

CAMERON COUNTY, TEXAS BUDGET



FISCAL YEAR 2024-2025

REQUIRED NOTICE

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.

The members of the Commissioners' Court voting on the adoption of the 2025 budget:

FOR: Commissioner's : Sofia Benavides, Joey Lopez, Gus Ruiz, County Judge Eddie Trevino, Jr.

AGAINST:

ABSENT: David A. Garza, Commissioner Pct. 3

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

The total outstanding debt obligations secured by property taxes on October 1, 2024 will be \$182,225,001.



Transmittal Letter

CAMERON COUNTY, TEXAS

1100 E. MONROE ST.
BROWNSVILLE, TX 78520

October 1, 2024

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

Dear Members of the Commissioners Court:

The budgets contained within this document represent the results of the budget development process, the Commissioners' Court review and direction, and required County obligations. The budget represents a starting point from which the County can proceed to operate according to the laws and statutes governing their activities and reflects the growth and implementation of those programs deemed priorities by this government. The following approved budgets were voted upon and approved unanimously by the Commissioners Court on September 3, 2024.

The approved budgets include increases for County operations, including fuel, utilities, maintenance agreements, property insurance premiums, increased inmate meal costs, new positions and the continuation of funding the County's compensation and classification plan. *The budget also includes the adding of 20 previously eliminated detention officer positions within the County jail.* As directed by the Commissioners' Court, the Approved budget reduces the tax rate by \$0.005 compared to FY 2024's, \$0.431893 per \$100 valuation. The new FY 2024-2025 tax rate is \$0.426893.

Other program and grant budgets will be added during the 2025 Fiscal Year. They will be added through the budget amendment process with the benefits and responsibilities discussed at the time of approval. This document is intended to be dynamic in nature, and be changed to address the changing conditions facing the County. However, this document represents the legal appropriations to which all County departments must adhere.

The chart below illustrates the approved budgets by fund and a comparison to last fiscal year's approved budgets.

Respectfully,

Xavier E. Villarreal

Deputy County Administrator/Budget Officer

APPROVED BUDGETS BY FUND

	2025 Proposed Budget	2025 Approved Budget	2024 Approved Budget	Increase (Decrease)
General Fund	\$ 124,676,152	\$ 124,676,152	\$ 116,039,736	\$ 8,636,416
Road & Brindge Fund	24,547,703	24,558,007	21,267,705	3,290,302
Law Library Fund	197,984	197,984	186,369	11,615
Employee Benefits Fund	19,034,291	19,034,291	17,718,000	1,316,291
Workers' Compensation Fund	562,728	592,728	637,000	-74,272
PreTrial Diversion Fund	555,507	555,507	546,062	9,445
Limited Tax Revenue I&S Fund	13,898,339	13,898,339	14,166,021	-267,682
Venue Tax Fund	3,255,500	3,255,500	2,860,500	395,000
Veterans International Bridge at Los Tomates	12,613,000	12,613,000	10,854,000	1,759,000
Free Trade Bridge at Los Indios	2,752,500	2,752,500	2,511,500	241,000
Gateway International Toll Bridge	7,033,000	7,033,000	7,330,000	-297,000
Colonia Light/Scofflaw Fund	403,078	403,078	349,400	53,678
Parks System Revenue Fund	13,777,875	13,777,875	12,681,768	1,096,107
County Airport Fund	230,705	230,705	220,214	10,491
Drug Forfeiture Fund	1,534,137	1,612,021	1,810,139	-198,118
TOTAL ALL FUNDS	\$ 225,072,499	\$ 225,160,687	\$ 209,178,414	\$ 15,982,273

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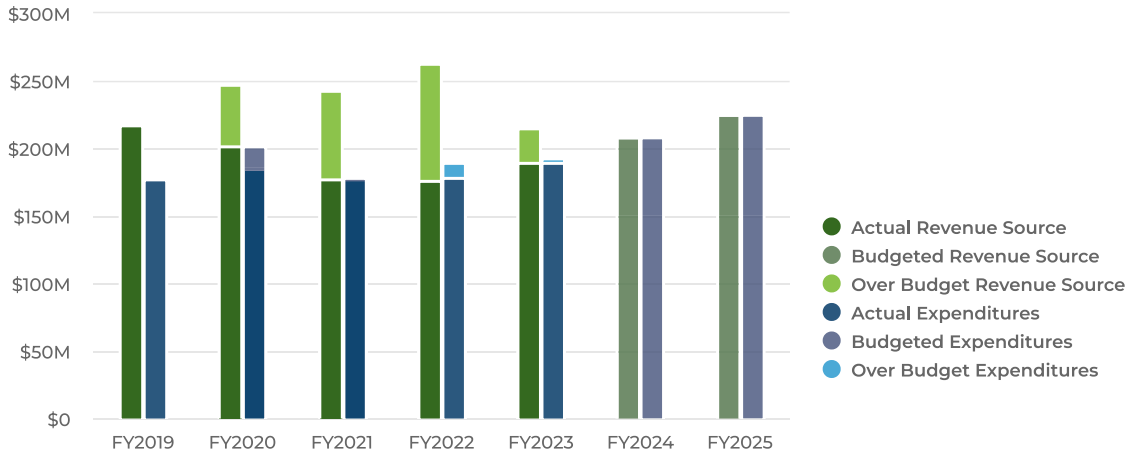
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All Funds Summary

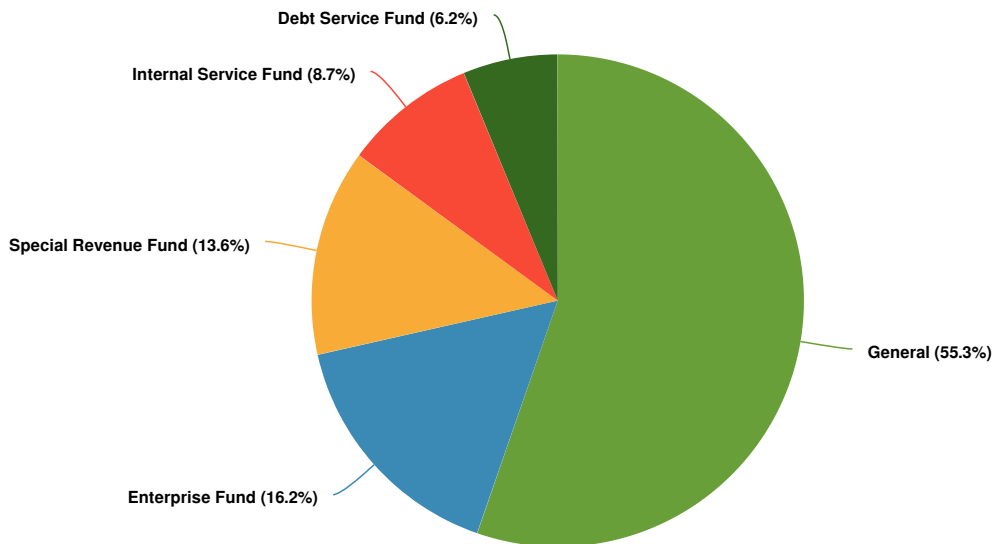
Summary

The County of Cameron is projecting \$225.4M of revenue in FY2025, which represents a 7.8% increase over the prior year. Budgeted expenditures are projected to increase by 7.6% or \$15.98M to \$225.16M in FY2025.

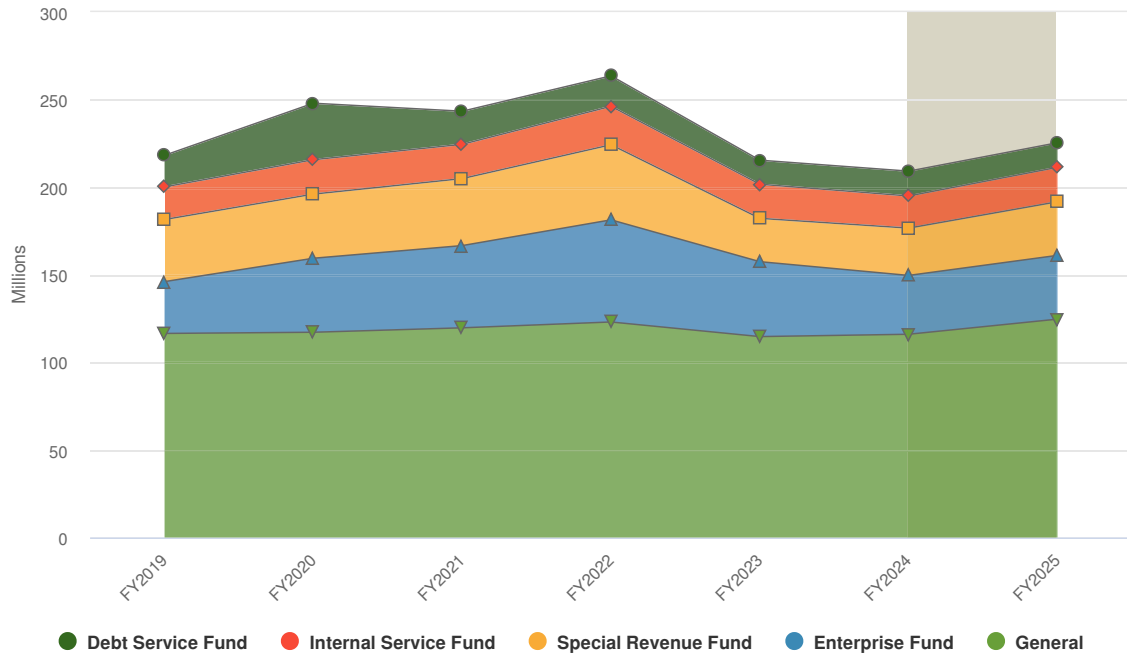


Revenue by Fund

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



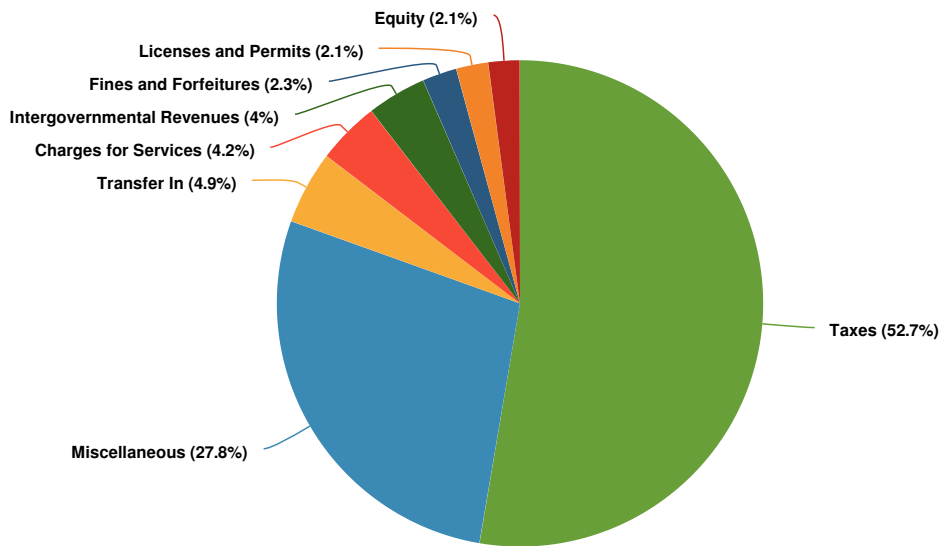
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Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General						
General Fund	\$119,712,943	\$123,048,943	\$114,705,480	\$116,039,736	\$124,676,152	7.4%
Total General:	\$119,712,943	\$123,048,943	\$114,705,480	\$116,039,736	\$124,676,152	7.4%
Internal Service Fund						
Health Trust	\$17,402,609	\$19,795,402	\$18,984,878	\$17,718,000	\$19,107,000	7.8%
Workers Compensation Fund	\$2,166,924	\$2,159,279	\$514,656	\$637,000	\$564,000	-11.5%
Total Internal Service Fund:	\$19,569,533	\$21,954,682	\$19,499,534	\$18,355,000	\$19,671,000	7.2%
Debt Service Fund						
I & S Limited Tax Rev Bonds	\$18,890,004	\$17,387,888	\$13,712,886	\$14,166,021	\$14,023,774	-1%
Total Debt Service Fund:	\$18,890,004	\$17,387,888	\$13,712,886	\$14,166,021	\$14,023,774	-1%
Special Revenue Fund						
Special Road & Bridge Fund	\$24,713,636	\$30,099,393	\$19,196,890	\$21,267,705	\$24,558,007	15.5%
Law Library Fund	\$416,661	\$405,656	\$207,684	\$186,369	\$197,984	6.2%
Other Governmental Elections	\$0	\$0	\$144,459	\$0	\$0	0%
Encumbered Pre-Trial Release	\$694,007	\$0	\$0	\$0	\$0	0%

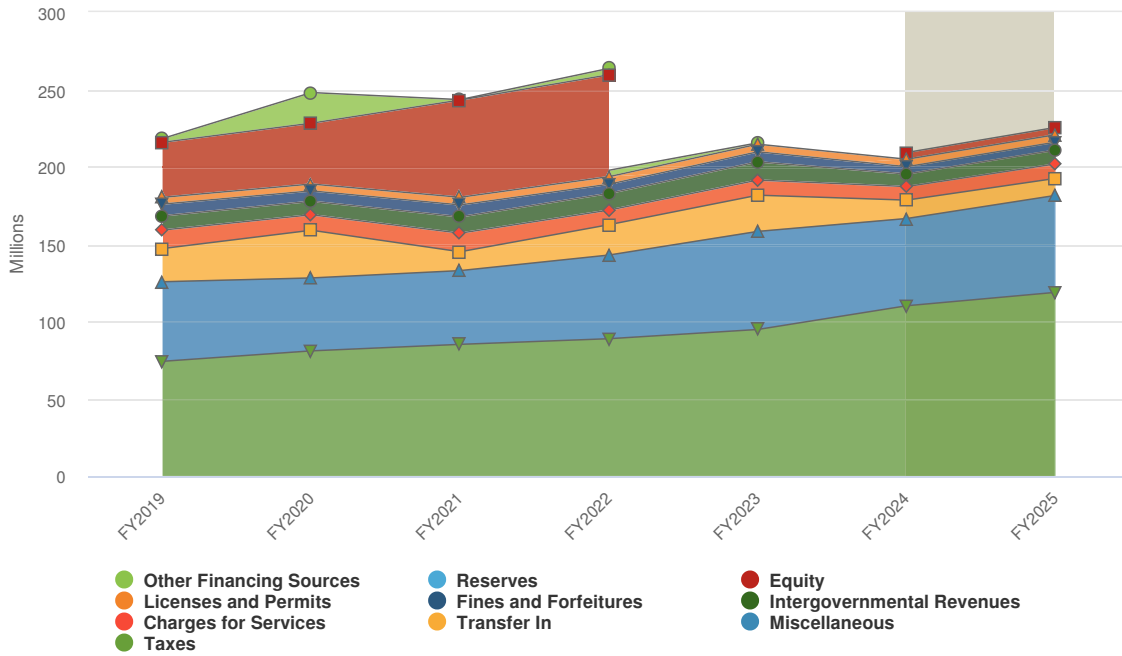
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Pretrial Intervention Fund	\$1,082,044	\$1,171,519	\$0	\$546,062	\$555,507	1.7%
Venue Project	\$6,113,122	\$5,182,891	\$3,390,408	\$2,860,500	\$3,255,500	13.8%
Colonia Lights/Scofflaw	\$732,560	\$715,928	\$338,838	\$349,400	\$439,844	25.9%
Drug Forfeitures	\$4,508,841	\$5,303,809	\$1,456,731	\$1,810,139	\$1,612,021	-10.9%
Total Special Revenue Fund:	\$38,260,871	\$42,879,197	\$24,735,010	\$27,020,175	\$30,618,863	13.3%
Enterprise Fund						
Veterans Operating Fund	\$8,838,950	\$9,966,368	\$13,129,403	\$10,854,000	\$12,613,000	16.2%
Free Trade Bridge - Operating	\$3,978,001	\$4,652,343	\$2,781,564	\$2,511,500	\$2,752,500	9.6%
Gateway Bridge - Operating	\$15,079,939	\$16,745,014	\$7,764,623	\$7,330,000	\$7,033,000	-4.1%
Park System Revenue Fund	\$18,678,807	\$26,740,105	\$18,904,419	\$12,681,768	\$13,777,875	8.6%
Airport - Operating	\$382,467	\$220,422	\$203,673	\$220,214	\$230,705	4.8%
Total Enterprise Fund:	\$46,958,164	\$58,324,251	\$42,783,682	\$33,597,482	\$36,407,080	8.4%
Total:	\$243,391,515	\$263,594,961	\$215,436,591	\$209,178,414	\$225,396,869	7.8%

