%
<b>Total Revenue Source:</b>	<b>\$220,214.00</b>	<b>\$230,705.00</b>	<b>4.8%</b>

## Revenue by Department

### Projected 2025 Revenue by Department



### Budgeted and Historical 2025 Revenue by Department

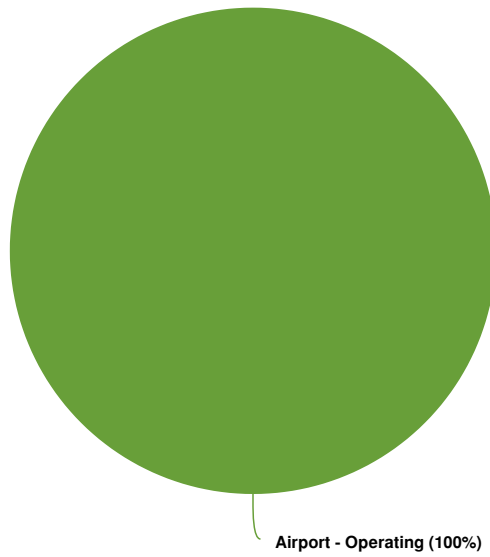


Grey background indicates budgeted figures.

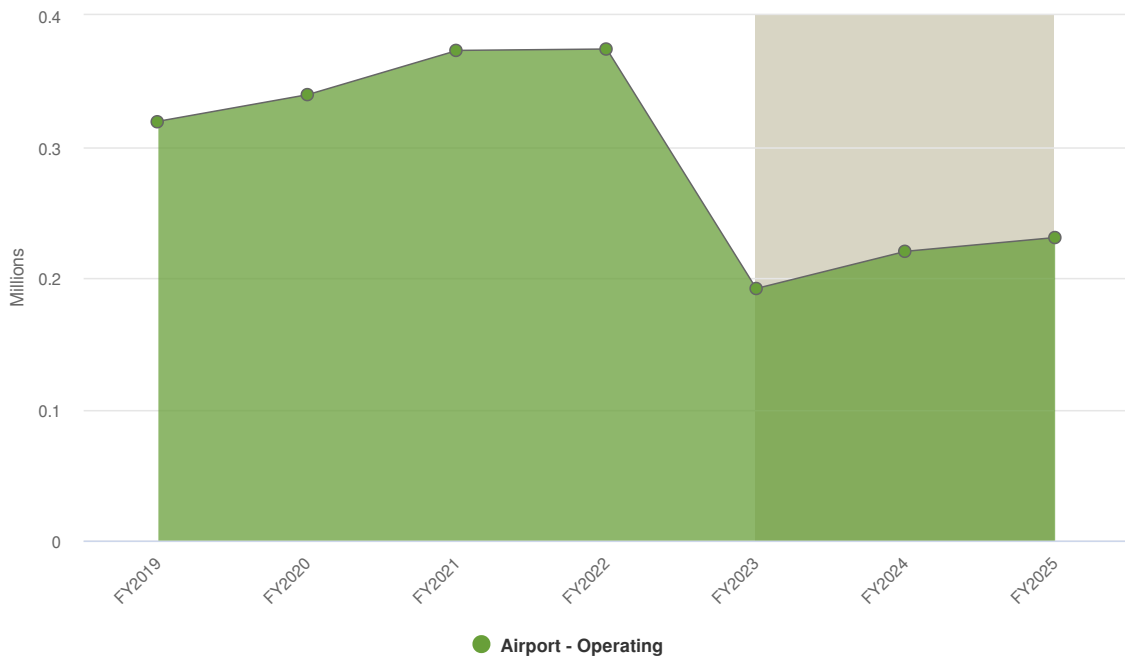
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue			
Operating Transfers	\$169,114.00	\$184,605.00	9.2%
Business Type Activities	\$51,100.00	\$46,100.00	-9.8%
<b>Total Revenue:</b>	<b>\$220,214.00</b>	<b>\$230,705.00</b>	<b>4.8%</b>

# Expenditures by Fund

## 2025 Expenditures by Fund



## Budgeted and Historical 2025 Expenditures by Fund



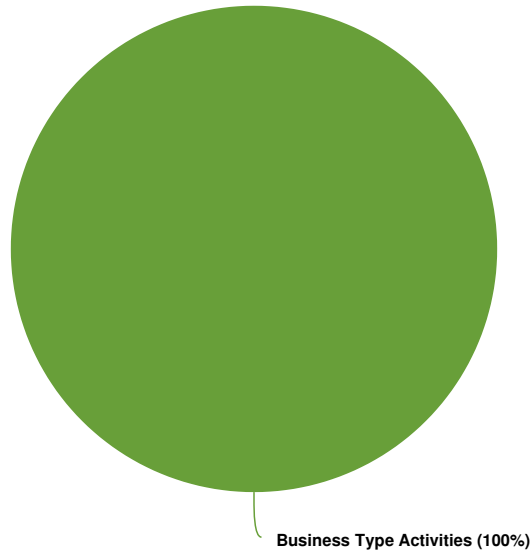
Grey background indicates budgeted figures.

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Airport - Operating	\$220,214.00	\$230,705.00	4.8%

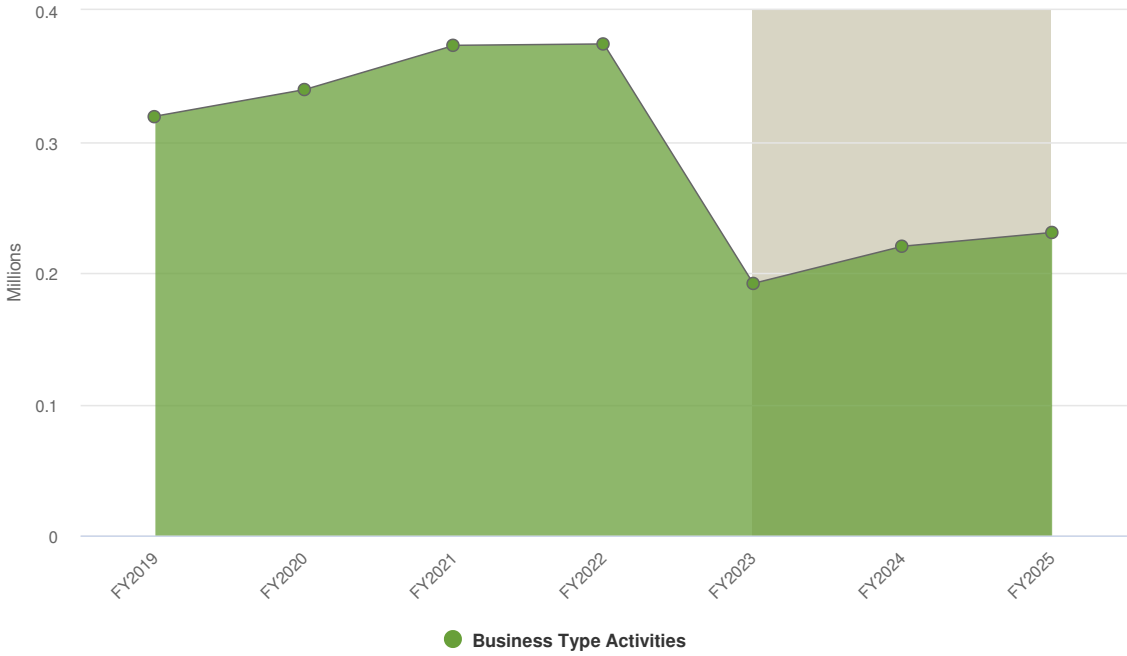
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Airport - Operating:	\$220,214.00	\$230,705.00	4.8%

## Expenditures by Function

### Budgeted Expenditures by Function



### Budgeted and Historical Expenditures by Function



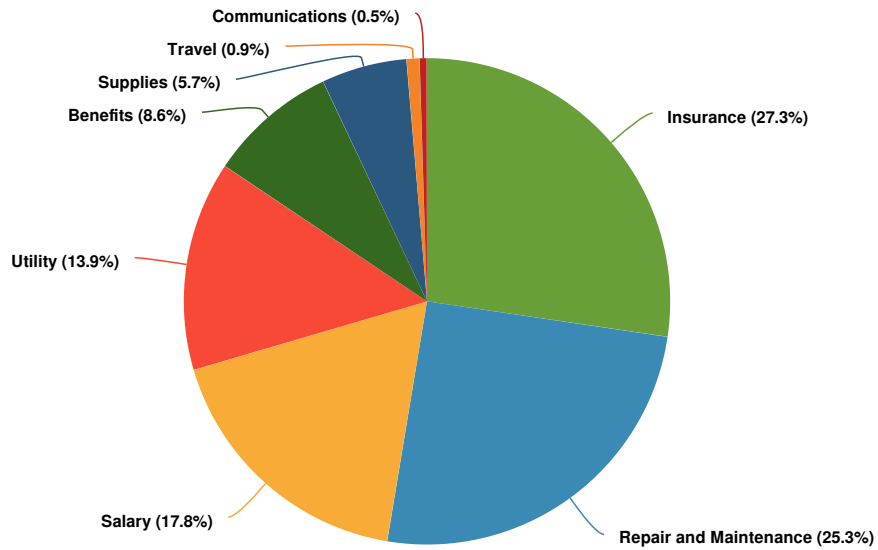
Grey background indicates budgeted figures.

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures			
Business Type Activities	\$220,214.00	\$230,705.00	4.8%
<b>Total Expenditures:</b>	<b>\$220,214.00</b>	<b>\$230,705.00</b>	<b>4.8%</b>

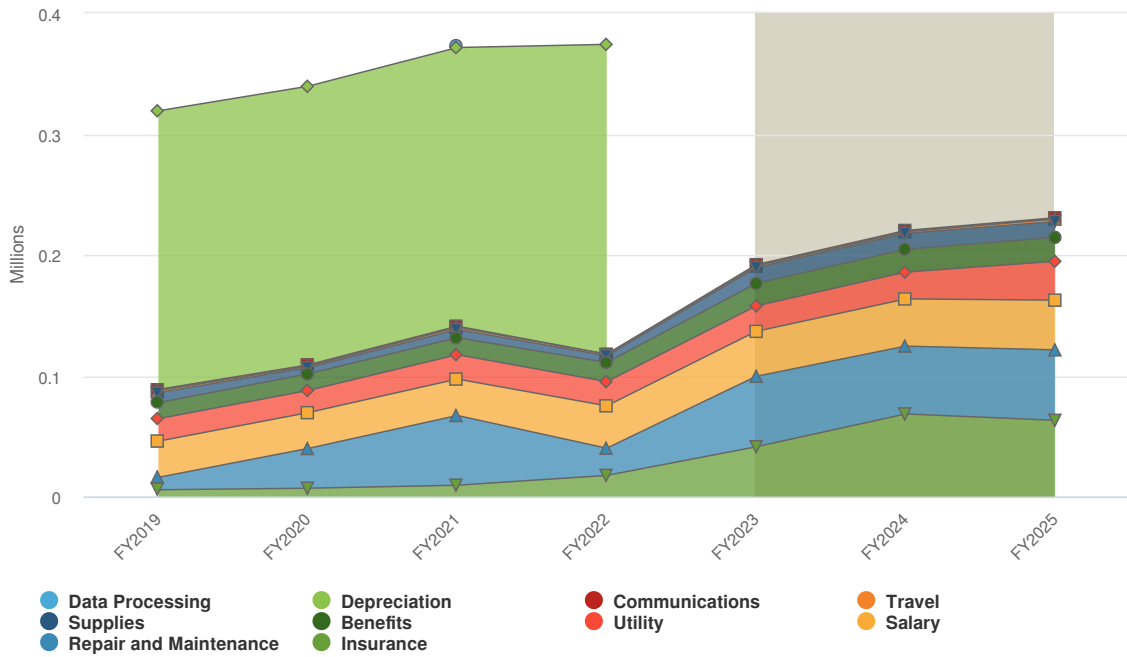


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

<b>Name</b>	<b>FY2024 Budgeted</b>	<b>FY2025 Budgeted</b>	<b>FY2024 Budgeted vs. FY2025 Budgeted (% Change)</b>
Expense Objects			
Salary	\$39,064.00	\$41,136.00	5.3%
Benefits	\$18,937.00	\$19,795.00	4.5%
Supplies	\$13,118.00	\$13,118.00	0%
Repair and Maintenance	\$56,119.00	\$58,314.00	3.9%
Communications	\$1,100.00	\$1,100.00	0%
Travel	\$1,300.00	\$2,000.00	53.8%
Insurance	\$68,366.00	\$63,092.00	-7.7%
Utility	\$22,210.00	\$32,150.00	44.8%
<b>Total Expense Objects:</b>	<b>\$220,214.00</b>	<b>\$230,705.00</b>	<b>4.8%</b>

CAMERON COUNTY, TEXAS  
 AIRPORT - OPERATING  
 2024-2025 Budget

Fund 880 Dept. 000

**AIRPORT MAINTENANCE**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4600	Interest Income	50.86	100	100	100	0
4702	ACH UNIDENTIFIED	0.00	0	0	0	0
	<b>Revenue Total:</b>	50.86	100	100	100	0

CAMERON COUNTY, TEXAS  
AIRPORT - OPERATING  
2024-2025 Budget

Fund 880 Dept. 519

AIRPORT MAINTENANCE

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4152	Commissions	5,567.34	0	0	6,000	0
4300	State Revenue	3,336.39	0	0	0	0
4381	Insurance Proceeds	0.00	0	0	0	0
4614	Land Rental	41,414.25	40,000	40,000	40,000	0
4641	Sale of Capital Assets	0.00	0	0	0	0
4841	Concessions Leases	1,400.00	11,000	11,000	0	0
	<b>Revenue Total:</b>	51,717.98	51,000	51,000	46,000	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	6,718.49	6,615	6,615	7,409	0
6003	Salaries-Employees	30,308.69	32,449	32,449	33,727	0
6004	Overtime	0.00	0	0	0	0
6006	FICA	2,714.40	2,988	2,988	3,147	0
6007	Group Health	9,576.00	10,170	10,170	10,170	0
6008	Retirement	4,327.77	4,504	4,504	5,687	0
6011	Workers Compensation	477.63	1,119	1,119	626	0
6012	Unemployment Insurance	143.68	156	156	165	0
6014	Office Supplies	674.60	718	1,918	718	0
6016	Gasoline	2,137.15	5,000	5,000	5,000	0
6018	Diesel Fuel	0.00	5,000	5,000	5,000	0
6022	Drugs Medicine	885.69	2,400	1,200	2,400	0
6030	Vehicle Repairs	140.27	1,000	1,000	1,000	0
6047	Mobile Phones	62.98	1,100	1,100	1,100	0
6050	Travel	2,673.12	1,300	1,082	2,000	0
6056	Property Insurance	47,999.32	68,025	68,025	62,751	0
6057	Vehicle Insurance	343.25	341	341	341	0
6060	Electricity	10,339.07	10,150	10,150	15,150	0
6062	Water	19,296.00	12,060	12,060	17,000	0
6063	Sewage and Garbage	0.00	0	4,633	0	0
6064	Building Maintenance	16,541.11	47,805	29,393	50,000	0
6067	Equipment Maintenance	10,689.67	7,314	8,514	7,314	0
6069	Equipment Rental	0.00	0	218		
6078	Education and Training	1,091.00	0	1,467	0	0
6082	Contractual Expense	0.00	0	30,573		
	<b>Expenditure Total:</b>	167,139.89	220,214	239,675	230,705	0

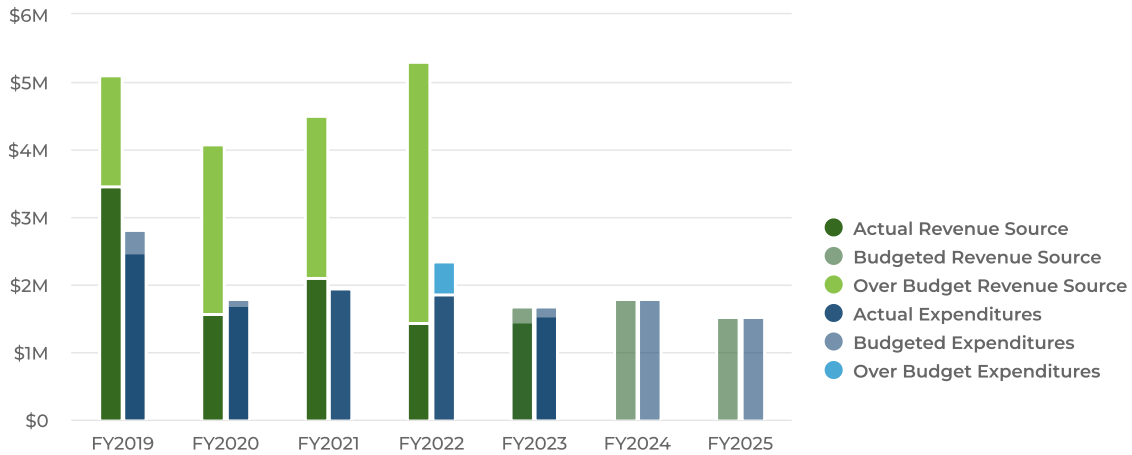


# Drug Forfeitures

The Drug Forfeiture fund is a non-major special revenue fund. Revenues come from federal or state awards from drug related cases plus the sale of surplus properties and equipment.

## Summary

The County of Cameron is projecting \$1.53M of revenue in FY2025, which represents a 15.2% decrease over the prior year. Budgeted expenditures are projected to decrease by 15.2% or \$276K to \$1.53M in FY2025.



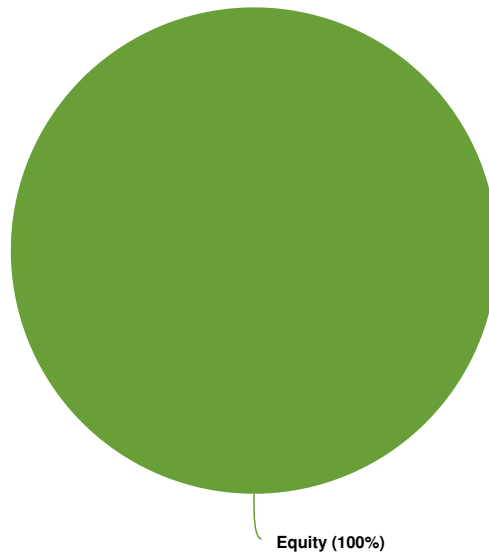
## Drug Forfeitures Comprehensive Summary

Name	FY2024 Budgeted	FY 2025 PROPOSED (Drug Forfeitures)
<b>Beginning Fund Balance:</b>	<b>\$2,849,545.00</b>	<b>N/A</b>
<b>Revenues</b>		
Equity	\$1,810,139.00	\$1,534,137.00
<b>Total Revenues:</b>	<b>\$1,810,139.00</b>	<b>\$1,534,137.00</b>
<b>Expenditures</b>		
Salary	\$865,170.00	\$752,614.00
Benefits	\$220,332.00	\$216,775.00
Supplies	\$181,152.00	\$149,852.00
Repair and Maintenance	\$52,000.00	\$47,000.00
Professional Services	\$35,000.00	\$55,000.00
Communications	\$6,089.00	\$5,500.01
Travel	\$29,500.00	\$22,500.00
Contractual	\$53,000.00	\$47,500.00
Insurance	\$13,468.00	\$13,468.00
Utility	\$10,000.00	\$9,000.00
Data Processing	\$15,000.00	\$16,000.00

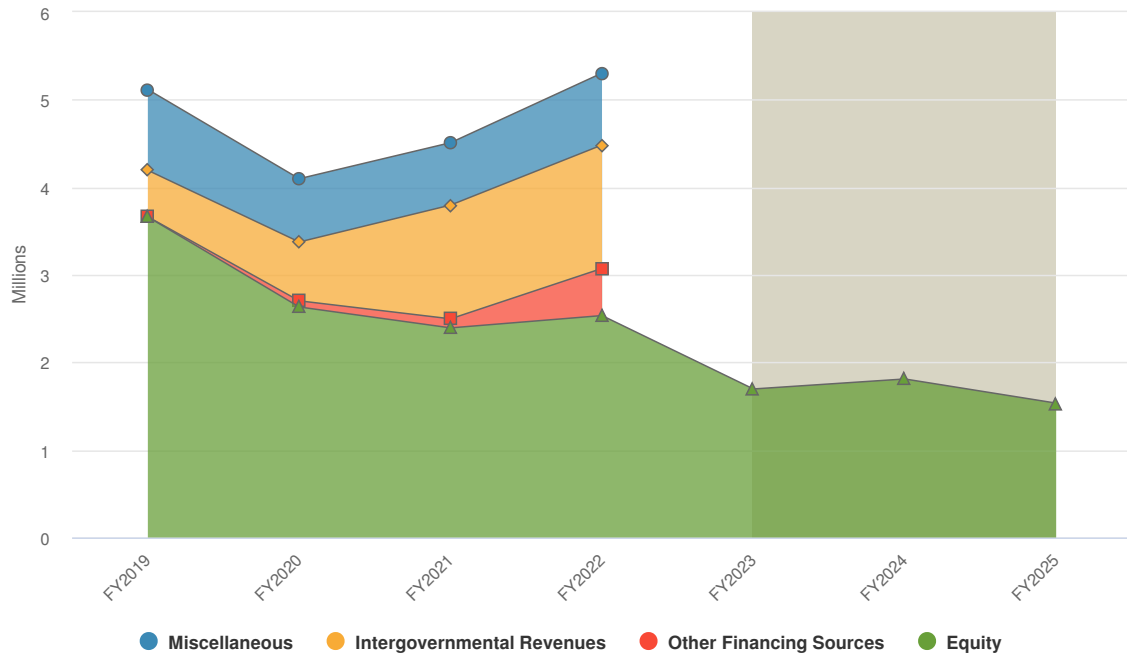
Name	FY2024 Budgeted	FY 2025 PROPOSED (Drug Forfeitures)
Miscellaneous	\$35,000.00	\$4,500.00
Capital	\$183,679.00	\$83,679.00
Other Financing Sources	\$110,749.00	\$110,749.00
<b>Total Expenditures:</b>	<b>\$1,810,139.00</b>	<b>\$1,534,137.01</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$0.00</b>	<b>-\$0.01</b>
<b>Ending Fund Balance:</b>	<b>\$2,849,545.00</b>	<b>N/A</b>

## Revenues by Source

### Projected 2025 Revenues by Source



### Budgeted and Historical 2025 Revenues by Source

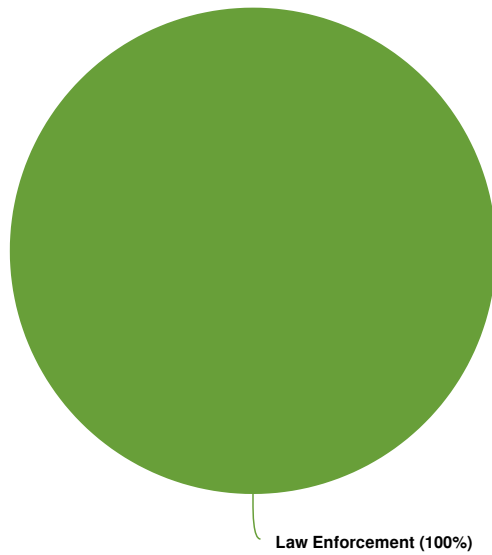


Grey background indicates budgeted figures.

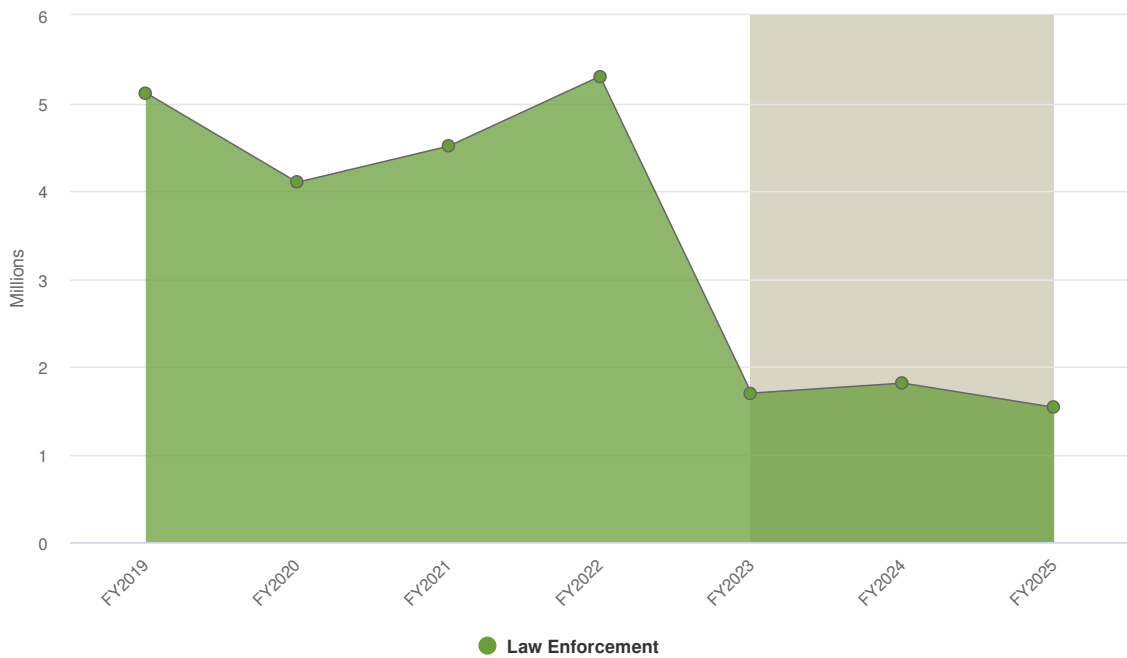
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Equity	\$1,810,139.00	\$1,534,137.00	-15.2%
<b>Total Revenue Source:</b>	<b>\$1,810,139.00</b>	<b>\$1,534,137.00</b>	<b>-15.2%</b>

# Revenue by Department

## Projected 2025 Revenue by Department



## Budgeted and Historical 2025 Revenue by Department



Grey background indicates budgeted figures.

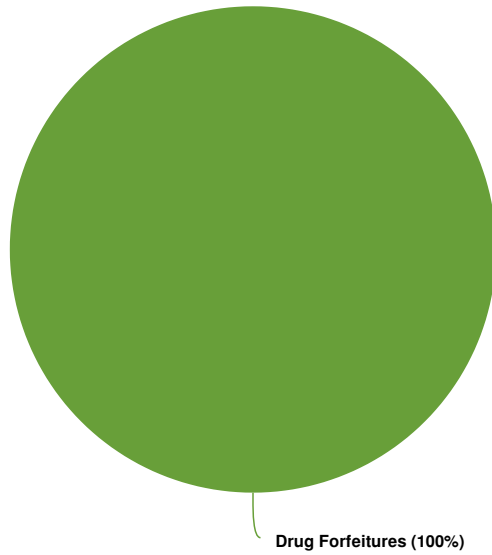
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue			



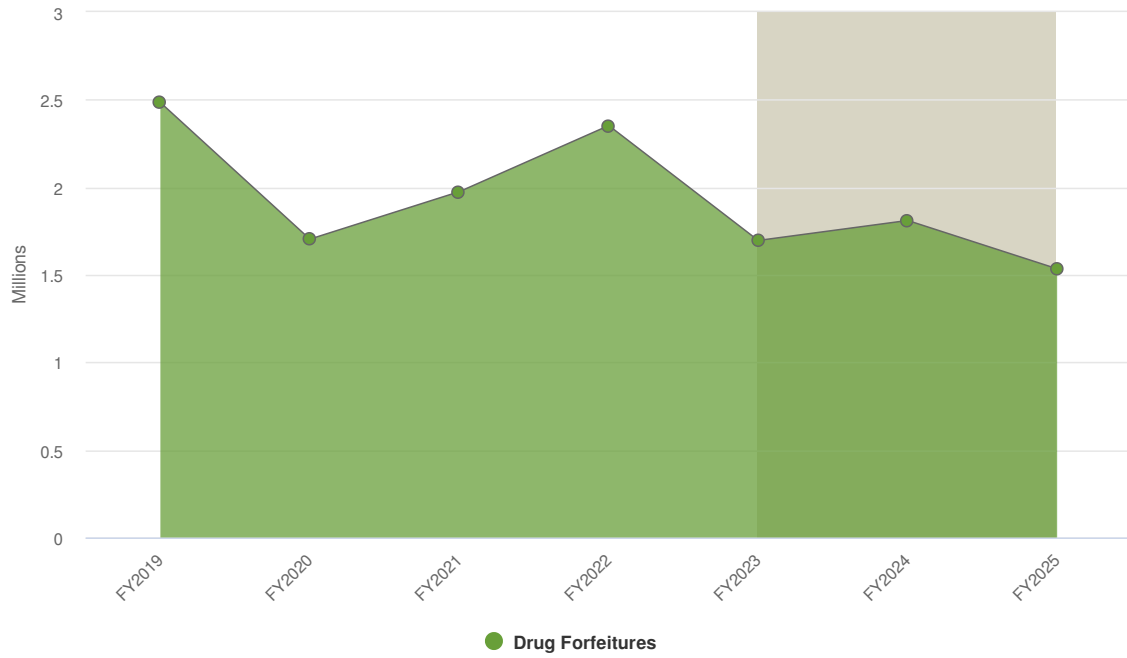
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Law Enforcement	\$1,810,139.00	\$1,534,137.00	-15.2%
<b>Total Revenue:</b>	<b>\$1,810,139.00</b>	<b>\$1,534,137.00</b>	<b>-15.2%</b>

## Expenditures by Fund

### 2025 Expenditures by Fund



### Budgeted and Historical 2025 Expenditures by Fund

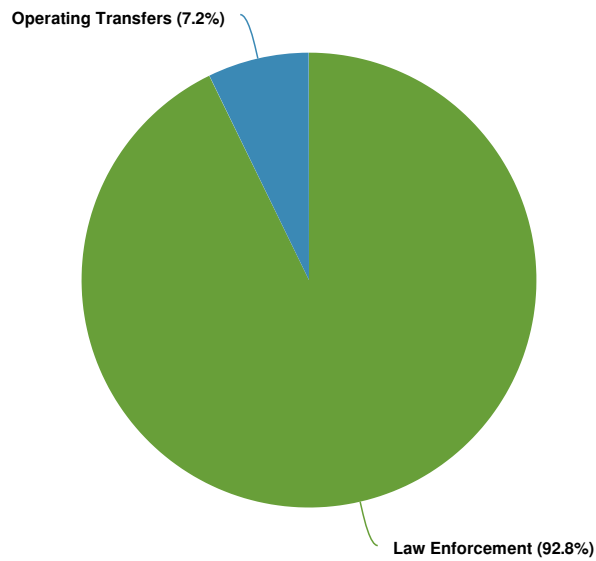


Grey background indicates budgeted figures.

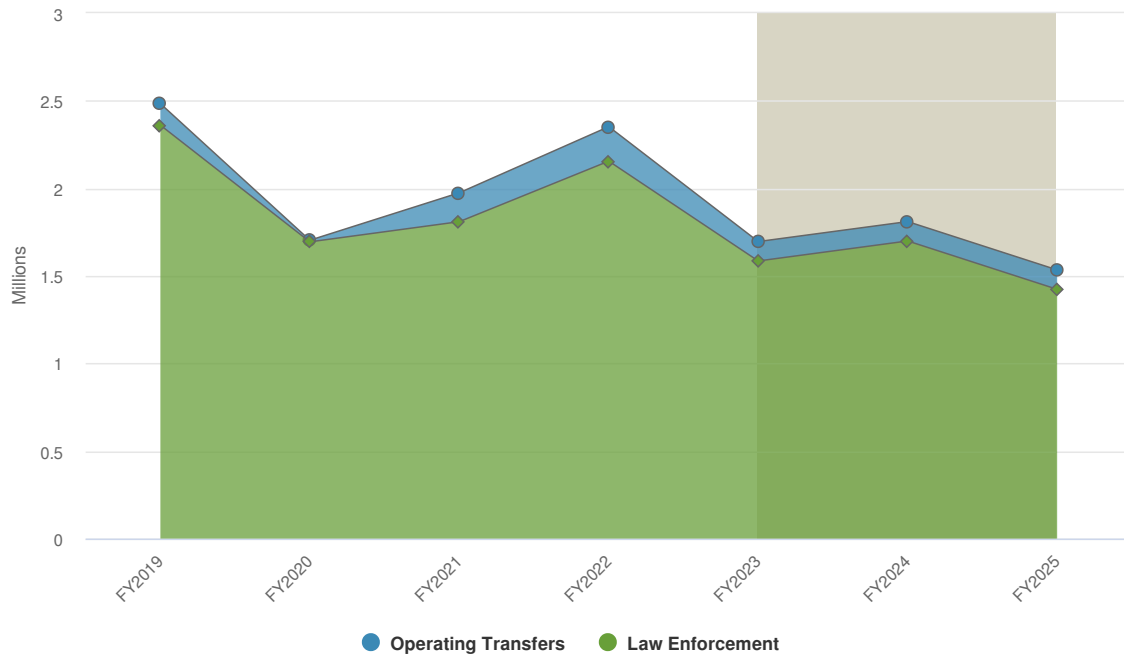
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Drug Forfeitures	\$1,810,139.00	\$1,534,137.01	-15.2%
<b>Total Drug Forfeitures:</b>	<b>\$1,810,139.00</b>	<b>\$1,534,137.01</b>	<b>-15.2%</b>

# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function

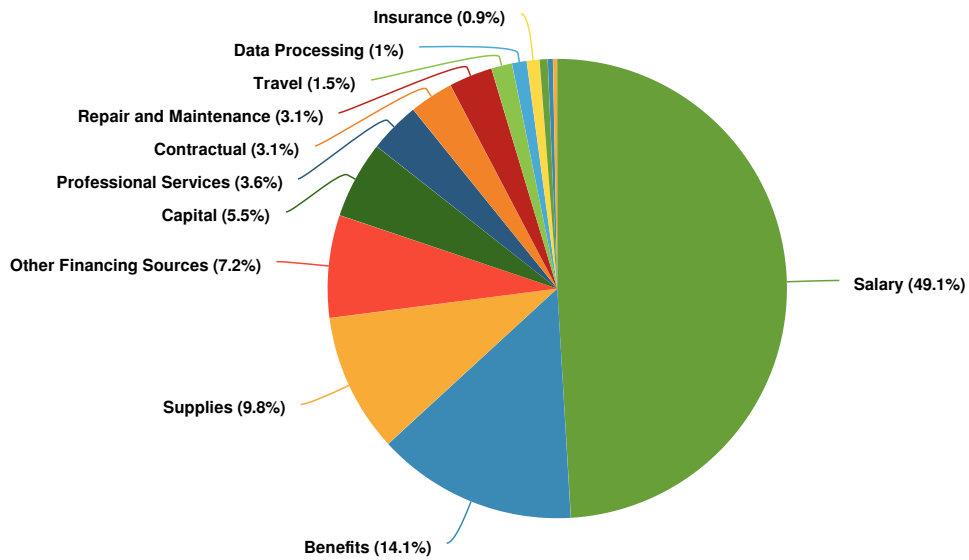


Grey background indicates budgeted figures.

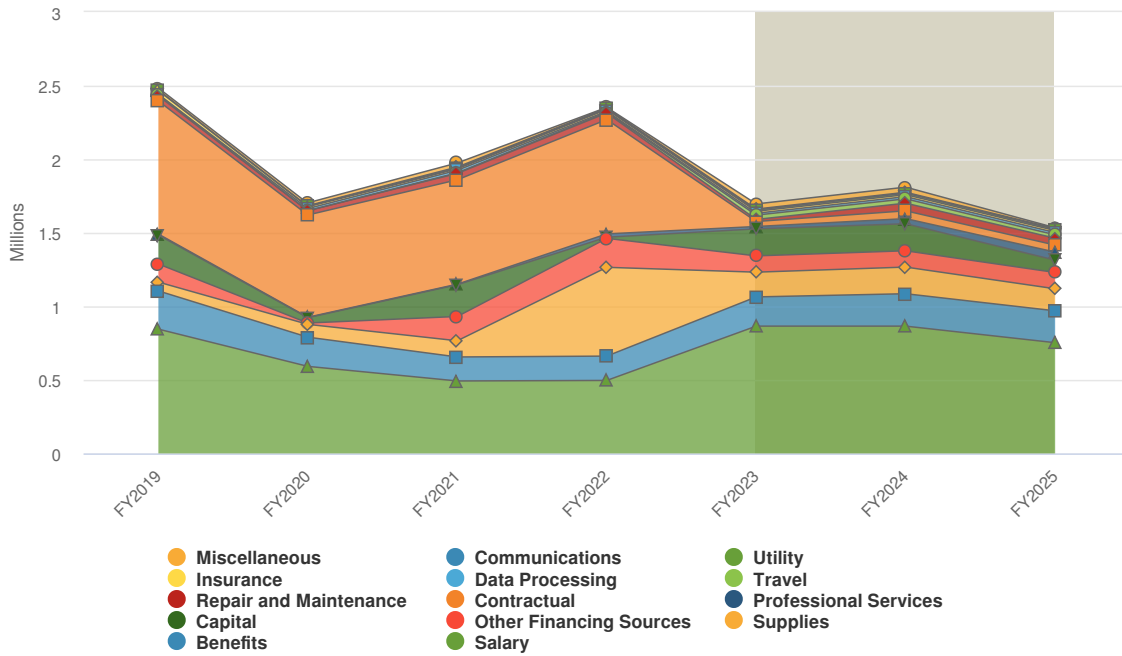
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures			
Law Enforcement	\$1,699,390.00	\$1,423,388.01	-16.2%
Operating Transfers	\$110,749.00	\$110,749.00	0%
<b>Total Expenditures:</b>	<b>\$1,810,139.00</b>	<b>\$1,534,137.01</b>	<b>-15.2%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



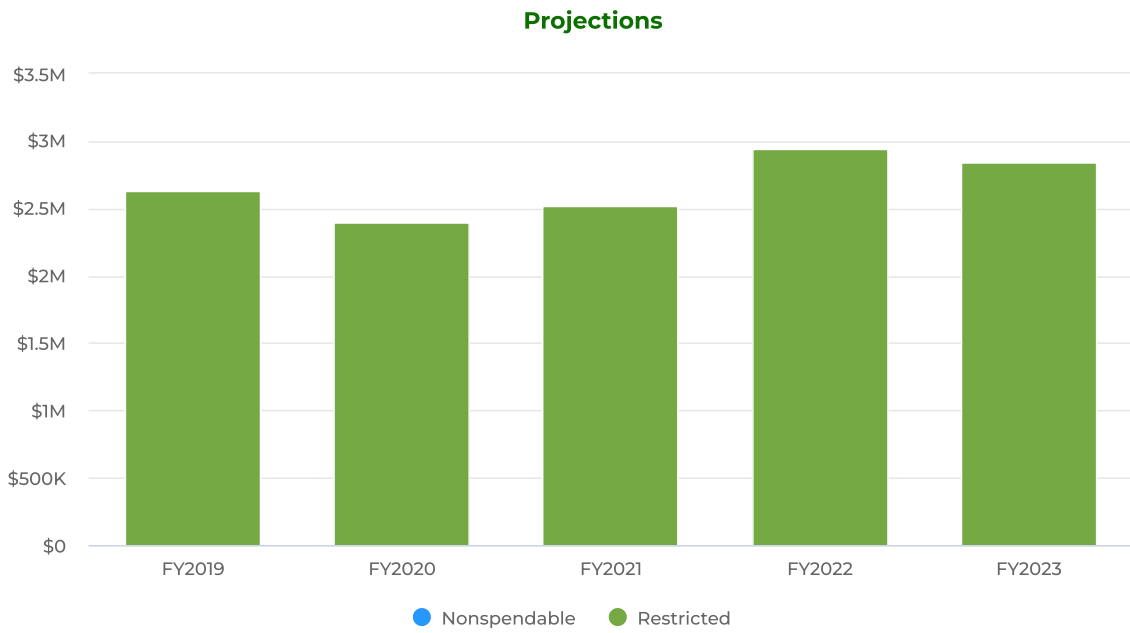
### Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Salary	\$865,170.00	\$752,614.00	-13%
Benefits	\$220,332.00	\$216,775.00	-1.6%
Supplies	\$181,152.00	\$149,852.00	-17.3%
Repair and Maintenance	\$52,000.00	\$47,000.00	-9.6%
Professional Services	\$35,000.00	\$55,000.00	57.1%
Communications	\$6,089.00	\$5,500.01	-9.7%
Travel	\$29,500.00	\$22,500.00	-23.7%
Contractual	\$53,000.00	\$47,500.00	-10.4%
Insurance	\$13,468.00	\$13,468.00	0%
Utility	\$10,000.00	\$9,000.00	-10%
Data Processing	\$15,000.00	\$16,000.00	6.7%
Miscellaneous	\$35,000.00	\$4,500.00	-87.1%
Capital	\$183,679.00	\$83,679.00	-54.4%
Other Financing Sources	\$110,749.00	\$110,749.00	0%
<b>Total Expense Objects:</b>	<b>\$1,810,139.00</b>	<b>\$1,534,137.01</b>	<b>-15.2%</b>

# Fund Balance



<b>Financial Summary</b>	<b>FY2023</b>
<b>Fund Balance</b>	—
Restricted	\$2,841,046
Nonspendable	\$8,499
<b>Total Fund Balance:</b>	<b>\$2,849,545</b>

CAMERON COUNTY, TEXAS  
DRUG FORFEITURES  
2024-2025 Budget

Fund 900 Dept. 475

**DRUG FORFEITURE TASK FORCE**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	94,974.48	200,000	200,000	200,000	0
6003	Salaries-Employees	174,495.25	226,240	226,240	226,240	0
6004	Overtime	35.47	0	1,000	0	0
6005	Extra Help	137,443.38	100,000	100,000	100,000	0
6006	FICA	30,352.59	35,667	35,667	32,607	0
6007	Group Health	71,602.96	45,000	45,000	45,000	0
6008	Retirement	31,407.09	50,000	50,000	58,929	0
6010	Uniforms	0.00	2,000	2,000	2,000	0
6011	Workers Compensation	1,319.99	2,173	2,173	179	0
6012	Unemployment Insurance	1,581.66	1,674	1,674	1,705	0
6014	Office Supplies	3,147.01	500	500	1,000	0
6016	Gasoline	0.00	1,000	1,000	1,000	0
6022	Drugs Medicine	219.00	3,000	3,000	3,000	0
6024	Animal Feed	223.96	2,000	2,000	2,000	0
6028	Camera and Police Supplies	140.00	1,000	500	1,000	0
6030	Vehicle Repairs	0.00	1,000	1,000	1,000	0
6038	Small Tools and Equipment	0.00	1,000	500	1,000	0
6045	Professional Services	61,150.00	20,000	25,000	25,000	0
6047	Mobile Phones	0.00	0	0	0	0
6048	Communications	0.00	500	1,500	1,500	0
6050	Travel	3,296.05	1,000	1,000	1,000	0
6054	Advertising	0.00	1,000	1,000	1,000	0
6056	Property Insurance	0.00	500	500	500	0
6057	Vehicle Insurance	11,246.50	11,218	11,218	11,218	0
6059	Bonds	0.00	250	250	250	0
6060	Electricity	2,828.89	3,000	3,000	3,000	0
6062	Water	306.33	1,000	1,000	1,000	0
6063	Sewage and Garbage	1,029.96	2,000	2,000	2,000	0
6064	Building Maintenance	0.00	500	500	500	0
6067	Equipment Maintenance	0.00	1,000	500	1,000	0
6069	Equipment Rental	0.00	1,000	500	1,000	0
6071	Court Costs and Transcripts	7,836.00	1,000	1,000	1,000	0
6073	Dues and Memberships	55.00	0	0	0	0
6077	Data Processing	1,370.50	1,000	1,000	1,000	0
6078	Education and Training	152.76	1,000	1,000	1,000	0
6079	Legal Books, Publications	201.60	1,000	1,000	1,000	0
6082	Contractual Expense	6,141.50	1,500	1,500	1,500	0
6087	Miscellaneous	21,630.22	1,000	2,000	1,000	0
6096	Equipment	761.46	1,000	500	1,000	0
	<i>Expenditure Total:</i>	664,949.61	722,722	728,222	733,128	0

CAMERON COUNTY, TEXAS  
 DRUG FORFEITURES  
 2024-2025 Budget

Fund 900 Dept. 4751

**DA FORFEITURE ACCOUNT**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4342	State Bingo Tax	0.00	0	0		
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6071	Court Costs and Transcripts	0.00	5,000	5,000		
	<i>Expenditure Total:</i>	0.00	5,000	5,000	0	0



CAMERON COUNTY, TEXAS  
DRUG FORFEITURES  
2024-2025 Budget

Fund 900 Dept. 484

**DA FORFEITURES FD DOJ**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	76,751.49	137,827	137,827	139,827	0
6006	FICA	5,793.47	10,544	10,544	10,697	0
6007	Group Health	13,263.38	23,400	23,400	27,000	0
6008	Retirement	8,935.82	14,803	14,803	19,331	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	1,011.12	455	455	1,475	0
6012	Unemployment Insurance	302.80	495	495	559	0
6014	Office Supplies	-74.72	500	500	500	0
6016	Gasoline	42,069.78	30,000	30,000	5,000	0
6022	Drugs Medicine	0.00	3,000	3,000	1,000	0
6024	Animal Feed	0.00	2,000	2,000	1,000	0
6028	Camera and Police Supplies	332.34	7,000	7,000	1,000	0
6030	Vehicle Repairs	-427.80	2,000	2,000	2,000	0
6038	Small Tools and Equipment	0.00	2,000	2,000	2,000	0
6045	Professional Services	150.00	5,000	5,000	10,000	0
6047	Mobile Phones	1,815.41	1,000	1,000	1,000	0
6048	Communications	0.00	500	500	500	0
6050	Travel	0.00	7,500	7,500	5,500	0
6054	Advertising	0.00	5,000	5,000	1,000	0
6056	Property Insurance	0.00	500	500	500	0
6057	Vehicle Insurance	0.00	500	500	500	0
6059	Bonds	0.00	250	250	250	0
6060	Electricity	0.00	2,000	2,000	1,000	0
6062	Water	0.00	1,000	1,000	1,000	0
6063	Sewage and Garbage	0.00	1,000	1,000	1,000	0
6064	Building Maintenance	0.00	500	500	500	0
6067	Equipment Maintenance	3,511.92	7,000	7,000	1,000	0
6069	Equipment Rental	0.00	1,000	1,000	1,000	0
6071	Court Costs and Transcripts	10.21	5,000	5,000	1,000	0
6073	Dues and Memberships	0.00	1,000	1,000	1,000	0
6077	Data Processing	4,872.90	5,000	5,000	10,000	0
6078	Education and Training	0.00	5,000	5,000	5,000	0
6079	Legal Books, Publications	0.00	1,000	1,000	1,000	0
6082	Contractual Expense	550.00	10,000	10,000	10,000	0
6087	Miscellaneous	528.38	1,000	1,000	1,000	0
6096	Equipment	4,890.53	5,000	5,000	5,000	0
	<i>Expenditure Total:</i>	164,287.03	299,774	299,774	270,139	0

CAMERON COUNTY, TEXAS  
 DRUG FORFEITURES  
 2024-2025 Budget

Fund 900 Dept. 485

**DA FORFEITURES FD DOT**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6010	Uniforms	1,442.81	2,000	10,000	15,000	0
6011	Workers Compensation	0.00	0	0	0	0
6014	Office Supplies	699.62	500	3,000	2,500	0
6016	Gasoline	5,248.07	5,000	40,000	35,000	0
6022	Drugs Medicine	0.00	3,000	3,000	3,000	0
6024	Animal Feed	397.95	2,000	2,000	2,000	0
6028	Camera and Police Supplies	33,422.56	10,000	60,000	20,000	0
6030	Vehicle Repairs	33,911.55	40,000	40,000	40,000	0
6038	Small Tools and Equipment	826.89	2,000	2,000	20,000	0
6045	Professional Services	0.00	5,000	20,000	20,000	0
6047	Mobile Phones	0.00	0	3,000	1,000	0
6048	Communications	0.00	500	3,500	1,500	0
6050	Travel	1,379.84	2,500	16,000	5,000	0
6054	Advertising	86.52	2,500	3,000	1,000	0
6056	Property Insurance	0.00	0	0	0	0
6059	Bonds	0.00	250	250	250	0
6060	Electricity	0.00	0	2,000	0	0
6062	Water	0.00	0	1,000	0	0
6063	Sewage and Garbage	0.00	0	1,000		
6067	Equipment Maintenance	602.51	0	0	1,000	0
6069	Equipment Rental	0.00	2,000	1,000	2,000	0
6071	Court Costs and Transcripts	408.19	5,000	20,000	5,000	0
6073	Dues and Memberships	0.00	1,000	3,000	1,000	0
6077	Data Processing	6,546.49	5,000	25,000	5,000	0
6078	Education and Training	0.00	2,500	8,000	5,000	0
6079	Legal Books, Publications	0.00	1,000	3,000	5,000	0
6082	Contractual Expense	23,950.00	10,000	9,500	20,000	0
6087	Miscellaneous	1,646.04	2,500	2,500	2,500	0
6096	Equipment	42,259.01	2,500	100,000	2,500	0
	<i>Expenditure Total:</i>	152,828.05	106,750	381,750	215,250	0

CAMERON COUNTY, TEXAS  
 DRUG FORFEITURES  
 2024-2025 Budget

Fund 900 Dept. 552

**CONSTABLE PCT#2**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6028	Camera and Police Supplies	0.00	0	6,000		
	<i>Expenditure Total:</i>	0.00	0	6,000	0	0

CAMERON COUNTY, TEXAS  
 DRUG FORFEITURES  
 2024-2025 Budget

Fund 900 Dept. 553

**CONSTABLE PCT 3**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6010	Uniforms	1,400.00	0	1,400		
6038	Small Tools and Equipment	0.00	0	0		
	<i>Expenditure Total:</i>	1,400.00	0	1,400	0	0

CAMERON COUNTY, TEXAS  
 DRUG FORFEITURES  
 2024-2025 Budget

Fund 900 Dept. 5532

**CONSTABLE PCT. 3 FD DOT**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6028	Camera and Police Supplies	7,895.32	0	7,193		
6077	Data Processing	0.00	0	0		
	<i>Expenditure Total:</i>	7,895.32	0	7,193	0	0

CAMERON COUNTY, TEXAS  
 DRUG FORFEITURES  
 2024-2025 Budget

Fund 900 Dept. 554

**DRUG FORFEITURE FUND**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6030	Vehicle Repairs	0.00	0	5,000		
6064	Building Maintenance	0.00	0	5,722		
	<i>Expenditure Total:</i>	0.00	0	10,722	0	0

CAMERON COUNTY, TEXAS  
 DRUG FORFEITURES  
 2024-2025 Budget

Fund 900 Dept. 5543

**CONSTABLES PCT 4 DOT**

<u>Object</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6010	Uniforms	0.00	0	5,000		
6028	Camera and Police Supplies	44,485.31	0	18,000		
6030	Vehicle Repairs	0.00	0	0		
6038	Small Tools and Equipment	0.00	0	7,324		
6047	Mobile Phones	0.00	0	2,000		
6077	Data Processing	58,674.23	0	9,613		
6100	Weapons	1,473.96	0	7,882		
	<i>Expenditure Total:</i>	104,633.50	0	49,819	0	0

CAMERON COUNTY, TEXAS  
 DRUG FORFEITURES  
 2024-2025 Budget

Fund 900 Dept. 555

CONSTABLE PCT.5 ST

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4352	Forfeitures - State	682.50	0	0		
4600	Interest Income	20.48	0	0		
	<i>Revenue Total:</i>	702.98	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6004	Overtime	0.00	0	0		
	<i>Expenditure Total:</i>	0.00	0	0	0	0



CAMERON COUNTY, TEXAS  
 DRUG FORFEITURES  
 2024-2025 Budget

Fund 900 Dept. 560

**DRUG FORFEITURE TASK FORCE**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	12,507.98	17,000	17,000	8,500	0
6003	Salaries-Employees	107,710.93	142,571	142,571	74,000	0
6004	Overtime	18,148.35	6,000	24,000	0	0
6005	Extra Help	23,056.50	31,485	31,485	0	0
6006	FICA	11,780.35	13,774	13,774	6,311	0
6007	Group Health	16,519.48	0	0	0	0
6008	Retirement	16,222.71	18,408	18,408	10,028	0
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	1,257.78	38,000	33,000	0	0
6011	Workers Compensation	2,032.25	1,827	1,827	1,158	0
6012	Unemployment Insurance	628.41	646	646	330	0
6014	Office Supplies	0.00	0	0	0	0
6024	Animal Feed	1,803.56	4,000	4,000	0	0
6025	Food-Human	0.00	0	0	0	0
6028	Camera and Police Supplies	2,534.45	25,300	25,300	0	0
6030	Vehicle Repairs	0.00	0	0	0	0
6045	Professional Services	0.00	0	2,000	0	0
6046	Medical and Dental	6,966.39	5,000	10,000	0	0
6047	Mobile Phones	6,830.54	3,589	3,589	0	0
6048	Communications	0.00	0	0	0	0
6049	Postage	0.00	7,500	7,500	0	0
6050	Travel	1,941.60	10,000	10,000	0	0
6054	Advertising	0.00	0	0	0	0
6071	Court Costs and Transcripts	577.50	1,000	1,000	0	0
6073	Dues and Memberships	0.00	0	0	0	0
6077	Data Processing	151,798.00	4,000	4,000	0	0
6078	Education and Training	1,205.00	0	0	0	0
6079	Legal Books, Publications	0.00	0	0	0	0
6087	Miscellaneous	14,500.00	30,500	28,500	0	0
6091	Building Improvements	0.00	0	0	0	0
6096	Equipment	12,274.31	100,000	100,000	0	0
6100	Weapons	0.00	0	0	0	0
	<i>Expenditure Total:</i>	410,296.09	460,600	478,600	100,327	0

CAMERON COUNTY, TEXAS  
 DRUG FORFEITURES  
 2024-2025 Budget

Fund 900 Dept. 5602

**SHERIFF FORFEITURES DOT**

<u>Object</u>	<u>Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6004	Overtime	0.00	4,047	4,047	4,047	0
6006	FICA	0.00	297	297	297	0
6007	Group Health	0.00	588	588	588	0
6008	Retirement	0.00	506	506	506	0
6011	Workers Compensation	0.00	75	75	75	0
6022	Drugs Medicine	2,696.59	2,850	5,850	2,850	0
6024	Animal Feed	278.28	1,500	1,500	1,500	0
6025	Food-Human	0.00	0	0	0	0
6028	Camera and Police Supplies	0.00	19,502	16,502	19,502	0
6096	Equipment	0.00	75,179	75,179	75,179	0
	<i>Expenditure Total:</i>	2,974.87	104,544	104,544	104,544	0

CAMERON COUNTY, TEXAS

Fiscal Year 2022-2023

General Purpose Financial Statements  
and  
Notes to the Financial Statements

## INDEPENDENT AUDITOR'S REPORT

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

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cameron County, Texas ("County"), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

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

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

#### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 17 through 29 and schedule of funding progress – OPEB, schedule of changes in net pension liability and related ratios, schedule of employer contributions, schedules of revenues, expenditures, and changes in fund balance – budget to actual, on pages 110 through 129 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining and individual non-major fund financial statements and schedule of expenditures of federal and state awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the State of Texas Grant Management Standards (TXGMS) are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, the individual non-major fund budget and actual schedules and the schedule of

expenditures of federal and state awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

***Other Information***

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

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

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated April 9, 2024, on our consideration of the County’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County’s internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Burton, McCumber, & Longoria LLP." The signature is written in a cursive, professional style.

Brownsville, Texas  
April 9, 2024

**CAMERON COUNTY, TEXAS  
MANAGEMENT’S DISCUSSION AND ANALYSIS (MD&A)  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

This discussion and analysis of the Cameron County, Texas (“County”) financial performance provides an overview of the County’s financial activities for the fiscal year ended September 30, 2023. The MD&A should be read in conjunction with the accompanying transmittal letter, the basic financial statements and accompanying notes to the financial statements.

**FINANCIAL HIGHLIGHTS**

The County’s governmental activities total assets and deferred outflows exceeded total liabilities and deferred inflows at the close of the FY 2023 and FY 2022 by \$167,122,963 and \$148,049,281, respectively. Of this amount, \$37,327,915 is restricted for specific purposes; the largest restriction is 54%, or \$20,097,809, for restricted revenue/grant programs. As required by GASB 34, net position also reflects \$122,632,383 that is net investment in capital assets. With the presentation of the investment in capital assets, unrestricted net position is \$7,162,665.

In contrast to the government-wide statements, the fund statements of the governmental funds report a combined fund balance at year-end of \$113,316,050 of which \$33,507,439, or 30% represents unassigned fund balances. The more significant components of unassigned fund balance are maintained in the General Fund as unassigned reserves; Special Revenue fund balances are restricted by external funding obligations and the Special Road and Bridge fund balances are restricted for road improvements throughout the County.

The general fund unassigned fund balance of \$34,815,086 equals 35% of total \$99,350,686 general fund expenditures. In FY 2023, the General Fund’s net change in fund balance totaled \$13,254,375. The County’s self-funded Health Insurance Fund required an operating transfer of \$1,467,790. The transfer was funded by the General Fund, Special Road & Bridge Fund, American Rescue Plan Act Fund and Enterprise funds. In FY 2022, the County’s employee contribution to the Health Insurance Fund was increased to \$750 per month per employee in efforts to keep pace with health expenditures. The County continues to work with health consultants to explore medical coverage options.

**OVERVIEW OF THE BASIC FINANCIAL STATEMENTS**

The County’s basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The report also contains required supplementary information and other supplementary information in addition to the basic financial statements.

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

The *statement of net position* presents information on all the County’s assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference reported as *net position*. Increases or decreases in net position contrasted with budgetary decisions should serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *statement of activities* presents information showing how net position changed during the most recent fiscal year using full accrual basis of accounting. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

The government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other business functions that are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities of the County include general government, law enforcement and public safety, highways and streets, health and welfare.

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

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

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

The County maintains 48 individual governmental funds (excluding fiduciary funds), 37 special revenue funds, 11 capital project funds, 2 debt service funds, and the General Fund. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the General Fund, Special Road & Bridge, I&S Limited Tax Revenue Bonds, and American Rescue Plan Act funds which are classified as major funds for the fiscal year ended September 30, 2023. Data from the other non-major governmental funds are combined into a single, aggregated presentation titled "Non-major Governmental Funds." Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* in the other supplementary information section.

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

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

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

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



**Other information** - In addition to the basic financial statements and accompanying notes, the report also presents certain *required supplementary information* concerning the County's major governmental funds, non-major governmental funds, special revenue funds, debt service funds, agency funds, and component units. Budgetary schedules, which include the original budget, final budget and actual figures, have been provided to demonstrate compliance.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

Of the County's governmental activities total assets and deferred outflow of resources of \$457,544,628, the largest components are: 1) restricted cash and cash equivalents of \$167,035,062 or 37%; 2) tax receivables (net of allowance) of \$7,709,464 or 2% and 3) capital assets, net of accumulated depreciation and amortization, of \$227,842,906 or 50%. Deferred outflows of resources are comprised of \$198,986 deferred charges on refunding in addition to \$22,233,917 for pensions and \$4,393,949 for OPEB. Capital assets are non-liquid assets and cannot be utilized to satisfy County obligations. Out of the \$278,722,414 total liabilities, \$97,281,189 are current liabilities; however, the current liabilities for compensated absences of \$1,101,204 are not anticipated to result in the drawdown of emergency reserves. Deferred inflows of resources of \$3,707,280 are recognized due to pension reporting requirements, as is \$7,991,971 for OPEB.