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

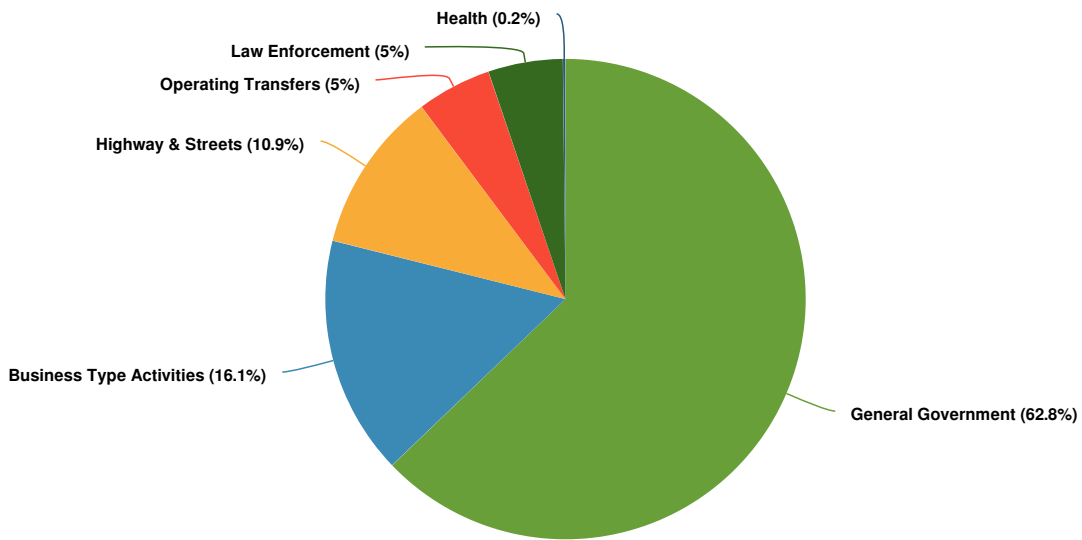


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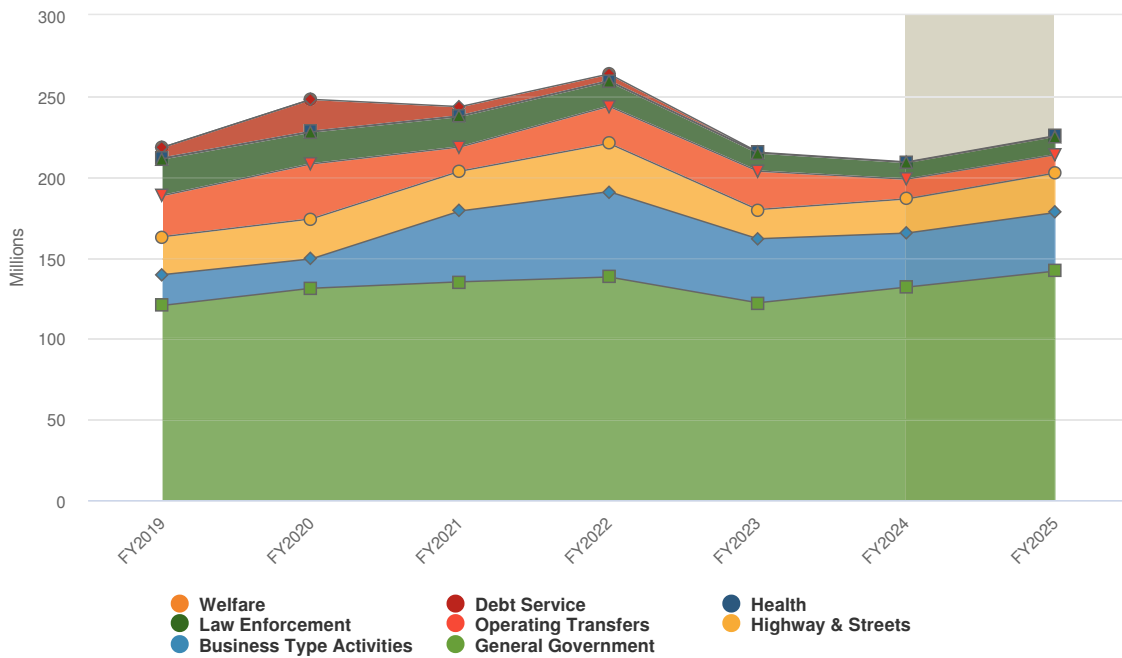
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Equity	\$62,908,689	\$65,880,823	\$0	\$4,325,800	\$4,718,120	9.1%
Taxes	\$85,104,447	\$88,752,866	\$94,725,147	\$110,058,394	\$118,728,593	7.9%
Miscellaneous	\$47,697,240	\$54,125,830	\$63,430,106	\$56,434,036	\$62,710,004	11.1%
Charges for Services	\$12,038,143	\$9,441,424	\$9,760,977	\$8,774,715	\$9,368,445	6.8%
Licenses and Permits	\$4,955,934	\$4,915,936	\$4,910,383	\$4,860,500	\$4,815,800	-0.9%
Intergovernmental Revenues	\$10,540,016	\$10,809,207	\$11,801,360	\$8,086,433	\$8,918,284	10.3%
Fines and Forfeitures	\$7,704,033	\$5,920,721	\$6,502,512	\$4,735,556	\$5,143,896	8.6%
Other Financing Sources	\$252,774	\$4,128,200	\$879,266	\$0	\$0	0%
Transfer In	\$12,190,238	\$19,615,123	\$23,426,840	\$11,902,980	\$10,993,727	-7.6%
Reserves		\$4,831		\$0	\$0	0%
Total Revenue Source:	\$243,391,515	\$263,594,961	\$215,436,591	\$209,178,414	\$225,396,869	7.8%

Revenue by Department

Projected 2025 Revenue by Department



Budgeted and Historical 2025 Revenue by Department



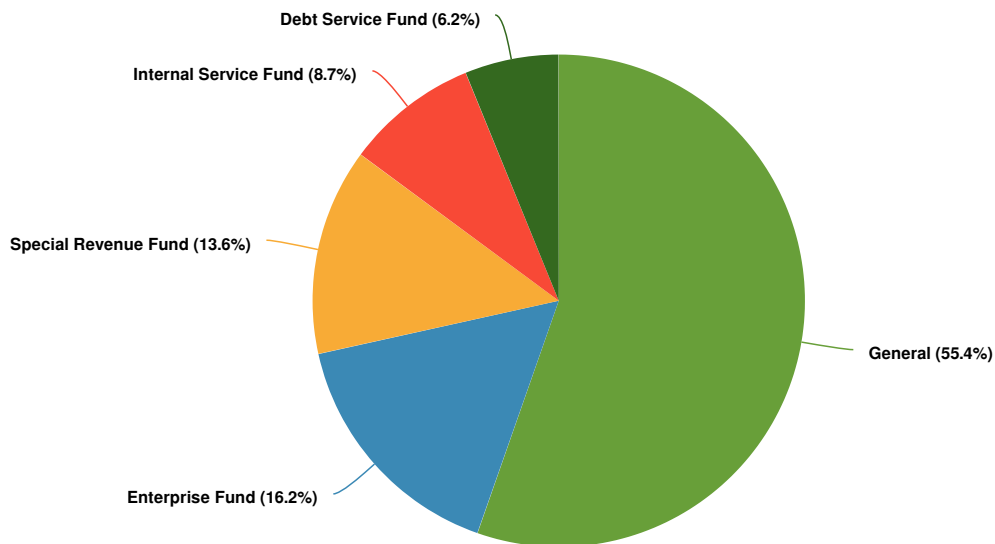
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Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue						

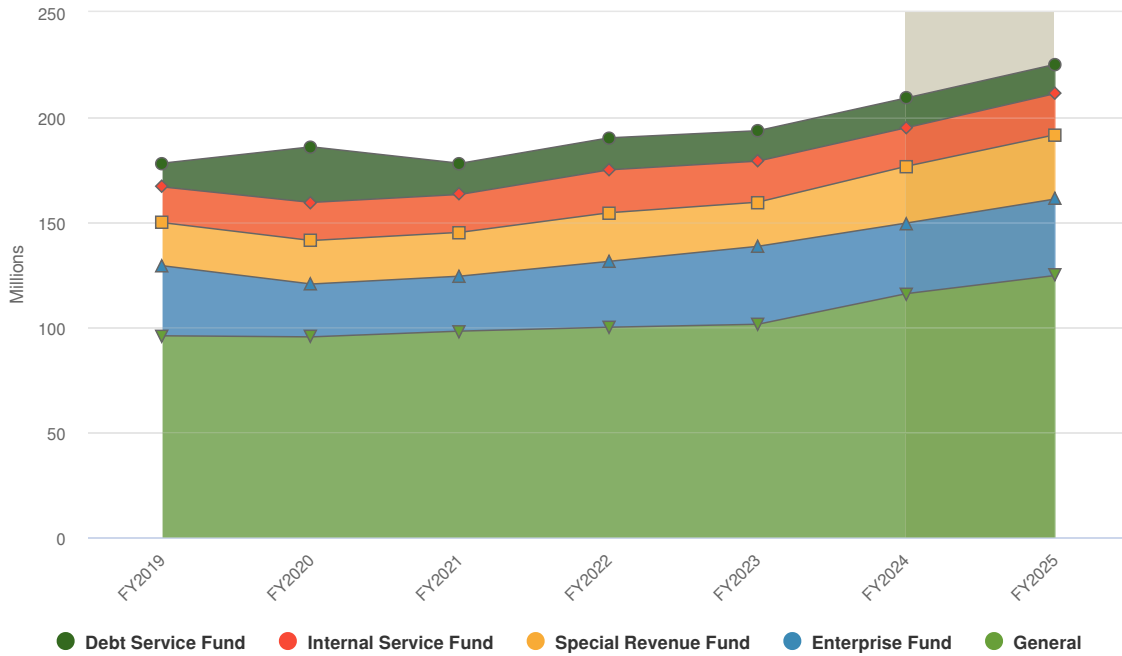
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Government	\$135,007,089	\$137,988,064	\$122,041,077	\$131,718,537	\$141,656,954	7.5%
Operating Transfers	\$14,994,222	\$22,990,454	\$23,801,209	\$12,244,980	\$11,362,227	-7.2%
Law Enforcement	\$18,942,456	\$15,434,386	\$11,281,100	\$10,286,181	\$11,326,303	10.1%
Health	\$319,499	\$359,576	\$384,955	\$332,625	\$370,885	11.5%
Welfare	\$0	\$52	\$0	\$0	\$0	0%
Highway & Streets	\$24,617,887	\$29,856,110	\$18,049,242	\$21,167,723	\$24,458,025	15.5%
Debt Service	\$5,667,686	\$4,154,814	\$266,693	\$0	\$0	0%
Business Type Activities	\$43,842,676	\$52,811,504	\$39,612,314	\$33,428,368	\$36,222,475	8.4%
Total Revenue:	\$243,391,515	\$263,594,961	\$215,436,591	\$209,178,414	\$225,396,869	7.8%

Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund



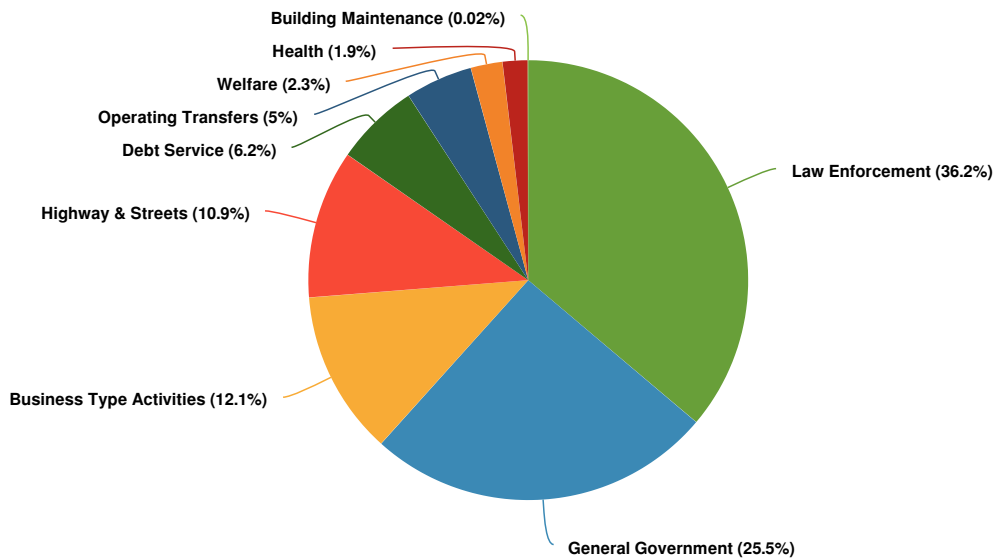
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General						
General Fund	\$98,195,559	\$100,049,858	\$101,451,105	\$116,039,736	\$124,676,152	7.4%
Total General:	\$98,195,559	\$100,049,858	\$101,451,105	\$116,039,736	\$124,676,152	7.4%
Internal Service Fund						
Health Trust	\$17,402,609	\$19,795,402	\$18,978,938	\$17,718,000	\$19,034,291	7.4%
Workers Compensation Fund	\$638,687	\$625,919	\$554,048	\$637,000	\$562,728	-11.7%
Total Internal Service Fund:	\$18,041,296	\$20,421,321	\$19,532,985	\$18,355,000	\$19,597,019	6.8%
Debt Service Fund						
I & S Limited Tax Rev Bonds	\$14,802,217	\$15,220,899	\$14,475,217	\$14,166,021	\$13,898,339	-1.9%
Total Debt Service Fund:	\$14,802,217	\$15,220,899	\$14,475,217	\$14,166,021	\$13,898,339	-1.9%
Special Revenue Fund						
Special Road & Bridge Fund	\$13,345,044	\$17,203,917	\$16,411,042	\$21,267,705	\$24,558,007	15.5%
Law Library Fund	\$184,926	\$223,941	\$188,901	\$186,369	\$197,984	6.2%
Other Governmental Elections	\$0	\$0	\$219,306	\$0	\$0	0%
Encumbered Pre-Trial Release	\$660,687	\$0	\$0	\$0	\$0	0%

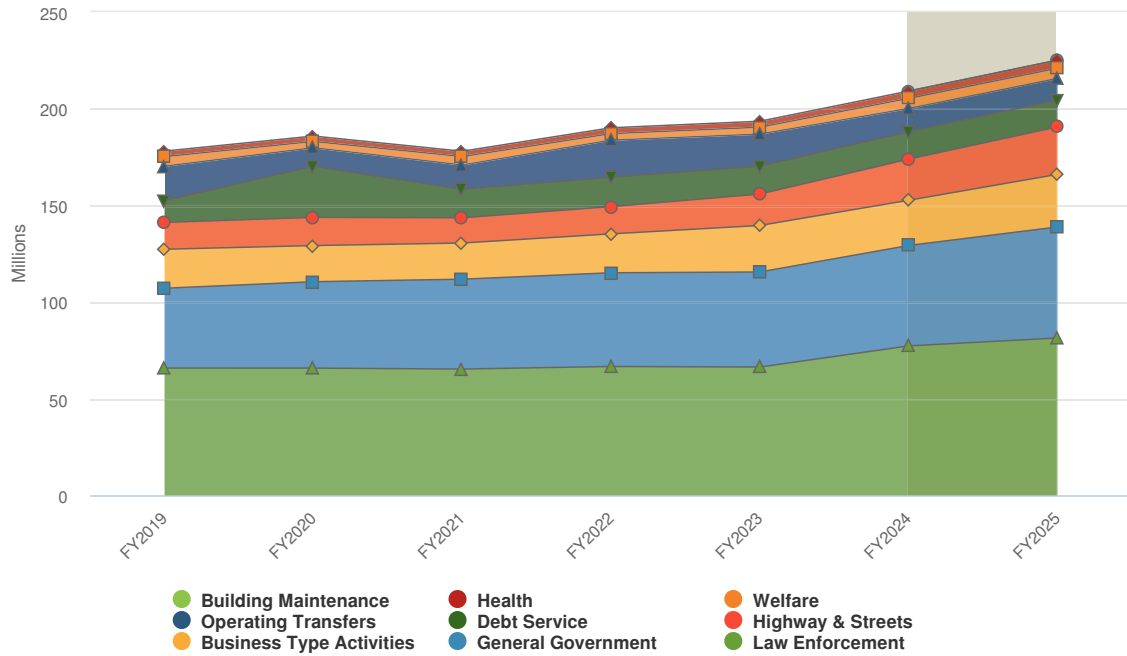
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Pretrial Intervention Fund	\$335,415	\$423,096	\$0	\$546,062	\$555,507	1.7%
Venue Project	\$3,990,965	\$2,644,986	\$2,243,688	\$2,860,500	\$3,255,500	13.8%
Colonia Lights/Scofflaw	\$345,863	\$283,133	\$388,591	\$349,400	\$403,078	15.4%
Drug Forfeitures	\$1,974,677	\$2,352,189	\$1,558,806	\$1,810,139	\$1,612,021	-10.9%
Total Special Revenue Fund:	\$20,837,578	\$23,131,263	\$21,010,333	\$27,020,175	\$30,582,097	13.2%
Enterprise Fund						
Veterans Operating Fund	\$9,555,714	\$10,889,095	\$13,456,890	\$10,854,000	\$12,613,000	16.2%
Free Trade Bridge - Operating	\$1,950,624	\$2,457,218	\$2,700,490	\$2,511,500	\$2,752,500	9.6%
Gateway Bridge - Operating	\$4,849,135	\$6,315,375	\$7,742,412	\$7,330,000	\$7,033,000	-4.1%
Park System Revenue Fund	\$9,430,345	\$11,300,275	\$12,879,001	\$12,681,768	\$13,777,875	8.6%
Airport - Operating	\$373,177	\$374,225	\$310,971	\$220,214	\$230,705	4.8%
Total Enterprise Fund:	\$26,158,996	\$31,336,188	\$37,089,764	\$33,597,482	\$36,407,080	8.4%
Total:	\$178,035,646	\$190,159,530	\$193,559,403	\$209,178,414	\$225,160,687	7.6%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