The County's net position for fiscal years ended September 30, 2023 and 2022 are summarized as follows:

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

	FY 2023	FY 2022	Increase (Decrease)
Current assets	\$ 202,874,870	\$ 219,416,624	\$ (16,541,754)
Capital Assets, net	227,842,906	223,552,358	4,290,548
Other Non-current assets	-	24,998,102	(24,998,102)
<b>Total Assets</b>	<b>430,717,776</b>	<b>467,967,084</b>	<b>(37,249,308)</b>
Deferred outflows of resources	26,826,852	24,594,614	2,232,238
<b>Total Assets and Deferred outflows of resources</b>	<b>457,544,628</b>	<b>492,561,698</b>	<b>(35,017,070)</b>
Current liabilities	97,281,189	111,368,097	(14,086,908)
Non-current liabilities	181,441,225	178,946,421	2,494,804
<b>Total Liabilities</b>	<b>278,722,414</b>	<b>290,314,518</b>	<b>(11,592,104)</b>
Deferred inflows of resources	11,699,251	54,197,899	(42,498,648)
<b>Total Liabilities and Deferred inflows of resources</b>	<b>290,421,665</b>	<b>344,512,417</b>	<b>(54,090,752)</b>
Net position:			
Net investment in capital assets	122,632,383	119,638,717	2,993,666
Restricted	37,327,915	30,808,400	6,519,515
Unrestricted	7,162,665	(2,397,836)	9,560,501
<b>Total Net Position</b>	<b>\$ 167,122,963</b>	<b>\$ 148,049,281</b>	<b>\$ 19,073,682</b>

About 22% or \$37,327,915 of the County's net position represents *restricted net position*, which are resources that are subject to external restrictions on how they may be used. Restrictions include highway and street requirements, debt service, capital projects and external funding obligations. The most significant portion, \$122,632,383 or 73%, of the County's net position reflects its capital assets (e.g., land, buildings, right-to-use asset, machinery and equipment) net of related debt.

Governmental activities increased the County's net position by \$19,073,682. The key components of differences between fund statement increases (decreases) and the statement of activities increases (decreases) are:

- A \$10,724,548 net difference due to long-term debt repayments consuming current financial resources while debt issuances providing current financial resources.
- A \$(33,451) difference in net position from the internal service fund that is reported with the governmental activities in the government-wide statements.
- A \$4,409,922 increase in net position due to capital outlay exceeding depreciation and amortization.
- A \$(723,159) decrease in net position due to annual OPEB expense of \$1,410,215 and recognition of pension (income) of \$(687,056), which do not require use of current financial resources.
- A (\$119,372) net effect of various miscellaneous transactions involving capital assets, which increased governmental activities net position.
- A \$415,176 difference in tax revenues on the statement of activities that do not provide current financial resources.

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

The rest of this page is intentionally left blank.

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

	FY 2023	FY 2022	Increase (Decrease)
<u>Revenues:</u>			
Program revenues:			
Charges for services	\$ 51,601,292	\$ 47,503,269	\$ 4,098,023
Operating grants and contributions	46,037,323	58,151,562	(12,114,239)
Capital grants and contributions	852,670	1,242,924	(390,254)
General revenues:			
Property taxes	97,004,314	90,359,649	6,644,665
Other	958,893	466,831	492,062
Gain on sale of capital assets	322,470	865,033	(542,563)
Unrestricted investment earnings	7,594,640	1,490,198	6,104,442
Total revenues	204,371,602	200,079,466	4,292,136
<u>Expenses:</u>			
General government	52,762,820	58,364,073	(5,601,253)
Law enforcement and public safety	88,012,844	84,714,475	3,298,369
Highways and streets	32,585,125	28,321,275	4,263,850
Health	11,292,442	12,712,262	(1,419,820)
Welfare	5,566,391	4,931,645	634,746
Interest and issuance costs	5,708,958	5,835,643	(126,685)
Total expenses	195,928,580	194,879,373	1,049,207
Increase (decrease) in net position			
before transfers	8,443,022	5,200,093	3,242,929
Transfers in	10,630,660	9,344,129	1,286,531
Increase (decrease) in net position	19,073,982	14,544,222	4,529,460
Net position – beginning	148,049,281	150,470,018	14,497,879
Prior period adjustment	-	(46,343)	46,343
Net position – ending	\$ 167,122,963	\$ 148,049,281	\$ 19,073,682

The \$(46,343) prior period adjustment resulted from the County's implementation of GASB Statement No. 87 - Leases for the fiscal year ended September 30, 2022.

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

- Program revenues of \$98,491,285 equaled 50% of government expenses of \$195,928,580.
- 45% of the expenses are for Law Enforcement and Public Safety (\$88,012,844) while this category provided about 26%, \$25,126,232 of total program revenues.
- Total expenses increased by \$1,049,207 over the prior year and total revenues increased by \$4,292,136 due to increases in interest earnings and property tax revenues.
- Operating and capital grant revenue and contributions comprise approximately 48% of program revenues.

The rest of this page is intentionally left blank.

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

	FY 2023	FY 2022	Increase (Decrease)
Current assets	\$ 38,459,956	\$ 36,677,645	\$ 1,782,311
Capital Assets, net	66,148,335	65,224,629	923,706
Non-current assets	4,597,490	7,722,890	(3,125,400)
<b>Total Assets</b>	<b>109,205,781</b>	<b>109,625,164</b>	<b>(419,983)</b>
Deferred outflow of resources	2,980,326	3,234,785	(254,459)
<b>Total Assets and Deferred outflows of resources</b>	<b>112,186,107</b>	<b>112,859,949</b>	<b>(673,842)</b>
Current liabilities	8,571,896	6,991,697	1,580,199
Non-current liabilities	36,368,366	38,132,203	(1,763,837)
<b>Total Liabilities</b>	<b>44,940,262</b>	<b>45,123,900</b>	<b>(183,638)</b>
Deferred inflow of resources	5,744,906	11,482,177	(5,737,271)
<b>Total Liabilities and Deferred inflows of resources</b>	<b>50,685,168</b>	<b>56,606,077</b>	<b>(5,920,909)</b>
Net position:			
Net investment in capital assets	33,680,280	31,471,644	2,208,636
Restricted	7,700,460	6,518,179	1,182,281
Unrestricted	20,120,199	18,264,049	1,856,150
<b>Total Net Position</b>	<b>\$ 61,500,939</b>	<b>\$ 56,253,872</b>	<b>\$ 5,247,067</b>

About 13% or \$7,700,460 of the business-type activities' net position represents *restricted net position*, which are resources that are subject to external restrictions on how they may be used. Restrictions include beach maintenance, debt service, and capital projects. The most significant portion, \$33,680,280 or 55%, of net position reflects its capital assets (e.g., land, buildings, right-to-use assets, machinery and equipment) net of related debt.

The rest of this page is intentionally left blank.

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

	FY 2023	FY 2022	Increase (Decrease)
<u>Revenues:</u>			
Program revenues:			
Charges for services	\$ 36,749,430	\$ 33,494,245	\$ 3,255,185
Capital grants and contributions	2,478,212	1,421,512	1,056,700
Gain on sale of capital assets	-	40,300	(40,300)
General revenues:			
Unrestricted investment earnings	1,800,958	448,942	1,352,016
Other	184,331	173,342	10,989
<b>Total revenues</b>	<b>41,212,931</b>	<b>35,578,341</b>	<b>5,634,590</b>
<u>Expenses:</u>			
Bridge System	11,989,662	10,016,507	1,973,155
Parks System	11,749,388	9,715,949	2,033,439
Airport System	310,971	374,224	(63,253)
Jail Commissary	1,285,183	1,220,328	64,855
<b>Total expenses</b>	<b>25,335,204</b>	<b>21,327,008</b>	<b>4,008,196</b>
Increase (decrease) in net position before transfers	15,877,727	14,251,333	1,626,394
Transfers (out)	(10,630,660)	(9,344,129)	(1,286,531)
Increase (decrease) in net position	5,247,067	4,907,204	339,863
Net position – beginning	56,253,872	50,783,563	5,470,309
Prior period adjustment	-	563,105	(563,105)
<b>Net position – ending</b>	<b>\$ 61,500,939</b>	<b>\$ 56,253,872</b>	<b>\$ 5,247,067</b>

The \$563,105 prior period adjustment resulted from the County's implementation of GASB Statement No. 87 - Leases for the fiscal year ended September 30, 2022.

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

- The Bridge System operating revenues of \$22,706,991 accounted for 62% of the \$36,749,430 business-type activities operating revenues.
- The Bridge System operating expenses of \$5,889,344 accounted for 32% of the \$18,227,836 business-type activities operating expenses.

**FINANCIAL ANALYSIS OF GOVERNMENTAL FUNDS**

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

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

As of the end of the current fiscal year, the County’s governmental funds reported combined ending fund balances of \$113,316,050, an increase of \$4,400,018 in comparison with prior year. Approximately \$33,507,439 of the fund balance represents *unassigned fund balance*, which is available for spending at the County’s discretion. *Nonspendable fund balance* of \$1,755,957 is reserved for inventory and prepaid expenditures. Committed fund balance of \$1,471,955 is reserved for pending litigation, indigent defense, and equipment in the event funding is required. The remainder of fund balance is *restricted* to indicate that it is not available for new spending because it has already been restricted per contractual obligations for: 1) \$39,356,086 for capital projects, 2) \$35,682,249 for special revenue/grant programs, and 3) \$1,542,364 reserve for debt service.

The General Fund is the operating fund of the County. The FY 2023 unassigned fund balance of the General Fund was \$34,815,086. 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 35% of \$99,350,686 general fund expenditures, while \$37,864,473 total general fund balance represents 38% of total general fund expenditures. Budgetary targets for reserves are 24.7%, \$24,539,619, of general fund expenditures, which compares favorably to GFOA recommended reserves for large counties. In fiscal year 2023, Cameron County General Fund’s fund balance increased by \$13,254,375.

Special Road and Bridge fund balance of \$15,681,324 reflects an increase of \$2,785,848 from the prior year. Special Road and Bridge tax revenues exceeded the prior year by 6%.

The following table presents the amount of Governmental Fund revenues from various sources compared to prior year amounts:

**Governmental Funds - Revenues Classified by Source**

	FY 2023	FY 2022	Increase (Decrease)	Percent of Change
Taxes	\$ 96,589,152	\$ 90,449,394	\$ 6,139,758	6.8%
Licenses and permits	4,910,384	4,915,937	(5,553)	-0.1%
Intergovernmental	46,889,996	59,394,498	(12,504,502)	-21.1%
Charges for services	22,193,161	20,007,760	2,185,401	10.9%
Fines and forfeitures	6,562,377	5,969,853	592,524	9.9%
Other	8,377,888	2,286,774	6,091,114	266.4%
Total	\$ 185,522,958	\$ 183,024,216	\$ 2,498,742	1.4%

- Taxes – the increase of \$6,139,758 was primarily due to an increase in assessed property valuation and tax collections.
- Other – the increase of \$6,091,114 was primarily from increases in interest earnings.

The rest of this page is intentionally left blank.

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

<b>Governmental Funds – Expenditures by Function</b>					
	FY 2023	FY 2022	Increase (Decrease)	Percent of Change	
General government	\$ 41,563,740	\$ 45,617,893	\$ (4,054,153)	-8.9%	
Law enforcement and public safety	82,521,638	81,411,559	1,110,079	1.4%	
Highways and streets	12,723,696	18,139,150	(5,415,454)	-29.9%	
Health	10,986,934	12,557,710	(1,570,776)	-12.5%	
Welfare	5,713,952	4,864,760	849,192	17.5%	
Capital outlay	22,118,202	23,170,648	(1,052,446)	-4.5%	
Debt service:					
Principal retirement	9,591,560	11,082,812	(1,491,252)	-13.5%	
Interest and fiscal charges	5,753,120	5,742,970	10,150	.2%	
Total	\$ 190,972,842	\$ 202,587,502	\$ (11,614,660)	-5.7%	

Overall, total governmental funds expenditures of \$190,972,842 decreased 5.7% from the prior year.

## COMPONENT UNITS

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

Cameron County is reporting as a discretely presented major component unit the Cameron County Regional Mobility Authority (CCRMA - Authority); regional mobility authorities were created by the State of Texas legislatively through the creation of Chapter 370 of the Texas Transportation Code in 2004. CCRMA is a legally separate organization that is authorized to construct, maintain, repair and operate turnpike projects at locations authorized by the State Department of Transportation. CCRMA is authorized to receive revenues from tolls, fees and rents from the operation of turnpike projects. They may also issue revenue bonds for the purpose of financing the costs of these projects. The Authority is governed by a 7-member board, 6 members are appointed by Cameron County commissioners for a term of 2 years and the Chairman of the board who is appointed by the Governor. Cameron County may influence operations of the CCRMA through the appointment process and for reporting purposes, is treated as a discretely presented component unit.

### *Cameron County Health Care Funding District (CCHCFD)*

Cameron County under Senate Bill 1623 (SB1623) established “CAMERON COUNTY HEALTH CARE FUNDING DISTRICT” (CCHCFD) on July 2013. SB1623 amended chapter 288 of the Health and Safety Code by making these “districts” components of county government and not separate political subdivisions and designates the Commissioners’ Court as the governing body of the district. The CCHCFD annually holds a public hearing setting the amount of mandatory payments required and how proceeds will be spent. A representative of each paying hospital may appear and be heard on any matter related to the mandatory payments required by the CCHCFD. Funds received under SB1623 are restricted to fund intergovernmental transfers from the district to the state to provide the nonfederal share of a Medicaid supplemental payment program, the Texas Healthcare Transformation and Quality Improvement Program, subsidize indigent programs, district administrative expenses and refunds of mandatory payments from paying hospital and refunding the proportionate share of money received by District from HHSC that is not used to fund the nonfederal share of Medicaid supplemental payment program payments. The intent of the CCHCFD is to assist Safety-Net hospitals in gaining fair access to the Texas Transformational & Quality Improvement Waiver and improving access, affordability, delivery and funding for healthcare services without expanding Medicaid. During FY 2023, medical providers were assessed \$49,565,370, a 6% tax mandatory payment based on 2020 net patient revenue.

***Cameron County Spaceport Development Corporation (CCSDC)***

The Cameron County Spaceport Development Corporation (CCSDC) was formed in 2013 by the Cameron County Commissioners’ Court under Chapter 22 of the Texas Business Organizations Code, as authorized by Chapter 507 of the Texas Local Government Code, to assist in the promotion and development of a spaceport project in Cameron County. In FY 2018, this component unit received \$2.63 million as the first installment of a total \$13 million allocation from the State Spaceport Trust Fund account. In FY 2022, the second installment of \$10.37 million was received. In FY 2023, a \$5 million installment was received. These installments were transferred to SpaceX in partnership and support to continue the construction of a commercial launch complex in Cameron County.

For additional financial reporting information, each component unit may be contacted. Cameron County Regional Mobility Authority may be contacted as listed in the notes to the financial statements. Cameron County Health Care Funding District and Cameron County Spaceport Development Corporation may be contacted at Cameron County Administration Department.

**FINANCIAL ANALYSIS OF ENTERPRISE FUNDS**

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

<u>Operating Revenues by Enterprise:</u>	FY 2023	FY 2022	Increase (Decrease)	Percent of Change
Bridge System	\$ 22,706,991	\$ 19,502,853	\$ 3,204,138	16.4%
Park System	12,532,133	12,862,979	(330,846)	-2.6%
Airport System	51,717	68,345	(16,628)	-24.3%
Jail Commissary	1,458,589	1,060,066	398,523	37.6%
Total	\$ 36,749,430	\$ 33,494,243	\$ 3,255,187	9.7%

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

<u>Operating Expenses by Enterprise:</u>	FY 2023	FY 2022	Increase (Decrease)	Percent of Change
Bridge System	\$ 5,889,344	\$ 5,584,918	\$ 304,426	-5.5%
Park System	10,748,904	8,706,820	2,042,084	23.5%
Non-major enterprise	1,589,588	1,588,100	1,488	.1%
Total	\$ 18,227,836	\$ 15,879,838	\$ 2,347,998	14.8%

The Bridge System is the leading enterprise fund of revenues. Toll revenues of \$22,452,888 increased by \$3,547,326 from FY 2022 and ended with 5,744,427 vehicles and pedestrians crossings into Mexico through the County’s International Bridges. Total FY 2023 crossings reflect an increase in comparison to 4,805,579 crossings in FY 2022.

The rest of this page is intentionally left blank.



**TOLL RATES**

The following schedule illustrates the toll rates for the fiscal year ended September 30, 2023 and in effect as of October 1, 2023:

Classification	As of October 1, 2023		FY 2023 (Oct 2022 - Sep 2023)	
	AVI	Non-AVI Rate	AVI	Non-AVI Rate
Pedestrian/Bike	\$1.00		\$1.00	
Motorcycle	3.75		3.75	
Auto	3.75		3.75	
Bus	10.00		10.00	
Commercial Vehicles:				
Two Axle	9.50	11.00	9.50	11.00
Three Axle	13.50	15.00	13.50	15.00
Four Axle	15.50	17.25	15.50	17.25
Five Axle	19.25	22.00	19.25	22.00
Six Axle	23.25	25.00	23.25	25.00

**GENERAL FUND BUDGETARY HIGHLIGHTS**

The Cameron County Auditor is required by policy to present Commissioners' Court with a balanced budget that contains a no-tax increase assumption as a starting point for budget discussions. The budget is prepared in accordance with accounting principles generally accepted in the United States of America by the County Auditor's Office and the County Budget Officer and approved by the Commissioners' Court following a public hearing. Appropriated budgets are employed as a management control device during the year. The County maintains strict budgetary controls and sets its appropriations at the line item level for each department. Appropriation transfers may be made between line items or departments only with the approval of the Commissioners' Court. Reserves are established as a budget line item and may be transferred to other budget line items with approval of Commissioners' Court.

The final FY 2023 budget was adopted with the total expenditures and reserves amounting to \$189,987,835, an increase of 5% over the FY 2022 budget.

**ECONOMIC FACTORS AND PROPERTY TAX RATES**

Commissioners' Court approved a tax rate of \$0.436893 per \$100 assessed taxable valuation for the October 2022 tax year, same as the prior year tax rate. Based upon the approved tax rate, property tax revenues were budgeted to increase by 6.78%, \$6,317,712 at a 100% collection rate.

The rest of this page is intentionally left blank.

## DEBT ADMINISTRATION AND CAPITAL ASSETS

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

At September 30, 2023, the County has limited tax general obligation bonds outstanding in the amount of \$158,140,000.

The following represents the activity of the long-term debt for FY 2023:

	September 30, 2022 Balance	Additions	Reductions	September 30, 2023 Balance
<b>Governmental Activities:</b>				
Bonds and Tax Notes, net of unamortized premium	\$ 155,773,942	\$ -	\$ (10,150,682)	\$ 145,623,260
Lease liabilities	1,103,860	197,277	(351,461)	949,676
Notes payable	2,134,923	-	(430,935)	1,703,988
Compensated absences	2,489,895	3,551,979	(4,258,579)	1,783,295
<b>Total</b>	<b>\$ 161,502,620</b>	<b>\$ 3,749,256</b>	<b>\$ (15,191,657)</b>	<b>\$ 150,060,219</b>
<b>Business-Type Activities:</b>				
Bonds and Tax Notes, net of unamortized premium	\$ 37,619,472	\$ -	\$ (2,875,168)	\$ 34,744,304
Lease liabilities	19,421	-	(7,108)	12,313
Notes payable	235,700	-	(56,321)	179,379
Compensated absences	188,317	219,981	(271,578)	136,720
<b>Total</b>	<b>\$ 38,062,910</b>	<b>\$ 219,981</b>	<b>\$ (3,210,175)</b>	<b>\$ 35,072,716</b>

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

The rest of this page is intentionally left blank.

**Capital assets** - The capital assets of the County are those assets (land, buildings, improvements, roads, bridges and machinery & equipment, right-to-use assets), which are used in the performance of the County's functions. At September 30, 2023 net capital assets of the governmental activities totaled \$227,842,906. Annual depreciation and amortization for buildings, improvements and Right-to-use assets of the governmental activities totaled \$17,708,281 and recognized in the government-wide financial statements.

**Cameron County's Capital Assets**

	September 30, 2023 Balance	September 30, 2022 Balance
<b>Governmental Activities:</b>		
Depreciable Capital Assets		
Buildings	\$ 171,772,010	\$ 166,771,980
Improvements other than buildings	8,351,307	6,329,210
Infrastructure	319,632,087	315,521,505
Other structures	13,562,006	12,229,237
Equipment	71,454,807	63,996,343
Accumulated depreciation	(383,998,645)	(366,849,433)
Net depreciable capital assets	200,773,572	197,998,842
Land	10,812,612	10,979,898
Construction in progress	15,372,795	13,528,387
Capital Assets, net excluding lease assets	226,958,979	222,507,127
Right-to-use assets, net	883,927	1,045,229
Total Capital Assets, net	\$ 227,842,906	\$ 223,552,356
<b>Business-Type Activities:</b>		
Depreciable Capital Assets		
Buildings	\$ 16,851,848	\$ 16,183,458
Improvements other than buildings	67,365,502	64,179,965
Other structures	27,345,765	27,336,940
Equipment	12,934,743	11,706,134
Accumulated depreciation	(74,679,000)	(70,882,952)
Net depreciable capital assets	49,818,858	48,523,545
Land	11,760,724	11,402,854
Construction in progress	4,559,372	5,282,081
Capital Assets, net excluding lease assets	66,138,954	65,208,480
Right-to-use assets, net	9,381	16,147
Total Capital Assets, net	\$ 66,148,335	\$ 65,224,627

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

**REQUEST FOR INFORMATION**

This financial report is designed to provide Cameron County citizens, taxpayers and investors with a general overview of the County's finances. If you have questions about this report, of the County's component units or need any additional financial information, contact the County Auditor at 1100 E. Monroe, Brownsville, Texas 78520.

## **BASIC FINANCIAL STATEMENTS**

**CAMERON COUNTY, TX  
GOVERNMENT WIDE  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2023**

	<b>PRIMARY GOVERNMENT</b>			<b>COMPONENT UNITS</b>			
	<b>GOVERNMENTAL ACTIVITIES</b>		<b>BUSINESS-TYPE ACTIVITIES</b>	<b>TOTAL</b>	<b>CCRMA</b>	<b>CCHCFD</b>	<b>NON-MAJOR</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>				
<b>ASSETS</b>							
Current Assets:							
Cash and cash equivalents	\$ 165,491,948	\$ 40,906,812	\$ 206,398,760	\$ 1,268,250	\$ 4,794,075	\$ 27,774	
Restricted Cash:							
Bond debt reserve	-	444,600	444,600	8,239,875	-	-	
Bond debt service	1,543,114	3,546,726	5,089,840	2,550,000	-	-	
Operating reserve	-	500,000	500,000	-	-	-	
Construction fund	-	4,864,679	4,864,679	11,876,535	-	-	
Repairs and replacements reserve	-	2,000,000	2,000,000	-	-	-	
Donations/grants	-	1,019,234	1,019,234	-	-	-	
Receivables:							
Accounts	1,888,493	750,341	2,638,834	1,565,953	178,369	-	
Leases	-	653,060	653,060	-	-	-	
Taxes- net of allowances	7,709,464	-	7,709,464	-	-	-	
Due from other agencies	7,410,604	190,454	7,601,058	10,285,249	15	-	
Internal balances	17,019,444	(17,019,444)	-	-	-	-	
Prepays	1,513,393	444,919	1,958,312	123,768	-	-	
Inventory	270,614	452	271,066	-	-	-	
Other assets	27,796	158,123	185,919	-	-	-	
Total Current Assets	<u>202,874,870</u>	<u>38,459,956</u>	<u>241,334,826</u>	<u>35,909,630</u>	<u>4,972,459</u>	<u>27,774</u>	
Non-Current Assets:							
Lease receivables, non-current	-	4,597,490	4,597,490	-	-	-	
Net pension asset	-	-	-	164,797	-	-	
Depreciable Capital Assets:							
Buildings	171,772,010	16,851,848	188,623,858	743,204	-	-	
Improvements other than buildings	8,351,307	67,365,502	75,716,809	44,679	-	-	
Equipment	71,454,807	12,934,743	84,389,550	11,926,175	-	-	
Infrastructure	319,632,087	-	319,632,087	108,604,104	-	-	
Other structures	13,562,006	27,345,765	40,907,771	-	-	-	
Accumulated depreciation	(383,998,645)	(74,679,000)	(458,677,645)	(28,588,012)	-	-	
Net Depreciable Capital Assets	<u>200,773,572</u>	<u>49,818,858</u>	<u>250,592,430</u>	<u>92,730,150</u>	<u>-</u>	<u>-</u>	
Construction in progress	15,372,795	4,559,372	19,932,167	23,555,443	-	-	
Land	10,812,612	11,760,724	22,573,336	154,268	-	-	
Right-to-use lease assets, net of amortization	883,927	9,381	893,308	-	-	-	
Total Capital Assets, net	<u>227,842,906</u>	<u>66,148,335</u>	<u>293,991,241</u>	<u>116,439,861</u>	<u>-</u>	<u>-</u>	
Total Non-Current Assets	<u>227,842,906</u>	<u>70,745,825</u>	<u>298,588,731</u>	<u>116,604,658</u>	<u>-</u>	<u>-</u>	
<b>TOTAL ASSETS</b>	<u><b>430,717,776</b></u>	<u><b>109,205,781</b></u>	<u><b>539,923,557</b></u>	<u><b>152,514,288</b></u>	<u><b>4,972,459</b></u>	<u><b>27,774</b></u>	
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
Deferred charges on refundings	198,986	376,750	575,736	-	-	-	
Deferred outflows of resources - Pension	22,233,917	2,198,959	24,432,876	288,854	-	-	
Deferred outflows of resources - OPEB	4,393,949	404,617	4,798,566	-	-	-	
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u><b>26,826,852</b></u>	<u><b>2,980,326</b></u>	<u><b>29,807,178</b></u>	<u><b>288,854</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u><b>\$ 457,544,628</b></u>	<u><b>\$ 112,186,107</b></u>	<u><b>\$ 569,730,735</b></u>	<u><b>\$ 152,803,142</b></u>	<u><b>\$ 4,972,459</b></u>	<u><b>\$ 27,774</b></u>	

See accompanying notes to the financial statements.

**CAMERON COUNTY, TX  
GOVERNMENT WIDE  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2023**

	<b>PRIMARY GOVERNMENT</b>			<b>COMPONENT UNITS</b>		
	<b>GOVERNMENTAL BUSINESS-TYPE</b>			<b>CCRMA</b>	<b>CCHCFD</b>	<b>NON-MAJOR</b>
	<b>ACTIVITIES</b>	<b>ACTIVITIES</b>	<b>TOTAL</b>			
<b>LIABILITIES</b>						
Current Liabilities:						
Accounts payable	\$ 13,185,207	\$ 623,301	\$ 13,808,508	\$ 5,345,364	\$ -	\$ -
Wages and fringe payable	1,922,187	154,069	2,076,256	-	-	-
Due to other agencies	8,944,883	2,401,281	11,346,164	16,134,188	-	-
Unearned revenue	54,648,830	1,529,170	56,178,000	2,494,687	-	-
Deposits	417,443	-	417,443	-	-	-
Non-current liabilities due within one year:						
Compensated absences payable	1,101,204	98,272	1,199,476	-	-	-
Accrued interest payable	669,011	174,308	843,319	304,502	-	-
Lease liabilities	330,982	5,389	336,371	-	-	-
Notes payable	270,024	57,731	327,755	-	-	-
Tax notes	1,278,982	116,019	1,395,001	-	-	-
Bonds	7,684,735	2,745,264	10,429,999	2,550,000	-	-
Net pension liability	5,632,608	557,071	6,189,679	-	-	-
OPEB liability	1,195,093	110,021	1,305,114	-	-	-
Total Current Liabilities	97,281,189	8,571,896	105,853,085	26,828,741	-	-
Non-current liabilities due in more than one year:						
Compensated absences payable	682,091	38,448	720,539	-	-	-
Leasehold deposits	-	18,750	18,750	-	-	-
Lease liabilities	618,694	6,924	625,618	-	-	-
Notes payable	1,433,964	121,648	1,555,612	-	-	-
Tax notes	7,022,857	925,658	7,948,515	-	-	-
Bonds	129,636,686	30,957,363	160,594,049	70,112,883	-	-
Net pension liability	13,509,213	1,336,077	14,845,290	-	-	-
OPEB liability	28,537,720	2,963,498	31,501,218	-	-	-
Total Non-Current Liabilities	181,441,225	36,368,366	217,809,591	70,112,883	-	-
<b>TOTAL LIABILITIES</b>	<b>278,722,414</b>	<b>44,940,262</b>	<b>323,662,676</b>	<b>96,941,624</b>	<b>-</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred inflows of resources - Debt refunding	-	-	-	11,741	-	-
Deferred inflows of resources - Leases	-	4,642,316	4,642,316	-	-	-
Deferred inflows of resources - Pension	3,707,280	366,653	4,073,933	159,202	-	-
Deferred inflows of resources - OPEB	7,991,971	735,937	8,727,908	-	-	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>11,699,251</b>	<b>5,744,906</b>	<b>17,444,157</b>	<b>170,943</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>290,421,665</b>	<b>50,685,168</b>	<b>341,106,833</b>	<b>97,112,567</b>	<b>-</b>	<b>-</b>
<b>NET POSITION</b>						
Net investment in capital assets	122,632,383	33,680,280	156,312,663	30,298,362	-	-
Restricted for:						
Highways and streets	15,686,992	-	15,686,992	9,517,906	-	-
Debt service	1,543,114	3,546,726	5,089,840	10,927,534	-	-
Debt reserve	-	444,600	444,600	-	-	-
Beach maintenance	-	2,689,900	2,689,900	-	-	-
Health	-	-	-	-	4,972,459	-
Net pension	-	-	-	164,797	-	-
Economic development and assistance	-	-	-	-	-	27,774
Restricted grants/donations	20,097,809	1,019,234	21,117,043	-	-	-
Unrestricted	7,162,665	20,120,199	27,282,864	4,781,976	-	-
<b>TOTAL NET POSITION</b>	<b>167,122,963</b>	<b>61,500,939</b>	<b>228,623,902</b>	<b>55,690,575</b>	<b>4,972,459</b>	<b>27,774</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND NET POSITION</b>	<b>\$ 457,544,628</b>	<b>\$ 112,186,107</b>	<b>\$ 569,730,735</b>	<b>\$ 152,803,142</b>	<b>\$ 4,972,459</b>	<b>\$ 27,774</b>

See accompanying notes to the financial statements.