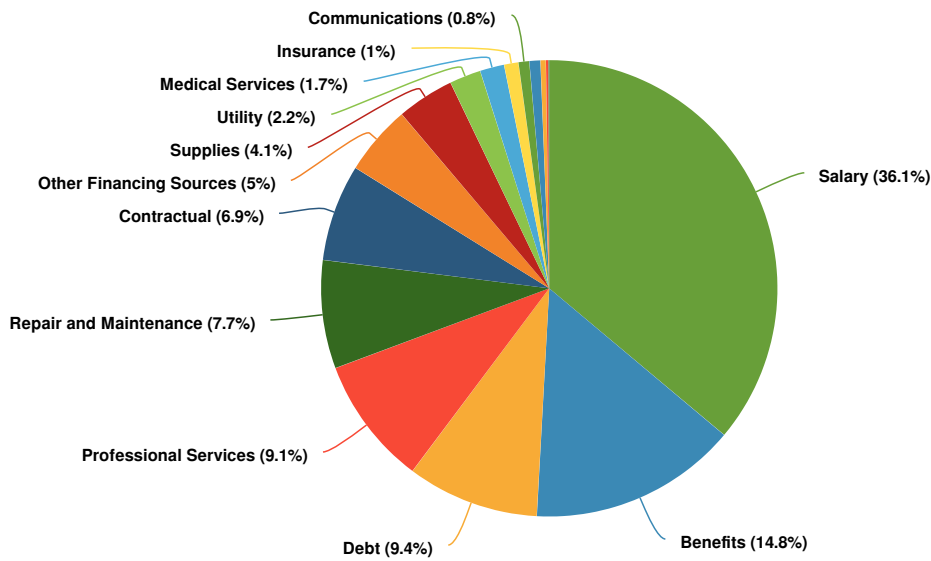


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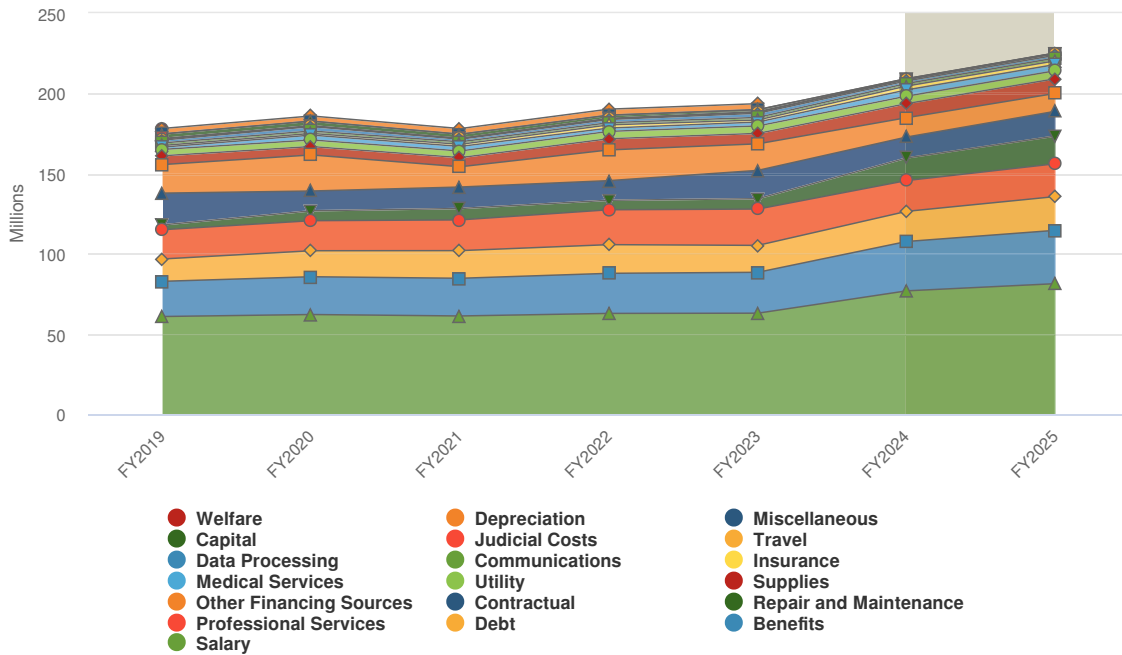
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures						
General Government	\$46,481,721	\$48,473,238	\$49,162,723	\$51,941,655	\$57,423,064	10.6%
Law Enforcement	\$65,371,075	\$66,706,338	\$66,415,296	\$77,344,679	\$81,446,147	5.3%
Welfare	\$4,331,381	\$3,348,678	\$3,523,793	\$5,186,194	\$5,240,930	1.1%
Debt Service	\$14,802,217	\$15,220,899	\$14,475,217	\$14,166,021	\$13,898,339	-1.9%
Business Type Activities	\$18,705,510	\$20,106,677	\$24,051,109	\$23,390,337	\$27,202,196	16.3%
Operating Transfers	\$12,547,195	\$19,152,752	\$16,561,993	\$12,065,885	\$11,175,840	-7.4%
Health	\$2,756,444	\$3,028,267	\$3,110,595	\$3,773,394	\$4,171,108	10.5%
Highway & Streets	\$13,040,103	\$14,122,680	\$16,258,677	\$21,267,705	\$24,558,007	15.5%
Building Maintenance	\$0	\$0	\$0	\$42,544	\$45,056	5.9%
Total Expenditures:	\$178,035,646	\$190,159,530	\$193,559,403	\$209,178,414	\$225,160,687	7.6%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
------	---------------	---------------	---------------	-----------------	-----------------

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Expense Objects					
Salary	\$61,142,827	\$62,741,706	\$62,873,220	\$76,809,642	\$81,290,174
Benefits	\$23,506,087	\$24,995,904	\$25,507,638	\$30,787,083	\$33,271,996
Supplies	\$5,713,746	\$6,987,629	\$6,512,632	\$8,789,559	\$9,126,101
Repair and Maintenance	\$7,106,695	\$5,925,989	\$6,467,788	\$14,090,323	\$17,266,605
Professional Services	\$19,159,952	\$21,760,828	\$22,643,315	\$19,200,901	\$20,446,207
Communications	\$1,566,750	\$1,384,620	\$1,592,639	\$1,586,239	\$1,738,691
Travel	\$425,655	\$515,715	\$667,351	\$754,469	\$875,696
Contractual	\$13,400,749	\$12,245,301	\$17,663,534	\$13,067,523	\$15,468,807
Insurance	\$1,322,570	\$1,971,550	\$1,294,147	\$2,421,065	\$2,287,164
Utility	\$4,126,941	\$4,569,975	\$4,656,413	\$4,638,838	\$5,011,287
Data Processing	\$1,628,017	\$1,993,696	\$2,591,516	\$1,607,530	\$1,734,205
Judicial Costs	\$51,074	\$169,671	\$321,920	\$377,000	\$377,000
Miscellaneous	\$30,379	\$19,175	\$50,359	\$35,000	\$4,500
Capital	\$2,596,444	\$1,989,128	\$1,239,419	\$237,939	\$123,139
Debt	\$17,253,302	\$17,891,150	\$16,789,682	\$18,802,943	\$21,071,800
Medical Services	\$2,835,099	\$2,086,259	\$2,420,543	\$3,906,475	\$3,891,475
Other Financing Sources	\$12,648,145	\$19,155,196	\$16,562,001	\$12,065,885	\$11,175,840
Depreciation	\$3,521,213	\$3,756,038	\$3,705,285	\$0	\$0
Total Expense Objects:	\$178,035,646	\$190,159,530	\$193,559,403	\$209,178,414	\$225,160,687

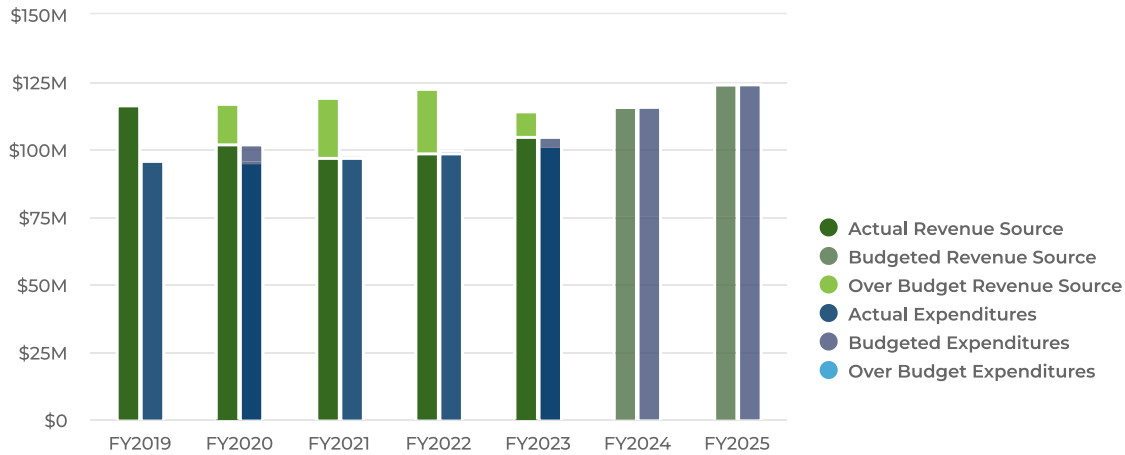


General Fund

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 7.4% increase over the prior year. Budgeted expenditures are projected to increase by 7.4% or \$8.64M to \$124.68M in FY2025.



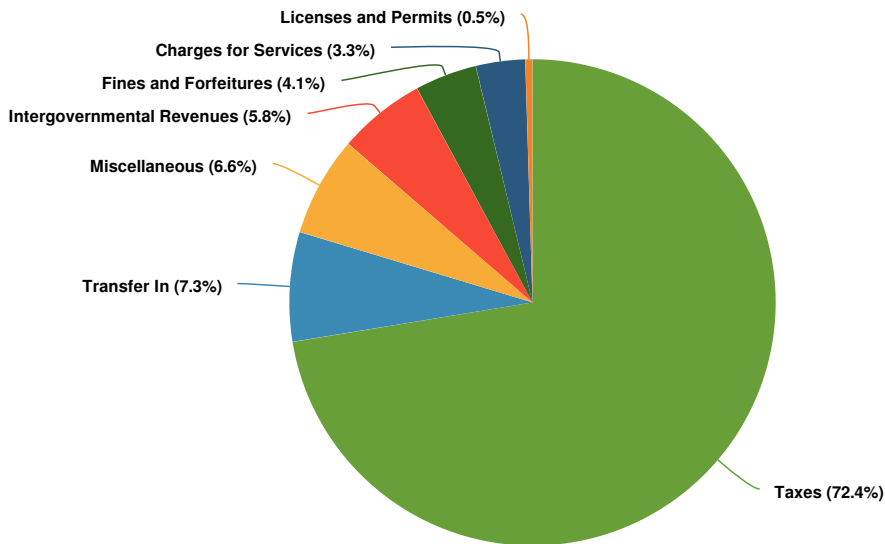
General Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Beginning Fund Balance:	\$23,128,368	\$24,610,098	\$37,864,473	N/A
Revenues				
Equity	\$21,517,384	\$0	\$0	\$0
Taxes	\$67,499,442	\$72,478,063	\$85,030,773	\$90,275,231
Miscellaneous	\$6,077,385	\$8,016,990	\$6,437,793	\$8,282,221
Charges for Services	\$4,064,256	\$4,786,268	\$3,859,115	\$4,083,445
Licenses and Permits	\$624,970	\$567,655	\$587,500	\$588,800
Intergovernmental Revenues	\$6,896,248	\$7,399,785	\$6,668,520	\$7,236,327
Fines and Forfeitures	\$5,919,401	\$6,500,762	\$4,734,056	\$5,142,396
Other Financing Sources	\$410,796	\$299,551	\$0	\$0
Transfer In	\$10,039,062	\$14,656,407	\$8,721,979	\$9,067,732
Total Revenues:	\$123,048,943	\$114,705,480	\$116,039,736	\$124,676,152
Expenditures				
Salary	\$50,660,625	\$49,860,977	\$59,627,592	\$63,537,043
Benefits	\$19,924,866	\$19,985,506	\$23,868,348	\$25,992,962

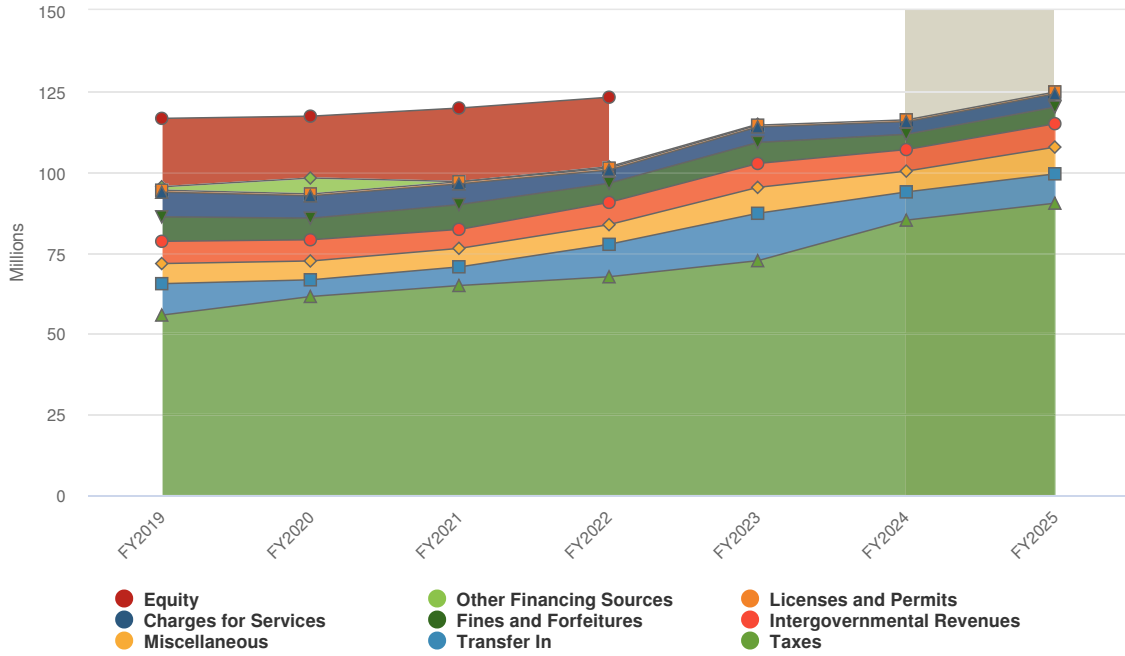
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Supplies	\$4,721,897	\$4,796,439	\$6,758,359	\$7,089,859
Repair and Maintenance	\$2,715,780	\$3,488,664	\$5,478,763	\$6,351,899
Professional Services	\$3,479,620	\$4,700,001	\$3,303,785	\$3,743,203
Communications	\$1,092,911	\$1,282,176	\$1,308,952	\$1,417,489
Travel	\$476,270	\$604,039	\$622,846	\$717,653
Contractual	\$3,740,529	\$4,749,696	\$4,667,134	\$5,189,188
Insurance	\$1,553,807	\$755,900	\$1,515,635	\$1,437,029
Utility	\$2,690,953	\$2,575,281	\$2,724,994	\$2,929,915
Data Processing	\$1,671,548	\$2,160,816	\$1,342,707	\$1,464,291
Judicial Costs	\$169,671	\$321,920	\$377,000	\$377,000
Miscellaneous	\$0	\$125	\$0	\$0
Capital	\$576,309	\$885,939	\$16,260	\$16,260
Debt	\$342,325	\$318,612	\$0	\$0
Medical Services	\$2,814,146	\$2,864,596	\$3,906,475	\$3,891,475
Other Financing Sources	\$3,418,601	\$2,100,418	\$520,886	\$520,886
Total Expenditures:	\$100,049,858	\$101,451,105	\$116,039,736	\$124,676,152
Total Revenues Less Expenditures:	\$22,999,085	\$13,254,375	\$0	\$0
Ending Fund Balance:	\$46,127,453	\$37,864,473	\$37,864,473	N/A

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

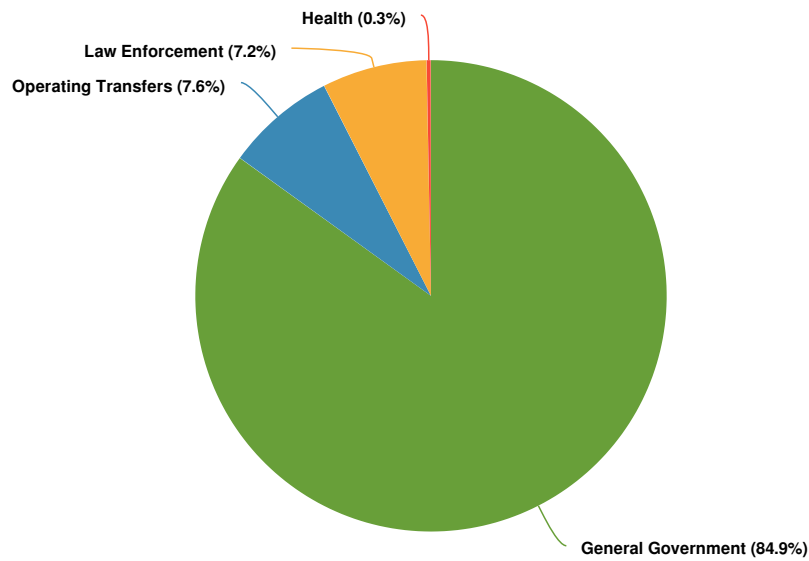


Grey background indicates budgeted figures.