**CAMERON COUNTY, TX  
GOVERNMENT WIDE  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	Program Revenues				Net (Expenses) Revenues and Changes in Net Position					
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Units		
					Governmental Activities	Business-type Activities	Total	CCRMA	CCHCFD	NON-MAJOR
<b>FUNCTION/PROGRAMS</b>										
<b>Primary Government:</b>										
Governmental activities:										
General government	\$ 52,762,820	\$ 35,384,344	\$ 13,768,259	\$ -	\$ (3,610,217)	\$ -	\$ (3,610,217)	\$ -	\$ -	\$ -
Law enforcement and public safety	88,012,844	9,363,887	15,762,345	-	(62,886,612)	-	(62,886,612)	-	-	-
Highways and streets	32,585,125	6,353,970	-	314,294	(25,916,861)	-	(25,916,861)	-	-	-
Health	11,292,442	499,091	7,903,115	-	(2,890,236)	-	(2,890,236)	-	-	-
Welfare	5,566,391	-	8,603,604	538,376	3,575,589	-	3,575,589	-	-	-
Interest and issuance costs	5,708,958	-	-	-	(5,708,958)	-	(5,708,958)	-	-	-
<b>Total governmental activities</b>	<b>195,928,580</b>	<b>51,601,292</b>	<b>46,037,323</b>	<b>852,670</b>	<b>(97,437,295)</b>	<b>-</b>	<b>(97,437,295)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Business-Type activities:										
Bridge system	11,989,662	22,706,991	-	-	-	10,717,329	10,717,329	-	-	-
Parks system	11,749,388	12,532,133	-	2,478,212	-	3,260,957	3,260,957	-	-	-
Airport system	310,971	51,717	-	-	-	(259,254)	(259,254)	-	-	-
Jail commissary	1,285,183	1,458,589	-	-	-	173,406	173,406	-	-	-
<b>Total business-type activities</b>	<b>25,335,204</b>	<b>36,749,430</b>	<b>-</b>	<b>2,478,212</b>	<b>-</b>	<b>13,892,438</b>	<b>13,892,438</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Primary Government</b>	<b>221,263,784</b>	<b>88,350,722</b>	<b>46,037,323</b>	<b>3,330,882</b>	<b>(97,437,295)</b>	<b>13,892,438</b>	<b>(83,544,857)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Component Units:</b>										
Cameron County Regional Mobility Authority	27,115,798	12,280,527	-	17,917,414	-	-	-	3,082,143	-	-
Cameron County Health Care Funding District	55,335,267	49,818,589	-	-	-	-	-	-	(5,516,678)	-
Cameron County Spaceport Development Corp.	5,000,000	-	5,000,000	-	-	-	-	-	-	-
<b>Total component units</b>	<b>\$ 87,451,065</b>	<b>\$ 62,099,116</b>	<b>\$ 5,000,000</b>	<b>\$ 17,917,414</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 3,082,143</b>	<b>\$ (5,516,678)</b>	<b>\$ -</b>

**GENERAL REVENUES:**

Property taxes, levied for general purposes	\$ 83,238,313	\$ -	\$ 83,238,313	\$ -	\$ -	\$ -
Property taxes, levied for debt service	13,766,001	-	13,766,001	-	-	-
Unrestricted investment earnings	7,594,640	1,800,958	9,395,598	554,056	203,784	11,632
Other	958,893	184,331	1,143,224	-	-	-
Gain on sale of capital assets	322,470	-	322,470	-	-	-
Transfers in (out)	10,630,660	(10,630,660)	-	-	-	-
<b>Total general revenues and transfers</b>	<b>116,510,977</b>	<b>(8,645,371)</b>	<b>107,865,606</b>	<b>554,056</b>	<b>203,784</b>	<b>11,632</b>
Change in net position	19,073,682	5,247,067	24,320,749	3,636,199	(5,312,894)	11,632
Net position - beginning	148,049,281	56,253,872	204,303,153	52,054,376	10,285,353	16,142
Net position - ending	<b>\$ 167,122,963</b>	<b>\$ 61,500,939</b>	<b>\$ 228,623,902</b>	<b>\$ 55,690,575</b>	<b>\$ 4,972,459</b>	<b>\$ 27,774</b>

**CAMERON COUNTY, TX  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2023**

	<b>GENERAL FUND</b>	<b>SPECIAL ROAD &amp; BRIDGE FUND</b>	<b>I &amp; S LIMITED TAX REV BONDS</b>	<b>AMERICAN RESCUE PLAN ACT</b>	<b>NON-MAJOR FUNDS</b>	<b>TOTAL</b>
<b>ASSETS</b>						
Cash and cash equivalents	\$ 2,737,347	\$ 16,069,039	\$ 8,919,207	\$ 54,846,621	\$ 78,063,640	\$ 160,635,854
Receivables:						
Accounts	1,059,533	675,127	-	-	105,410	1,840,070
Taxes - net of allowances	6,024,657	798,790	872,884	-	13,133	7,709,464
Due from other agencies	565,698	117,500	-	56,116	6,671,290	7,410,604
Due from other funds	57,833,594	1,294,022	5,964,584	306	7,723,867	72,816,373
Prepays	1,329,512	76,569	750	-	78,512	1,485,343
Inventory	247,920	22,694	-	-	-	270,614
Other assets	375	421	-	-	-	796
<b>TOTAL ASSETS</b>	<b>69,798,636</b>	<b>19,054,162</b>	<b>15,757,425</b>	<b>54,903,043</b>	<b>92,655,852</b>	<b>252,169,118</b>
<b>LIABILITIES</b>						
Accounts payable	7,261,423	770,294	750	12,085	3,158,484	11,203,036
Wages and fringe payable	1,518,350	178,172	-	11,841	208,646	1,917,009
Compensated absences payable	1,613,820	148,091	-	-	21,256	1,783,167
Due to other agencies	4,586,712	-	-	-	2,160,275	6,746,987
Due to other funds	1,022,351	286,838	13,511,076	11,624,376	28,610,685	55,055,326
Unearned revenue	10,430,412	807,838	5,339	40,220,507	3,136,762	54,600,858
Deposits	12,980	389,213	-	-	15,250	417,443
<b>TOTAL LIABILITIES</b>	<b>26,446,048</b>	<b>2,580,446</b>	<b>13,517,165</b>	<b>51,868,809</b>	<b>37,311,358</b>	<b>131,723,826</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable revenue - property taxes	5,488,115	792,392	835,602	-	13,133	7,129,242
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>5,488,115</b>	<b>792,392</b>	<b>835,602</b>	<b>-</b>	<b>13,133</b>	<b>7,129,242</b>
<b>FUND BALANCES</b>						
Nonspendable:						
Inventory	247,920	22,694	-	-	-	270,614
Prepays	1,329,512	76,569	750	-	78,512	1,485,343
Restricted:						
Special revenue/grant programs	-	15,582,061	-	3,034,234	17,065,954	35,682,249
Capital projects	-	-	-	-	39,356,086	39,356,086
Debt service	-	-	1,403,908	-	138,456	1,542,364
Committed:						
Pending litigation	500,000	-	-	-	-	500,000
Indigent defense	500,000	-	-	-	-	500,000
Equipment	471,955	-	-	-	-	471,955
Unassigned	34,815,086	-	-	-	(1,307,647)	33,507,439
<b>TOTAL FUND BALANCES</b>	<b>37,864,473</b>	<b>15,681,324</b>	<b>1,404,658</b>	<b>3,034,234</b>	<b>55,331,361</b>	<b>113,316,050</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 69,798,636</b>	<b>\$ 19,054,162</b>	<b>\$ 15,757,425</b>	<b>\$ 54,903,043</b>	<b>\$ 92,655,852</b>	<b>\$ 252,169,118</b>

See accompanying notes to the financial statements.



**CAMERON COUNTY, TX**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2023**

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

<b>Fund Balances - Total Governmental Funds</b>		\$ 113,316,050
Net Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		227,842,906
Other long-term assets are not available to pay for the current period expenditures and, therefore, are reported as unavailable revenue in the governmental funds.		7,129,242
Internal service funds are used by management to charge costs of employee benefits. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.		1,499,909
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the governmental funds.		
Long-term debt (Note A)	(148,719,125)	
OPEB liability Net pension liability	29,732,813	
	19,141,821	
	(197,593,759)	
Deferred inflows of resources from pension are not due and payable in the current period and are not reported in the governmental funds.		(3,707,280)
Deferred inflows of resources from OPEB are not due and payable in the current period and are not reported in the governmental funds.		(7,991,971)
Deferred outflows of resources from pension are not available to pay in the current period and are not reported in the governmental funds.		22,233,917
Deferred outflows of resources from OPEB are not available to pay in the current period and are not reported in the governmental funds.		4,393,949
<b>Net position of governmental activities</b>		<b>\$ 167,122,963</b>

See accompanying notes to the financial statements.

**CAMERON COUNTY, TX**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	<b>GENERAL FUND</b>	<b>SPECIAL ROAD &amp; BRIDGE FUND</b>	<b>I &amp; S LIMITED TAX REV BONDS</b>	<b>AMERICAN RESCUE PLAN ACT</b>	<b>NON- MAJOR FUNDS</b>	<b>TOTAL</b>
<b>REVENUES</b>						
Taxes	\$ 72,478,063	\$ 10,454,113	\$ 10,531,881	\$ -	\$ 3,125,095	\$ 96,589,152
Licenses and permits	567,655	4,342,729	-	-	-	4,910,384
Intergovernmental	775,241	331,435	-	13,798,366	31,984,954	46,889,996
Charges for services	17,218,027	2,011,241	-	-	2,963,893	22,193,161
Fines and forfeitures	6,501,038	-	-	-	61,339	6,562,377
Other	2,217,116	552,622	266,693	2,639,986	2,701,471	8,377,888
<b>TOTAL REVENUES</b>	<b>99,757,140</b>	<b>17,692,140</b>	<b>10,798,574</b>	<b>16,438,352</b>	<b>40,836,752</b>	<b>185,522,958</b>
<b>EXPENDITURES</b>						
Current:						
General government	26,868,271	-	-	4,314,629	10,380,840	41,563,740
Law enforcement and public safety	64,867,529	-	-	2,101,927	15,552,182	82,521,638
Highways and streets	-	12,567,743	-	-	155,953	12,723,696
Health	3,110,595	-	-	148,754	7,727,585	10,986,934
Welfare	3,740,268	-	-	-	1,973,684	5,713,952
Capital outlay	445,411	3,217,836	-	1,573,126	16,881,829	22,118,202
Debt service:						
Principal retirement	279,191	309,309	8,930,789	-	72,271	9,591,560
Interest and fiscal charges	39,421	163,788	5,544,427	-	5,484	5,753,120
<b>TOTAL EXPENDITURES</b>	<b>99,350,686</b>	<b>16,258,676</b>	<b>14,475,216</b>	<b>8,138,436</b>	<b>52,749,828</b>	<b>190,972,842</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>						
	<b>406,454</b>	<b>1,433,464</b>	<b>(3,676,642)</b>	<b>8,299,916</b>	<b>(11,913,076)</b>	<b>(5,449,884)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Gain on sale of capital assets	94,655	357,101	-	-	38,000	489,756
Leases	197,277	-	-	-	-	197,277
Transfers in	14,656,407	1,147,648	2,914,311	560	631,862	19,350,788
Transfers (out)	(2,100,418)	(152,365)	-	(5,686,490)	(2,248,646)	(10,187,919)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>12,847,921</b>	<b>1,352,384</b>	<b>2,914,311</b>	<b>(5,685,930)</b>	<b>(1,578,784)</b>	<b>9,849,902</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>13,254,375</b>	<b>2,785,848</b>	<b>(762,331)</b>	<b>2,613,986</b>	<b>(13,491,860)</b>	<b>4,400,018</b>
Fund Balances - October 1, 2022	24,610,098	12,895,476	2,166,989	420,248	68,823,221	108,916,032
<b>Fund Balances - September 30, 2023</b>	<b>\$ 37,864,473</b>	<b>\$ 15,681,324</b>	<b>\$ 1,404,658</b>	<b>\$ 3,034,234</b>	<b>\$ 55,331,361</b>	<b>\$ 113,316,050</b>

See accompanying notes to the financial statements.

**CAMERON COUNTY, TX**  
**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, 2023**

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

<b>Net Change in Fund Balances - Total Governmental Funds</b>	\$	4,400,018
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation and amortization expense. This is the amount by which capital outlays exceeded depreciation and amortization in the current period.		4,409,922
Revenues in the statement of activities that provide current financial resources are not reported as revenues in the governmental funds.		415,176
The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to decrease net position.		(119,372)
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.		10,724,548
OPEB Expense	1,410,215	
Pension Expense(Income)	<u>(687,056)</u>	(723,159)
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.		(33,451)
<b>Net change in net position - governmental activities</b>		<u><u>\$ 19,073,682</u></u>

**CAMERON COUNTY, TX**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**SEPTEMBER 30, 2023**

	<b>Business-Type Activities - Enterprise Funds</b>				<b>Governmental Activities</b>
	<b>Bridge System</b>	<b>Park System</b>	<b>Non-major Enterprise Funds</b>	<b>Total Enterprise Funds</b>	<b>Internal Service Funds</b>
<b>ASSETS</b>					
Current Assets:					
Cash and cash equivalents	\$ 22,594,526	\$ 17,034,099	\$ 1,278,187	\$ 40,906,812	\$ 6,399,208
Restricted Cash:					
Bond debt reserve	444,600	-	-	444,600	-
Bond debt service	916,587	2,630,139	-	3,546,726	-
Operating reserve	500,000	-	-	500,000	-
Construction fund	1,940,593	2,924,086	-	4,864,679	-
Repairs & replacements reserve	-	2,000,000	-	2,000,000	-
Donations/grants	-	1,019,234	-	1,019,234	-
Total Restricted Cash	<u>3,801,780</u>	<u>8,573,459</u>	<u>-</u>	<u>12,375,239</u>	<u>-</u>
Accounts receivable	163,692	23,398	563,251	750,341	48,423
Leases receivable	219,719	433,341	-	653,060	-
Due from other agencies	-	188,332	2,122	190,454	-
Due from other funds	203,021	72,071	98,190	373,282	322,195
Prepays	128,287	264,954	51,678	444,919	227
Other assets	-	-	158,123	158,123	27,000
Inventory	-	452	-	452	-
Total Current Assets	<u>27,111,025</u>	<u>26,590,106</u>	<u>2,151,551</u>	<u>55,852,682</u>	<u>6,797,053</u>
Non-Current Assets:					
Lease receivable, non-current	1,324,998	3,272,492	-	4,597,490	-
Depreciable Capital Assets:					
Buildings	3,986,961	11,537,792	1,327,095	16,851,848	-
Improvements other than buildings	38,944,752	16,665,318	11,755,432	67,365,502	-
Equipment	3,567,374	1,430,059	1,291,975	6,289,408	-
Furniture and fixtures	50,990	1,020,173	-	1,071,163	-
Autos and machinery	656,882	4,754,067	163,224	5,574,173	-
Other structures	-	27,345,765	-	27,345,765	-
Accumulated depreciation	<u>(34,411,084)</u>	<u>(28,462,338)</u>	<u>(11,805,578)</u>	<u>(74,679,000)</u>	<u>-</u>
Net Depreciable Capital Assets	12,795,875	34,290,836	2,732,148	49,818,859	-
Construction in progress	3,948,238	611,134	-	4,559,372	-
Land	9,312,722	2,140,002	308,000	11,760,724	-
Right-to-use lease assets, net of amortization	-	9,381	-	9,381	-
Total Capital Assets, net	<u>26,056,835</u>	<u>37,051,353</u>	<u>3,040,148</u>	<u>66,148,336</u>	<u>-</u>
Total Non-Current Assets	<u>27,381,833</u>	<u>40,323,845</u>	<u>3,040,148</u>	<u>70,745,826</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<u><u>54,492,858</u></u>	<u><u>66,913,951</u></u>	<u><u>5,191,699</u></u>	<u><u>126,598,508</u></u>	<u><u>6,797,053</u></u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred charges on refunding	264,904	111,846	-	376,750	-
Deferred outflows of resources - Pension	1,221,644	977,315	-	2,198,959	-
Deferred outflows of resources - OPEB	246,816	157,801	-	404,617	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u>1,733,364</u>	<u>1,246,962</u>	<u>-</u>	<u>2,980,326</u>	<u>-</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u><u>\$ 56,226,222</u></u>	<u><u>\$ 68,160,913</u></u>	<u><u>\$ 5,191,699</u></u>	<u><u>\$ 129,578,834</u></u>	<u><u>\$ 6,797,053</u></u>

See accompanying notes to the financial statements.

**CAMERON COUNTY, TX**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**SEPTEMBER 30, 2023**

	<b>Business-Type Activities - Enterprise Funds</b>				<b>Governmental Activities</b>
	<b>Bridge System</b>	<b>Park System</b>	<b>Non-major</b>	<b>Total</b>	<b>Internal Service Funds</b>
			<b>Enterprise Funds</b>	<b>Enterprise Funds</b>	
<b>LIABILITIES</b>					
Current Liabilities:					
Accounts payable	\$ 117,807	\$ 342,966	\$ 162,528	\$ 623,301	\$ 1,982,171
Wages and fringe payable	63,686	87,582	2,801	154,069	5,178
Due to other agencies	1,449,596	951,685	-	2,401,281	2,197,897
Due to other funds	13,467,682	3,366,734	558,311	17,392,727	1,063,798
Unearned revenue	410,118	1,119,052	-	1,529,170	47,972
Non-current liabilities due within one year:					
Compensated absences payable	37,197	58,269	2,806	98,272	-
Accrued interest payable	54,632	114,400	5,276	174,308	-
Lease liabilities	-	5,389	-	5,389	-
Note payable	-	-	57,731	57,731	-
Tax notes	29,714	86,305	-	116,019	-
Bonds	1,111,249	1,634,015	-	2,745,264	-
Net pension liability	309,484	247,587	-	557,071	-
OPEB liability	67,083	42,938	-	110,021	-
Total Current Liabilities	<u>17,118,248</u>	<u>8,056,922</u>	<u>789,453</u>	<u>25,964,623</u>	<u>5,297,016</u>
Non-current liabilities due in more than one year:					
Compensated absences payable	14,554	22,797	1,097	38,448	128
Lease liabilities	-	6,924	-	6,924	-
Leasehold deposits	18,750	-	-	18,750	-
Note payable	-	-	121,648	121,648	-
Tax notes	127,034	798,624	-	925,658	-
Bonds	10,307,058	20,650,305	-	30,957,363	-
Net pension liability	742,265	593,812	-	1,336,077	-
OPEB liability	1,607,817	1,355,681	-	2,963,498	-
Total Non-Current Liabilities	<u>12,817,478</u>	<u>23,428,143</u>	<u>122,745</u>	<u>36,368,366</u>	<u>128</u>
<b>TOTAL LIABILITIES</b>	<u>29,935,726</u>	<u>31,485,065</u>	<u>912,198</u>	<u>62,332,989</u>	<u>5,297,144</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred inflows of resources - Leases	1,482,475	3,159,841	-	4,642,316	-
Deferred inflows of resources - Pensions	203,696	162,957	-	366,653	-
Deferred inflows of resources - OPEB	448,919	287,018	-	735,937	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>2,135,090</u>	<u>3,609,816</u>	<u>-</u>	<u>5,744,906</u>	<u>-</u>
<b>NET POSITION</b>					
Net investment in capital assets	16,687,277	14,132,234	2,860,769	33,680,280	-
Restricted for:					
Bond debt service	916,587	2,630,139	-	3,546,726	-
Bond debt reserve	444,600	-	-	444,600	-
Beach maintenance	-	2,689,900	-	2,689,900	-
Donations/grants	-	1,019,234	-	1,019,234	-
Unrestricted	6,106,942	12,594,525	1,418,732	20,120,199	1,499,909
<b>TOTAL NET POSITION</b>	<u>24,155,406</u>	<u>33,066,032</u>	<u>4,279,501</u>	<u>61,500,939</u>	<u>1,499,909</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	<u>\$ 56,226,222</u>	<u>\$ 68,160,913</u>	<u>\$ 5,191,699</u>	<u>\$ 129,578,834</u>	<u>\$ 6,797,053</u>

**CAMERON COUNTY, TX**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	<b>Business-Type Activities - Enterprise Funds</b>				<b>Governmental Activities</b>
	<b>Bridge System</b>	<b>Park System</b>	<b>Non-major Enterprise Funds</b>	<b>Total Enterprise Funds</b>	<b>Internal Service Funds</b>
<b>OPERATING REVENUES</b>					
Charges for services	\$ 22,452,888	\$ 4,962,187	\$ 1,461,925	\$ 28,877,000	\$ 17,935,369
Commissions	-	1,255,523	5,567	1,261,090	-
Rental income	240,717	5,766,926	42,814	6,050,457	-
Trash bag program	-	164,616	-	164,616	-
Other	13,386	382,881	-	396,267	96,375
<b>TOTAL OPERATING REVENUES</b>	<b>22,706,991</b>	<b>12,532,133</b>	<b>1,510,306</b>	<b>36,749,430</b>	<b>18,031,744</b>
<b>OPERATING EXPENSES</b>					
Salaries and wages	2,165,555	3,370,063	104,084	5,639,702	181,701
Uniforms	21,321	34,497	-	55,818	-
Fringe benefits & payroll taxes	1,075,829	1,311,602	45,390	2,432,821	71,056
Pension expense(income)	(37,751)	(30,200)	-	(67,951)	-
OPEB expense	(227,492)	(148,610)	-	(376,102)	-
Supplies	110,411	467,722	3,751	581,884	1,744
Repairs and maintenance	190,066	1,276,325	31,355	1,497,746	-
Professional services	90,000	-	-	90,000	37,125
Insurance	138,668	232,829	48,343	419,840	305
Travel and training	-	16,069	34,018	50,087	-
Advertising	26,553	5,749	-	32,302	-
Medical claims	-	-	23,136	23,136	17,783,468
Utilities	164,386	1,546,030	29,635	1,740,051	-
Safety	-	-	66,034	66,034	-
Depreciation and amortization	1,347,411	2,220,809	234,594	3,802,814	-
Other	98,784	140,867	49,857	289,508	8,995
Equipment rental	-	15,503	-	15,503	-
Auditing	19,941	7,166	-	27,107	-
Contractual services	705,662	282,483	919,391	1,907,536	1,448,591
<b>TOTAL OPERATING EXPENSES</b>	<b>5,889,344</b>	<b>10,748,904</b>	<b>1,589,588</b>	<b>18,227,836</b>	<b>19,532,985</b>
<b>OPERATING INCOME (LOSS)</b>	<b>16,817,647</b>	<b>1,783,229</b>	<b>(79,282)</b>	<b>18,521,594</b>	<b>(1,501,241)</b>
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Interest income	909,048	870,733	21,177	1,800,958	-
Amortization of bond discount	(35,717)	(57,808)	-	(93,525)	-
Amortization of bond premium	4,411	179,920	-	184,331	-
Interest and fiscal charges	(486,554)	(942,676)	(6,567)	(1,435,797)	-
Aid from (to) other governments	(5,578,047)	-	-	(5,578,047)	-
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<b>(5,186,859)</b>	<b>50,169</b>	<b>14,610</b>	<b>(5,122,080)</b>	<b>-</b>
<b>Income (Loss) before capital contributions and transfers</b>	<b>11,630,788</b>	<b>1,833,398</b>	<b>(64,672)</b>	<b>13,399,514</b>	<b>(1,501,241)</b>
Capital grants and contributions	-	2,478,212	-	2,478,212	-
Transfers in	167,162	2,852,302	151,904	3,171,368	1,467,790
Transfers (out)	(11,909,039)	(1,892,988)	-	(13,802,027)	-
<b>CHANGE IN NET POSITION</b>	<b>(111,089)</b>	<b>5,270,924</b>	<b>87,232</b>	<b>5,247,067</b>	<b>(33,451)</b>
Net position - beginning	24,266,495	27,795,108	4,192,269	56,253,872	1,533,360
Net position - ending	<u>\$ 24,155,406</u>	<u>\$ 33,066,032</u>	<u>\$ 4,279,501</u>	<u>\$ 61,500,939</u>	<u>\$ 1,499,909</u>

See accompanying notes to the financial statements.

**CAMERON COUNTY, TX**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	<u>Business-type Activities - Enterprise Funds</u>			<u>Governmental</u>	
	<u>Bridge System</u>	<u>Park System</u>	<u>Non-Major Enterprise Funds</u>	<u>Total Enterprise Funds</u>	<u>Activities Internal Service Funds</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>					
Cash received from customers	\$ 22,451,421	\$ 12,649,692	\$ 1,077,505	\$ 36,178,618	\$ 18,048,597
Cash received from other operating activities	263,055	-	-	263,055	-
Cash payments for goods and services	(2,428,636)	(3,520,872)	(1,165,764)	(7,115,272)	(18,757,094)
Cash payments to employees	(3,290,544)	(4,666,562)	(148,664)	(8,105,770)	(252,328)
Cash provided (used) by operating activities	<u>16,995,296</u>	<u>4,462,258</u>	<u>(236,923)</u>	<u>21,220,631</u>	<u>(960,825)</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>					
Transfers in	167,162	2,852,302	151,904	3,171,368	1,467,790
Transfers (out)	(11,909,039)	(1,892,988)	-	(13,802,027)	-
Interfund loan repayments	(192,822)	2,563,688	616,304	2,987,170	2,012,202
Cash provided (used) for non-capital financing activities	<u>(11,934,699)</u>	<u>3,523,002</u>	<u>768,208</u>	<u>(7,643,489)</u>	<u>3,479,992</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>					
Payments for capital acquisitions	(1,297,282)	(3,428,421)	(158,123)	(4,883,826)	-
Capital grants and contributions	-	2,989,452	-	2,989,452	-
Intergovernmental agreements	(4,893,804)	-	-	(4,893,804)	-
Interest and fiscal agent fees	(516,794)	(946,913)	(7,742)	(1,471,449)	-
Principal payments	(1,052,963)	(1,644,982)	(56,321)	(2,754,266)	-
Cash provided by (used) for capital and related financing activities	<u>(7,760,843)</u>	<u>(3,030,864)</u>	<u>(222,186)</u>	<u>(11,013,893)</u>	<u>-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>					
Receipts of interest	909,048	870,733	21,177	1,800,958	69,593
Cash provided by investing activities	<u>909,048</u>	<u>870,733</u>	<u>21,177</u>	<u>1,800,958</u>	<u>69,593</u>
Increase (decrease) in cash and cash equivalents	(1,791,198)	5,825,129	330,276	4,364,207	2,588,760
Cash and cash equivalents - beginning of year	28,187,504	19,782,429	947,911	48,917,844	3,810,447
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<u>26,396,306</u>	<u>25,607,558</u>	<u>1,278,187</u>	<u>53,282,051</u>	<u>6,399,207</u>
Displayed as:					
Cash and cash equivalents	22,594,526	17,034,099	1,278,187	40,906,812	6,399,206
Restricted cash	3,801,780	8,573,459	-	12,375,239	-
	<u>\$ 26,396,306</u>	<u>\$ 25,607,558</u>	<u>\$ 1,278,187</u>	<u>\$ 53,282,051</u>	<u>\$ 6,399,206</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>					
Operating Income (Loss)	\$ 16,817,647	\$ 1,783,229	\$ (79,282)	\$ 18,521,594	\$ (1,501,241)
Adjustments to Reconcile Operating Income (Loss) to Cash Provided by (Used for) Operating Activities:					
Depreciation	1,347,411	2,220,809	234,594	3,802,814	-
Post-employment benefits	(227,492)	(148,610)	-	(376,102)	-
Pension expense	(37,751)	(30,200)	-	(67,951)	-
Decrease (increase) in accounts receivable	8,951	(13,526)	(432,800)	(437,375)	(6,287)
Decrease (increase) in prepaids and other assets	(18,942)	(121,227)	(20,750)	(160,919)	-
Decrease (increase) in inventory	-	145	-	145	-
Decrease (increase) in due from other agencies	-	(137,801)	(2,122)	(139,923)	-
Increase (decrease) in accounts payable	(843,903)	(183,632)	62,627	(964,908)	523,134
Increase (decrease) in wages and fringe payable	5,154	13,457	(261)	18,350	301
Increase (decrease) in compensated absences payable	(54,314)	1,646	1,071	(51,597)	128
Increase (decrease) in reserve payable	-	(1,011)	-	(1,011)	-
Increase (decrease) in customer deposits	(1,465)	131,087	-	129,622	23,140
Increase (decrease) in due to other agencies	-	947,892	-	947,892	-
<b>CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<u>\$ 16,995,296</u>	<u>\$ 4,462,258</u>	<u>\$ (236,923)</u>	<u>\$ 21,220,631</u>	<u>\$ (960,825)</u>

See accompanying notes to the financial statements.

**CAMERON COUNTY, TX**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**SEPTEMBER 30, 2023**

<b>ASSETS</b>	<b>PRIVATE PURPOSE TRUST FUNDS</b>	<b>CUSTODIAL FUNDS</b>
Cash	\$ 18,424,969	\$ 8,597,472
Investments	14,947,199	-
<b>TOTAL ASSETS</b>	<b>33,372,168</b>	<b>8,597,472</b>
<b>LIABILITIES</b>		
Due to other governments	-	2,239,980
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>2,239,980</b>
<b>FIDUCIARY NET POSITION - Restated</b>		
Restricted for individuals, organizations, other governments	\$ 33,372,168	\$ 6,357,492

See accompanying notes to the financial statements.



**CAMERON COUNTY, TX**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	PRIVATE PURPOSE TRUST FUNDS	CUSTODIAL FUNDS
<b>ADDITIONS</b>		
Contributions:		
Registry	\$ 21,218,723	\$ -
Fees and deposits	-	703,668,886
<b>TOTAL CONTRIBUTIONS</b>	<u>21,218,723</u>	<u>703,668,886</u>
Investment earnings:		
Investment income	463,159	206,922
<b>TOTAL INVESTMENT EARNINGS</b>	<u>463,159</u>	<u>206,922</u>
 <b>TOTAL ADDITIONS</b>	 <u>21,681,882</u>	 <u>703,875,808</u>
<b>DEDUCTIONS</b>		
Judgments	12,112,025	-
Administrative expenses	410,584	-
Disbursements and refunds	-	703,188,981
<b>TOTAL DEDUCTIONS</b>	<u>12,522,609</u>	<u>703,188,981</u>
 <b>CHANGE IN NET POSITION</b>	 9,159,273	 686,827
 <b>Net position, September 30, 2022, as restated</b>	 <u>24,212,895</u>	 <u>5,670,665</u>
 <b>Net position, September 30 ,2023</b>	 <u>\$ 33,372,168</u>	 <u>\$ 6,357,492</u>

See accompanying notes to the financial statements.

## **NOTES TO THE FINANCIAL STATEMENTS**

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of Cameron County (the “County”) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) applicable to state and local governments. The Governmental Accounting Standards Board (GASB) is the accepted standards setting body for establishing governmental accounting and financial reporting principles. The most significant accounting and reporting policies of the County are described in the following notes to the financial statements.

**A. Reporting Entity**

The County is a public corporation and a political subdivision of the State of Texas. A Commissioners’ Court, composed of four (4) elected County Commissioners and one (1) elected County Judge, governs the County. The County provides a vast number of services, including public safety, administration of justice, health and human services, culture and recreation, public improvements and general administration.

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

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

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

Cameron County Regional Mobility Authority (CCRMA) was created by the State of Texas on September 30, 2004. CCRMA is authorized to construct, maintain, repair and operate turnpike projects at locations authorized by the State Department of Transportation. CCRMA receives its revenues from tolls, vehicle registration fees, federal awards from the U.S. Department of Transportation, and rent from the operation of turnpike projects. CCRMA was formed through the efforts of Cameron County, Texas. Although CCRMA is a legally separate entity, it is included as a discretely presented component unit of the government of Cameron County, Texas, because the Commissioners’ Court appoints six of the seven directors to the CCRMA Board. The Cameron County's Commissioners’ Court can influence operations significantly by the appointment of directors. CCRMA also has fiscal dependency on Cameron County.

Separate financial statements may be obtained from:

Cameron County Regional Mobility Authority  
3461 Carmen Avenue  
Rancho Viejo, Texas 78575

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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

**A. Reporting Entity (continued)**

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

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

**Condensed Financial Statements.** The following are condensed financial statements for each discretely presented component unit disclosed above. The fiscal year end for each of the discretely presented component units is September 30, 2023.

The rest of this page is intentionally left blank.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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

**A. Reporting Entity (continued)**

	<b>Cameron County Regional Mobility Authority</b>	<b>Cameron County Health Care Funding District</b>	<b>Non-Major Component Unit Cameron County Spaceport Development Corporation</b>	<b>Total Component Units</b>
<b>CONDENSED STATEMENT OF NET POSITION:</b>				
<b>ASSETS</b>				
Current assets	\$ 35,909,630	\$ 4,972,459	\$ 27,774	\$ 40,909,863
Non-current assets	116,604,658	-	-	116,604,658
Total assets	<u>152,514,288</u>	<u>4,972,459</u>	<u>27,774</u>	<u>157,514,521</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred outflows of resources - Pension	288,854	-	-	288,854
Total assets and deferred outflows of resources	<u>152,803,142</u>	<u>4,972,459</u>	<u>27,774</u>	<u>157,803,375</u>
<b>LIABILITIES</b>				
Current liabilities	26,828,741	-	-	26,828,741
Non-current liabilities	70,112,883	-	-	70,112,883
Total liabilities	<u>96,941,624</u>	<u>-</u>	<u>-</u>	<u>96,941,624</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred inflows of resources - Debt refunding	11,741	-	-	11,741
Deferred inflows of resources - Pension	159,202	-	-	159,202
Total deferred inflows of resources	<u>170,943</u>	<u>-</u>	<u>-</u>	<u>170,943</u>
Total liabilities and deferred inflows of resources	<u>97,112,567</u>	<u>-</u>	<u>-</u>	<u>97,112,567</u>
<b>NET POSITION</b>				
Net investment in capital assets	30,298,362	-	-	30,298,362
Restricted	20,610,237	4,972,459	27,774	25,610,470
Unrestricted	4,781,976	-	-	4,781,976
Total net position	<u>55,690,575</u>	<u>4,972,459</u>	<u>27,774</u>	<u>60,690,808</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 152,803,142</u>	<u>\$ 4,972,459</u>	<u>\$ 27,774</u>	<u>\$ 157,803,375</u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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

**A. Reporting Entity (continued)**

	<b>Cameron County Regional Mobility Authority</b>	<b>Cameron County Health Care Funding District</b>	<b>Non-Major Component Unit Cameron County Spaceport Development Corporation</b>	<b>Total Component Units</b>
<b>CONDENSED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION:</b>				
<b>REVENUES</b>				
User fees and other	\$ 8,481,580	\$ 49,818,589	\$ -	\$ 58,300,169
Transportation reinvestment zone	3,462,631	-	-	3,462,631
Intergovernmental	336,316	-	5,000,000	5,336,316
Interest income	554,056	203,784	11,632	769,472
Total revenues	12,834,583	50,022,373	5,011,632	67,868,588
<b>EXPENSES</b>				
Operating expenses	27,115,798	55,335,267	5,000,000	87,451,065
Excess (deficit) of revenues over expenses	(14,281,215)	(5,312,894)	11,632	(19,582,477)
Capital grants and contributions	17,917,414	-	-	17,917,414
Change in net position	3,636,199	(5,312,894)	11,632	(1,665,063)
Net position - beginning	52,054,376	10,285,353	16,142	62,355,871
Net position - ending	\$ 55,690,575	\$ 4,972,459	\$ 27,774	\$ 60,690,808

The rest of this page is intentionally left blank.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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

**B. Government-wide and Fund Financial Statements**

The **government-wide financial statements** include the statement of net position and the statement of activities. Government-wide statements report non-fiduciary activity of the primary government. The effect of interfund transfers has been removed from the government-wide statements but continues to be reflected on the fund statements. Governmental activities are supported mainly by taxes, licenses and permits, charges from services, fines and forfeitures and intergovernmental revenues. The primary government is reported separately from the component units within the government-wide statements. The statement of activities reflects the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges for customers or applicants who purchase, use or directly benefit from goods or services provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included in program revenues are reported as general revenues.

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

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

The Government-wide and Proprietary Funds financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Major revenue types, which have been accrued, are district clerk and county clerk fees, justice of the peace court costs and fine revenue, and intergovernmental revenue. Governmental activities supported by taxes and intergovernmental revenues is reported separately from business-type activities which are funded on fees and charges for services. Grants and similar items are recognized as revenue when all applicable eligibility requirements imposed by the provider is met.

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

**Governmental fund level financial statements** are reported using current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Measurable and available revenues means they are collectible within 60 days after the fiscal year ends. Property taxes levied and due on October 1, 2022, and which became past due on January 31, 2023, and other revenues which have been assessed are considered as available at fiscal year-end. Reserve for Delinquent taxes are

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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

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

classified as Deferred Inflows of Resources as they are not available revenues.

Expenditures generally are recorded when a fund liability is incurred; however, debt service expenditures, as well as expenditures related to claims and judgments, are recorded only when the liability has matured and payment is due.

The government reports the following major governmental funds:

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

**The Special Road & Bridge Fund** is used to account for the revenues restricted for the funding of road repairs and improvements and all related expenditures related to the County roads. Revenues are supported by the property tax rate as adopted by Commissioner's Court during the budget process in addition to fees from licenses and permits and intergovernmental revenue.

**The I&S Limited Tax Revenue Bonds Fund** is used to account for taxes levied and interest earned thereon for the payment of principal and interest on general obligation bonds and certificates of obligation issued by the County.

**The American Rescue Plan Act Fund** is used to account for revenues and expenditures pertaining to the \$82,194,452 grant awarded from the Coronavirus State and Local Fiscal Recovery Funds (SLFRF), as part of the American Rescue Plan Act under the U.S. Department of Treasury. These funds are to support state, local, and Tribal governments in their response and recovery from the COVID-19 public health emergency.

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

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

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

Major proprietary funds are the Bridge and Parks Systems. The Bridge System is used to account for three international crossings at the County's points of entry. Usage of the Bridge System 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 parks and beaches and is financed by user fees.



**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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

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

**Fiduciary fund level financial statements** include fiduciary funds held in a trustee or custodial capacity for parties outside the government and cannot be used to support the government’s own purposes. County maintains a fiduciary financial responsibility, and are used for resources that do not belong to the County. The private purpose trust funds are trust funds restricted for external recipients and may never be used to support governmental programs as they provide specific benefits to specific beneficiaries and are custodial in nature. Custodial funds do not involve a formal trust agreement. These funds serve custodial purposes for the District and County Clerks Accounts, Tax Office and Law Enforcement Judicial Offices and use the economic resources measurement of focus. Fiduciary funds in custody for county government purposes are accrued for recognition in financial reports. The County had a custodial fund that was determined to no longer qualify as a fiduciary fund (CCDA Emergency Imprest Account) for fiscal year ended September 30, 2023. Restated custodial fund net position is as follows:

Net Position, September 30 ,2022, as previously reported	\$	5,747,653
Change in accounting principles		(76,988)
Net Position, September 30 ,2022, as restated	<u>\$</u>	<u>5,670,665</u>

**Internal Service fund financial statements** include the administration of workers’ compensation insurance and the health and life benefits programs provided to active and retired employees and their dependents. Premiums are paid into these funds from all county programs; contributions are used to pay claims, administrative costs and claims reserves.

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

**1. Deposits and Investments**

The County’s cash and cash equivalents are considered to be cash on hand, demand deposits and short term investments with an original maturity of 3 months or less. State statutes and the County’s Official Investment Policy authorize the County to invest in obligations of the U. S. Treasury, commercial paper, repurchase agreements, Bankers’ acceptances, money market mutual funds and direct obligations of the State of Texas.

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

The rest of this page is intentionally left blank.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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

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

**2. Receivables**

Reimbursements for services performed are recorded as receivables and revenues when they are earned in the government-wide statements. Included are fines and costs assessed by court action and billable services for certain contracts. Receivables are shown net of allowance for uncollectible.

Due from other agencies include amounts due from grantors for approved grants for specific programs and reimbursements for services performed by the County. Program grants are recorded as receivables and revenues at the time all eligibility requirements established by the provider have been met.

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

Lending or borrowing between funds is reflected as "due to or from". Interfund activity reflected in "due to or from" is eliminated on the government-wide statements.

**3. Inventories and Prepaid items**

Inventory and prepaids in the General and Special Revenue Funds consists of expendable supplies held for consumption. In the General Fund, the cost is recorded as expenditure at the time the inventory and prepaid items are used. In the Special Revenue Funds, inventory and prepaid items expected to be used within a short period of time, are recorded as expenditures at the time of purchase; other inventory items are expensed when used. Reported inventories are offset by a reservation of fund balance which indicates they do not represent "available spendable resources."

**4. Leases**

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

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

**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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

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

**4. Leases (continued)**

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

**5. Capital Assets – Primary Government**

Capital assets, which include land, buildings and improvements, equipment and infrastructure assets (e.g., roads and bridges) are reported in the government-wide financial statements. Capital assets such as equipment are defined as assets with a cost of \$5,000 or more and useful life greater than a reporting period. Infrastructure assets include County-owned roads and bridges. Capital assets constructed or acquired by purchase are stated at historical cost. Donated capital assets are stated at their acquisition value on the date of donation. Acquisition value is the price that would be paid to acquire an asset with equivalent service potential on the date of the donation. Capital assets received in a service concession arrangement are reported at acquisition value.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Capital assets are depreciated using the straight line method over the following estimated useful lives:

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

**6. Deferred Outflows/Inflows of Resources**

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

The rest of this page is intentionally left blank.

**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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

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

**6. Deferred Outflows/Inflows of Resources (continued)**

Deferred outflows consist of deferred costs on refunding debt obligations that are applicable to future period(s). In reporting advance refunding of debt, the difference between the reacquisition price and the net carrying amount of the old debt is recorded as deferred charges on refunding and reported as a deferred outflow of resources. These costs are amortized as components of interest expense over the shorter of the remaining life of the refunding or the refunded debt. For the fiscal year ended September 30, 2023, deferred outflow of resources due to refunding debt was recognized under government-wide statements of \$ 575,736 for the primary government.

The County reports changes in OPEB Liability as OPEB expense or reported as deferred outflows/inflows of resources depending on the nature of the change. The aggregated OPEB expense for all plans totaled \$ 2,198,123 for the fiscal year ended September 30, 2023 (refer to Note 17A and Note 17B).

The County reports deferred outflows/inflows of resources related to its pension. For the fiscal year ended September 30, 2023 pension expense/(income) totaled \$8,024,633 (refer to Note 16A) and deferred outflows/inflows were as follows:

- Pension contributions after the measurement date – these contributions are deferred and recognized the following fiscal year
- Difference in projected and actual earnings on pension costs - investment (gains)/losses are recognized in pension expense over a period of five years.
- Difference in expected and actual pension experience – economic/demographic (gains)/losses and assumption changes or inputs are recognized over the rounded average remaining service life for all active, inactive, and retired members.

**7. Compensated Absences**

A liability for unused vacation and compensatory time for all full time employees is calculated and reported in the government-wide statements. For financial reporting, the following criteria must be met to be considered as compensated absences;

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

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

**Primary Government** – The County’s permanent, full-time employees accrue vacation leave at 3.08 hours per biweekly pay period from date of employment to five years of service, 4.62 hours per pay period from 5 years to 15 years of service and 6.16 hours per pay period in excess of 15 years of continuous employment. The maximum accrual is two, three or four weeks of vacation for the respective accrual categories specified. Upon termination from County employment, an employee shall be entitled to payment for total accrued but unused hours of vacation.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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

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

**7. Compensated Absences (continued)**

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

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

**8. Deferred Compensation Plan**

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

**9. Long-term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities under governmental activities and/or business-type activities statement of net position. Bond premiums and discounts, as well as prepaid insurance costs, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are recognized as an expense in the period incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures in the period issued.

**10. Fund Balance and Flow Assumptions**

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g. restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted-net position and unrestricted-net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. For the classification of fund balances in the governmental funds, the County considers expenditures to be funded from the most restrictive category first when more than one classification is available.

In the proprietary fund financial statements and in the government-wide financial statements, restricted net position is reported for amounts that are externally restricted by 1) creditors (e.g. bond covenants), grantors, contributors, or laws and regulations of other governments or 2) law through constitutional provision or enabling legislation.

**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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

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

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

GASB Statement 54 – *Fund Balance Reporting and Governmental Fund Type Definitions* sets a hierarchy that intends to determine to what extent a government is bound to observe spending constraints governing how it spends fund balance. The fund balances of governmental funds are defined as follows:

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

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

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

*Assigned* – these funds are intended to be used for specific purposes as established by governing body.

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

The rest of this page is intentionally left blank.

**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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

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

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

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

	<u>GENERAL FUND</u>	<u>SPECIAL ROAD &amp; BRIDGE FUND</u>	<u>I &amp; S LIMITED TAX REV BONDS</u>	<u>AMERICAN RESCUE PLAN ACT</u>	<u>NON-MAJOR FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
<i>Nonspendable:</i>						
Inventory	\$ 247,920	\$ 22,694	\$ -	\$ -	\$ -	\$ 270,614
Prepays	1,329,512	76,569	750	-	78,512	1,485,343
<i>Restricted:</i>						
Special revenue/grant programs	-	15,582,061	-	3,034,234	17,065,954	35,682,249
Capital projects	-	-	-	-	39,356,086	39,356,086
Debt service	-	-	1,403,908	-	138,456	1,542,364
<i>Committed:</i>						
Pending litigation	500,000	-	-	-	-	500,000
Indigent defense	500,000	-	-	-	-	500,000
Equipment	471,955	-	-	-	-	471,955
<i>Unassigned</i>	34,815,086	-	-	-	(1,307,647)	33,507,439
Total Fund Balances	<u>\$ 37,864,473</u>	<u>\$ 15,681,324</u>	<u>\$ 1,404,658</u>	<u>\$ 3,034,234</u>	<u>\$ 55,331,361</u>	<u>\$ 113,316,050</u>

**Fund balance flow assumptions** - For the classification of fund balances in governmental funds, the County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Within unrestricted fund balance, committed amounts are allocated first followed by assigned, then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balances classifications could be used.

**E. Subsequent Events**

Management has evaluated subsequent events through April 9, 2024, which is the date the financial statements were available to be issued.

The rest of this page is intentionally left blank.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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

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

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* - The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022. GASB 94 did not have an impact on the County as it was determined the requirements outlined in the statement were not applicable for the fiscal year ended September 30, 2023.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* - provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. The County determined its SBITAs at September 30, 2023 were immaterial to the financial statements. The GASB Statement No. 96 impact will be re-evaluated for future reporting periods.

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

GASB Statement No. 100, *"Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62"* - The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2024. The County will implement GASB 100 in fiscal year 2025 and the impact has not yet been determined.



**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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

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

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

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

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

The reconciliation of the governmental funds' balance sheet includes reconciliation between fund balance for total governmental funds and net position as reported in the government-wide statement of net position. One element of that reconciliation explains that "long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the governmental funds."

The details of these difference are as follows:

Bonds payable	\$ (126,631,765)
Tax notes payable	(7,621,315)
Accrued interest payable	(669,011)
Notes payable	(1,703,988)
Lease liabilities	(949,676)
Deferred charges on refundings	198,986
Unamortized premium - bonds	(10,689,656)
Unamortized premium - tax notes	(680,524)
Deferred charge related to insurance cost	<u>27,824</u>
Net adjustment to reduce fund balance - total Government Funds to arrive at net position - Governmental activities	<u><u>\$ (148,719,125)</u></u>

The rest of this page is intentionally left blank.

**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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

**B. Explanation of certain differences between the governmental fund statement of revenues, expenditures and changes in fund balances and the Government-wide statement of activities**

The reconciliation of the statement of revenues, expenditures and changes in fund balances of Governmental Funds includes reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation indicates that “governmental funds report capital outlays as expenditures for County owned assets and right-to-use lease assets; however, in the statement of activities, the cost of capital assets is allocated over their estimate useful lives and reported as depreciation and amortization expense.” The details of these differences are as follows:

Capital outlay	\$ 22,118,202
Depreciation expense	(17,349,702)
Amortization expense	<u>(358,579)</u>
Net adjustment to increase net changes in fund balance - total Governmental funds to arrive at net position of Governmental activities	<u>\$ 4,409,921</u>

**C. Long term debt**

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of insurance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. The details of these differences are as follows :

Lease liabilities issued	\$ 197,277
Principal retirement	(9,591,560)
Amortization of bond insurance, deferred refunding and premium	(1,286,103)
Accrued interest	<u>(44,162)</u>
Net adjustment to increase net changes in fund balances-total Governmental funds to arrive at changes in net position of Governmental activities	<u>\$ 10,724,548</u>

**D. Pension & OPEB**

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

Pension expense/(income)	\$ (687,056)
OPEB expense	<u>1,410,215</u>
Net adjustment to decrease net change in fund balances-total Governmental funds to arrive at changes in net position of Governmental activities	<u>\$ (723,159)</u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**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, 2023, the County's cash, cash equivalents, and restricted cash totaled \$225,138,962. Demand deposits were insured by the County's depository institution at \$ 250,000 through FDIC and collateralized for amounts above the FDIC limits by pledged securities in the County's name. Collateral amounts include coverage for demand deposits held in the County's depository for the Cameron County Health Care District of \$4,794,075 and Cameron County Spaceport Development Corporation of \$27,774, reported in the Discretely Presented Component Units. Collateral that is pledged to the County complies with the depository contract requirements, County Investment Policy and Procedures Section 9.01 and Government Code Title 10, Chapters 2256 and 2257.

GASB 72, *Fair Value Measurement and Application* requires disclosures regarding investments that calculate net asset value per share (or its equivalent). It addresses accounting and financial reporting issues related to fair value measurements by providing guidance for determining fair value for financial reporting purposes. All investments of Cameron County have a determining fair value for financial reporting purposes.

GASB 79, *Certain External Investment Pools and Pool Participation*, requires certain disclosures for an external investment pool to measure investments at amortized cost for financial reporting purposes. Cameron County's participation in investment pools does not meet the reporting criteria of this statement.

Investments are under the custody of the County Treasurer. Investing is performed in accordance with investment policies complying with State Statutes (Texas Government Code, Title 10, Chapter 2256 V.T.C.A GOVT Sec. 2256, as amended by Act 1996, 74th Legislature, Chapter 402, Section 1). This law requires the government entity to maintain safety of principal, maintenance of adequate liquidity, desired diversification to maximize rate of return with the previous considerations and have portfolio maturities structured to achieve the highest rate of return of interest consistent with liquidity requirements of the cash needs. The County's Investment Policy and Funds Strategy is consistent with this law and states that it will be the objective of Cameron County to earn the maximum rate of return on its investments within the policies imposed by its safety and liquidity objectives and state and federal law governing investment of public funds.

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

The rest of this page is intentionally left blank.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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

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

*Credit Risk* - The County identifies and manages credit risk by following the Investment Policy. The Investment Officer implements its investment strategy, establishes and monitors compliance with investment policies and procedures and consistently monitors prudent risk controls. The County seeks to control its risk of loss by monitoring the ratings of portfolio positions to assure compliance with the rating requirements imposed by the Public Funds Investment Act.

The County specifically addresses credit risk in stating that all county funds are fully collateralized or insured consistent with federal and state law in one or more of the following manners:

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

County and District Clerks' trust funds are invested on behalf of the beneficiaries of funds held in trust in Certificates of Deposit. These investments are issued by a state or national bank domiciled in this state or a savings and loan association domiciled in this state and are guaranteed or insured by the FDIC or secured by authorized investments that have a fair value of not less than the principal amount of the certificates.

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

Cameron County has investments with Lone Star Investment Pool, managed by First Public, LLC, the State of Texas investment pool available to governmental entities. Lone Star is neither a registered investment pool with the SEC nor backed by pledged collateral, but the underlying investments are mutual funds, U.S. Treasury Bonds, T-bills, government agency securities and repurchase agreements allowed under the Public Funds Investment Act as described by V.T.C.A., Title 10, Government Code, Section 2256. Investments are stated at fair value which approximates fair value. Lone Star's portfolio has low market risk due to restrictions on weighted average maturity and maximum maturity of any one investment and is rated AAA by Standard & Poor. Lone Star's investment portfolio is required to maintain a stable \$1.00 net asset value. The Lone Star Investment Pool is governed by a Board of Trustees (Board) who is devoted to running an investment pool with superior level of safety and protection of investments.

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

**Cash and cash equivalents**

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

**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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

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

As of September 30, 2023, the carrying amount of CCRMA’s cash, cash equivalents, and restricted cash was \$23,934,660 of this total, \$22,666,410 was restricted and held in various bond trustee accounts in the BNY Mellon and interest checking accounts in accordance with bond indenture agreements. The remainder \$1,268,250 was held in business interest checking accounts. There is no limit on the amount CCRMA may deposit in any one institution. However, the Federal Deposit Insurance Corporation only insures up to \$250,000 per institution. CCRMA is fully collateralized with pledged securities for amounts in excess of the FDIC limit for the year ended September 30, 2023.

**Investments**

The Discretely Presented Component Units classify certificates of deposits purchased or renewed for periods in excess of three months and money market mutual funds as investments designed to achieve a certain rate of return.

No investments meeting these criteria are reported by CCRMA; however, CCRMA does have an investment policy. CCRMA recognizes that effective cash management is good fiscal management. CCRMA’s investment policy considers safety and risk of investment, while seeking to optimizing investment earnings. The purpose of the CCRMA’s investment Policy is to comply with Chapter 2256 of the Government Code (“Public Funds Investment Act”), which requires the Authority to adopt a written investment policy regarding the investment of its funds and funds under its control. CCRMA’s Investment Policy addresses the methods, procedures and practices that must be exercised to ensure effective and judicious fiscal management of the Authority’s funds.

Investments are under the custody of the financial officer of each component unit. Investing is performed in accordance with investment policies complying with the State Statues (Texas Government Code, Title 10, Chapter 2256 V.T.C.A. Govt. Sec. 2256 as amended by Act 1996, 74th Legislature, Chapter 402 Section 1, effective September 01, 1996). This law requires the government entity to maintain safety of principal, maintenance of adequate liquidity, desired diversification to maximize rate of return with the previous considerations and have portfolio maturities structured to achieve the highest rate of return of interest consistent with liquidity requirements of cash needs.

**4. RECEIVABLES**

Receivables consisted of the following at September 30, 2023:

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total Primary Government</b>
Accounts receivable	\$ 1,888,493	\$ 750,341	\$ 2,638,834
Taxes receivable	7,921,849	-	7,921,849
Leases receivable	-	5,250,550	5,250,550
Total gross receivables	9,810,342	6,000,891	15,811,233
Less: Allowance for uncollectible accounts	(212,385)	-	(212,385)
Total net receivables	<u>\$ 9,597,957</u>	<u>\$ 6,000,891</u>	<u>\$ 15,598,848</u>

At September 30, 2023, property tax receivables were reported in the Government-wide statement of net position, net of \$212,385 allowance for uncollectible taxes.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**4. RECEIVABLES (CONTINUED)**

**A. Lease Receivable**

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

Land agreement effective August 1, 2015 requires 240 monthly payments of \$1,500. There are no variable payment components of the lease. The lease receivable is measured at the present value of the future minimum rent payments expected to be received during the lease term at a discount rate of 2.7%, which is the estimated rate of return on investments. For fiscal year ended September 30, 2023, the County recognized \$13,897 of lease revenue and \$5,107 of interest revenue under the lease.

Land agreement effective January 1, 2013 requires 238 monthly payments. For the period of 1/1/2013 - 12/31/2017, monthly payments were fixed at \$18,750. For the period of 1/1/2018 - 12/31/2022, monthly payments were fixed at \$19,688. For the period of 1/1/2023 - 12/31/2027, monthly payments are fixed at \$20,672. For the period of 1/1/2028 - 10/31/2032, monthly payments are fixed at \$21,705. The lease receivable is measured at the present value of the future minimum rent payments expected to be received during the lease term at a discount rate of 2.7%, which is the estimated rate of return on investments. For fiscal year ended September 30, 2023, the County recognized \$186,348 of lease revenue and \$58,027 of interest revenue under the lease.

Land agreement effective December 5, 2014 requires 132 monthly payments of \$10,000. There are no variable payment components of the lease. The lease receivable is measured at the present value of the future minimum rent payments expected to be received during the lease term at a discount rate of 2.7%, which is the estimated rate of return on investments. For fiscal year ended September 30, 2023, the County recognized \$103,720 of lease revenue and \$8,449 of interest revenue under the lease.

Waterpark land agreement effective August 8, 2013 requires 240 monthly payments of \$8,333.30. There are no variable payment components of the lease. The lease receivable is measured at the present value of the future minimum rent payments expected to be received during the lease term at a discount rate of 2.7%, which is the estimated rate of return on investments. For fiscal year ended September 30, 2023, the County recognized \$77,203 of lease revenue and \$24,405 of interest revenue under the lease.

Waterpark parking space agreement effective August 8, 2013 requires 240 monthly payments of \$3,500. There are no variable payment components of the lease. The lease receivable is measured at the present value of the future minimum rent payments expected to be received during the lease term at a discount rate of 2.7%, which is the estimated rate of return on investments. For fiscal year ended September 30, 2023, the County recognized \$32,425 of lease revenue and \$10,250 of interest revenue under the lease.

Land agreement effective July 1, 2020 requires 120 monthly payments of \$20,000. There are no variable payment components of the lease. The lease receivable is measured at the present value of the future minimum rent payments expected to be received during the lease term at a discount rate of 2.7%, which is the estimated rate of return on investments. For fiscal year ended September 30, 2023, the County recognized \$210,124 of lease revenue and \$42,840 of interest revenue under the lease.

The rest of this page is intentionally left blank.

**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**4. RECEIVABLES (CONTINUED)**

**A. Lease Receivable (continued)**

Land agreement effective June 19, 2022 requires 60 monthly payments of \$1,560. There are no variable payment components of the lease. The lease receivable is measured at the present value of the future minimum rent payments expected to be received during the lease term at a discount rate of 2.7%, which is the estimated rate of return on investments. For fiscal year ended September 30, 2023, the County recognized \$17,493 of lease revenue and \$2,008 of interest revenue under the lease.

The net present value of the future minimum lease payments to be received as of September 30, 2023 are as follows:

<u>Fiscal Year Ending September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 653,060	\$ 133,723	\$ 786,783
2025	670,912	115,870	786,782
2026	588,234	98,548	686,782
2027	577,576	82,967	660,543
2028	590,059	67,306	657,365
Thereafter	2,170,709	122,189	2,292,898
TOTAL	<u>\$ 5,250,550</u>	<u>\$ 620,603</u>	<u>\$ 5,871,153</u>

**5. PROPERTY TAXES**

For the fiscal year ended September 30, 2023, the County adopted the 2022 tax rate of \$0.436893, per \$100 of taxable value, as follows:

	<b><u>Maintenance and Operation</u></b>
General Fund	\$ 0.343054
Special Road & Bridge Funds	0.046465
Total	<u>\$ 0.389519</u>
	<b><u>Interest and Sinking</u></b>
Limited Tax Bonds	\$ 0.047374
TOTAL TAX RATE	<u>\$ 0.436893</u>

The County is permitted by law to levy taxes for general fund, jury fund, road and bridge fund and permanent improvement fund purposes up to \$0.80 per \$100 of taxable value. The County collects its taxes through the Cameron County Tax Assessor Collector's Office.

The rest of this page is intentionally left blank.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**5. PROPERTY TAXES (CONTINUED)**

The County also collects property taxes for the City of Brownsville, Brownsville Navigation District, Cameron County Emergency Services District #1, South Texas Independent School District, Santa Rosa Independent School District, Brownsville Independent School District, La Feria Independent School District, San Benito Independent School District, Texas Southmost College, City of Combes, City of San Benito, Town of Indian Lake, City of Los Fresnos, City of Rio Hondo, City of Santa Rosa, City of Primera, City of La Feria, City of Port Isabel, City of South Padre Island, City of Laguna Vista, City of Los Indios, Town of Bayview, Point Isabel School District, Laguna Madre Water District, Santa Maria Independent School District, the Town of Palm Valley, Town of Rancho Viejo, Paseo de la Resaca 1, 2 and 3, Paseo de la Resaca District, Valley Mud District #2, Port of Harlingen and Cameron County Drainage Districts No. 1,3,4, 5 and 6 City of Harlingen and Harlingen Consolidated Independent School District.

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

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

The Delinquent Taxes Receivable Account represents uncollected tax levies for the past twenty (20) years. The allowance for estimated uncollectible is 3.02% of the total delinquent taxes receivable at September 30, 2023.

The County qualifies as an Enterprise Zone under Chapter 2303 of Texas Local Government Code thus permitting the County to enter into tax abatement agreements with businesses for economic development purposes subject to applicable codes, including Chapter 312 of the Texas Tax Code. County encourages business, commercial, manufacturing and industrial to locate, remain and expand in the County and offers property tax abatements to qualifying entities. The base value of real property and personal property is not eligible for abatement, only the increase in value is considered for abatement. The duration of the abatement is based on the expected economic impact of performance and proposed by the business but will not exceed ten (10) years. The agreement includes provisions for performance monitoring and recapture of property tax revenue lost if the business enterprise fails to perform as expected. Abatement requests are considered on a case by case basis and are based on job creation impact, revenues generation to County and importance to the community.