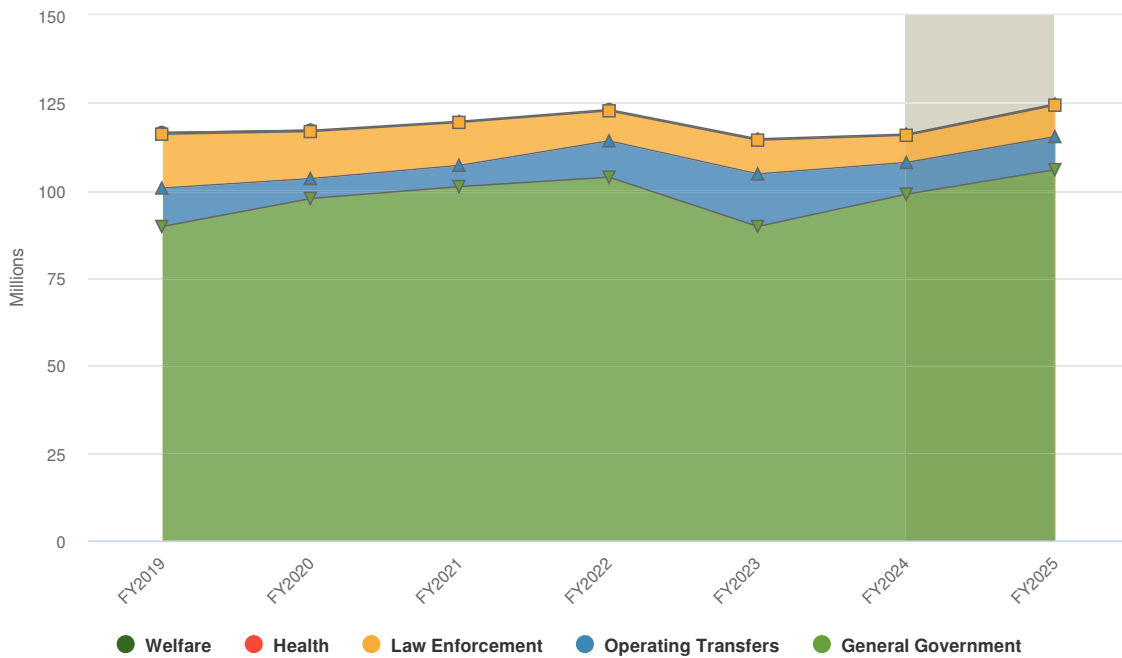
Name	FY2023 Actual	FY2024 Budgeted	FY 2024-2025 APPROVED BUDGET (General Fund)
Revenue Source			
Taxes	\$72,478,063	\$85,030,773	\$90,275,231
Miscellaneous	\$8,016,990	\$6,437,793	\$8,282,221
Charges for Services	\$4,786,268	\$3,859,115	\$4,083,445
Licenses and Permits	\$567,655	\$587,500	\$588,800
Intergovernmental Revenues	\$7,399,785	\$6,668,520	\$7,236,327
Fines and Forfeitures	\$6,500,762	\$4,734,056	\$5,142,396
Other Financing Sources	\$299,551	\$0	\$0
Transfer In	\$14,656,407	\$8,721,979	\$9,067,732
Total Revenue Source:	\$114,705,480	\$116,039,736	\$124,676,152

Revenue by Department

Projected 2025 Revenue by Department



Budgeted and Historical 2025 Revenue by Department



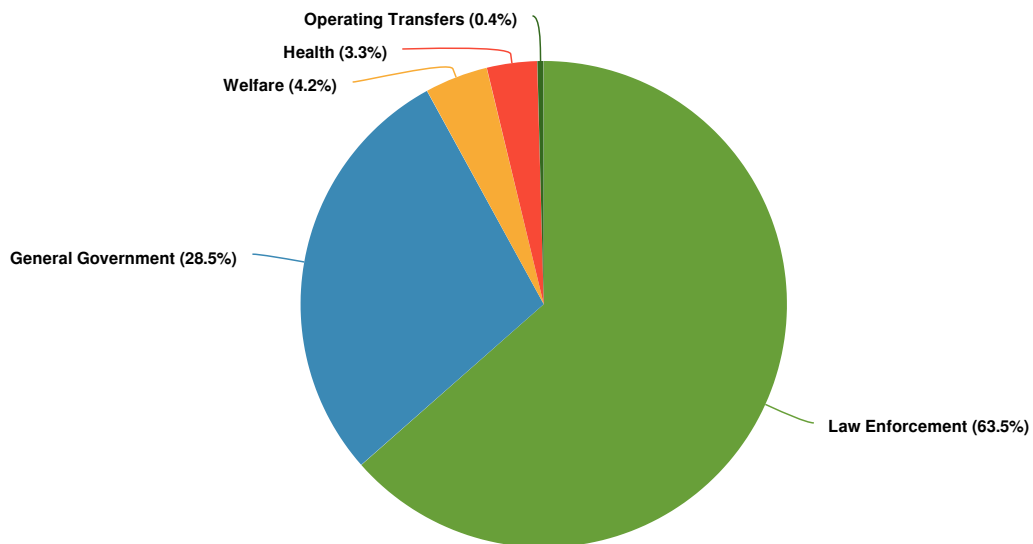
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue						

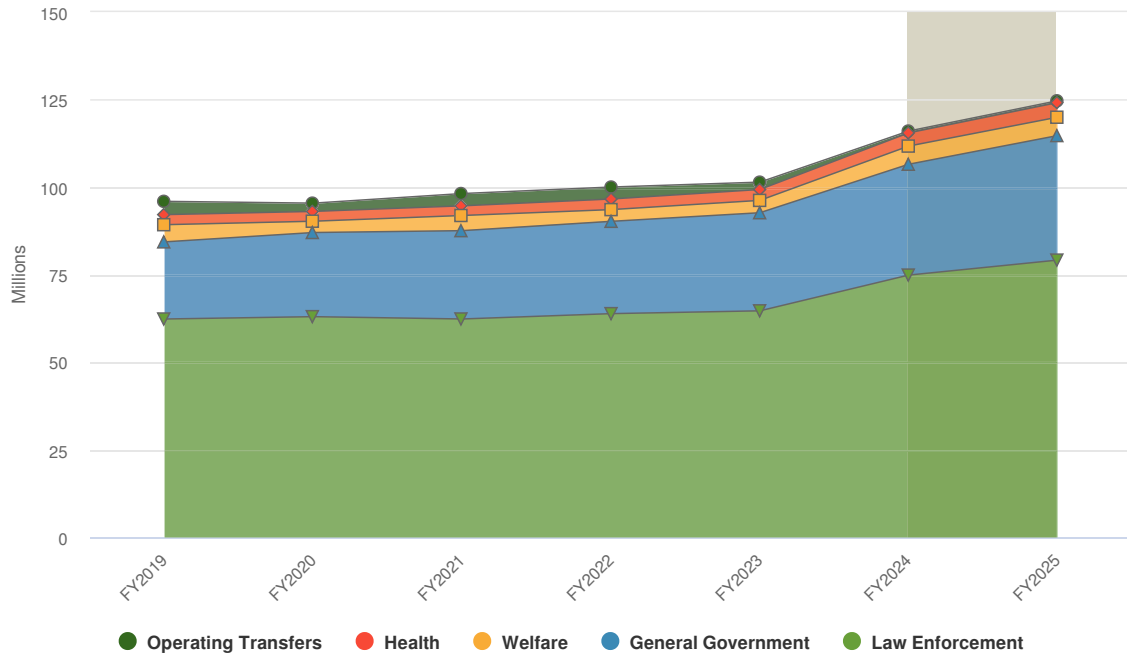
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Government	\$101,065,915	\$81,187,712	\$89,665,685	\$98,899,521	\$105,908,244	7.1%
Operating Transfers	\$6,086,626	\$7,291,053	\$15,030,776	\$9,063,979	\$9,436,232	4.1%
Law Enforcement	\$12,240,904	\$11,843,506	\$9,624,063	\$7,743,611	\$8,960,791	15.7%
Health	\$319,499	\$316,564	\$384,955	\$332,625	\$370,885	11.5%
Welfare	\$0	\$32,003	\$0	\$0	\$0	0%
Total Revenue:	\$119,712,943	\$100,670,838	\$114,705,480	\$116,039,736	\$124,676,152	7.4%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



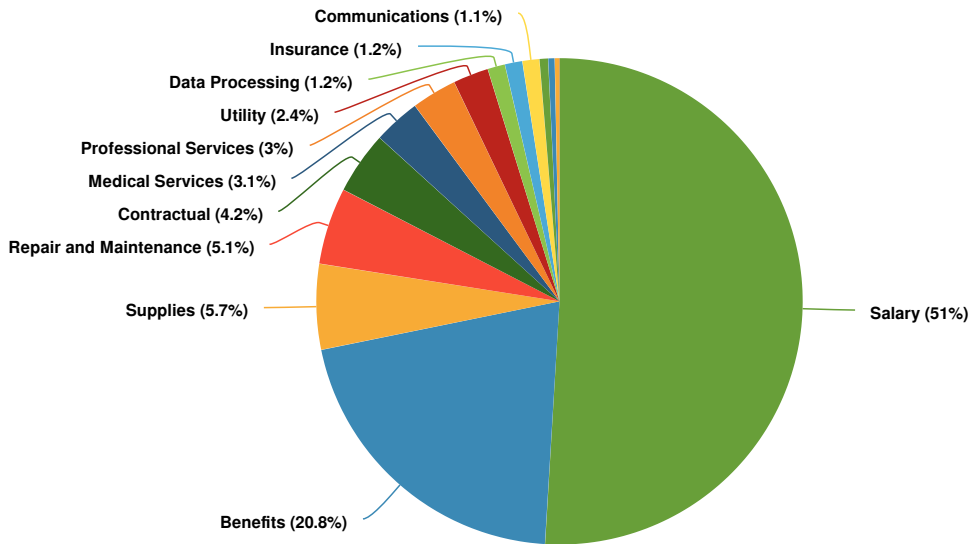
Grey background indicates budgeted figures.

The General Government category is seeing a 12.4% increase over last fiscal year, followed by Law Enforcement and Public Safety with a 5.7%. The Health category is showing a 10.1% increase and the Welfare category has a 1.1% increase. The overall General Fund budget increased by 7.4% over FY 2024.

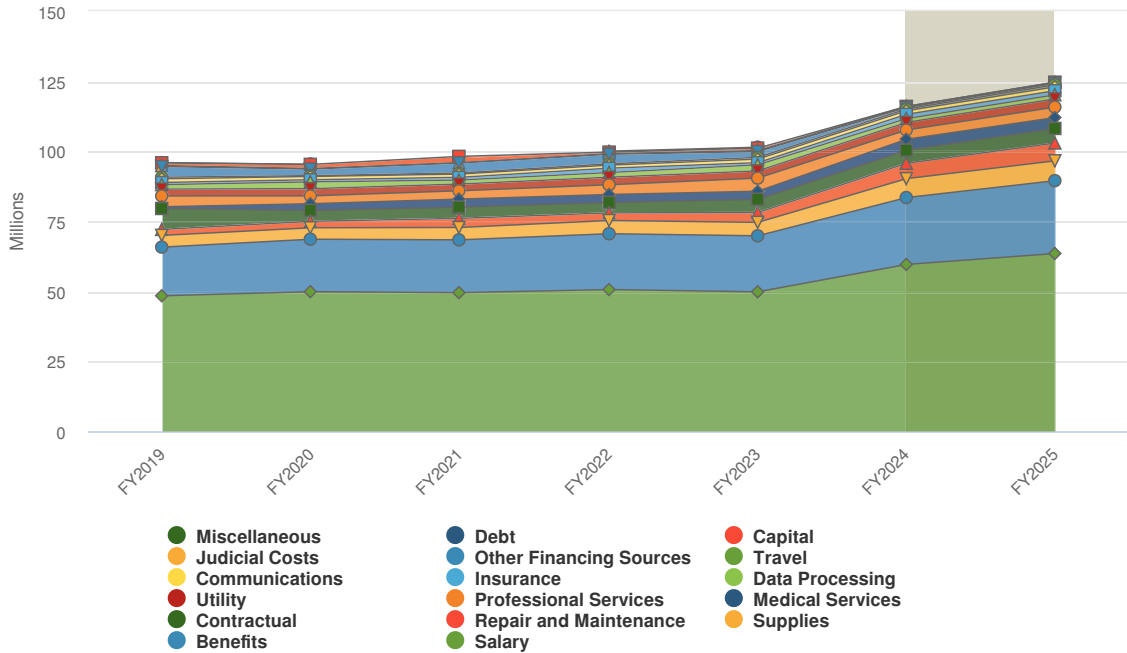
Name	FY2021 Actual	FY2022 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures						
General Government	\$25,216,343	\$25,723,677	\$28,006,964	\$31,646,404	\$35,551,844	12.3%
Law Enforcement	\$62,380,468	\$66,167,759	\$64,709,342	\$74,912,858	\$79,191,384	5.7%
Welfare	\$4,331,381	\$4,935,850	\$3,523,793	\$5,186,194	\$5,240,930	1.1%
Operating Transfers	\$3,510,922	\$647,289	\$2,100,410	\$520,886	\$520,886	0%
Health	\$2,756,444	\$3,196,023	\$3,110,595	\$3,773,394	\$4,171,108	10.5%
Total Expenditures:	\$98,195,559	\$100,670,598	\$101,451,105	\$116,039,736	\$124,676,152	7.4%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Fiscal Year 2025's major increases for the General Fund are allocated to operational costs. Repairs and maintenance costs increased by the highest percentage rate of 15.93% over the FY 2024 fiscal year. Travel related costs increased by a rate of 15.22% and contractual expenses increased by 11.19%,

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY 2024-2025 APPROVED BUDGET (General Fund)
Expense Objects				
Salary	\$50,660,625	\$49,860,977	\$59,627,592	\$63,537,043
Benefits	\$19,924,866	\$19,985,506	\$23,868,348	\$25,992,962
Supplies	\$4,721,897	\$4,796,439	\$6,758,359	\$7,089,859
Repair and Maintenance	\$2,715,780	\$3,488,664	\$5,478,763	\$6,351,899
Professional Services	\$3,479,620	\$4,700,001	\$3,303,785	\$3,743,203
Communications	\$1,092,911	\$1,282,176	\$1,308,952	\$1,417,489
Travel	\$476,270	\$604,039	\$622,846	\$717,653
Contractual	\$3,740,529	\$4,749,696	\$4,667,134	\$5,189,188
Insurance	\$1,553,807	\$755,900	\$1,515,635	\$1,437,029
Utility	\$2,690,953	\$2,575,281	\$2,724,994	\$2,929,915
Data Processing	\$1,671,548	\$2,160,816	\$1,342,707	\$1,464,291
Judicial Costs	\$169,671	\$321,920	\$377,000	\$377,000
Miscellaneous	\$0	\$125	\$0	\$0
Capital	\$576,309	\$885,939	\$16,260	\$16,260
Debt	\$342,325	\$318,612	\$0	\$0
Medical Services	\$2,814,146	\$2,864,596	\$3,906,475	\$3,891,475
Other Financing Sources	\$3,418,601	\$2,100,418	\$520,886	\$520,886
Total Expense Objects:	\$100,049,858	\$101,451,105	\$116,039,736	\$124,676,152

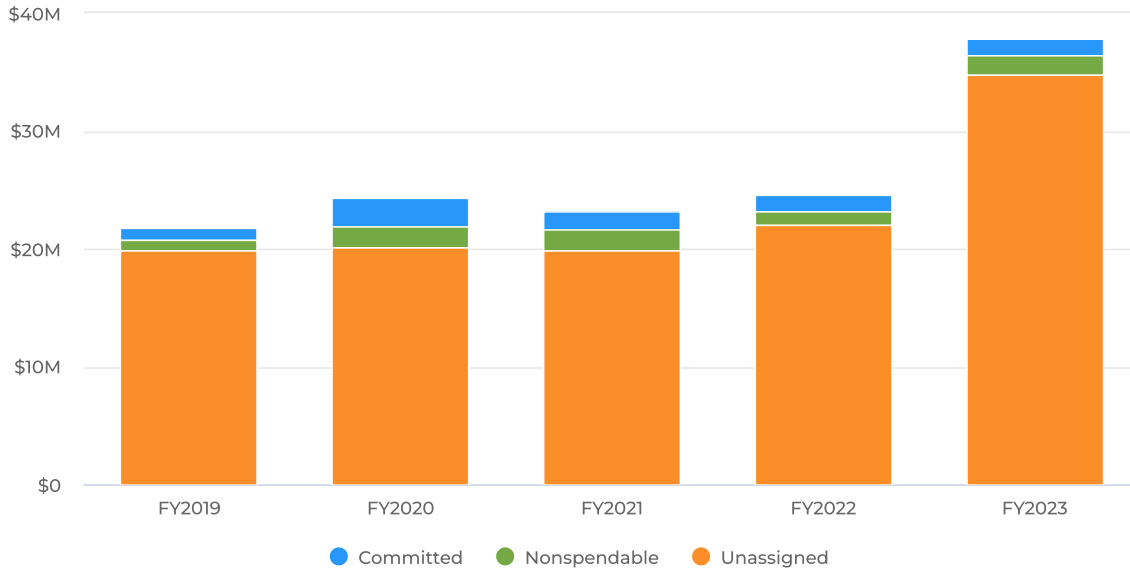
Fund Balance

The General Fund fund balance at September 30, 2023, was \$37,864,473 compared to \$24,610,098 at September 30, 2022. The unassigned portion of the fund balance was \$34,815,086. The County defends against various on-going lawsuits for which the actual cost of the litigation cannot be accurately assessed. To recognize that a potential likely liability exists for an amount yet to be defined, the County is committing \$500,000 out of its Unreserved Fund Balance. The County is also committing \$500,000 for indigent defense and any potential increase in General Fund fund balance to fund Capital projects.

While a portion of the fund balance is obligated, the County could access the full amount of the fund balance if an emergency should arise. The total General Fund balance represents 38.1% of the Fiscal Year 2023 total General Fund expenditures of \$99,350,686 (not including transfers out). If all resources were not available to the County's General Fund at the beginning of the fiscal year, the County's General Fund could operate for 139 days based on 2023 expenditures. It is unlikely this will ever happen. The more realistic use of the General Fund fund balance would be to provide for interim funding of County operations in the event of a hurricane or natural disaster. Available Federal emergency funds would likely take as long as several months to reach the County after such an event.

Revenues generated during FY 2024 but received up to 60 days after year-end will be attributed to FY 2024.

Projections



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

CAMERON COUNTY, TEXAS
GENERAL FUND
Detail Schedule of Revenues and Sources of Funds
2024-2025 Fiscal Year

Fund: 100

			<u>2024</u>	<u>2024</u>	<u>2025</u>	<u>2025</u>
			<u>Approved</u>	<u>Amended</u>	<u>Recommended</u>	<u>Approved</u>
<u>Revenues</u>						
400	4101	Current Advalorem Taxes	95,906,715	95,906,715	100,560,348	100,560,348
400	4102	Delinquent Advalorem Taxes	1,886,843	1,886,843	2,104,208	2,104,208
400	4112	TIRZ	(11,149,602)	(11,149,602)	(10,845,536)	(10,845,536)
400	4151	Discounts	(1,968,078)	(1,968,078)	(1,925,266)	(1,925,266)
400	4152	Commissions	(975,589)	(975,589)	(1,025,984)	(1,025,984)
400	4153	Errors and Adjustments	(977,936)	(977,936)	(1,026,646)	(1,026,646)
400	4159	Penalties and Interest	1,733,420	1,733,420	1,859,107	1,859,107
400	4325	Misc Pmts - in lieu of taxes	575,000	575,000	575,000	575,000
Total	Taxes		<u>85,030,773</u>	<u>85,030,773</u>	<u>90,275,231</u>	<u>90,275,231</u>
499	4201	Beer Licenses (net)	22,700	22,700	28,000	28,000
499	4202	Liquor Licenses (net)	80,000	80,000	87,000	87,000
499	4209	Gaming licenses	14,800	14,800	14,800	14,800
499	4403	Certificates of Title	461,000	461,000	450,000	450,000
499	4404	Tax Certificates	9,000	9,000	9,000	9,000
Total	Licenses and Permits		<u>587,500</u>	<u>587,500</u>	<u>588,800</u>	<u>588,800</u>
019	4958	Indirect Cost	12,000	12,000	8,500	8,500
032	4953	Indir.CostReimb.-WICGrants Aid	330,000	330,000	360,000	360,000
406	4353	Emergency Services District	15,000	20,000	20,000	20,000
406	4353	Emergency Services District	75,016	77,016	77,016	77,016
406	4353	Emergency Services District	314,972	318,707	318,708	318,708
408	4353	Emergency Services District	2,000	2,000	2,000	2,000
409	4308	Fee Revenue Admin Fee	26,000	26,000	28,500	28,500
409	4320	Federal Wildlife Allocation	50,000	50,000	50,000	50,000
409	4341	State Mixed Drink Tax	1,320,000	1,320,000	1,371,000	1,371,000
409	4342	State Bingo Tax	160,000	160,000	140,000	140,000
409	4405	Sales Tax Commissions-Tax Auto	3,095,000	3,095,000	3,427,000	3,427,000
410	4353	Emergency Services District	30,000	30,000	30,000	30,000
419	4300	State Revenue	0	187,000	50,775	50,775
426	4334	Aid Count Court at Law	84,000	84,000	84,000	84,000
426	4334	Aid Count Court at Law	84,000	84,000	84,000	84,000
427	4334	Aid Count Court at Law	84,000	84,000	84,000	84,000
428	4334	Aid Count Court at Law	84,000	84,000	84,000	84,000
428	4334	Aid Count Court at Law	84,000	84,000	84,000	84,000
435	4334	Aid Count Court at Law	84,000	84,000	84,000	84,000
435	4300	State Revenue	183,000	183,000	164,000	164,000
435	4332	Reimbursement Indigent defense	49,500	49,500	55,000	55,000
475	4337	DA Food Stamp Prosecutions	500	500	500	500
475	4338	State Aid-County Attorney	42,000	42,000	42,000	42,000
495	4958	Indirect Cost	17,172	17,172	5,268	5,268
512	4319	Federal-SCAAP	320,000	467,000	441,000	441,000
512	4300	State Revenue	0	280,830		0
560	4301	Contributions from other Entit	44,000	44,000	44,000	44,000
630	4348	Court Assessments	360	360	360	360
630	4350	State Tobacco Reimbursement	162,000	162,000	180,700	180,700

CAMERON COUNTY, TEXAS
GENERAL FUND
Detail Schedule of Revenues and Sources of Funds
2024-2025 Fiscal Year

Fund: 100

		<u>2024</u>	<u>2024</u>	<u>2025</u>	<u>2025</u>	
		<u>Approved</u>	<u>Amended</u>	<u>Recommended</u>	<u>Approved</u>	
Total	Intergovernmental Revenues	6,668,520	7,294,085	7,236,327	7,236,327	
404	4444	County Clerk-Records Mgmt	546,325	546,325	546,325	546,325
404	4456	Vital Statistics Preserv Fee	1,500	1,500	1,500	1,500
404	4444	County Clerk-Records Mgmt	480,000	480,000	480,000	480,000
406	4204	Inspections	95,000	95,000	84,000	84,000
409	4418	Child Safety Admin Fee	0	0	53,000	53,000
416	4464	Labor Charges	62,400	62,400	70,000	70,000
420	4464	Labor Charges	34,800	34,800	36,000	36,000
425	4431	Service Fees	6,600	6,600	6,500	6,500
425	4445	County Clerk-Judicial Rec Mgt	120	120	120	120
426	4415	Judges Signature Probate Fee	350	350	350	350
426	4415	Judges Signature Probate Fee	0	0	350	350
426	4416	Supp Ct Init Guardianship Fee	18,000	18,000	20,000	20,000
427	4415	Judges Signature Probate Fee	350	350	350	350
428	4415	Judges Signature Probate Fee	350	350	350	350
428	4415	Judges Signature Probate Fee	350	350	350	350
435	4422	Steno Fees and Interpreter Fee	128,500	128,500	146,000	146,000
435	4427	Jury Fees	167,000	248,000	284,000	284,000
435	4431	Service Fees	0	0	15,600	15,600
450	4431	Service Fees	13,200	13,200	13,200	13,200
450	4446	Dist Clerk-Judicial Recd Mgmt	300	300	300	300
450	4448	Dist. Clerk-Passport Revenue	32,000	32,000	47,300	47,300
450	4449	Research fees - District Clrk	23,500	23,500	23,500	23,500
450	4470	District Clerk	459,000	459,000	479,000	479,000
475	4460	County Attorney	38,800	38,800	38,800	38,800
475	4480	Justices of the Peace	150	150	150	150
499	4154	Beer, Wine, Liquor Commissions	9,000	9,000	9,000	9,000
499	4450	Tax Assessor/Collector-Auto	1,019,000	1,019,000	987,000	987,000
551	4431	Service Fees	9,600	9,600	10,200	10,200
551	4491	Constable Precinct #1	2,180	2,180	1,700	1,700
552	4431	Service Fees	130,100	130,100	131,300	131,300
552	4492	Constable Precinct #2	8,400	8,400	9,500	9,500
553	4431	Service Fees	70,700	70,700	76,000	76,000
553	4493	Constable Precinct #3	2,440	2,440	2,900	2,900
554	4431	Service Fees	18,100	18,100	18,100	18,100
554	4494	Constable Precinct #4	8,900	8,900	7,000	7,000
555	4431	Service Fees	72,000	72,000	75,000	75,000
555	4495	Constable Precinct #5	10,000	10,000	8,000	8,000
560	4420	Sheriff Fees	248,000	248,000	248,000	248,000
560	4486	Sheriff Arrest Fees	5,100	5,100	5,100	5,100
571	4222	Reimburse - Drugs & Medication	0	0	6,000	6,000
630	4211	Registration Fees-Flu Vaccine	7,000	7,000	7,000	7,000
631	4203	Subdivision Plat InspectionFee	4,000	4,000	5,800	5,800
631	4204	Inspections	64,000	64,000	68,800	68,800
631	4205	Septic Tank Fees	62,000	62,000	66,000	66,000

CAMERON COUNTY, TEXAS
GENERAL FUND
Detail Schedule of Revenues and Sources of Funds
2024-2025 Fiscal Year

Fund: 100

Total	Charges for Services	2024	2024	2025	2025
		<u>Approved</u>	<u>Amended</u>	<u>Recommended</u>	<u>Approved</u>
		3,859,115	3,940,115	4,089,445	4,089,445
403	4430 Fee Revenue	1,080,000	1,080,000	1,080,000	1,080,000
425	4430 Fee Revenue	156,000	156,000	180,500	180,500
425	4440 Court Cost	120	120	120	120
425	4540 Fines	147,000	147,000	143,000	143,000
435	4430 Fee Revenue	11,400	11,400	12,400	12,400
435	4440 Court Cost	200	200	200	200
435	4540 Fines	20	20	20	20
435	4430 Fee Revenue	169,000	169,000	159,000	159,000
450	4430 Fee Revenue	33,000	33,000	31,000	31,000
450	4510 District Clerk	244,800	244,800	230,000	230,000
450	4540 Fines	14,360	14,360	13,000	13,000
452	4454 JPTech Fee	119,981	119,981	119,981	119,981
453	4430 Fee Revenue	281,700	281,700	316,000	316,000
453	4440 Court Cost	15,600	15,600	20,000	20,000
453	4540 Fines	3,350	3,350	3,350	3,350
454	4430 Fee Revenue	274,500	274,500	315,900	315,900
454	4440 Court Cost	12,900	12,900	12,600	12,600
454	4540 Fines	5,860	5,860	6,300	6,300
455	4430 Fee Revenue	143,000	143,000	224,600	224,600
455	4440 Court Cost	7,400	7,400	9,000	9,000
455	4540 Fines	3,700	3,700	5,000	5,000
456	4430 Fee Revenue	104,900	104,900	126,000	126,000
456	4440 Court Cost	6,140	6,140	6,500	6,500
456	4540 Fines	3,800	3,800	4,000	4,000
457	4430 Fee Revenue	147,350	147,350	140,000	140,000
457	4440 Court Cost	6,900	6,900	7,500	7,500
457	4540 Fines	3,400	3,400	3,700	3,700
458	4430 Fee Revenue	137,000	137,000	146,000	146,000
458	4440 Court Cost	8,200	8,200	8,200	8,200
458	4540 Fines	3,900	3,900	4,400	4,400
460	4430 Fee Revenue	445,800	445,800	462,000	462,000
460	4440 Court Cost	20,900	20,900	20,900	20,900
460	4540 Fines	12,150	12,150	11,600	11,600
460	4430 Fee Revenue	271,000	271,000	388,000	388,000
460	4440 Court Cost	13,000	13,000	13,000	13,000
460	4540 Fines	4,400	4,400	4,400	4,400
461	4430 Fee Revenue	175,700	175,700	191,000	191,000
461	4440 Court Cost	10,800	10,800	11,600	11,600
461	4540 Fines	5,300	5,300	5,700	5,700
464	4430 Fee Revenue	372,000	372,000	418,000	418,000
464	4440 Court Cost	19,900	19,900	14,400	14,400
464	4540 Fines	12,300	12,300	8,500	8,500
514	4455 Civil CH Const - Revenue	0	925,129	0	0
551	4430 Fee Revenue	2,000	2,000	2,600	2,600
552	4430 Fee Revenue	1,000	1,000	1,000	1,000

CAMERON COUNTY, TEXAS
GENERAL FUND
Detail Schedule of Revenues and Sources of Funds
2024-2025 Fiscal Year

Fund: 100

			<u>2024</u>	<u>2024</u>	<u>2025</u>	<u>2025</u>
			<u>Approved</u>	<u>Amended</u>	<u>Recommended</u>	<u>Approved</u>
553	4430	Fee Revenue	1,300	1,300	200	200
554	4430	Fee Revenue	189,800	189,800	226,000	226,000
555	4430	Fee Revenue	31,000	31,000	35,000	35,000
631	4540	Fines	225	225	225	225
Total	Fines and Forfeitures		<u>4,734,056</u>	<u>5,659,185</u>	<u>5,142,396</u>	<u>5,142,396</u>
403	4441	Copy Reimbursements	91,000	91,000	91,000	91,000
403	4600	Interest Income	3,600	3,600	4,000	4,000
405	4670	Donations	2,500	2,500	0	0
406	4602	Miscellaneous	0	20,916	0	0
409	4476	County's Waste Collection fee	360,000	360,000	360,000	360,000
409	4600	Interest Income	180,000	180,000	1,084,000	1,084,000
409	4601	Vending Machine Commissions	6,000	6,000	6,000	6,000
409	4602	Miscellaneous	60,000	60,000	220,000	220,000
415	4400	Bail Bond Fees	10,800	10,990	17,000	17,000
419	4200	Program Revenues	30,000	30,000	30,000	30,000
425	4441	Copy Reimbursements	29,000	29,000	23,000	23,000
425	4509	Transaction Fee	3,000	3,000	3,000	3,000
425	4600	Interest Income	29,000	29,000	146,700	146,700
435 2	4600	Interest Income	100	100	100	100
435 4	4400	Bail Bond Fees	48,000	48,000	50,600	50,600
450	4442	Copy Reimbursement-Dist Clerk	88,000	88,000	76,800	76,800
450	4509	Transaction Fee	6,350	6,350	5,800	5,800
450	4600	Interest Income	69,000	69,000	191,000	191,000
452	4354	Commercial Veh. Violations	0	53,000		0
453	4600	Interest Income	1,500	1,500	5,000	5,000
454	4600	Interest Income	1,300	1,300	8,000	8,000
455	4600	Interest Income	1,100	1,100	7,600	7,600
456	4600	Interest Income	850	850	3,200	3,200
457	4600	Interest Income	1,100	1,100	2,700	2,700
458	4600	Interest Income	1,190	1,190	3,000	3,000
460	4600	Interest Income	3,100	3,100	7,000	7,000
4601	4600	Interest Income	1,900	1,900	8,700	8,700
461	4600	Interest Income	1,500	1,500	4,000	4,000
464	4600	Interest Income	2,300	2,300	10,300	10,300
491	4447	Copy Receipts	500	500	500	500
495	4461	Audit Fees	30,450	30,450	30,000	30,000
499	4150	Vehicle Inventory Tax Surplus	45,000	45,000	45,000	45,000
499	4340	Tax Commissions-AdValorem	3,772,446	3,772,446	3,772,446	3,772,446
499	4600	Interest Income	60,000	60,000	217,600	217,600
499	4602	Miscellaneous	6,000	30,288	10,000	10,000
499	4609	TWX Reimbursement	3,500	15,293	4,000	4,000
499 7	4150	Vehicle Inventory Tax Surplus	150,375	150,375	150,375	150,375
501 5	4614	Land Rental	5,700	5,700	5,700	5,700
501 7	4614	Land Rental	0	0	105,000	105,000
512	4611	Pay Phones Commissions	684,000	991,500	911,000	911,000
515	4614	Land Rental	40,992	40,992	41,000	41,000