The County is participating in tax abatement agreements with wind farm energy project companies. All of the wind farm abatement agreements contain a provision for payment in lieu of taxes of \$575,000 for the 10 years of the tax abatement. Other abatements approved in October 2017 are LNG and Annova which are liquefied natural gas (LNG) export facilities that are under development at the Port of Brownsville. On March 2021, Annova LNG announced that it will not proceed its plans to develop an LNG facility at the Port of Brownsville. The LNG abatement required the creation of 175 jobs with 35% hiring from within a 100 mile area. The LNG agreement provides for 100% abatement for ten (10) years and includes provisions for payment in lieu of taxes and participation in community benefits agreements. Cameron County also participates in a space exploration technology abatement.



**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**6. RIGHT-TO-USE LEASE ASSET**

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

Right-to-use lease asset activity for the fiscal year ended September 30, 2023 are as follows:

**Governmental Activities:**

	<b>Beginning Balance 9/30/2022</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance 9/30/2023</b>
<b>Right-to-use lease assets:</b>				
Leased buildings	\$ 220,505	\$ -	\$ -	\$ 220,505
Leased equipment	1,188,120	197,277	(94,691)	1,290,706
Total right-to-use lease assets	1,408,625	197,277	(94,691)	1,511,211
Leased buildings	(55,126)	(73,502)	-	(128,628)
Leased equipment	(308,270)	(285,077)	94,691	(498,656)
Total accumulated amortization	(363,396)	(358,579)	94,691	(627,284)
Right-to-use lease assets, net	<u>\$ 1,045,229</u>	<u>\$ (161,302)</u>	<u>\$ -</u>	<u>\$ 883,927</u>

**Business-Type Activities:**

	<b>Beginning Balance 9/30/2022</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance 9/30/2023</b>
<b>Right-to-use lease assets:</b>				
Leased easement	\$ 3,921	\$ -	\$ -	\$ 3,921
Leased equipment	21,450	-	(818)	20,632
Total right-to-use lease assets	25,371	-	(818)	24,553
Leased easement	(214)	(214)	-	(428)
Leased equipment	(9,010)	(6,552)	818	(14,744)
Total accumulated amortization	(9,224)	(6,766)	818	(15,172)
Right-to-use lease assets, net	<u>\$ 16,147</u>	<u>\$ (6,766)</u>	<u>\$ -</u>	<u>\$ 9,381</u>

The rest of this page is intentionally left blank.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**7. CAPITAL ASSETS**

Capital asset activity for the fiscal year ended September 30, 2023 are as follows:

<b>Governmental Activities:</b>	<b>Beginning Balance 9/30/2022</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance 9/30/2023</b>
Non-Depreciable capital assets:				
Land	\$ 10,979,898	\$ -	\$ (167,286)	\$ 10,812,612
Construction in progress	13,528,387	13,079,545	(11,235,137)	15,372,795
Total non-depreciable capital assets	<u>24,508,285</u>	<u>13,079,545</u>	<u>(11,402,423)</u>	<u>26,185,407</u>
Depreciable capital assets:				
Buildings	166,771,980	5,071,117	(71,087)	171,772,010
Improvements other than buildings	6,329,210	2,022,097	-	8,351,307
Equipment	63,996,343	7,587,867	(129,403)	71,454,807
Infrastructure	315,521,505	4,110,582	-	319,632,087
Other structures	12,229,237	1,332,769	-	13,562,006
Total depreciable capital assets	<u>564,848,275</u>	<u>20,124,432</u>	<u>(200,490)</u>	<u>584,772,217</u>
Less Accumulated Depreciation:				
Buildings	(59,697,034)	(4,337,310)	71,087	(63,963,257)
Improvements other than buildings	(6,011,967)	(135,039)	-	(6,147,006)
Equipment	(51,746,420)	(4,792,514)	129,403	(56,409,531)
Infrastructure	(249,394,012)	(8,084,839)	-	(257,478,851)
Total accumulated depreciation	<u>(366,849,433)</u>	<u>(17,349,702)</u>	<u>200,490</u>	<u>(383,998,645)</u>
Net depreciable capital assets	<u>197,998,842</u>	<u>2,774,730</u>	<u>-</u>	<u>200,773,572</u>
Total Governmental activities-capital assets, net excluding lease assets	<u>222,507,127</u>	<u>15,854,275</u>	<u>(11,402,423)</u>	<u>226,958,979</u>
Right-to-use lease assets, net (Note 6)	<u>1,045,229</u>	<u>(161,302)</u>	<u>-</u>	<u>883,927</u>
Total capital assets, net as reported in the statement of net position	<u>\$ 223,552,356</u>	<u>\$ 15,692,973</u>	<u>\$ (11,402,423)</u>	<u>\$ 227,842,906</u>

The rest of this page is intentionally left blank.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**7. CAPITAL ASSETS (CONTINUED)**

<b>Business-Type activities:</b>	<b>Beginning</b>		<b>Ending Balance</b>	
	<b>Balance</b>			<b>9/30/2023</b>
	<b>9/30/2022</b>	<b>Increases</b>	<b>Decreases</b>	
Non-Depreciable capital assets:				
Land	\$ 11,402,854	\$ 357,870	\$ -	\$ 11,760,724
Construction in progress	5,282,081	3,449,544	(4,172,253)	4,559,372
Total non-depreciable capital assets	<u>16,684,935</u>	<u>3,807,414</u>	<u>(4,172,253)</u>	<u>16,320,096</u>
Depreciable capital assets:				
Buildings	16,183,458	668,390	-	16,851,848
Improvements other than buildings	64,179,965	3,185,537	-	67,365,502
Equipment	11,706,134	1,391,833	(163,224)	12,934,742
Other structures	27,336,940	8,825	-	27,345,765
Total depreciable capital assets	<u>119,406,497</u>	<u>5,254,585</u>	<u>(163,224)</u>	<u>124,497,858</u>
Less Accumulated Depreciation				
Buildings	(13,005,844)	(361,274)	-	(13,367,118)
Improvements other than building	(40,742,375)	(1,939,619)	-	(42,681,994)
Equipment	(9,658,780)	(611,289)	-	(10,270,069)
Other structures	(7,475,953)	(883,866)	-	(8,359,819)
Total accumulated depreciation	<u>(70,882,952)</u>	<u>(3,796,048)</u>	<u>-</u>	<u>(74,679,000)</u>
Net depreciable capital assets	<u>48,523,545</u>	<u>1,458,537</u>	<u>(163,224)</u>	<u>49,818,858</u>
Total Business-Type activities capital assets, net excluding lease assets	<u>65,208,480</u>	<u>5,265,951</u>	<u>(4,335,477)</u>	<u>66,138,953</u>
Right-to-use lease assets, net (Note 6)	<u>16,147</u>	<u>(6,766)</u>	<u>-</u>	<u>9,381</u>
Total capital assets, net as reported in the statement of net position	<u>\$ 65,224,628</u>	<u>\$ 5,259,185</u>	<u>\$ (4,335,477)</u>	<u>\$ 66,148,335</u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**7. CAPITAL ASSETS (CONTINUED)**

For the fiscal year ended September 30, 2023, depreciation and amortization expense was charged to the functions of primary government as follows:

Governmental activities:	
General government	\$ 2,246,204
Law enforcement and public safety	3,542,072
Highways and streets	10,660,141
Culture and recreation	1,039,904
Health	151,045
Welfare	<u>68,915</u>
Total depreciation and amortization expense - governmental activities	<u>\$ 17,708,281</u>
Business-Type activities:	
Bridge system	\$ 1,347,411
Parks system	2,220,809
Airport & Jail commissary	<u>234,594</u>
Total depreciation and amortization expense - business-type activities	<u>\$ 3,802,814</u>

The rest of this page is intentionally left blank.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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

**A. Interfund Balances**

Interfund balances for the primary government consist of the following as of September 30, 2023:

<b>Receivable Fund</b>	<b>Payable Fund</b>	<b>Amount</b>
General Fund	American Rescue Plan Act Fund	\$ 10,932,818
	I&S Tax Revenue Bonds Fund	13,403,797
	Non-major Governmental Funds	20,595,794
	Internal Service Funds	1,063,798
	Enterprise Funds	11,837,387
Special Road and Bridge Fund	General Fund	81,086
	American Rescue Plan Act Fund	192,228
	I&S Tax Revenue Bonds Fund	107,279
	Non-major Governmental Funds	816,133
	Enterprise Funds	97,296
I&S Tax Revenue Bonds Fund	Special Road and Bridge Fund	14,613
	Non-major Governmental Funds	1,228,811
	Enterprise Funds	4,721,160
American Rescue Plan Act Fund	Non-major Governmental Funds	306
Non-major Governmental Funds	General Fund	846,792
	Special Road & Bridge Fund	127,420
	American Rescue Plan Act Fund	790,022
	Non-major Governmental Funds	1,226,254
	Enterprise Funds	4,733,380
	<b>Total Governmental Funds - Due from other funds</b>	<b>72,816,374</b>
	Special Road and Bridge Fund	152,365
	American Rescue Plan Act Fund	3,478
	Enterprise Funds	166,352
	<b>Total Internal Service Funds - Due from other funds</b>	<b>322,195</b>
Internal Service Funds		
Enterprise Funds	Due from other funds	373,282
	<b>Total Primary Government - Due from other funds</b>	<b>73,511,851</b>
Internal Service Funds	Due to other funds	(1,063,798)
Enterprise Funds	Due to other funds	(17,392,727)
	<b>Total Governmental Activities - Due to other funds</b>	<b>\$ 55,055,326</b>

The rest of this page is intentionally left blank.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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

**B. Interfund Transfers**

Interfund transfers for the primary government consist of the following as of September 30, 2023:

	<u>General Fund</u>	<u>Special Road &amp; Bridge Fund</u>	<u>I&amp;S Limited Tax Rev Bond</u>	<u>American Rescue Plan Act</u>	<u>Non-major Govt Funds</u>	<u>Internal Service Funds</u>	<u>Enterprise Funds</u>	<u>Total Transfers Out</u>
General Fund	\$ -	\$ -	\$ 302,088	\$ -	\$ 522,296	\$ 1,135,669	\$ 140,365	\$ 2,100,418
Special Road & Bridge Fund	-	-	-	-	-	152,365	-	152,365
American Rescue Plan Act	3,082,527	730,585	-	-	67,813	13,404	1,792,161	5,686,490
Non-major Governmental Funds	182,286	319,767	1,228,811	560	41,753	-	475,469	2,248,646
Enterprise Funds	<u>11,391,594</u>	<u>97,296</u>	<u>1,383,412</u>	<u>-</u>	<u>-</u>	<u>166,352</u>	<u>763,373</u>	<u>13,802,027</u>
<b>Total Transfers In</b>	<u>\$14,656,407</u>	<u>\$1,147,648</u>	<u>\$2,914,311</u>	<u>\$ 560</u>	<u>\$ 631,862</u>	<u>\$1,467,790</u>	<u>\$3,171,368</u>	<u>\$ 23,989,946</u>

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

**9. COMPENSATED ABSENCES**

Compensated absences are made up of time earned by employees for vacation, unused holiday and compensatory time. County policy requires employees to use their vacation time in the year earned with the exception of being able to carry over a balance to the first quarter of the following fiscal year. County policy only allows compensatory time to be accrued up to 240 hours. At the end of a pay period, a non-exempt employee shall be paid cash for all hours worked beyond the 240 compensatory hours as allowed by law. The following shows the change in compensated absences and the balance due, as of September 30, 2023.

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total Primary Government</u>
Beginning balance at October 1, 2022	\$ 2,489,895	\$ 188,317	\$ 2,678,212
Increases	3,551,979	219,981	3,771,960
Decreases	(4,258,579)	(271,578)	(4,530,157)
Ending balance at September 30, 2023	<u>1,783,295</u>	<u>136,720</u>	<u>1,920,015</u>
Due within one year	<u>\$ 1,101,204</u>	<u>\$ 98,272</u>	<u>\$ 1,199,476</u>

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

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**10. ENCUMBRANCES**

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

Encumbrances related to contract performance as of September 30, 2023 are as follows:

Major Governmental Funds:	
General	\$ 5,717,086
Special Road and Bridge	1,824,598
American Rescue Plan Act	1,863,494
Non-major Governmental Funds	16,716,863
Internal Service Funds	9,125
Enterprise Funds	993,454
Total	<u>\$ 27,124,620</u>

**11. NOTES PAYABLES**

**A. Governmental Activities - Bank of America Note Payable**

Cameron County entered into note payable agreements with Bank of America for the purchase of computers, software, surveillance systems, security scanners, vehicles, and heavy equipment during the previous fiscal years. No principal outstanding remained as of September 30, 2023. Maturities, including interest are as follows:

<b>Changes in Notes Payable - Bank of America</b>	<b>Principal</b>
Notes payable at October 1, 2022	\$ 166,244
Debt retired	(166,244)
Notes payable at September 30, 2023	\$ -

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$371,103 in financing for eight (8) vehicles and computer based equipment through the County's master note payable agreement with Bank of America, N.A., at a rate of 2.4%, with three payments of \$120,779, \$123,678 and \$126,646 payable on November, 2020 through November, 2022. Interest paid during the term of the note totaled \$17,954. The agreement was paid in full as of September 30, 2023.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$116,154 in financing for computer based equipment for law enforcement vehicles through the County's master note payable agreement with Bank of America, N.A., at a rate of 2.29%, with three payments of \$37,845, \$38,711 and \$39,598 payable on December, 2020 through December, 2022. Interest paid during the term of the note totaled \$5,360. The agreement was paid in full as of September 30, 2023.

The rest of this page is intentionally left blank.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**11. NOTES PAYABLES (CONTINUED)**

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

On October 15, 2019, Cameron County entered into an agreement with the Texas Comptroller of Public Accounts, through its State Energy Conservation Office (SECO) to provide financing for: 1) Lighting retrofit and controls, 2) HVAC/Controls for the Mary Lucio building, 3) HVAC/Controls for the Darrell Hester building, 4) HVAC and Controls for the San Benito building, 5) HVAC and Controls for the Browne Clinic, and a Utility Assessment Report. The amount financed totaled \$2,228,141 to be paid in quarterly payments of \$75,521 from November 2021 through August 2029 at rate of 2% per annum. The total outstanding principal and interest payable as of September 30, 2023 are as follows:

<b>Fiscal Year Ending September 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2024	\$ 270,024	\$ 32,063	\$ 302,087
2025	275,465	26,622	302,087
2026	281,016	21,071	302,087
2027	286,679	15,409	302,088
2028	292,455	9,632	302,087
Thereafter	298,349	3,738	302,087
Subtotal	1,703,988	108,535	1,812,523
Less current maturities	(270,024)	(32,063)	(302,087)
Long-term	<u>\$ 1,433,964</u>	<u>\$ 76,472</u>	<u>\$ 1,510,436</u>

**C. Business Type Activities - Motorola Solutions Notes Payable - Jail Commissary Enterprise Fund**

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

<b>Fiscal Year Ending September 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2024	\$ 57,731	\$ 6,332	\$ 64,063
2025	59,769	4,294	64,063
2026	61,879	2,184	64,063
Subtotal	179,379	12,810	192,189
Less current maturities	(57,731)	(6,332)	(64,063)
Long-term	<u>\$ 121,648</u>	<u>\$ 6,478</u>	<u>\$ 128,126</u>



**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**12. LEASE LIABILITIES**

**A. Governmental Activities**

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

The copiers/postage equipment agreement executed January 1, 2019, requires 60 monthly payments of \$2,742. There are no variable payment components. The lease liability is measured at a discount rate of 4.06%, which is the risk free rate. As a result of these leases, the County has a right-to-use lease asset with a net book value of \$7,433 at September 30, 2023. The right-to-use lease asset is discussed in more detail in Note 6. Right-to-use Lease Asset.

The copiers/postage equipment agreement executed January 1, 2020, requires 60 monthly payments of \$3,658. There are no variable payment components. The lease liability is measured at a discount rate of 4.06%, which is the risk free rate. As a result of these leases, the County has a right-to-use lease asset with a net book value of \$49,583 at September 30, 2023. The right-to-use lease asset is discussed in more detail in Note 6. Right-to-use Lease Asset.

The copiers/postage equipment agreement executed January 1, 2021, requires 60 monthly payments of \$9,804. There are no variable payment components. The lease liability is measured at a discount rate of 4.06%, which is the risk free rate. As a result of these leases, the County has a right-to-use lease asset with a net book value of \$239,199 at September 30, 2023. The right-to-use lease asset is discussed in more detail in Note 6. Right-to-use Lease Asset.

The copiers/postage equipment agreement executed January 1, 2022 requires 60 monthly payments of \$1,486. There are no variable payment components. The lease liability is measured at a discount rate of 4.06%, which is the risk free rate. As a result of these leases, the County has a right-to-use lease asset with a net book value of \$52,373 at September 30, 2023. The right-to-use lease asset is discussed in more detail in Note 6. Right-to-use Lease Asset.

The copiers/postage equipment agreement executed January 1, 2023 requires 60 monthly payments of \$3,687. There are no variable payment components. The lease liability is measured at a discount rate of 4.60%, which is the risk free rate. As a result of these leases, the County has a right-to-use lease asset with a net book value of \$167,685 at September 30, 2023. The right-to-use lease asset is discussed in more detail in Note 6. Right-to-use Lease Asset.

The leased office equipment agreement executed on December 9, 2019 requires 120 monthly payments. Annual rate of monthly payments varies from \$4,000 for the period of 12/9/2019 - 12/8/2020 with an annual increase of 3% beginning on the 2nd year and every year thereafter. The lease liability is measured at a discount rate of 4.06%, which is the risk free rate. As a result of the lease, the County has a right-to-use lease asset with a net book value of \$275,777 at September 30, 2023. The right-to-use lease asset is discussed in more detail in Note 6. Right-to-use Lease Asset.

The building space agreement executed January 1, 2022 requires 36 monthly payments. For the period of 1/1/2022 - 12/31/2022, monthly payments are fixed at \$6,431. For the period of 1/1/2023 - 12/31/2023, monthly payments are fixed at \$6,496. For the period of 1/1/2024 - 12/31/2024, monthly payments are fixed at \$6,561. The lease liability is measured at a discount rate of 4.06%, which is the risk free rate. As a result of the lease, the County has a right-to-use lease asset with a net book value of \$91,877 at September 30, 2023. The right-to-use lease asset is discussed in more detail in Note 6. Right-to-use Lease Asset.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**12. LEASE LIABILITIES (CONTINUED)**

**A. Governmental Activities (continued)**

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2023, were as follows:

<u>Fiscal year ending September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 330,982	\$ 33,156	\$ 364,138
2025	244,995	20,755	265,750
2026	135,894	12,629	148,523
2027	99,508	7,940	107,448
2028	67,353	4,217	71,570
Thereafter	70,944	1,820	72,764
Subtotal	949,676	80,517	1,030,193
Less current maturities	(330,982)	(33,156)	(364,138)
Long-term	<u>\$ 618,694</u>	<u>\$ 47,361</u>	<u>\$ 666,055</u>

**B. Business-Type Activities**

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

The lease copiers/postage equipment agreement executed January 1, 2019 requires 60 monthly payments of \$118. There are no variable payment components of the lease. The lease liability is measured at a discount rate of 4.06%, which is the risk free rate. As a result of the lease, the County has a right-to-use lease asset with a net book value of \$320 at September 30, 2023. The right-to-use lease asset is discussed in more detail in Note 6. Right-to-use Lease Asset.

The copiers/postage equipment agreement executed January 1, 2020 requires 60 monthly payments of \$411. There are no variable payment components of the lease. The lease liability is measured at a discount rate of 4.06%, which is the risk free rate. As a result of the lease, the County has a right-to-use lease asset with a net book value of \$5,568 at September 30, 2023. The right-to-use lease asset is discussed in more detail in Note 6. Right-to-use Lease Asset.

The easement lease agreement executed February 1, 1990 requires 600 monthly payments of \$42. There are no variable payment components of the lease. The lease liability is measured at a discount rate of 4.06%, which is the risk free rate. As a result of the lease, the County has a right-to-use lease asset with a net book value of \$3,493 at September 30, 2023. The right-to-use lease asset is discussed in more detail in Note 6. Right-to-use Lease Asset.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**12. LEASE LIABILITIES (CONTINUED)**

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

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2023, were as follows:

<b>Fiscal year ending September 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2024	\$ 5,389	\$ 395	\$ 5,784
2025	1,498	235	1,733
2026	285	215	500
2027	296	203	500
2028	309	191	500
Thereafter	4,536	1,131	5,667
Subtotal	12,313	2,370	14,683
Less current maturities	(5,389)	(395)	(5,784)
Long-term	<u>\$ 6,924</u>	<u>\$ 1,975</u>	<u>\$ 8,899</u>

**13. LONG-TERM DEBT**

The following represents the activity of the long-term debt for FY 2023:

	<b>September 30, 2022</b>	<b>Additions</b>	<b>Reductions</b>	<b>September 30, 2023</b>
<b>Governmental Activities:</b>				
Bonds and tax notes, net of unamortized premium	\$ 155,773,942	\$ -	\$ (10,150,682)	\$145,623,260
Lease liabilities	1,103,860	197,277	(351,461)	949,676
Notes payable	2,134,923	-	(430,935)	1,703,988
Compensated absences payable	2,489,895	3,551,979	(4,258,579)	1,783,295
Total	<u>\$ 161,502,620</u>	<u>\$ 3,749,256</u>	<u>\$ (15,191,657)</u>	<u>\$150,060,219</u>

	<b>September 30, 2022</b>	<b>Additions</b>	<b>Reductions</b>	<b>September 30, 2023</b>
<b>Business-Type Activities:</b>				
Bonds and tax notes, net of unamortized premium	\$ 37,619,472	\$ -	\$ (2,875,168)	\$ 34,744,304
Lease liabilities	19,421	-	(7,108)	12,313
Notes payable	235,700	-	(56,321)	179,379
Compensated absences payable	188,317	219,981	(271,578)	136,720
Total	<u>\$ 38,062,910</u>	<u>\$ 219,981</u>	<u>\$ (3,210,175)</u>	<u>\$ 35,072,716</u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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

**A. Tax Notes**

Cameron County issued \$6,850,000 Cameron County, Texas Tax Notes, Series 2022 dated May 5, 2022 for the purpose of purchasing equipment and paying costs of issuance. Payments are due semiannually on February 15th and August 15th, maturing on February 15, 2025 with interest rates of 5.00%. Proceeds received were \$6,973,342 with a premium of \$693,342 and issuance costs of \$33,757. Cameron County International Toll Bridge System received proceeds of \$99,500 from this issuance and Cameron County Park System received proceeds of \$769,037 from this issuance.

Cameron County issued \$5,570,000 Cameron County, Texas Tax Notes, Series 2020 dated February 1, 2020 for the purpose of providing for the payment of contractual obligations to be incurred in connection with the purchase of equipment, technology upgrades for County departments, vehicles, HVAC and cooling system improvements to County buildings, costs of issuing the Notes and payment of contractual obligations for professional services rendered in connection therewith. Payments are due semiannually on February 15th and August 15th, maturing on February 15, 2025 with interest rates of 5.00%. Proceeds received were \$6,096,346 with a premium of \$646,858 and issuance costs of \$120,512. Cameron County International Toll Bridge System received proceeds of \$137,793 from this issuance and Cameron County Park System received proceeds of \$318,075 from this issuance.

Tax notes are issued pursuant to the general laws of the State of Texas, Chapters 1371 and 1431, Texas Government Code and are direct obligations of the County, payable from the levy and collection of an ad valorem tax, within the limits prescribed by law, on all taxable property in the County.

No new tax notes were issued during fiscal year. Tax notes payable as of September 30, 2023 are as follows:

<b>Fiscal Year Ending September 30,</b>	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Total Primary Government</b>	
	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>
2024	\$ 1,278,982	\$ 349,091	\$ 116,019	\$ 45,284	\$ 1,395,001	\$ 394,375
2025	1,583,359	277,533	156,640	38,467	1,739,999	316,000
2026	1,104,606	210,334	160,394	30,541	1,265,000	240,875
2027	1,156,998	153,793	168,002	22,332	1,325,000	176,125
2028	1,218,123	94,415	176,877	13,710	1,395,000	108,125
Thereafter	1,279,247	31,982	185,752	4,643	1,464,999	36,625
	7,621,315	1,117,148	963,684	154,977	8,584,999	1,272,125
Unamortized Premium	680,524	-	77,993	-	758,517	-
Net Total	<u>\$ 8,301,839</u>	<u>\$ 1,117,148</u>	<u>\$ 1,041,677</u>	<u>\$ 154,977</u>	<u>\$ 9,343,516</u>	<u>\$ 1,272,125</u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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

**A. Tax Notes (continued)**

**Business-Type Activities:**

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

<b>Fiscal Year Ending September 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2024	\$ 29,714	\$ 6,462	\$ 36,176
2025	35,209	4,838	40,047
2026	18,375	3,499	21,874
2027	19,246	2,558	21,804
2028	20,263	1,571	21,834
Thereafter	21,279	532	21,811
	<u>144,086</u>	<u>19,460</u>	<u>163,546</u>
Unamortized premium	12,662	-	12,662
Total	<u>\$ 156,748</u>	<u>\$ 19,460</u>	<u>\$ 176,208</u>

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

<b>Fiscal Year Ending September 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2024	\$ 86,305	\$ 38,822	\$ 125,127
2025	121,432	33,629	155,061
2026	142,019	27,043	169,062
2027	148,755	19,773	168,528
2028	156,614	12,139	168,753
Thereafter	164,473	4,112	168,585
	<u>819,598</u>	<u>135,518</u>	<u>955,116</u>
Unamortized premium	65,331	-	65,331
Total	<u>\$ 884,929</u>	<u>\$ 135,518</u>	<u>\$ 1,020,447</u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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

**B. General and Certificates of Obligation Bonds**

Bonded debt of the County consists of various issues of General Obligation Bonds, Certificates of Obligation and Revenue Bonds. General Obligation Bonds and Certificates of Obligation are direct obligations of the County with the County's full faith and credit pledged towards the payment of these obligations. General Obligation Bonds and Limited Refunding are issued upon approval by the public at open elections. Certificates of Obligation are issued by the order of Commissioners' Court as pursuant to the general laws of the State of Texas, particularly the Certificates of Obligation Act, Subchapter C of Chapter 271, Texas Local Government Code.

Debt service is paid from ad valorem taxes. Revenue bonds are generally payable from the pledged revenue generated by the respective activity for which the bonds are issued.

The debt service requirements for the government's bonds outstanding as of September 30, 2023 are as follows:

Fiscal Year Ending September 30,	Governmental Activities Bonds		Business-Type Activities Bonds		Total Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 7,684,735	\$ 4,959,364	\$ 2,745,265	\$ 1,225,838	\$ 10,430,000	\$ 6,185,202
2025	8,004,340	4,642,458	2,865,661	1,108,938	10,870,001	5,751,396
2026	7,893,437	4,313,587	2,931,562	987,734	10,824,999	5,301,321
2027	8,233,097	3,979,180	3,056,903	870,213	11,290,000	4,849,393
2028	8,334,725	3,637,406	2,725,275	767,711	11,060,000	4,405,117
2029-2033	37,391,433	13,259,926	9,188,567	2,633,044	46,580,000	15,892,970
2034-2038	33,535,000	5,965,069	6,360,000	750,425	39,895,000	6,715,494
2039-2043	13,380,000	1,501,350	1,635,000	122,200	15,015,000	1,623,550
2044-2048	2,175,000	278,500	-	-	2,175,000	278,500
	<u>126,631,767</u>	<u>42,536,840</u>	<u>31,508,233</u>	<u>8,466,103</u>	<u>158,140,000</u>	<u>51,002,943</u>
Unamortized Premium	10,689,656	-	2,194,394	-	12,884,050	-
Net Total	<u>\$ 137,321,423</u>	<u>\$ 42,536,840</u>	<u>\$33,702,627</u>	<u>\$ 8,466,103</u>	<u>\$ 171,024,050</u>	<u>\$ 51,002,943</u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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

**B. General and Certificates of Obligation Bonds (continued)**

Debt payable were comprised of the following individual issues at September 30, 2023:

	<b>Outstanding Balance September 30, 2023</b>	<b>Less Current Maturities (to be paid in FY 2024)</b>	<b>Long-Term Maturities September 30, 2023</b>
<u>\$9,610,000 Limited Tax Refunding Bonds, Series 2012</u> due in annual principal installments of \$120,000 to \$1,080,000 through February 15, 2025, plus interest at rates ranging from 2.0% to 3.5%, for debt service savings and to pay issuance costs.	\$ 1,660,000	\$ 815,000	\$ 845,000
<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.	10,575,000	785,000	9,790,000
<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.	9,335,000	1,875,000	7,460,000
<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.	12,325,000	725,000	11,600,000
<u>\$21,160,000 Certificates of Obligation, Series 2016B</u> due in annual principal installments of \$400,000 to \$1,615,000 through February 2036, plus interest at rates ranging from 2.0% to 5.0%, for debt service savings and to pay issuance cost.	16,195,000	940,000	15,255,000
<u>\$11,415,000 Certificates of Obligation, Series 2017</u> due in annual principal installments of \$455,000 to \$870,000 through February 2038, plus interest at rates ranging from 2.0% to 4.0%, for debt service savings and to pay issuance costs.	10,015,000	495,000	9,520,000
<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.	3,630,000	670,000	2,960,000
<u>\$10,000,000 Venue Tax Revenue Bonds, Series 2017</u> due in annual principal installments of \$195,000 to \$360,000 through August 2047, plus interest at rates ranging from 2.0% to 4.0%, for debt service savings and to pay issuance costs.	8,700,000	220,000	8,480,000

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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

**B. General and Certificates of Obligation Bonds (continued)**

	<b>Outstanding Balance September 30, 2023</b>	<b>Less Current Maturities (to be paid in FY 2024)</b>	<b>Long-Term Maturities September 30, 2023</b>
<u>\$40,085,000 Certificates of Obligation, Series 2019</u> due in annual principal installments of \$ 500,000 to \$2,915,000 through February 2039, plus interest at rates ranging from 2.0% to 5.0%, for capital improvements and to pay issuance costs.	35,380,000	1,520,000	33,860,000
<u>\$17,865,000 Limited Tax Refunding Bonds, Series 2019</u> due in annual principal installments of \$235,000 to \$3,075,000 through February 2031, plus interest at rates ranging from 1.831% to 2.893%, for debt service savings and to pay issuance costs.	12,680,000	1,450,000	11,230,000
<u>\$16,150,000 Certificates of Obligation, Series 2021</u> due in annual principal installments of \$440,000 to \$975,000 through February 2031, plus interest at rates ranging from 3.00% to 5.00%, for debt service savings and to pay issuance costs.	13,250,000	495,000	12,755,000
<u>\$18,725,000 Certificates of Obligation, Series 2022</u> due in annual principal installments of \$220,000 to \$1,445,000 through September 2042, plus interest at rates ranging from 4.00% to 5.00%, for debt service savings and to pay issuance costs.	18,505,000	230,000	18,275,000
<u>\$6,050,000 ITB Revenue Bonds, Series 2022</u> due in annual principal installments of \$160,000 to \$435,000 through February 2042, plus interest at rate of 4.00% for debt service savings and to pay issuance costs.	5,890,000	210,000	5,680,000
Total Debt	158,140,000	10,430,000	147,710,000
Unamortized Premium	12,884,050	-	-
<b>Total</b>	<b>\$ 171,024,050</b>	<b>\$ 10,430,000</b>	<b>\$ 147,710,000</b>

Cameron County issued \$6,050,000 International Toll Bridge System Revenue Bonds, Taxable Series 2022 dated June 9, 2022 to pay for the purpose of making improvements to the Veterans International Toll Bridge, funding a reserve fund, and payment of the costs of issuance. The Bonds are secured by and payable from a pledge of and lien on the Net Revenues of the County's Toll Bridge System. The annual interest rate is 4.0%. Interest accrues semiannually and the bonds mature in fiscal year 2042.