CAMERON COUNTY, TEXAS
GENERAL FUND
Detail Schedule of Revenues and Sources of Funds
2024-2025 Fiscal Year

Fund: 100

			<u>2024</u>	<u>2024</u>	<u>2025</u>	<u>2025</u>
			<u>Approved</u>	<u>Amended</u>	<u>Recommended</u>	<u>Approved</u>
518	4602	Miscellaneous	17,000	17,000	21,300	21,300
551	4381	Insurance Proceeds	0	7,072	0	0
551	4670	Donations	0	14,991	0	0
552	4381	Insurance Proceeds	0	4,688		0
5541	4200	Program Revenues	275,000	275,000	268,000	268,000
5552	4200	Program Revenues	254,000	254,000	254,000	254,000
560	4600	Interest Income	0	0	500	500
570	4602	Miscellaneous	3,600	3,600	5,300	5,300
576	4463	Restitution Rental	24,000	24,000	24,000	24,000
630	4600	Interest Income	240	240	2,000	2,000
630	4602	Miscellaneous	3,300	3,300	5,000	5,000
631	4602	Miscellaneous	29,500	29,500	35,000	35,000
Total	Miscellaneous		<u>6,437,793</u>	<u>6,882,231</u>	<u>8,276,221</u>	<u>8,276,221</u>
Total	OTHER FINANCING SOURCES		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues			107,317,757	109,393,889	115,608,420	115,608,420

CAMERON COUNTY, TEXAS
GENERAL FUND
2024-2025 Budget

100 Fund:

DEPARTMENT EXPENDITURE SUMMARY

	2024 Approved Budget	2024 Amended Budget	2025 Recommended Budget	502 Approved Budget
GENERAL GOVERNMENT				
401 COUNTY JUDGE'S OFFICE	408,832	363,332	435,748	450,245
4019 COVID-19	0	0	0	0
402 HUMAN RESOURCES	156,002	157,002	169,323	169,323
4021 CIVIL SERVICE COMMISSION	123,730	123,730	130,039	130,039
403 COUNTY CLERK	1,099,249	1,058,249	1,193,133	1,201,267
404 RECORDS MANAGEMENT	551,435	551,435	547,825	547,825
4041 OLD RECORDS RETRIEVAL	480,000	480,000	480,000	480,000
405 VETERANS SERVICE OFFICE	410,681	410,681	431,691	431,691
406 EMERGENCY MANAGEMENT	646,383	670,834	690,331	690,331
4061 LOCAL LAW ENFOR TERRORISM	74,815	77,804	78,863	78,863
4063 FIRE MARSHAL DIVISION	396,026	418,428	598,007	604,907
407 MAIL ROOM	18,288	18,288	18,288	18,288
408 DATA PROCESSING	3,545,330	3,545,330	4,685,219	4,685,219
409 GENERAL ADMINISTRATION	4,569,121	5,312,564	4,823,163	4,766,638
4095 SECO PROJECTS	0	0	0	0
4097 TROPICAL STORM HANNA	0	0	0	0
410 CIVIL DIVISION	915,005	950,626	987,437	987,437
411 COMMISSIONER PCT. #1	90,323	90,323	101,006	101,006
412 COMMISSIONER PCT #2	91,013	91,013	103,358	103,358
413 COMMISSIONER PCT. 3	93,207	93,207	104,027	104,027
414 COMMISSIONER PCT. 4	89,174	89,174	98,691	98,691
416 COPY CENTER	209,505	209,505	222,883	222,883
418 PROGRAM DEVELOPEMENT & MANAGM	0	0	0	0
4185 Community Affairs	482,115	477,492	518,425	518,425
419 Economic Development	276,816	452,639	330,168	330,168
420 VEHICLE MAINTENANCE	431,857	482,651	502,001	502,001
4201 VEHICLE MAINTENANCE	51,581	51,581	51,701	51,701
421 G.I.S. MAPPING	0	0	0	0
491 VOTER REGISTRATION / ELECTIONS	1,943,748	1,943,748	2,499,874	2,499,874
495 COUNTY AUDITOR	2,035,236	2,035,236	2,529,079	2,529,079
4951 PURCHASING	562,610	521,110	608,062	608,062
496 MOTOR VEHICLE INSPECTION	0	0	0	0
497 COUNTY TREASURER	315,396	315,396	338,267	338,267
499 TAX ASSESSOR-COLLECTOR	6,166,402	6,052,483	6,499,236	6,499,236
4997 VIT	150,375	150,375	147,042	147,042
501 ADD	0	0	0	0
5011 M&O VETERANS OFFICE	26,831	26,831	27,938	27,938
5012 M&O ELECTIONS BLDG	37,489	37,489	54,494	54,494
5015 M&O LEVEE ST. ANNEX	456,850	456,850	452,301	452,301
5016 M&O ANIMAL SHELTER	79,859	79,859	79,495	79,495
5017 130 WILLIAMS RD. BLDG.	0	60,800	67,201	67,201
502 M&O CAMERON PARK LAW ENFORCEM	7,521	7,521	7,521	7,521
503 M&O LOS FRESNOS BUILDING	58,040	94,540	58,838	58,838

CAMERON COUNTY, TEXAS
GENERAL FUND
2024-2025 Budget

100 Fund:

DEPARTMENT EXPENDITURE SUMMARY

	2024 Approved Budget	2024 Amended Budget	2025 Recommended Budget	2025 Approved Budget
504 M&O RIO HONDO ANNEX	23,220	23,220	23,501	23,501
505 M&O PORT ISABEL ANNEX	64,538	64,538	66,189	66,189
510 M&O DANCY BUILDING	518,625	539,184	532,711	532,711
5111 M&O SANTA ROSA TECHNOLOGY CTR	56,489	56,489	58,201	58,201
5112 Southmost Tax Office Building	0	19,825	29,960	29,960
5113 M & O SAN BENITO DRIVE UP	44,467	44,467	54,939	54,939
513 M&O HARLINGEN BUILDING	174,763	174,763	175,790	175,790
514 M&O COURTHOUSE	1,254,429	2,179,558	1,393,442	1,393,442
5141 MAINTENANCE DEPARTMENT	1,547,326	1,507,326	1,622,088	1,622,088
5142 M & O 1157 E. MONROE	21,743	21,743	21,672	21,672
515 M&O SAN BENITO ANNEX	414,623	414,623	428,406	428,406
516 M&O RECORDS WAREHOUSE	71,994	71,994	73,596	73,596
522 M & O LA FERIA BUILDING	63,154	63,154	63,349	63,349
524 M & O ARROYO CITY FIRE STATION	17,392	17,392	17,133	17,133
651 HISTORICAL COMMITTEE	500	500	500	500
665 FARM & HOME DEMONSTATION	311,458	313,207	328,434	328,434
666 M&O TICK ERADICATION	10,838	10,838	18,252	18,252
TOTAL GENERAL GOVERNMENT	<u>31,646,404</u>	<u>33,480,947</u>	<u>35,578,838</u>	<u>35,551,844</u>
 LAW ENFORCEMENT & PUBLIC SAFETY				
415 BAIL BOND ADMINISTRATION	67,098	67,288	71,030	71,030
425 COUNTY CLERK - JUDICIAL	1,174,305	1,126,305	1,231,158	1,231,158
426 COUNTY COURT AT LAW #1	719,252	719,252	751,906	751,906
4261 COUNTY PROBATE COURT I	821,821	821,821	860,366	866,579
427 COUNTY COURT AT LAW #2	721,797	672,797	752,076	752,076
428 COUNTY COURT AT LAW #3	640,301	640,301	672,116	672,116
4285 COUNTY COURT AT LAW V	607,987	607,987	637,045	637,045
435 DISTRICT COURTS	3,857,498	3,938,498	4,091,672	4,091,672
4351 INDIGENT DEFENSE	2,312,940	2,301,940	2,597,322	2,597,322
4352 CRIMINAL HEARINGS OFFICER	314,003	285,168	189,685	189,685
4353 COURTHOUSE SECURITY	443,516	424,516	475,867	475,867
4354 DIVERT COURT	559,383	559,383	559,383	559,383
4355 JUVENILE COURT	450,424	450,424	510,753	510,753
4357 M&O MAGISTRATE COURT	23,997	23,997	21,250	21,250
450 DISTRICT CLERK	2,503,650	2,488,650	2,736,784	2,736,784
452 JUSTICE OF THE PEACE GENERAL	127,327	180,327	131,608	131,608
453 JUSTICE OF THE PEACE, 1	307,051	307,051	338,878	338,878
454 JUSTICE OF THE PEACE, 2-1	313,645	290,645	346,115	346,115
455 JUSTICE OF THE PEACE, 2-2	324,711	321,711	358,200	358,200
4551 JUSTICE OF THE PEACE 2-3	0	0	0	0
456 JUSTICE OF THE PEACE, 3-1	260,298	260,298	288,856	288,856
457 JUSTICE OF THE PEACE, 3-2	263,868	263,868	292,781	292,781
458 JUSTICE OF THE PEACE, #4	262,242	262,242	291,479	291,479
460 JUSTICE OF THE PEACE, 5-1	411,312	411,312	448,736	448,736

CAMERON COUNTY, TEXAS
GENERAL FUND
2024-2025 Budget

100 Fund:

DEPARTMENT EXPENDITURE SUMMARY

	2024	2024	2025	2025
	Approved	Amended	Recommended	Approved
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
4601 JUSTICE OF THE PEACE 5-3	326,616	321,616	355,249	355,249
461 JUSTICE OF THE PEACE, 5-2	341,806	341,806	378,843	378,843
464 JUSTICE OF THE PEACE 2-3	315,538	315,538	347,933	347,933
475 DISTRICT ATTORNEY	5,930,482	5,639,824	6,313,679	6,313,679
512 JAIL/DETENTION CENTERS	20,193,927	20,653,107	21,128,603	21,128,603
5121 M & O JAIL	2,208,577	2,534,407	2,188,021	2,188,021
518 JAIL - INFIRMARY	4,330,560	4,554,312	4,636,016	4,636,016
520 M&O DARRELL B. HESTER BUILDING	249,973	249,973	248,147	248,147
521 M&O 35 ORANGE ST.	47,317	47,317	47,784	47,784
551 CONSTABLE PRECINCT #1	489,390	594,057	595,051	595,051
552 CONSTABLE PRECINCT #2	690,241	622,262	653,126	653,126
5521 PCT 2 SECURITY	536,316	535,379	562,917	562,917
553 CONSTABLE PRECINCT #3	869,586	869,586	927,822	927,822
5531 CONSTABLE PCT 3, 1/13	0	0	0	0
554 CONSTABLE PRECINCT #4	850,610	850,610	917,991	917,991
5541 MENTAL HEALTH TRANSPORT	358,864	358,864	364,015	364,015
555 CONSTABLE PCT #5	962,494	962,494	1,019,042	1,019,042
5552 CONSTABLE 5	278,438	278,438	307,662	307,662
556 CONSTABLE PRECINCT #6	0	0	0	0
560 SHERIFF	9,435,554	9,215,554	9,853,712	9,853,712
5601 M & O SHERIFF'S OFFICE	452,198	511,168	471,189	471,189
562 SHERIFF - AUTO THEFT DETAIL	506,097	506,097	536,704	536,704
570 JUVENILE BOOTCAMP	1,741,385	1,741,385	1,910,946	1,910,946
571 JUVENILE PROBATION	2,929,137	2,929,137	3,153,293	3,153,293
5713 JUVENILE DETENTION	3,280,190	3,280,190	3,511,916	3,511,916
576 M&O ADULT PROBATION	99,136	99,136	100,444	100,444
TOTAL LAW ENFORCEMENT & PUBLIC SAFETY	<u>74,912,858</u>	<u>75,438,038</u>	<u>79,185,171</u>	<u>79,191,384</u>
HEALTH				
507 M&O BROWNSVILLE HEALTH CLINIC	114,008	114,008	119,447	119,447
508 M&O FATHER O'BRIEN HLTH CLINIC	59,690	59,690	60,577	60,577
517 M&O HARLINGEN HEALTH BLDG	43,808	43,808	42,972	42,972
630 HEALTH DEPARTMENT	2,334,144	2,279,144	2,619,532	2,637,832
6301 COMMUNITY SERVICES	0	0	0	0
631 ENVIRONMENTAL HEALTH	1,221,744	1,201,744	1,310,280	1,310,280
TOTAL HEALTH	<u>3,773,394</u>	<u>3,698,394</u>	<u>4,152,808</u>	<u>4,171,108</u>
WELFARE				
640 INDIGENT SERVICES/AUTOPSIES	1,110,933	1,253,933	1,152,223	1,152,223
641 CHILD WELFARE	767,800	767,800	767,800	767,800
6411 CHILD PROTECTIVE LEGAL ADMIN	154,497	121,497	156,851	156,851
642 INDIGENT HEALTH CARE CLAIMS	3,152,964	2,955,008	3,164,056	3,164,056
TOTAL WELFARE	<u>5,186,194</u>	<u>5,098,238</u>	<u>5,240,930</u>	<u>5,240,930</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2024-2025 Budget

100 Fund:

DEPARTMENT EXPENDITURE SUMMARY

	2024 Approved <u>Budget</u>	2024 Amended <u>Budget</u>	2025 Recommended <u>Budget</u>	2025 Approved <u>Budget</u>
TRANSFERS				
TOTAL TRANSFERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2024-2025 Budget

Fund 100 Dept. 019

FEDERAL BLOCK GRANT

<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>
<u>REVENUE ACCOUNTS</u>						
4958	Indirect Cost	9,988.15	12,000	12,000	8,500	8,500
	Revenue Total:	9,988.15	12,000	12,000	8,500	8,500

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>
<u>REVENUE ACCOUNTS</u>						
4953	Indir.CostReimb.-WICGrants Aid	364,396.90	330,000	330,000	360,000	360,000
	Revenue Total:	364,396.90	330,000	330,000	360,000	360,000

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>
<i>REVENUE ACCOUNTS</i>						
4101	Current Advalorem Taxes	77,199,436.92	95,906,715	95,906,715	100,560,348	100,560,348
4102	Delinquent Advalorem Taxes	1,979,792.55	1,886,843	1,886,843	2,104,208	2,104,208
4112	TIRZ	-5,922,137.00	-11,149,602	-11,149,602	-10,845,536	-10,845,536
4151	Discounts	-1,650,039.21	-1,968,078	-1,968,078	-1,925,266	-1,925,266
4152	Commissions	-786,819.82	-975,589	-975,589	-1,025,984	-1,025,984
4153	Errors and Adjustments	-386,571.98	-977,936	-977,936	-1,026,646	-1,026,646
4159	Penalties and Interest	1,469,401.15	1,733,420	1,733,420	1,859,107	1,859,107
4325	Misc Pmts - in lieu of taxes	575,000.00	575,000	575,000	575,000	575,000
4600	Interest Income	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>72,478,062.61</u>	<u>85,030,773</u>	<u>85,030,773</u>	<u>90,275,231</u>	<u>90,275,231</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>
<i>EXPENDITURE ACCOUNTS</i>						
6001	Elected Officials	74,786.09	76,343	76,343	86,397	86,397
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	136,475.49	208,958	161,046	214,897	226,781
6006	FICA	16,252.60	22,284	22,284	23,508	24,417
6007	Group Health	36,147.02	44,352	44,352	44,352	44,352
6008	Retirement	24,675.94	32,895	32,895	41,655	43,298
6009	Auto Allowance	6,138.48	6,000	6,000	6,000	6,000
6011	Workers Compensation	373.86	1,212	1,212	377	391
6012	Unemployment Insurance	815.78	836	836	860	907
6014	Office Supplies	2,910.33	3,000	5,250	4,000	4,000
6038	Small Tools and Equipment	0.00	0	747		
6047	Mobile Phones	1,219.36	1,250	1,250	1,250	1,250
6048	Communications	3,410.97	3,621	3,621	3,621	3,621
6049	Postage	61.66	128	128	128	128
6050	Travel	0.00	1,250	0	2,000	2,000
6059	Bonds	177.50	178	178	178	178
6069	Equipment Rental	4,483.44	4,484	4,484	4,484	4,484
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	0	1,000	1,000
6082	Contractual Expense	1,152.95	1,041	1,041	1,041	1,041
	<i>Expenditure Total:</i>	<u>309,081.47</u>	<u>408,832</u>	<u>363,332</u>	<u>435,748</u>	<u>450,245</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2024-2025 Budget

Fund 100 Dept. 402

HUMAN RESOURCES

<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 ACCOUNTS</i>						
6002	Salaries-Assistants/Deputies	25,643.16	67,313	67,313	70,876	70,876
6003	Salaries-Employees	68,224.49	35,021	35,021	36,773	36,773
6006	FICA	6,918.65	7,829	7,829	8,235	8,235
6007	Group Health	14,849.36	16,551	16,551	14,445	14,445
6008	Retirement	10,973.36	11,799	11,799	14,883	14,883
6011	Workers Compensation	170.27	435	435	135	135
6012	Unemployment Insurance	363.44	409	409	431	431
6014	Office Supplies	3,513.84	3,500	5,115	5,000	5,000
6016	Gasoline	687.62	717	617	717	717
6030	Vehicle Repairs	599.13	500	500	500	500
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	2,682.21	2,600	2,600	2,950	2,950
6048	Communications	2,978.88	2,800	2,800	2,800	2,800
6049	Postage	90.88	332	197	332	332
6050	Travel	1,119.00	1,000	1,460	1,000	1,000
6054	Advertising	0.00	0	0	0	0
6057	Vehicle Insurance	343.25	344	344	344	344
6059	Bonds	0.00	0	0	0	0
6069	Equipment Rental	4,358.16	2,962	2,562	2,962	2,962
6073	Dues and Memberships	210.00	698	488	748	748
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	-190.20	798	768	798	798
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	192.18	194	194	5,194	5,194
6087	Miscellaneous	0.00	0	0	0	0
6195	Safety Supplies	0.00	200	0	200	200
	Expenditure Total:	143,727.68	156,002	157,002	169,323	169,323

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

CAMERON COUNTY, TEXAS
GENERAL FUND
2024-2025 Budget

Fund 100 Dept. 403

COUNTY 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>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	1,103,364.40	1,080,000	1,080,000	1,080,000	1,080,000
4441	Copy Reimbursements	89,485.50	91,000	91,000	91,000	91,000
4600	Interest Income	3,806.98	3,600	3,600	4,000	4,000
4602	Miscellaneous	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>1,196,656.88</u>	<u>1,174,600</u>	<u>1,174,600</u>	<u>1,175,000</u>	<u>1,175,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	93,046.30	93,620	93,620	98,301	98,301
6002	Salaries-Assistants/Deputies	58,477.06	51,479	78,479	54,049	54,049
6003	Salaries-Employees	332,837.81	449,119	381,119	462,740	462,740
6004	Overtime	0.00	0	0		
6005	Extra Help	0.00	0	0	0	7,520
6006	FICA	35,410.44	45,531	45,531	47,128	47,703
6007	Group Health	115,812.40	132,714	132,714	132,714	132,714
6008	Retirement	56,526.60	68,513	68,513	85,038	85,038
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	865.89	2,524	2,524	769	778
6012	Unemployment Insurance	1,520.66	2,002	2,002	2,067	2,097
6014	Office Supplies	12,229.86	14,000	14,000	16,880	16,880
6016	Gasoline	2,921.81	2,700	2,700	2,700	2,700
6030	Vehicle Repairs	1,461.67	2,000	2,000	2,000	2,000
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	4,348.23	4,000	4,000	4,500	4,500
6048	Communications	25,799.96	26,321	26,321	26,321	26,321
6049	Postage	9,995.67	8,000	8,000	8,000	8,000
6050	Travel	6,598.75	3,500	3,500	3,500	3,500
6054	Advertising	0.00	0	0	0	0
6057	Vehicle Insurance	983.50	985	985	985	985
6059	Bonds	3,309.00	3,500	3,500	5,700	5,700
6067	Equipment Maintenance	0.00	0	0	0	0
6069	Equipment Rental	8,831.27	9,520	9,520	9,520	9,520
6073	Dues and Memberships	525.00	700	700	700	700
6077	Data Processing	187,864.03	170,000	170,000	220,000	220,000
6078	Education and Training	3,100.00	2,700	2,700	3,700	3,700
6082	Contractual Expense	7,948.96	5,821	5,821	5,821	5,821
6096	Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>970,414.87</u>	<u>1,099,249</u>	<u>1,058,249</u>	<u>1,193,133</u>	<u>1,201,267</u>

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

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

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

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>
<u>REVENUE ACCOUNTS</u>						
4353	Emergency Services District	15,000.00	15,000	20,000	20,000	20,000
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	20,000
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	97,470.06	97,801	101,796	105,553	105,553
6003	Salaries-Employees	271,002.70	304,577	304,277	323,240	323,240
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	32,876
6007	Group Health	58,702.01	63,000	63,000	63,000	63,000
6008	Retirement	42,908.12	46,339	47,098	59,182	59,182
6010	Uniforms	3,164.36	4,364	4,364	4,364	4,364
6011	Workers Compensation	2,488.22	3,035	3,440	3,600	3,600
6012	Unemployment Insurance	1,438.84	1,608	1,634	1,712	1,712
6014	Office Supplies	2,487.46	2,500	2,661	2,500	2,500
6016	Gasoline	6,833.37	9,500	9,500	9,500	9,500
6017	Butane	67.88	1,000	505	1,000	1,000
6018	Diesel Fuel	6,629.01	7,000	7,000	9,000	9,000
6025	Food-Human	979.35	1,500	1,504	1,500	1,500
6028	Camera and Police Supplies	1,409.08	6,000	6,122	6,000	6,000
6030	Vehicle Repairs	5,900.87	7,500	7,500	7,500	7,500
6038	Small Tools and Equipment	2,224.77	3,200	23,498	3,200	3,200
6046	Medical and Dental	0.00	0	500	0	0
6047	Mobile Phones	13,371.96	13,500	13,500	13,500	13,500
6048	Communications	13,235.05	13,185	13,185	13,185	13,185
6049	Postage	1.14	100	50	100	100
6050	Travel	1,715.34	4,000	817	4,000	4,000
6053	Freight	0.00	0	0	0	0
6057	Vehicle Insurance	4,780.25	4,670	4,670	4,670	4,670
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	150.00	250	150	250	250
6067	Equipment Maintenance	2,030.12	4,000	4,000	4,000	4,000
6069	Equipment Rental	2,810.36	2,787	2,787	2,787	2,787
6073	Dues and Memberships	410.32	1,112	285	1,112	1,112
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	1,400.00	5,000	836	5,000	5,000
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	6,997.51	7,000	7,000	7,000	7,000
6096	Equipment	0.00	0	7,500	0	0
6195	Safety Supplies	292.41	1,000	800	1,000	1,000
	<i>Expenditure Total:</i>	578,578.67	646,383	670,834	690,331	690,331

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

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>
<u>REVENUE ACCOUNTS</u>						
4204	Inspections	102,344.85	95,000	95,000	84,000	84,000
4353	Emergency Services District	305,000.00	314,972	318,707	318,708	318,708
	Revenue Total:	407,344.85	409,972	413,707	402,708	402,708
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	246,970.88	251,020	261,004	387,805	387,805
6004	Overtime	0.00	0	0	0	0
6006	FICA	18,355.13	19,203	20,489	29,667	29,667
6007	Group Health	33,395.04	36,000	36,000	63,000	63,000
6008	Retirement	28,792.26	28,804	29,935	53,424	53,424
6010	Uniforms	2,979.66	3,000	5,999	3,000	3,000
6011	Workers Compensation	2,755.46	2,275	3,087	4,840	4,840
6012	Unemployment Insurance	963.35	999	1,038	1,546	1,546
6014	Office Supplies	2,497.44	2,500	2,500	2,500	2,500
6016	Gasoline	13,221.36	19,000	12,300	15,000	15,000
6018	Diesel Fuel	4,116.94	3,000	5,700	7,000	7,000
6028	Camera and Police Supplies	4,753.79	5,000	5,000	5,000	11,900
6030	Vehicle Repairs	2,894.23	4,000	4,000	4,000	4,000
6038	Small Tools and Equipment	4,491.54	5,000	12,409	5,000	5,000
6050	Travel	2,792.46	4,000	609	4,000	4,000
6056	Property Insurance	0.00	0	0	0	0
6059	Bonds	200.00	225	225	225	225
6073	Dues and Memberships	1,894.90	2,000	2,000	2,000	2,000
6077	Data Processing	1,994.51	2,000	0	2,000	2,000
6078	Education and Training	2,518.12	4,000	3,618	4,000	4,000
6079	Legal Books, Publications	919.72	1,500	0	1,500	1,500
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	2,500
	Expenditure Total:	378,559.33	396,026	418,428	598,007	604,907

CAMERON COUNTY, TEXAS
GENERAL FUND
2024-2025 Budget

Fund 100 Dept. 407

MAIL ROOM

<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 ACCOUNTS</i>						
6014	Office Supplies	1,184.11	2,000	2,000	2,000	2,000
6048	Communications	84.84	100	100	100	100
6069	Equipment Rental	17,047.51	16,188	16,188	16,188	16,188
	<i>Expenditure Total:</i>	18,316.46	18,288	18,288	18,288	18,288

CAMERON COUNTY, TEXAS
GENERAL FUND
2024-2025 Budget

Fund 100 Dept. 408

DATA PROCESSING

<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>
<u>REVENUE ACCOUNTS</u>						
4353	Emergency Services District	2,000.00	2,000	2,000	2,000	2,000
4360	Miscellaneous Revenue	0.00	0	0		
	Revenue Total:	2,000.00	2,000	2,000	2,000	2,000
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	188,022.75	188,735	188,735	209,024	209,024
6003	Salaries-Employees	617,462.93	692,000	691,623	798,195	798,195
6004	Overtime	97.65	500	877	500	500
6006	FICA	59,011.57	67,414	67,414	93,081	93,081
6007	Group Health	125,743.20	135,900	135,900	144,900	144,900
6008	Retirement	94,018.51	101,606	101,606	144,900	144,900
6011	Workers Compensation	4,005.77	15,362	15,362	1,698	1,698
6012	Unemployment Insurance	3,096.67	3,525	3,525	4,031	4,031
6014	Office Supplies	13,629.28	13,000	13,020	14,000	14,000
6016	Gasoline	4,455.13	5,000	5,000	5,000	5,000
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	1,536.30	3,000	3,000	3,000	3,000
6038	Small Tools and Equipment	0.00	2,500	2,500	3,800	3,800
6047	Mobile Phones	7,766.38	8,100	8,100	8,100	8,100
6048	Communications	89,983.94	85,000	85,000	110,000	110,000
6049	Postage	74.65	200	200	200	200
6050	Travel	7,999.91	10,000	12,500	10,000	10,000
6056	Property Insurance	0.00	0	0	0	0
6057	Vehicle Insurance	1,826.50	2,104	2,104	2,100	2,100
6067	Equipment Maintenance	1,387,558.17	2,172,884	2,172,864	3,095,990	3,095,990
6069	Equipment Rental	2,721.84	3,000	3,000	2,800	2,800
6073	Dues and Memberships	975.00	1,500	1,500	1,400	1,400
6077	Data Processing	13,495.55	20,000	20,000	19,000	19,000
6078	Education and Training	7,598.00	12,000	9,500	12,000	12,000
6082	Contractual Expense	893.40	2,000	2,000	1,500	1,500
6096	Equipment	14,908.70	0	0	0	0
	Expenditure Total:	2,646,881.80	3,545,330	3,545,330	4,685,219	4,685,219

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>
<u>REVENUE ACCOUNTS</u>						
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	28,500
4320	Federal Wildlife Allocation	54,073.66	50,000	50,000	50,000	50,000
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	1,371,000
4342	State Bingo Tax	113,141.64	160,000	160,000	140,000	140,000
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	3,427,000
4418	Child Safety Admin Fee	56,838.45	0	0	53,000	53,000
4476	County's Waste Collection fee	368,890.09	360,000	360,000	360,000	360,000
4600	Interest Income	819,637.44	180,000	180,000	1,084,000	1,084,000
4601	Vending Machine Commissions	5,645.03	6,000	6,000	6,000	6,000
4602	Miscellaneous	470,588.24	60,000	60,000	220,000	220,000
4612	Snack Bar Commissions	0.00	0	0	0	0
	Revenue Total:	<u>6,777,777.78</u>	<u>5,257,000</u>	<u>5,257,000</u>	<u>6,739,500</u>	<u>6,739,500</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	0.00	0	0	0	86,163
6006	FICA	2,268.00	0	0	0	6,591
6007	Group Health	3,838.45	0	0	0	9,000
6008	Retirement	3,521.82	0	0	0	11,912
6011	Workers Compensation	-1,159.03	0	0	0	108
6012	Unemployment Insurance	121.26	0	0	0	345
6014	Office Supplies	4,875.36	4,000	4,000	5,000	5,000
6016	Gasoline	0.00	0	2,000	3,000	3,000
6025	Food-Human	6,880.19	4,000	9,000	6,000	6,000
6028	Camera and Police Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	0.00	0	1,000	1,000	1,000
6033	Contingencies	21,509.86	1,018,435	1,183,310	921,533	750,889
6040	Audit and Accounting	57,651.51	70,323	72,393	72,393	72,393
6045	Professional Services	19,000.00	39,582	59,582	46,000	46,000
6047	Mobile Phones	3,248.87	3,200	3,200	3,200	3,200
6048	Communications	1,698.22	1,700	1,700	1,700	1,700
6049	Postage	2,292.32	2,000	3,000	3,000	3,000
6050	Travel	24,135.48	10,000	15,000	25,000	25,000
6052	Travel-Mileage Reimbursement	0.00	0	0	0	0
6054	Advertising	14,948.80	11,000	11,000	12,000	12,000
6056	Property Insurance	0.00	50,000	22,306	50,000	50,000
6057	Vehicle Insurance	0.00	0	1,000	1,200	1,200
6058	Liability Other Insurance	233,728.81	122,000	149,694	122,000	122,000
6059	Bonds	0.00	0	0	0	0
6067	Equipment Maintenance	104,806.60	100,122	100,122	115,318	115,318
6070	INDIRECT COST	1,085,145.16	1,171,886	1,171,886	1,172,202	1,172,202
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	64,170

CAMERON COUNTY, TEXAS
GENERAL FUND
2024-2025 Budget

Fund 100 Dept. 409

GENERAL 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>
6076	Bank Fees	282,646.24	285,000	285,000	285,000	285,000
6077	Data Processing	48,480.74	41,500	73,376	54,500	54,500
6078	Education and Training	1,450.00	5,700	5,700	5,700	5,700
6082	Contractual Expense	1,479,850.13	1,564,503	1,888,631	1,853,247	1,853,247
6087	Miscellaneous	0.00	0	0	0	0
6096	Equipment	0.00	0	65,494	0	0
	<i>Expenditure Total:</i>	<u>4,011,151.12</u>	<u>4,569,121</u>	<u>5,312,564</u>	<u>4,823,163</u>	<u>4,766,638</u>

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

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

CAMERON COUNTY, TEXAS
GENERAL FUND
2024-2025 Budget

Fund 100 Dept. 412

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

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

CAMERON COUNTY, TEXAS
GENERAL FUND
2024-2025 Budget

Fund 100 Dept. 414

COMMISSIONER 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>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	40,206.77	42,837	42,837	49,627	49,627
6003	Salaries-Employees	3,888.04	17,902	17,902	17,942	17,942
6006	FICA	3,525.63	4,979	4,979	5,501	5,501
6007	Group Health	8,976.70	11,025	11,025	11,025	11,025
6008	Retirement	5,177.56	7,003	7,003	9,342	9,342
6009	Auto Allowance	4,448.58	4,344	4,344	4,344	4,344
6011	Workers Compensation	84.22	258	258	84	84
6012	Unemployment Insurance	14.38	72	72	72	72
6030	Vehicle Repairs	0.00	0	0	0	0
6047	Mobile Phones	713.15	754	754	754	754
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	98,691