The rest of this page is intentionally left blank.



**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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

**B. General and Certificates of Obligation Bonds (continued)**

Cameron County issued \$18,725,000 Certificates of Obligation, Series 2022 dated May 5, 2022 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, equipping, construction, and renovation of public property, and designated infrastructure and for other public purposes specifically being improvements to County parks and recreational facilities; County roads (including utility relocation, related drainage improvements and rights-of-way acquisition); County buildings and facilities (including parking lot renovations) including the County Veterans Services Building, County Jails and Juvenile and Adult Detention and Probation Facilities; County Judicial buildings; County administrative services annexes; the County Animal Control Facility; the County Building Maintenance Facility; County Sheriff's Office Facilities; the County Emergency Management Building; and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, financial advisory, legal, architectural, and engineering), and paying the costs of issuance related to the Certificates. This issuance had a premium of \$1,584,277.759 and an underwriter's discount of \$105,813.195. The annual interest rates range from 4.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2042.

Cameron County issued \$16,150,000 Certificates of Obligation, Series 2021 dated August 11, 2021 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, repair and/or renovation public property, specifically being improvements to County parks including improvements at 1) Laguna Heights Park, 2) Laureles Park, and 3) Isla Blanca Park, and related parks department administration facility; improvements to County Tax offices including the 4) County Southmost Tax Office and the 5) San Benito Tax Office; the 6) County Airport entrance and hangar improvements, and 7) County Roads; and to pay costs of issuance costs of Certificates. This issuance had a premium of \$2,241,529 and an underwriter's discount of \$79,4655. The annual interest rates range from 3.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2041.

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

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

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

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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

**B. General and Certificates of Obligation Bonds (continued)**

Cameron County issued \$11,415,000 Certificates of Obligation, Series 2017 dated October 3, 2017 to pay for contractual obligations to be incurred in connection with the 1) planning, acquisition, construction, equipping, expansion, repair and/or renovation of County public works precinct warehouses and County public works department facilities, including equipment, 2) repairs and improvements to Probation/Detention facilities; 3) land on South Padre Island for park purposes, 4) acquisition of property for County warehouse and administration facilities and parking, and 5) payment of costs of issuance of the Certificates. This issuance had a premium of \$793,035. The annual interest rates range from 2.0% to 4.0%. Interest accrues semiannually and the bonds mature in fiscal year 2038.

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

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

Cameron County issued \$16,500,000 Certificates of Obligation, Series 2014 dated March 13, 2014 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, repair and/or renovation of certain public property specifically improvements/ rehabilitation to the judicial courthouse, the Sheriff's building, Dancy Courthouse, Carrizales Rucker Detention Center, BISS acquired buildings, Joe G Rivera and Aurora de la Garza building and replacement of Old County Jail cell doors. Construction projects included courtrooms at the Detention Center and improvements or construction of a new animal shelter and rehabilitation/improvements to County roads. Interest accrues semiannually and the bond mature in fiscal year 2034.

The rest of this page is intentionally left blank.

**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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

**B. General and Certificates of Obligation Bonds (continued)**

**Enterprise Fund Debt Obligation:**

Certificates of Obligation issued by Cameron County for capital improvements of **International Toll Bridge System** which will be paid by this Enterprise Fund including interest payments as follows:

<b>Fiscal Year Ending September 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2024	\$ 1,111,249	\$ 386,153	\$ 1,497,402
2025	1,159,580	339,941	1,499,521
2026	1,179,584	292,020	1,471,604
2027	1,225,534	249,477	1,475,011
2028	1,036,572	215,470	1,252,042
2029-2033	2,365,788	782,138	3,147,926
2034-2038	1,705,000	458,500	2,163,500
2039-2042	1,635,000	122,200	1,757,200
Total	<u>\$ 11,418,307</u>	<u>\$ 2,845,899</u>	<u>\$ 14,264,206</u>

Certificates of Obligation issued by Cameron County for capital improvements of **Cameron County Parks System** which will be paid by this Enterprise Fund including interest payments as follows:

<b>Fiscal Year Ending September 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Amount</b>
2024	\$ 1,634,015	\$ 839,686	\$ 2,473,701
2025	1,706,082	768,996	2,475,078
2026	1,751,978	695,714	2,447,692
2027	1,831,369	620,736	2,452,105
2028	1,688,703	552,240	2,240,943
2029-2033	6,822,779	1,850,906	8,673,685
2034-2036	4,655,000	291,926	4,946,926
	<u>20,089,926</u>	<u>5,620,204</u>	<u>25,710,130</u>
Unamortized Premium	2,194,394	-	2,194,394
Total	<u>\$ 22,284,320</u>	<u>\$ 5,620,204</u>	<u>\$ 27,904,524</u>

The rest of this page is intentionally left blank.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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

**C. Advanced Refunding and Defeased Debt**

Cameron County issued \$17,865,000 Limited Tax Refunding bonds, Taxable Series 2019 dated October 1, 2019 for the purpose of refunding currently outstanding obligations of the County, to achieve debt service savings and to pay costs related to the issuance of the Bonds. This Refunding consisted of Series 2011 \$23,570,000 Certificates of Obligation and Series 2011 \$5,560,000 Refunding. The balance of the Refunded Bonds were Certificates of Obligation Series 2011 \$15,115,000 and Limited Tax Refunding Bonds, Series 2011 \$1,660,000. Net proceeds received were \$17,597,860, issuance costs of \$168,417, underwriter's discount of \$95,873 and net present value savings of \$1,135,126 were realized through this issuance. The net proceeds from the issuance of the Limited Tax Refunding Bonds, Series 2019 were deposited with the Bank of New York Mellon Trust Company, N.A., the "Escrow Agent", pursuant to the Escrow Agreement between the Issuer and Escrow Agent. By the deposit of the Federal Securities and cash with Escrow Agent pursuant to Escrow Agreement, the Escrow Fund is irrevocably pledged to the payment of the principal of and interest on the Refunded Obligations. The Refunded Obligations are deemed as no longer being outstanding except for the purpose of being paid from the funds held in the Escrow Fund with the Escrow Agent.

On March 3, 2015 Cameron County issued \$18,100,000 Limited Tax Refunding Bonds, Series 2015 for the purpose of refunding certain obligations of the county. Obligations refunded were Unlimited Tax Road Bonds, Series 2005 \$525,000, Certificates of Obligation, Series 2007 \$5,645,000, Certificates of Obligations, Series 2008 \$10,490,000 and Unlimited Tax Road Bonds, Series 2008 \$1,675,000 with interest rates ranging from 3.00% to 5.00%. The Bonds were sold for a purchase price of \$20,339,119 representing the principal amount of the Bonds of \$18,100,000 (which is less than the principal refunded bonds of \$18,345,000), plus a premium of \$2,338,519, less an Underwriters' discount of \$99,399. County's contribution of \$177,529 and issuance costs, paying and escrow agent fees accounted for a total of \$20,332,410 being deposited with Escrow Agent into the Escrow Fund in accordance with Escrow Agreement. This refunding resulted in a net present value savings of \$1,587,781 and a gross savings of \$1,903,134. The net proceeds of \$20,332,410 were verified and deposited pursuant to Escrow Agreement. Accuracy and sufficiency of such amounts as deposited were confirmed by Financial Advisor and investments are to be made only in U.S. Treasury Securities and obligations of agencies or instrumentalities of the United States. Pursuant to the Escrow Agreement these refunded obligations are no longer outstanding or unpaid.

On June 07, 2012, the County Issued Limited Tax Refunding Bonds Series 2012 in the amount of \$9,610,000 with interest rates ranging from 2.0% to 3.5%. The proceeds were used to refund \$6,635,000 of outstanding Certificates of Obligation, Series 2005 and \$2,420,000 outstanding Certificates of Obligation, Series 2004, with interest rates ranging from 2.0% - 4.5%. The 2012 refunding bonds carried an initial principal amount of \$9,610,000 but were sold at a net premium of \$437,592. After the County contributed \$59,498 and after paying issuance cost, insurance premium, and underwriting fees of \$241,518 the net proceeds were \$9,865,572. The net proceeds from the issuance of the Limited Tax Refunding Bonds, Series 2012 have been deposited in the Escrow Fund to refund the Refunded Obligations. The accuracy and sufficiency of such deposits to make payments were confirmed by the financial advisor and such amounts held in an escrow fund under an Escrow Agreement dated September 1, 2012 between the Issuer and the Escrow Agent. The advance refunding has met the requirements of an in-substance debt defeasance and the Refunded Obligations are deemed to have been fully paid and no longer outstanding, except for the purpose of receiving payments from the deposited bond proceeds and any cash held for such purpose by the Escrow Agent for the Refunded Obligations and such Refunded Obligations will not be deemed as being outstanding obligations of the County payable from taxes nor for the purpose of applying any limitation on the issuance of debt. The purpose of this Refunding was to restructure debt service payments, to obtain net present value savings of \$576,928 and for the payment of related Refunding Bond issuance costs.

**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**14. RISK MANAGEMENT**

The County is exposed to various risks of loss relating to general liability, the accidental risk of loss of real and personal property, damage to County assets, errors and omissions, and personal risks which relate to workers' compensation. The County implements a number of risk strategies such as participating in risk pools, purchasing commercial insurance, self-insurance with specific and aggregate stop loss insurance, and full self-insurance to manage those listed risks. Amounts of coverage for these types of risk have not been subject to a significant reduction in the current year.

**A. Workers Compensation Insurance**

The County is self-insured for Workers Compensation Insurance administered by TAC. TAC Workers Compensation Insurance Program provides medical and indemnity payments, as required by law, for job related injuries up to the State's statutory limits. The annual premium for workers' compensation is determined by position class codes, times an experience modification factor.

**B. Other Insurance**

The County is also a member of a risk pool for automobile, general liability, and property and casualty insurance. As a member of the pool, the County would incur a liability only if the pool's operations become insolvent. General liability policy and automobile liability policy have a plan anniversary date of July 1st. The following are the coverage limits of the policies:

Automobile Liability Coverage

<b>Bodily Injury</b>	<b>Property Damage</b>	<b>Personal Injury Protection</b>
\$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 \$208,444 for automobile liability and \$74,880 for automobile physical damage for the period July 1, 2023 through July 1, 2024.

Comprehensive General Liability Coverage

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

The deductible is \$5,000 per occurrence. The annual premium is \$57,099 for the period July 1, 2023 through July 1, 2024.

The property and casualty insurance covers buildings, structures, and personal property, including coverage extensions for earth movement, flood, account receivables, valuable records, demolition, increased costs of construction, transit, business interruption, mobile equipment, builder's risk, and loss of income. Specifically excluded is coverage for fine arts, physical damage to owned automobiles and leasehold interests. Each type of asset covered has specific liability limits and deductibles.

**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**14. RISK MANAGEMENT (CONTINUED)**

**C. Employee Health and Life Benefits**

On May 1, 1989, Cameron County established a limited risk management program for health and life benefits provided to active and retired employees and their dependents. Premiums are paid into the Internal Service Fund (Health and Life Benefits Fund) by all funds through payroll contributions and are available to pay claims, administrative costs, and claims reserves. Administrative costs include the cost of individual stop loss insurance and aggregate stop loss insurance (determined by the monthly number of insured lives, at a specified dollar value times twelve), as well as fees charged by a Third Party Administrator (TPA).

Cameron County continues to promote Wellness Plans and Preventative Care by annual screenings, physical exams and health fairs. Currently, the County is examining program saving measures, greater participation of the plan users, and alternate plans for provision of service to insure the financial well-being of the program as well as maintaining the ability to provide the level of care desired by the County and increasing the county contribution for all employees. In FY 2023 a transfer of \$1,467,790 was needed from General Fund, Special Road & Bridge Fund, American Rescue Plan Act Fund and Enterprise Funds to meet medical obligations. This was a decrease from FY 2022 when a transfer of \$3,774,227 was needed to meet medical obligations.

During fiscal year 2023, \$1,448,591 was paid in administrative costs. Estimated claims payable, based upon claims filed and estimated unfiled, and changes in the balances of claims liabilities during the past three years follow:

	<b>2023-2022</b>	<b>2022-2021</b>	<b>2021-2020</b>
	<b>Fiscal Year</b>	<b>Fiscal Year</b>	<b>Fiscal Year</b>
Unpaid claims, beginning of fiscal year	\$ 1,071,223	\$ 1,016,576	\$ 1,217,666
Incurred claims (including incurred but not reported)	17,302,885	17,959,859	15,497,139
Payment of claims	(16,397,642)	(17,905,212)	(15,698,229)
Unpaid claims, end of fiscal year	<u>\$ 1,976,466</u>	<u>\$ 1,071,223</u>	<u>\$ 1,016,576</u>

The rest of this page is intentionally left blank.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**14. RISK MANAGEMENT (CONTINUED)**

**D. Public Officials and Law Enforcement Liability**

The County self-insures its activities that are normally covered with public officials (errors and omissions) insurance and law enforcement liability insurance. Lawsuits involving wrongful termination, sexual harassment, and breach of contract are typically covered through Public Officials Insurance; whereas, civil rights violations, illegal search and wrongful incarceration are covered by Law Enforcement Liability Insurance. Since the County is self-insured in these areas of liability, there are no exclusions. Insurance policies purchased from private insurance companies could exclude certain coverage's that would leave the County uninsured. Therefore, the lawsuits listed below may or may not have been specifically covered by an acquired insurance policy. Because the County is self-insured with regards to law enforcement liability and public officials liability, all settlements exceed insurance coverage amounts. The County is currently defending against various lawsuits concerning Public Officials and Law Enforcement Liability. While the final outcome of these lawsuits cannot be certain, the County has reserved \$500,000 to provide for a contingency in cases in which the County may be adversely ruled upon.

**E. Enterprise Activity Coverage**

The Bridge and Park Systems maintain insurance coverage for fire, extended coverage, loss of revenue, accounts receivable, earthquake, flood, named storm and malicious mischief, and toll equipment coverage. Vehicles are self-insured as to comprehensive collision coverage; however, auto liability coverage is provided through the Texas Association of Counties in amounts above the legal requirements. The Bridge and Park Systems also maintain insurance coverage for property damage and for use and occupancy coverage protecting from loss of revenues.

**15. COMMITMENTS AND CONTINGENCIES**

**A. Litigation**

The County is presently a defendant in various lawsuits. While the County plans to vigorously defend itself, legal counsel for the County cannot assess the loss, if any, that may result from unfavorable judgments against the County.

The County is a defendant in cases involving law enforcement operations. These cases deal with allegations of civil rights violations and prisoner civil rights violations. State court cases allege failure to follow due process, misappropriation of funds in civil case, negligence, abuse of power, inverse condemnation and constructive fraud. The County does not anticipate these to be "cases of liability." Resolution of these matters are pending and financial impact to the County, while not known, is not expected to be of significance.

Cameron County is a defendant in several cases involving employment related litigation, civil rights, wrongful termination, constitutional violations and due process. The outcome of these lawsuits are not known and financial impact to the County, while undeterminable, is not expected to be material in any event. In the unlikely event of adverse finding to the County, cases would be appealed to the 13th Court of Appeals. The County has committed fund balance of \$500,000 for any pending litigation claims.

**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**15. COMMITMENTS AND CONTINGENCIES (CONTINUED)**

**B. Interlocal Agreements**

**Harlingen, Texas and San Benito, Texas**

On June 3, 1991, Cameron County entered into an agreement with the Cities of San Benito, Texas and Harlingen, Texas, whereby the County would finance, construct and operate an international toll bridge located at Los Indios, Texas approximately eight miles south of both communities. The revenue bonds issued are payable from the revenues of the County's Toll Bridge System. Each of the cities has agreed to pay the lesser of \$200,000 annually, or 25% of any deficiency in annual debt service requirements, net operating losses not including depreciation, and any capital equipment not paid for with bond proceeds. Any surplus remaining after payment of operations, debt service, or capital equipment purchases, in excess of 140% of the average annual debt service requirements of outstanding Los Indios Toll Bridge Bonds, will be distributed 25% to each city and 50% to the County. The Free Trade Bridge at Los Indios opened November 1, 1992. The results of operations for the Free Trade Bridge at Los Indios for the fiscal year ended September 30, 2023 produced a surplus of \$727,784, as defined by the interlocal agreement between the entities and the County. The County's share of the interlocal agreement proceeds is \$363,892. Each participating entity is entitled to a combined total of \$363,892 for their share of the year's operations as defined under the interlocal agreement.

**Brownsville, Texas**

On January 12, 1990, the County entered into an agreement with the City of Brownsville, Texas, whereby the County would finance, construct and operate an international toll bridge located in Southeast Brownsville, Texas, approximately two miles east of Gateway International Toll Bridge. Revenue bonds issued are payable from the revenues of the County's Toll Bridge System. The City of Brownsville, Texas agreed to pay the lesser of \$400,000 annually, or 50% of any deficiency in annual debt service requirements, net operating losses not including depreciation, and any capital equipment not paid for with bond proceeds. Any surplus remaining after payment of operations, debt service, or capital equipment purchases, in excess of 140% of the average annual debt service requirements of outstanding Toll Bridge Bonds, will be distributed equally between the City and County. The bridge opened in April 1999. During the period of bridge construction, the City and County paid the net annual debt service and such payments were recorded as contributed capital. The results of operations for the Veterans Bridge at Los Tomates for the fiscal year ended September 30, 2023 produced a \$9,618,718 surplus as defined by the interlocal agreement between the entities and the County. In accordance with the interlocal agreement between Cameron County and the City of Brownsville, each entity was allocated \$4,809,359.

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

<b>Fiscal Year Ended September 30,</b>	<b>Cameron County</b>	<b>City of Brownsville</b>	<b>Total Surplus (Deficiency)</b>
2023	\$ 4,809,359	\$ 4,809,359	\$ 9,618,718
2022	3,362,213	3,362,213	6,724,426
2021	2,805,450	2,805,450	5,610,900
2020	2,342,865	2,342,865	4,685,730
2019	3,097,696	3,097,696	6,195,392
2018	2,664,756	2,664,756	5,329,512
2017	2,552,857	2,552,857	5,105,714
2016	2,411,486	2,411,486	4,822,972
2015	1,876,662	1,876,662	3,753,324
2014	1,825,714	1,825,714	3,651,428



**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**15. COMMITMENTS AND CONTINGENCIES (CONTINUED)**

**B. Interlocal Agreements (continued)**

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

On April 11, 2006 the County entered into an agreement with the Cameron County Regional Mobility Authority (CCRMA) whereby the County would provide a loan of \$250,000 for the purpose of assisting the CCRMA in its organizational efforts. During fiscal year 2023, the CCRMA issued a payment of \$50,000 to be applied to the outstanding loan balance. The receivable balance remaining as of FY 2023 is \$117,500. Up through year ending September 30, 2013, the Cameron County Auditor's office oversaw all financial transactions for CCRMA. As of October 1, 2013, CCRMA, although a component unit of Cameron County, has dedicated financial staff for all their operations. On May 23, 2006, the County and the CCRMA entered into another agreement to prepare route analysis, schematic design and environmental assessment to include a finding of no significant impact for the North Rail Relocation Project and the FM 509 extension between its current termination point and Expressway 77. The funds for the work were provided by Cameron County through Project Road Map. CCRMA aggressively continues to work with Texas Department of Transportation and local entities on a number of transportation projects: East Loop SH32, 2nd Access to South Padre Island area, SH550 and I-69/US77.

On June 6, 2012 and June 7, 2012 the County and CCRMA approved and entered into the SSH 550 Funding and Development Agreement (the "550 Agreement"). The 550 Agreement designates CCRMA as the owner of the Project and as the operator and the party responsible for maintenance of the Project. On August 8, 2012, Cameron County issued \$40,000,000 Revenue and Tax Bonds, Series 2012, providing funding for the Project and as a condition for such funding, the CCRMA is obligated to repay the funding together with interest on the unpaid principal balance. The debt will be reported on the CCRMA financial statements. The CCRMA has pledged to the County Pledged revenues in accordance with the "SH550 Project Agreement." CCRMA is responsible for providing annual operating, maintenance, and capital budgets to the County and for funding various reserves as established in the Trust agreement. In FY 2016, Series 2012 was included in a Refunded Issuance for \$14,340,000 of this Obligation. Series 2012 Revenue and Tax Bonds were refunded on February 15, 2020 with issuance Series 2020 Revenue and Tax Refunding \$26,925,000. As of September 30, 2023, \$25 million remain outstanding.

On March 1, 2014, Cameron County issued \$5,000,000 Revenue and Tax Bonds, Series 2014 (State Highway 550 Project) on behalf of CCRMA. The \$5,000,000 Revenue and Tax Bonds, Series 2014 are issued as Completion Obligations for the purpose of providing payment for final costs incurred with the design, planning, construction and equipping of the SH550 Direct Connector Project. These bonds are parity obligations with the County's \$40,000,000 "Revenue and Tax Bonds, Series 2012." Through this issuance, the County will provide the necessary funding for completion of the "SH550 Direct Connector Project" and as a condition of this funding, CCRMA is obligated to repay the funding together with interest on the unpaid principal balance of the Project funding at the same stated rates of interest the County will pay on the Bonds. As part of this SH550 Direct Connector Project, CCRMA has pledged to the County the pledged revenues. The County has assigned its right to such Pledged Revenues to the Trustee pursuant to the Order and the Trust Agreement. In December 2016, \$695,000 of the bonds were advance refunded. As of September 30, 2023, \$3.7 million remain outstanding.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**15. COMMITMENTS AND CONTINGENCIES (CONTINUED)**

**B. Interlocal Agreements (continued)**

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

On February 26, 2015, Cameron County Commissioners Court adopted a "CERTIFICATE FOR ORDER" authorizing the issuance of "Cameron County, Texas Revenue and Tax Bonds, Series 2015 (State Highway 550 Project)", levying an annual ad valorem tax; entering into a second amendment to Trust Agreement, second amendment to SH550 Funding and Development Agreement, and Bond Purchase Agreement; delegating authority to approve terms; and other matters related thereto. On April 1, 2015, Cameron County issued \$4,500,000 Cameron County, Texas Revenue and Tax Bonds, Series 2015 (State Highway 550 Project) as completion obligations for the payment of obligations to be incurred in connection with the final design, planning, construction, and equipping of the SH550 Direct Connector Transportation Project and to pay costs of issuance. These Bonds are parity obligations with the County's outstanding \$40,000,000 "Revenue and Tax Bonds, Series 2012 (State Highway 550 Project) and the County's \$5,000,000 outstanding "Revenue and Tax Bonds, Series 2014 (State Highway 550 Project) together with the 2012 Bonds (the "Prior Bonds"). This project will be designed, constructed, operated and maintained by CCRMA. CCRMA has pledged and assigned to the County certain toll revenues to be derived from the Project, pass through payments and a subordinated pledge of Vehicle Fee Revenues for the payment of the bonds. In December 2016, \$245,000 of the bonds were advance refunded. As of September 30, 2023, \$3.9 million remain outstanding.

On November 2016, Cameron County Commissioners Court adopted a "CERTIFICATE FOR ORDER" authorizing the issuance of "Cameron County, Texas \$15,805,000 Revenue and Tax Refunding Bonds, Series 2016 (State Highway 550 Project)", for the purpose of refunding and restructuring certain outstanding obligations of the CCRMA for debt service and cash flow savings and to pay costs of issuance of the Bonds. The County entered into a funding and development Agreement, dated August 1, 2012, amended on February 1, 2014, March 15, 2015 and November 1, 2016 (the 550 Agreement) in which the authority pledged and assigned to County certain toll revenues to be derived from Project, Pass-through Payments and a subordinated pledge of Vehicle Fee Revenues. The County has assigned its right to the Pledged Revenues to the Trustee pursuant to the Order and Trust Agreement. As of September 30, 2023, \$15.8 million remain outstanding.

On December 5, 2017, Cameron County Regional Mobility Authority issued Vehicle Registration Fee Revenue Refunding Bonds, Series 2017 for the purpose to advance refund \$4.4 million of the Authority's vehicle registration fee revenue bonds for debt service savings and to pay costs of issuance of the Bonds. The Bonds do not constitute obligations of Cameron County, Texas nor the credit or taxing authority of Cameron County, Texas. As of September 30, 2023, \$3.4 million remain outstanding.

On March 26, 2019 the CCRMA issued Vehicle Registration Fee Revenue Refunding Bonds, Series 2019 in the amount of \$14.9 million for the purpose to advance refund \$15.5 million of the Authority's Series 2010B Revenue Bond. As of September 30, 2023, \$14.9 million remain outstanding.

On August 31, 2021, the CCRMA issued Vehicle Registration Revenue Bonds, Series 2021 in the amount of \$3.925 million. The CCRMA is obligated to repay the principal and interest amounts on the bonds as detailed in the official statement of the bonds. The Bond Series 2021 has maturities of February 2022 to 2041 and carry interest rates of 3% payable February 15 and August 15 of each year. Bond proceeds will be used for the purpose of paying project costs, funding the debt service and paying cost of issuance of the bonds. As of September 30, 2023, \$3.9 million remain outstanding.

**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**15. COMMITMENTS AND CONTINGENCIES (CONTINUED)**

**B. Interlocal Agreements (continued)**

**Tax Increment Reinvestment Zone (TIRZ)**

Cameron County is a participant in a number of reinvestment zones with local municipalities: City of La Feria Reinvestment Zone #1, City of San Benito, City of Harlingen TIRZ #1, #2, #3, City of Port Isabel, City of Los Fresnos, and Town of South Padre Island. Cameron County Commissioners Court appoints one representative to each zone board; the county representative is usually the county commissioner in whose precinct the zone is located. Since November, 2011, Cameron County and Cameron County Regional Mobility Authority (CCRMA – component unit) entered into interlocal agreements to participate in “Transportation Reinvestment Zones” throughout specific regions throughout the County.

On December, 2015, Cameron County entered into an interlocal agreement with Cameron County Regional Mobility Authority (CCRMA) to participate in Transportation Reinvestment Zone #6. This zone establishes a “County-Wide Transportation Reinvestment Zone” projected to support \$1.6 billion in transportation projects that will promote safety, support development and facilitate the movement of traffic throughout Cameron County. TRZ #6 supersedes all previous Cameron County/CCRMA TRZs. The Tax Increment Base year of TRZ#6 is all real property in the County as of January 1, 2015 and the maximum transfer amount is the cumulative total of \$1,625,954,462. Cameron County’s participation will be 25% of the Tax Increment excluding amounts levied and collected for Interest and Sinking Funds and commitments of existing TIRZ agreements. The termination date of the Zone is whichever of the following events occurs first: A) date upon which all outstanding Project Obligations have been satisfied and no additional Project Obligations are anticipated; B) the Maximum Transfer Amount has been paid (\$1,625,954,462); C) December 29, 2055, unless such date is extended by agreement of parties.

As of September 30, 2023 funds of \$2,995,414 are reserved for entities that have not submitted financial reports or billings.

**16. RETIREMENT PLAN**

**A. Texas County and District Retirement System**

**Plan Description**

Cameron County provides retirement, disability and death benefits, for all of its full-time employees through a non-traditional defined benefit pension plan administered by the statewide, public employee Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of approximately 800 counties and districts pension plans. TCDRS issues an aggregate annual comprehensive financial report on a calendar year basis. The ACFR is available on the TCDRS website at [www.TCDRS.org](http://www.TCDRS.org). or upon request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, TX 78768-2034.

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

**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**16. RETIREMENT PLAN (CONTINUED)**

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

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

The employer has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The employer's contribution is determined using an actuarially determined rate of 10.50% for the months of the calendar year in 2021 and 12.20% for the months of the calendar year in 2022. As of December 31, 2022, the Summary Valuation for the County's TCDRS plan recognized an investment loss. In cases where there are deferred actuarial gains in the prior years, any current year actuarial loss is offset against the oldest actuarial gain. If any of the current year actuarial loss remains after the initial offset, the remainder is offset against the next oldest gain, and so on.

The contribution rate payable by the employee members for the calendar years 2021 and 2022 is the rate of 7.00% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act. For the County's fiscal year ended September 30, 2023, the actual employer contributions were \$8,779,640, and were equal to the required contribution.

**County Pension Plan Provisions**

Employee Deposit Rate	7 %
Employee Matching	200 %
Prior Service Credit	160 %

**Retirement Eligibility**

Age 60 (vesting)	8 years of services
Rule of	75 years total age + service
At any age	30 years of service

**Optional Benefits**

Partial Lump-Sum Payment at Retirement	Yes
--	-----

The rest of this page is intentionally left blank.

**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**16. RETIREMENT PLAN (CONTINUED)**

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

**Net Pension Liability/(Asset)**

Governmental Accounting Standards Board issued Statement No. 68 which are reporting standards for public pension plans and participating employers which address specifics of the reporting public pension plan obligations for employers. Employers are required to recognize a liability as Net Pension Liability (NPL) or an asset as Net Pension Asset (NPA) on the balance sheets, with changes recognized as Pension Expense on the income statement or reported as deferred inflows/outflows of resources over a period of time. Changes in Net pension liability (NPL) for Cameron County was determined as of December 31, 2022, and total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. Events that occurred subsequent to December 31, 2022, are not reflected in this report.

<b>Net Pension Liability /(Asset)</b>	<b>December 31, 2021</b>	<b>December 31, 2022</b>
Total pension liability	\$ 405,861,494	\$ 425,053,417
Fiduciary net position	433,331,935	404,018,446
Net pension liability / (asset)	(27,470,441)	21,034,971
Fiduciary net position as a % of total pension liability	106.77 %	95.05 %
Pensionable covered payroll <sup>(1)</sup>	78,316,405	75,424,285
Net pension liability/(asset) as a % of covered payroll	(35.08)%	27.89 %

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

Actuarial assumptions used to determine the total pension liability as of the valuation date, December 31, 2022 are as follows:

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

*\*This rate reflects the long term rate of return funding valuation assumption of 7.50%, plus 0.10% adjustment to be gross of administrative expenses as required by GASB68.*

Actuarial assumptions used in this analysis for reporting requirements as of December 31, 2022 were based on the results of an actuarial experience investigation of TCDRS over the years 2017-2020. They were recommended by Milliman and adopted by the TCDRS Board of Trustees in December of 2021. System-wide economic assumptions used by the TCDRS actuary were a 5.00% real rate of return, 2.50% inflation and an 7.50% long term investment return. The 7.50% long term rate of return is net of investment expenses. It is expected that returns will equal the nominal annual rate of 7.50% used in the calculation of the actuarial accrued liability and the normal cost contribution rate for the retirement of each participating employer. The assumption is that salary increases will vary based on length of service and by entry-age group. Annual salary increase rates consist of a general wage inflation component of 3.00% and a merit, promotion and longevity component that on average approximates 1.70% per year for a career employee. Employer specific economic assumption reflects 0.00% growth in membership and payroll growth of 3.00%.

**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**16. RETIREMENT PLAN (CONTINUED)**

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

	<u>Beginning Date</u>	<u>Ending Date</u>
Valuation Date	December 31, 2021	December 31, 2022
Measurement Date	December 31, 2021	December 31, 2022
Employer's fiscal year	October 1, 2022	September 30, 2023

Cost of living adjustments (COLA) are not considered to be substantively automatic under GASB 68. Therefore no assumption is made for future COLAs is included in the GASB calculations nor in the funding valuation.

Employer specific assumptions:

Growth in membership	0.00 %
Payroll growth for funding calculations	3.00 %

Payroll growth assumption is for the aggregate covered payroll of the employer.

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

Valuation Timing	December 31, 2022
Actuarial Cost Method	Entry age normal
Amortization Method	Level percentage of payroll closed
Remaining Amortization Period	17.9 yrs. (based on contribution rate calculated as of 12/31/2022)
Asset Valuation Method	5-year smoothed fair value
Inflation	2.50%
Salary Increases	Varies by age and service, 4.7% average over career, including inflation
Investment Rate of Return	7.50% net of administrative and investment, including inflation
Retirement Age	Members who are eligible for service retirements are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retiree is 61.
Mortality	135% of Pub-2010 General Retirees Table for males and 120% for females. Both projected with 100% of the MP-2021 Ultimate scale after 2010.
Change in Assumptions	2015: New inflation, mortality and other assumptions 2017: New mortality assumptions reflected 2019: New inflation, mortality and other assumptions were reflected 2022: New investment return and inflation assumptions were reflected
Change in Plan Provisions	2015: No changes in plan provisions reflected 2016: No changes in plan provisions reflected 2017: Annuity purchase rates reflected post 2017 benefits earned 2018: No changes in plan provisions reflected 2019: No changes in plan provisions reflected 2020: No changes in plan provisions reflected 2021: No changes in plan provisions reflected 2022: No changes in plan provisions reflected

**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**16. RETIREMENT PLAN (CONTINUED)**

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

**Membership Data**

	<u>December 31, 2021</u>	<u>December 31, 2022</u>
Number of inactive members entitled to but not yet receiving benefits	1,669	1,807
Number of active employees	1,762	1,764
Average monthly salary*	\$3,532	\$3,434
Average age	42.84	43.09
Average length of service in years*	10.18	10.40
Number of benefit recipients	796	834
Average monthly benefit	\$1,524	\$1,523

Demographic assumption considerations were that new employees would replace terminated employees with similar entry ages. Members who become disabled are eligible to commence benefit payments regardless of the age. Rates of disability are based on TCDRS experience.

Mortality rates for depositing members were based on a 135% of Pub-2010 General Employees Amount-Weighted Mortality Table for males, and 135% for females. Both projected with 100% of the MP-2021 Ultimate scale after 2010. Service retirees, beneficiaries, non-depositing members and disabled retirees were based on 135% of Pub-2010 General Retirees Amount-Weighted Mortality Table for males and 120% for females. Both projected with 100% of the MP-2021 Ultimate scale after 2010.

Family composition for calculating Survivor Benefit for depositing and non-depositing members were that male members have a female beneficiary three years younger and female members are assumed to have a male beneficiary who is three years older. Annual rates of retirement were based on members reaching the age of sixty or the earliest eligibility. For those reaching the age of seventy five, retirement was considered to occur immediately.

Employees with six years or less have a higher probability of termination for reasons other than death, disability or retirement. Rates of termination vary by years of service, entry-age group and sex. Termination rate of 0% was assumed for members two years prior to retirement eligibility. Members who terminate may either leave their account with TCDRS or withdraw their funds. Members withdrawing their account vary based on length of service and vesting schedule. For those terminating members who are non-vested 100% withdrawal was assumed.

To determine the long-term expected rate of return on TCDRS assets, expected inflation is added to expected long-term real returns and reflect expected volatility and correlation. Capital market assumptions and information are provided by TCDRS based on January 2023 information for a 10 year time horizon. The valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a long-term horizon; the most recent analysis was performed in 2021.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**16. RETIREMENT PLAN (CONTINUED)**

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

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

<b>Asset Class</b>	<b>Benchmark</b>	<b>Target Allocation (1)</b>	<b>Geometric Real Rate of Return (Expected minus Inflation) (2)</b>
US Equities	Dow Jones U.S. Total Stock Market Index	11.50 %	4.95 %
Global Equities	MSCI World (net) Index	2.50 %	4.95 %
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	5.00 %	4.95 %
Int'l Equities - Emerging Markets	MSCI EM Markets (net) Index	6.00 %	4.95 %
Investment-Grade Bonds	Bloomberg Barclays US Aggregate Bond Index	3.00 %	2.40 %
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00 %	3.39 %
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00 %	6.95 %
Distressed Debt	Cambridge Assoc Distressed Securities Index (4)	4.00 %	7.60 %
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	2.00 %	5.30 %
Private Real Estate Partnerships	Cambridge Associates Real Estate Index (4)	6.00 %	5.70 %
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (5)	25.00 %	7.95 %
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00 %	2.90 %
Cash Equivalents	90-Day U.S. Treasury	2.00 %	0.20 %

- 1) Target asset allocation adopted at the March 2023 TCDRS Board meeting.
- 2) Geometric real rates of return equal the expected return minus the issued inflation rate of 2.3% per Cliffwater's 2023 capital market assumptions.
- 3) Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.
- 4) Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.
- 5) Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

An alternative method to determine the sufficiency of the fiduciary net position for all future years has been used for discount rate determination. The alternative method reflects the funding requirements under the employer's funding policy and the legal requirements under the TCDRS Act. Under the TCDRS funding policy, the Unfunded Actuarial Accrued Liability shall be amortized as a level percent of pay over 20-year closed layered periods. Employers are legally required to make the contribution specified in the funding policy.

The rest of this page is intentionally left blank.



**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**16. RETIREMENT PLAN (CONTINUED)**

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

Asset Allocation

Employer's assets are projected to exceed accrued liabilities in 20 years or less. When this level is reached, the employer is still required to contribute at least the normal cost. Increased costs due to adoption of COLA is required to be funded over a period of 15 years, if applicable. Based on these requirements, the projected fiduciary net position is determined to be sufficient compared to projected benefit payments. In projecting the expected levels of cash flows and investments returns to the system, the fiduciary net position as a percentage of total pension liability is projected to increase from its current level in future years. Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the total pension liability and net pension liability of the employer is equal to the long-term assumed rate of return on investments. This long term assumed rate of return should be net of investment expenses, but gross of administrative expenses for GASB68 purposes. The discount rate of 7.60% reflects the long-term assumed rate of return on assets for funding purposes of 7.50%, net of expenses, increased by 0.10% to be gross of administrative expenses.

Changes in Net Pension Liability/(Asset)

	<b>Net Pension Liability/(Asset)</b>
Balance as of December 31, 2021	\$ (27,470,441)
Changes for the year:	
Service Cost	10,500,204
Interest on total pension liability <sup>(1)</sup>	30,961,897
Effect of economic/demographic gains/losses	(3,998,982)
Administrative expenses	236,763
Member contributions	(5,279,700)
Net investment income	25,076,473
Employer contributions	(9,164,203)
Other <sup>(2)</sup>	172,960
Balance as of December 31, 2022	<u>21,034,971</u>
Due within one year	<u>\$ 6,189,679</u>

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

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

The rest of this page is intentionally left blank.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**16. RETIREMENT PLAN (CONTINUED)**

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

The following presents the net pension liability/(asset) of the county, calculated using the discount rate of 7.60%, as well as what County's net pension liability/(asset) would be if it were calculated using a discount rate that is 1% percentage point lower (6.60%) or 1% percentage point higher (8.60%) than the current rate.

	<b>1% Decrease</b>	<b>Current Discount Rate</b>	<b>1% Increase</b>
	<b>6.60%</b>	<b>7.60%</b>	<b>8.60%</b>
Total pension liability	\$488,218,237	\$425,053,417	\$372,887,850
Fiduciary net position	<u>404,018,446</u>	<u>404,018,446</u>	<u>404,018,446</u>
Net pension liability / (asset)	<u>\$ 84,199,791</u>	<u>\$ 21,034,971</u>	<u>\$ (31,130,596)</u>

<b>Pension Expense / (Income)</b>	<b>January 1, 2022 to December 31, 2022</b>
Service cost	\$ 10,500,204
Interest on total pension liability <sup>(1)</sup>	30,961,897
Administrative expenses	236,763
Member contributions	(5,279,700)
Expected investment return net of investment expenses	(32,775,169)
Recognition of deferred inflows/outflows or resources	
Recognition of economic/demographic (gains)/losses	(1,919,042)
Recognition of assumption changes or inputs	5,248,207
Recognition of investment (gains) or losses	878,513
Other	172,960
Pension Expense / (Income)	<u>\$ 8,024,633</u>

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

For the measurement period ending December 31, 2022, the County recognized \$8,024,633.

As of December 31, 2022, the deferred inflows and outflows of resources are as follow:

<b>Deferred Inflows/Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>Deferred Outflows of Resources</b>
Differences between expected and actual experience	\$ 4,073,934	\$ -
Changes of assumptions	-	10,021,290
Net difference between projected and actual earnings	-	7,745,409
Contributions made subsequent to measurement date <sup>(2)</sup>	-	6,666,176
Total	<u>\$ 4,073,934</u>	<u>\$ 24,432,875</u>

<sup>(2)</sup> Employee contributions through fiscal year end subsequent to measurement date.

**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**16. RETIREMENT PLAN (CONTINUED)**

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

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to pensions, excluding contributions made subsequent to the measurement date, will be recognized in pension expense as follows:

Year Ended December 31:	
2023	\$ (1,520,030)
2024	3,335,218
2025	307,248
2026	<u>11,570,329</u>
Total	<u>\$ 13,692,765</u>

*Total remaining balance to be recognized in future years, if any. Note that additional future deferred inflows and outflows of resources may impact these numbers.*

**17. OTHER POST-EMPLOYMENT BENEFITS**

**Post-Retirement Medical Benefits:**

Texas Local Government Code, Chapter 175 requires counties make available continued health benefit coverage to retirees and their dependents beyond the end of an individual’s employment with County. Texas Law does not require counties to fund all or any portion of such coverage. Effective October 1, 2007, County discontinued medical coverage after age 65. The County may incur a debt obligation to pay for OPEB cost for its retired employees so long as the County follows the constitutional requirement that it have sufficient taxing authority available at the time such debt is incurred to provide the payment of the debt and has levied a tax for such purpose. Information and amounts presented in the County’s Annual Comprehensive Financial Report relative to OPEB expense/expenditures, related liabilities (assets), note disclosures, and supplementary information are only intended to achieve compliance with the requirements of generally accepted accounting principles (GASB 75) and does not constitute or imply that the County has made a commitment or is legally obligated to provide OPEB benefits. Cameron County has not incurred a legal debt obligation for OPEB nor has it levied a tax for the same. The County does not have a separate audited GAAP basis postemployment benefit plan report available for defined benefit plans. Currently, the County funds costs associated with OPEB on a current “pay as you go” basis for each single year through annual appropriations authorized by Commissioners Court during the annual County Budget Adoption Process.

**A. The Plan: Health Insurance Benefits**

Cameron County administers a single-employer defined health benefit plan that covers employees, retirees and their spouses. Benefits provided by Cameron County to retirees only includes medical benefits for which the retiree pays a monthly premium. This benefit is not available after retiree reaches the age of 65. The plan provisions allow members to retire upon attaining age 60 with 8 or more years of service or when the sum of their age and years of service equals 75 or more.

Dependents of retirees who are not eligible for Medicare are also eligible for coverage while retiree is alive but they must pay for dependent coverage. Participants under disability are eligible for continued medical coverage under COBRA but must pay the full premium.

**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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

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

After COBRA expires, there is no additional medical coverage for disabled participants. Cameron County does not offer dental, vision or hearing medical benefits to retirees. Transactions are recorded using the accrual basis of accounting. Plan member and employer contributions are recognized in the period for which the contributions are due. Benefits and refunds are recognized when due and payable. Cameron County does not pre-fund benefits. Benefits are paid directly from general assets on a pay-as-go basis and there is no trust for accumulating plan assets. Local Government Code Section 157.101 assigns the authority to establish and amend benefit provisions to Commissioner’s Court. Monthly medical contributions required by retirees are as follow:

	<b>Retiree</b>	<b>Retiree &amp; Spouse</b>	<b>Retiree &amp; 1 Child</b>	<b>Retiree &amp; Children</b>	<b>Family including spouse</b>
Medical/TX	\$ 275.86	\$ 633.58	\$ 551.08	\$ 585.45	\$ 722.95

Membership in the plan at October 1, 2021 the date of the latest actuarial valuation, consists of the following:

Active Members	1,531
Retirees and beneficiaries receiving benefits	52
Spouses of Retirees	17
Total	1,600

The valuation date of GASB75 for Cameron County is October 2021 the date as of which the actuarial valuation was performed. Measurement date is September 30, 2023, the date as of which the OPEB Liability is determined. The reporting period is fiscal year ending September 30, 2023. There have been no significant changes between the valuation date and the fiscal year end.

Valuation Date	October 1, 2021
Measurement Date	September 30, 2023
Actuarial Cost Method	Entry Age Normal

The actuarial cost method used for determining the benefit obligations is the Entry Age Normal Cost method. This method uses a projected retirement benefit at assumed retirement age computed for each participant using anticipated future pay increases. Normal cost is computed for each participant as the level percentage of pay would accumulate with interest at the rate assumed in the valuation to an amount sufficient to fund his projected retirement benefit. The normal cost for the plan is the total of the individually computed normal costs for all participants including costs for any death or disability benefits under the plan. The accrued liability at any point in time is the theoretical fund that would have been accumulated on his behalf from his normal cost payments and prior year’s earnings if plan had been in effect. For persons receiving benefits or entitled to a deferred vested retirement income, the accrued liability cost is equal to the present value of their future benefit payments. The accrued liability for the plan is the total participant computed accrued liability. Unfunded accrued liability for the plan is the excess of the accrued liability over the assets which have accumulated for the plan.

**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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

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

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

Discount Rate	September 30, 2022	4.02 %
	September 30, 2023	4.09 %

*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: 2.40 % per annum

*Price inflation from December 31, 2022 actuarial report from TCDRS.*

Salary merit increases used in this valuation are based on years of service provided. Employees are projected to receive a higher percentage rate increase (7.89% to 4.70%) in the beginning years of employment and at 20 years of service this drops to 3.93%. It is assumed to 50% of active employees will elect coverage at retirement. For active employees, husbands are presumed to be three years older than their spouse and 50% of active participants that retire are assumed to elect spousal coverage. Entry level employees are presumed to have a higher termination rate than those vested employees. It is presumed that a majority of employees will retire at the age of 65. Rates used in determining termination, retirement and disability were updated using the prescribed rates in the 2021 TCDRS Report. Medical trend assumptions for this valuation were based on Society of Actuaries' published report on long-term medical trend. It is assumed that out of pocket and deductible medical costs will increase periodically as trends increase.

Governmental Accounting Standards Board (GASB) issued Statement No. 74 & 75 in 2016 to improve accounting and financial reporting by state and local governments. These Statements substantially revised the accounting requirements previously mandated under GASB 43 and 45. In compliance with Statement 75, Cameron County implemented these requirements during fiscal year 2018. GASB75 requires employers to recognize a liability for OPEB obligations, OPEB Liability, (Total OPEB Liability for unfunded plans) on the Statement of Net Position. Changes in OPEB Liability are required to be recognized as OPEB expense or reported as deferred outflows/inflows of resources depending on the nature of the change.

Changes in OPEB Liability - Medical

	<b>Increase/(Decrease) Total OPEB Liability</b>
Balance as of September 30, 2022	\$ 26,979,152
Changes for the year:	
Service Cost	1,650,656
Interest on total OPEB liability	1,129,180
Effect of assumptions changes or inputs	1,080,895
Expected benefit payments	(1,092,239)
Other <sup>(3)</sup>	(177,806)
Balance as of September 30, 2023	<u>29,569,838</u>
Due within one year	<u>\$ 1,217,749</u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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

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

<b>Medical OPEB Liability</b>	<u>September 30, 2022</u>	<u>September 30, 2023</u>
Cameron County OPEB Liability	\$ 24,578,199	\$ 26,950,439
Covered Payroll	54,892,379	57,669,933
Cameron County liability as a % of covered payroll	44.78 %	46.73 %
Cameron County liability as a % of Total Payroll	91.10 %	91.14 %

**Sensitivity Analysis**

The following presents the total OPEB liability of the county, calculated using the discount rate of 4.09% 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 (3.09%) or 1 percentage point higher (5.09%) than the current rate.

<b>1% Decrease</b>	<b>Current Discount Rate</b>	<b>1% Increase</b>
<b>3.09%</b>	<b>4.09%</b>	<b>5.09%</b>

Total OPEB Liability	\$	32,201,174	\$	29,569,838	\$	27,136,888
----------------------	----	------------	----	------------	----	------------

The following presents the total OPEB liability of the county, calculated using the current healthcare cost trend rate as well as what County's total OPEB liability would be if it were calculated using trend rates that are 1 percentage point lower or 1 percentage point higher than the current trend rates.

<b>1% Decrease</b>	<b>Current Trend Rate</b>	<b>1% Increase</b>
--------------------	---------------------------	--------------------

Total OPEB Liability	\$	25,707,230	\$	29,569,838	\$	34,200,453
----------------------	----	------------	----	------------	----	------------

For fiscal year end September 30, 2023, the County's annual OPEB cost (expense) was \$1,999,331 for the post-employment healthcare plan. Cameron County's annual OPEB cost, percentage of annual OPEB cost contribution to the plan and OPEB obligation information is summarized below.

<b>OPEB Expense</b>	<u>October 1, 2021 to September 30, 2022</u>	<u>October 1, 2022 to September 30, 2023</u>
Service Cost	\$ 2,269,194	\$ 1,650,656
Interest on total OPEB liability	710,310	1,129,180
Effect of plan changes	-	-
Recognition of deferred inflows/outflows of resources	(518,420)	(381,598)
Recognition of assumption changes or inputs	(376,400)	(398,907)
OPEB Expense	<u>\$ 2,084,684</u>	<u>\$ 1,999,331</u>

The rest of this page is intentionally left blank.

**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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

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

Deferred Inflows/Outflows of Resources

As of September 30, 2023, the deferred inflows and outflows of resources are as follows:

	<b>Deferred Inflows of Resources</b>	<b>Deferred Outflows of Resources</b>
Differences between expected and actual experience	\$ 2,659,126	\$ 1,908,175
Changes of assumptions	4,893,850	2,107,707
Total	\$ 7,552,976	\$ 4,015,882

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to other postemployment benefits will be recognized in OPEB expense as follows:

Fiscal Year Ending September 30:		
	2024	\$ (780,505)
	2025	(747,784)
	2026	(616,897)
	2027	(602,760)
	2028	(475,508)
	Thereafter*	(313,640)
	Total	\$ (3,537,094)

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

The rest of this page is intentionally left blank.

**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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

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

**Other Key Actuarial Assumptions:**

Valuation timing	The valuation is performed at October 1, 2021 with a measurement at September 30, 2023.
Actuarial Cost Method	Entry Age Normal
Discount Rate	September 30, 2023: 4.09%
Inflation	2.40% per year (price inflation based on Milliman's Capital market expectations)
Salary Increase	Merit Salary increases for entry ages 30-39;
Per Capital Medical Cost	Retiree Female Age Range 45-64 cost range \$17,445 - \$19,333 Retiree Male Age Range 45-64 cost range \$11,613 - \$20,912 Spouse Female Age Range 45-64 cost range \$12,209 - \$17,781 Spouse Male Age Range 45-64 cost range \$9,738 - \$18,567
Medical Inflation	2021 – 5.50%, 2022 - 5.20%, 2023 - 5.00%, 2024- 2025 - 4.80% 2026 - 2071 Medical Inflation Rate decrease from 4.70% - 3.90%
Coverage Assumption	50% of active employees are assumed to elect coverage at retirement.
Marriage Assumption	Female spouses are assumed to be three years younger than male spouses. 50% of active participants, making it to retirement are assumed to be married and elect spouse coverage.
Decrement Timing	Decrements are assumed to occur at the middle of the year.
Mortality	Pub-2010 Mortality (headcount weighted) for Employees, Healthy Annuitants, and Contingent Annuitants projected forward (fully generational) with MP-2021.
Retirement Rates	Retirement Rates ranges for 15-24 years of service from 6.3% for younger retirees to 20.7% for older retirees (70-74).
Termination Rate	Entry age 30 -39 Male/Female 21.60% with less than 1 year service, to Male/Female 3.52% for 15 years of service. Termination rates from the December 31, 2021 actuarial report for TCDRS.
Disability	Range from 0.025% at age 35 to 0.000% at age 60.
Changes in actuarial assumptions	Rates used in determining termination, retirement and disability were updated to reflect the 2021 pension valuation for the TCDRS.

The rest of this page is intentionally left blank.



**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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

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

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

	<b>December 31, 2021</b>	<b>December 31, 2022</b>
Total OPEB Liability	\$ 4,337,807	\$ 3,236,489

The total OPEB Liability was determined by an actuarial valuation as of the valuation date, calculated based on the discount rate and actuarial assumptions below:

**Discount Rate:**

Discount rate <sup>(1)</sup>	2.06 %	3.72 %
Long-term expected rate of return, net of investment expenses	Does not apply	Does not apply
Municipal bond rate	2.06 %	3.72 %

*<sup>(1)</sup> The OPEB plan has been determined to be an unfunded OPEB plan: therefore only the municipal bond rate applies*

**Key Actuarial Assumptions:**

All actuarial assumptions that determined the total OPEB liability as of December 31, 2022 were based on the results of an actuarial experience study for the period January 1, 2017 – December 31, 2020, except where required to be different by GASB75.

	<b>Beginning Date</b>	<b>Ending Date</b>
Valuation date	December 31, 2021	December 31, 2022
Measurement date	December 31, 2021	December 31, 2022
Employer's fiscal year	October 1, 2022	September 30, 2023

The rest of this page is intentionally left blank.

**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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

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

**Changes in OPEB Liability-GTL**

	<b>Increase (Decrease) Total OPEB Liability</b>
Balance as of December 31, 2021	\$ 4,337,807
Changes for the year:	
Service Cost	153,438
Interest on total OPEB liability <sup>(1)</sup>	91,669
Effect of economic/demographic gains/losses	(19,450)
Effect of assumptions changes or inputs	(1,244,008)
Expected benefit payments	(82,967)
Balance as of December 31, 2022	\$ 3,236,489

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

**Sensitivity Analysis**

The GTL program covers both active and retirees and is treated as an unfunded OPEB plan. Under GASB75 (paragraph 155), the discount rate for an unfunded OPEB plan should be based on 20-year tax-exempt AA or higher Municipal Bonds. Therefore a discount rate of 3.72% is used in this actuarial based on 20 Year Bond GO Index published as of the measurement date of December 31, 2021. The following tables show the Total OPEB GTL Liability of the employer, calculated using the discount rate of 3.72%, as well as what the County's Total OPEB Liability would be if it were calculated using a discount rate that is a percentage point lower (2.72%) or 1 percentage point higher (4.72%) than the current rate. Note that the healthcare cost trend rate does not affect the Total OPEB Liability, so sensitivity to the healthcare cost trend rate is not shown.

<b>1% Decrease</b>	<b>Current Discount Rate</b>	<b>1% Increase</b>
<b>2.72%</b>	<b>3.72%</b>	<b>4.72%</b>

**Total OPEB Liability**

\$ 3,918,093    \$ 3,236,489    \$ 2,711,755

**OPEB Expense/Income:**

	<b>January 1, 2022 to December 31, 2022</b>
Service Cost	\$ 153,438
Interest on total OPEB liability <sup>(1)</sup>	91,669
Effect of plan changes	
Recognition of deferred inflows/outflows of resources	(5,723)
Recognition of assumption changes or inputs	(40,592)
OPEB Expense	\$ 198,792

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

**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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

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

**Deferred Inflows/Outflows of Resources**

As of December 31, 2022, the deferred inflows and outflows of resources are as follows:

	<b>Deferred Inflows of Resources</b>	<b>Deferred Outflows of Resources</b>
Differences between expected and actual experience	\$ 43,889	\$ 22,837
Changes of assumptions	1,131,043	706,949
Contributions subsequent to measurement date	-	52,896
Total	<u>\$ 1,174,932</u>	<u>\$ 782,682</u>

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

Calendar Year Ending December 31:	
2023	\$ (46,315)
2024	(46,315)
2025	(13,234)
2026	(128,709)
2027	<u>(210,573)</u>
Total	<u>\$ (445,146)</u>

**Employer OPEB Contributions to the Plan - Remove when combined**

Employers make a combined contribution for both active and retiree coverage; however, only the retiree coverage is considered an OPEB plan and therefore only the contributions associated with retiree coverage are included under GASB75. For GASB purposes, the employer's benefit payments for the year are treated as being equal to its annual retiree GTL contributions. The following table shows a breakdown of the employer's contributions to the GTL program for the calendar year 2022.

<b><u>Coverage Type</u></b>	<b><u>Amount</u></b>
Active Member GTL Benefit	\$ 98,052
Retiree GTL Benefit	\$ 82,967

The rest of this page is intentionally left blank.

**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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

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

**Key Actuarial Assumptions**

Valuation Timing	Actuarially determined contribution rates are calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry Age Level Percent of Salary
Amortization Method	
Recognition of economic/demographic gains or losses	Straight line amortization over expected working life
Recognition or assumptions changes or inputs	Straight line amortization over expected working life
Asset Valuation Method	Does not apply
Inflation	Does not apply
Salary Increases	Does not apply
Investment Rate of Return (Discount Rate)	3.72%
	20 Year Bond GO Index published by bondbuyer.com as of December 31, 2022
Cost of Living Adjustment	Does not apply
Disability	Probability of Disability is applicable for members who are vested but not eligible for service retirement. Prior to vesting, work related disability provisions are applicable.
Mortality	<p>Depositing Members: 135% of Pub-2010 General Employees Amount-Weighted Mortality Table for males, and 120% for females. Both projected with 100% of the MP-2021 scale after 2010.</p> <p>Service Retirees, beneficiaries and non-depositing members: 135% of Pub-2010 General Healthy Retirees Amount-Weighted Mortality Table for males and 120% for females. Both projected with 100% of the MP-021 Ultimate scale after 2010.</p> <p>Disabled Retirees: 160% of Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for males, and 125% for females. Both projected with 100% of the MP-2021 Ultimate scale after 2010.</p>

The GTLF is a separate trust administered by the TCDRS board of trustees. TCDRS issues a publicly available annual comprehensive financial report (ACFR) that includes financial statements and required supplementary information for the GTLF. This report is available at [www.tcdrs.org](http://www.tcdrs.org). TCDRS' ACFR may also be obtained by writing to the Texas County & District Retirement System, P.O. Box 2034, Austin, TX 78768- 2034 or by calling 1-800-823-7782.

The rest of this page is intentionally left blank.

**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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

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

The coverage provided to retired employees is a postemployment benefit other than pension benefits (OPEB). Retired employees are insured for \$5,000. Each participating employer contributes to the GTLF at a contractually required rate. An annual actuarial valuation is performed and the contractual rate is determined using the unit credit method for providing one-year term life insurance. Cameron County contributions to the GTLF for the years ended 9/30/22 and 9/30/23 were \$188,922, and \$153,436 respectively, which equaled the contractually required contributions each year.

**18. RELATED PARTY TRANSACTIONS**

In the normal course of business, Cameron County contracted services with LDG Enterprises, LLC d/b/a GDJ Engineering, LLC for consulting and engineering services in the amount of \$244,595 for the year ended September 30, 2023, for which an immediate family member of a member of the Commissioners' Court has an interest in. Amounts due to the company totaled \$12,756 at September 30, 2023.

**19. SUBSEQUENT EVENTS**

On August 15, 2023, the Cameron County Commissioners Court approved a Resolution "Declaring Intention to Reimburse Certain Expenditures" for expected issuance of debt in an aggregate estimated \$45 Million principal for the purpose of paying costs for the acquisition of certain property and related improvements for the County. As permitted by Chapter 1201, Texas Government Code, the County may use proceeds of obligations to reimburse the costs paid or incurred before the date of issuance of such obligations.

On January 30, 2024, the Cameron County Commissioners Court approved a Resolution authorizing the publication of a "Notice of Intention to Issue Cameron County, Texas Certificates of Obligation, Series 2024," and a Resolution authorizing the "Commencement of Proceedings Relating to the Issuance of International Toll Bridge System Revenue Bonds, Taxable Series 2024." The Order(s) to authorize the issuance of debt were adopted at the Commisoners Court regular meeting dated March 26, 2024.