CAMERON COUNTY, TEXAS
GENERAL FUND
2024-2025 Budget

Fund 100 Dept. 415

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

CAMERON COUNTY, TEXAS
GENERAL FUND
2024-2025 Budget

Fund 100 Dept. 416

REPRODUCTION

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

CAMERON COUNTY, TEXAS
GENERAL FUND
2024-2025 Budget

Fund 100 Dept. 4185

Community Services

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

CAMERON COUNTY, TEXAS
GENERAL FUND
2024-2025 Budget

Fund 100 Dept. 419

Economic Development

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

CAMERON COUNTY, TEXAS
GENERAL FUND
2024-2025 Budget

Fund 100 Dept. 420

VEHICLE 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>
<u>REVENUE ACCOUNTS</u>						
4464	Labor Charges	35,045.54	34,800	34,800	36,000	36,000
4640	Sale of Surplus	2,178.20	0	0	0	0
	Revenue Total:	<u>37,223.74</u>	<u>34,800</u>	<u>34,800</u>	<u>36,000</u>	<u>36,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	59,235.55	60,255	49,977	74,599	74,599
6003	Salaries-Employees	186,106.84	211,726	206,326	234,436	234,436
6006	FICA	17,664.38	20,807	20,807	23,641	23,641
6007	Group Health	60,374.16	61,866	61,866	63,000	63,000
6008	Retirement	28,671.62	31,359	31,359	42,725	42,725
6010	Uniforms	1,912.40	3,200	2,630	3,394	3,394
6011	Workers Compensation	2,061.71	2,772	2,772	2,485	2,485
6012	Unemployment Insurance	973.55	1,088	1,088	1,236	1,236
6014	Office Supplies	2,388.82	2,700	2,700	3,700	3,700
6016	Gasoline	6,811.08	7,000	7,000	7,000	7,000
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	3,944.68	6,000	6,000	6,000	6,000
6022	Drugs Medicine	0.00	0	0	0	0
6030	Vehicle Repairs	2,175.00	3,000	5,000	5,000	5,000
6038	Small Tools and Equipment	0.00	0	23,185	0	0
6047	Mobile Phones	1,712.99	1,750	1,750	1,671	1,671
6048	Communications	7,053.52	6,890	6,890	7,100	7,100
6049	Postage	0.00	0	0	0	0
6057	Vehicle Insurance	1,506.25	1,414	1,414	1,414	1,414
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	4,000
6069	Equipment Rental	15.00	180	0	500	500
6077	Data Processing	28,268.20	5,000	15,000	17,000	17,000
6078	Education and Training	0.00	250	0	1,500	1,500
6082	Contractual Expense	165.00	1,600	1,606	1,600	1,600
6091	Building Improvements	0.00	0	0	0	0
6096	Equipment	0.00	0	28,786	0	0
	Expenditure Total:	<u>413,409.06</u>	<u>431,857</u>	<u>482,651</u>	<u>502,001</u>	<u>502,001</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2024-2025 Budget

Fund 100 Dept. 4201

M&O - VEHICLE 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>
<i>EXPENDITURE ACCOUNTS</i>						
6005	Extra Help	7,242.42	9,396	9,396	9,866	9,866
6006	FICA	530.94	719	719	755	755
6008	Retirement	0.00	0	0	1,364	1,364
6011	Workers Compensation	148.75	229	229	180	180
6012	Unemployment Insurance	27.05	31	31	39	39
6014	Office Supplies	972.41	1,000	1,000	1,000	1,000
6018	Diesel Fuel	0.00	1,000	1,000	1,000	1,000
6056	Property Insurance	0.00	11,950	11,950	10,241	10,241
6060	Electricity	12,443.94	13,000	13,000	13,000	13,000
6062	Water	0.00	0	0	0	0
6063	Sewage and Garbage	6,333.28	6,456	6,456	6,456	6,456
6064	Building Maintenance	3,058.89	3,000	3,000	3,000	3,000
6067	Equipment Maintenance	430.33	2,000	2,000	2,000	2,000
6082	Contractual Expense	2,259.00	2,800	2,800	2,800	2,800
	<i>Expenditure Total:</i>	33,447.01	51,581	51,581	51,701	51,701

CAMERON COUNTY, TEXAS
GENERAL FUND
2024-2025 Budget

Fund 100 Dept. 425

COUNTY CLERK - JUDICIAL

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

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 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4334	Aid Count Court at Law	84,000.00	84,000	84,000	84,000	84,000
4415	Judges Signature Probate Fee	50.06	350	350	350	350
4602	Miscellaneous	0.00	0	0	0	0
	Revenue Total:	84,050.06	84,350	84,350	84,350	84,350
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	202,387.54	188,000	188,000	188,000	188,000
6003	Salaries-Employees	323,005.34	345,877	345,877	362,335	362,335
6006	FICA	36,696.38	40,878	40,878	42,142	42,142
6007	Group Health	62,336.46	63,000	63,000	63,000	63,000
6008	Retirement	61,427.50	61,494	61,494	76,002	76,002
6010	Uniforms	0.00	600	600	660	660
6011	Workers Compensation	1,367.50	2,511	2,511	1,303	1,303
6012	Unemployment Insurance	1,258.14	1,381	1,381	1,447	1,447
6014	Office Supplies	2,301.82	2,200	3,500	3,410	3,410
6028	Camera and Police Supplies	0.00	0	0	0	0
6045	Professional Services	200.00	1,000	500	1,000	1,000
6047	Mobile Phones	0.00	0	0	0	0
6048	Communications	1,432.48	1,500	1,500	1,500	1,500
6049	Postage	0.00	0	0	0	0
6050	Travel	5,794.25	3,770	2,718	4,146	4,146
6058	Liability Other Insurance	1,160.70	1,500	1,500	1,500	1,500
6059	Bonds	3,221.20	178	178	178	178
6067	Equipment Maintenance	0.00	0	0	0	0
6069	Equipment Rental	2,014.38	1,343	1,343	1,477	1,477
6071	Court Costs and Transcripts	0.00	500	300	330	330
6073	Dues and Memberships	495.00	465	1,055	512	512
6077	Data Processing	0.00	0	1,051	0	0
6078	Education and Training	2,325.00	2,100	1,310	2,310	2,310
6079	Legal Books, Publications	0.00	600	201	221	221
6082	Contractual Expense	405.33	355	355	433	433
	Expenditure Total:	707,829.02	719,252	719,252	751,906	751,906

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>
<u>REVENUE ACCOUNTS</u>						
4334	Aid Count Court at Law	84,000.00	84,000	84,000	84,000	84,000
4415	Judges Signature Probate Fee	0.00	0	0	350	350
4416	Supp Ct Init Guardianship Fee	29,066.50	18,000	18,000	20,000	20,000
4430	Fee Revenue	8.00	0	0	0	0
	<i>Revenue Total:</i>	<u>113,074.50</u>	<u>102,000</u>	<u>102,000</u>	<u>104,350</u>	<u>104,350</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	163,968.38	165,600	165,600	165,600	165,600
6003	Salaries-Employees	370,281.62	385,286	383,586	406,599	406,599
6006	FICA	37,361.62	42,143	42,143	43,773	43,773
6007	Group Health	71,715.60	72,000	72,000	72,000	72,000
6008	Retirement	62,409.58	63,496	63,496	79,067	79,067
6010	Uniforms	764.10	600	600	600	600
6011	Workers Compensation	1,407.38	2,852	2,852	1,906	1,906
6012	Unemployment Insurance	1,433.53	1,540	1,540	1,625	1,625
6014	Office Supplies	2,256.80	3,000	3,000	3,000	3,000
6016	Gasoline	0.00	0	0	0	0
6028	Camera and Police Supplies	0.00	500	500	500	500
6044	Appointed Attorneys	30,000.00	45,000	45,000	45,000	45,000
6045	Professional Services	0.00	605	605	605	605
6047	Mobile Phones	458.52	500	500	500	500
6048	Communications	1,717.04	1,800	1,800	1,800	1,800
6049	Postage	243.90	500	500	500	500
6050	Travel	4,063.77	3,770	3,770	4,162	4,162
6052	Travel-Mileage Reimbursement	5,401.36	5,000	5,000	5,000	5,000
6057	Vehicle Insurance	0.00	0	0	0	0
6058	Liability Other Insurance	1,160.70	1,500	1,500	1,500	1,500
6059	Bonds	3,237.50	196	196	196	6,409
6067	Equipment Maintenance	0.00	0	0	0	0
6069	Equipment Rental	2,062.68	2,063	2,063	2,063	2,063
6071	Court Costs and Transcripts	0.00	0	0	0	0
6073	Dues and Memberships	0.00	150	150	150	150
6077	Data Processing	0.00	0	1,700	0	0
6078	Education and Training	2,775.00	3,220	3,220	3,720	3,720
6079	Legal Books, Publications	1,604.70	2,500	2,500	2,500	2,500
6082	Contractual Expense	0.00	0	0	0	0
6712	Ct. Int. Guardianship - Attny	29,066.50	18,000	18,000	18,000	18,000
	<i>Expenditure Total:</i>	<u>793,390.28</u>	<u>821,821</u>	<u>821,821</u>	<u>860,366</u>	<u>866,579</u>

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

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>
<u>REVENUE ACCOUNTS</u>						
4334	Aid Count Court at Law	84,000.00	84,000	84,000	84,000	84,000
4415	Judges Signature Probate Fee	50.05	350	350	350	350
4602	Miscellaneous	0.00	0	0	0	0
	Revenue Total:	84,050.05	84,350	84,350	84,350	84,350
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	190,463.91	188,000	188,000	188,000	188,000
6003	Salaries-Employees	272,181.95	287,866	287,866	302,333	302,333
6006	FICA	32,410.51	36,445	36,445	37,552	37,552
6007	Group Health	53,737.20	54,000	54,000	54,000	54,000
6008	Retirement	54,120.65	54,764	54,764	67,649	67,649
6010	Uniforms	240.00	660	0	726	726
6011	Workers Compensation	1,337.47	2,299	2,299	1,278	1,278
6012	Unemployment Insurance	1,050.75	1,148	1,148	1,205	1,205
6014	Office Supplies	1,301.45	2,200	1,601	2,420	2,420
6044	Appointed Attorneys	0.00	0	0	0	0
6045	Professional Services	0.00	0	1,500	1,650	1,650
6047	Mobile Phones	537.28	570	570	570	570
6048	Communications	1,432.48	1,500	1,500	1,500	1,500
6049	Postage	0.00	69	69	70	70
6050	Travel	4,288.80	3,770	3,770	5,000	5,000
6058	Liability Other Insurance	1,500.00	1,500	1,500	1,500	1,500
6059	Bonds	3,177.25	196	196	200	200
6067	Equipment Maintenance	0.00	0	0	0	0
6069	Equipment Rental	3,357.30	2,686	3,086	2,686	2,686
6071	Court Costs and Transcripts	0.00	0	0	500	500
6073	Dues and Memberships	495.00	350	549	550	550
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	1,700.00	2,100	1,356	2,310	2,310
6079	Legal Books, Publications	60.00	0	0	200	200
6082	Contractual Expense	5,152.68	178	82	217	217
	Expenditure Total:	628,544.68	640,301	640,301	672,116	672,116

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</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>
<u>REVENUE ACCOUNTS</u>						
4334	Aid Count Court at Law	84,000.00	84,000	84,000	84,000	84,000
4415	Judges Signature Probate Fee	0.00	350	350	350	350
	Revenue Total:	<u>84,000.00</u>	<u>84,350</u>	<u>84,350</u>	<u>84,350</u>	<u>84,350</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	166,782.55	165,600	165,600	165,600	165,600
6003	Salaries-Employees	267,928.24	285,349	285,349	299,332	299,332
6006	FICA	31,074.68	34,539	34,539	35,609	35,609
6007	Group Health	53,714.55	54,000	54,000	54,000	54,000
6008	Retirement	50,830.02	51,891	51,891	64,137	64,137
6010	Uniforms	788.30	600	300	600	600
6011	Workers Compensation	1,240.61	2,156	2,156	1,161	1,161
6012	Unemployment Insurance	1,050.79	1,138	1,138	1,193	1,193
6014	Office Supplies	2,665.40	2,200	2,862	2,200	2,200
6028	Camera and Police Supplies	0.00	0	0	0	0
6048	Communications	1,736.56	1,820	1,820	1,820	1,820
6049	Postage	0.00	0	0	0	0
6050	Travel	6,028.90	3,770	4,570	5,270	5,270
6058	Liability Other Insurance	0.00	0	0	0	0
6069	Equipment Rental	2,983.47	2,099	2,099	2,099	2,099
6071	Court Costs and Transcripts	0.00	0	0	0	0
6073	Dues and Memberships	225.00	225	150	225	225
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	1,835.00	2,100	1,200	3,299	3,299
6079	Legal Books, Publications	60.00	500	313	500	500
6085	Juror's Fees	0.00	0	0	0	0
	Expenditure Total:	<u>588,944.07</u>	<u>607,987</u>	<u>607,987</u>	<u>637,045</u>	<u>637,045</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>
<u>REVENUE ACCOUNTS</u>						
4422	Steno Fees and Interpreter Fee	143,649.64	128,500	128,500	146,000	146,000
4427	Jury Fees	289,003.13	167,000	248,000	284,000	284,000
4430	Fee Revenue	0.00	0	0	0	0
	<i>Revenue Total:</i>	432,652.77	295,500	376,500	430,000	430,000
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	101,713.03	100,800	100,895	100,800	100,800
6002	Salaries-Assistants/Deputies	797,049.52	915,696	885,696	961,487	961,487
6003	Salaries-Employees	1,227,549.90	1,353,993	1,319,800	1,410,526	1,410,526
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	27,133.68	20,000	20,000	20,000	20,000
6006	FICA	156,295.02	182,872	182,872	190,700	190,700
6007	Group Health	360,378.42	383,400	383,400	383,400	383,400
6008	Retirement	248,371.04	272,453	272,453	340,827	340,827
6010	Uniforms	2,902.83	4,000	4,000	4,000	4,000
6011	Workers Compensation	8,265.56	11,945	11,945	8,174	8,174
6012	Unemployment Insurance	7,844.31	9,129	9,129	9,538	9,538
6014	Office Supplies	17,699.18	18,000	18,000	18,000	18,000
6018	Diesel Fuel	0.00	0	0	0	0
6028	Camera and Police Supplies	2,549.10	3,000	3,000	3,000	3,000
6038	Small Tools and Equipment	0.00	0	0	0	0
6044	Appointed Attorneys	27,600.00	27,600	28,980	28,980	28,980
6045	Professional Services	11,090.00	2,350	17,598	12,000	12,000
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	563.60	500	820	500	500
6048	Communications	21,176.44	19,000	19,000	23,000	23,000
6049	Postage	1,335.12	2,500	2,500	2,500	2,500
6050	Travel	31,055.76	30,000	30,000	35,000	35,000
6052	Travel-Mileage Reimbursement	0.00	0	0	0	0
6058	Liability Other Insurance	1,500.00	3,000	3,000	3,000	3,000
6059	Bonds	213.00	0	0	250	250
6067	Equipment Maintenance	0.00	0	0	0	0
6069	Equipment Rental	19,688.92	18,000	20,930	20,930	20,930
6071	Court Costs and Transcripts	72,450.77	35,000	77,000	70,000	70,000
6073	Dues and Memberships	345.00	1,560	1,560	1,560	1,560
6077	Data Processing	16,425.52	0	4,901	0	0
6078	Education and Training	5,957.31	10,500	10,500	10,500	10,500
6079	Legal Books, Publications	87,758.00	70,000	70,000	70,000	70,000
6082	Contractual Expense	17,269.67	3,200	3,200	4,000	4,000
6084	Judges	6,410.60	13,000	13,000	13,000	13,000
6085	Juror's Fees	286,248.00	345,000	423,319	345,000	345,000
6086	Juror's Expense	195.32	1,000	1,000	1,000	1,000
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	4,091,672

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

CAMERON COUNTY, TEXAS
GENERAL FUND
2024-2025 Budget

Fund 100 Dept. 4352

CRIMINAL HEARINGS OFFICER

<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>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	12,718.74	11,400	11,400	12,400	12,400
4440	Court Cost	249.52	200	200	200	200
4540	Fines	0.00	20	20	20	20
4600	Interest Income	101.55	100	100	100	100
	<i>Revenue Total:</i>	13,069.81	11,720	11,720	12,720	12,720
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	126,559.79	132,496	132,496	132,109	132,109
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	10,106
6007	Group Health	28,350.00	36,000	36,000	18,000	18,000
6008	Retirement	22,480.24	24,521	24,521	18,264	18,264
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	373.88	970	970	165	165
6012	Unemployment Insurance	813.51	913	913	528	528
6014	Office Supplies	2,998.76	1,015	1,015	2,000	2,000
6045	Professional Services	2,000.00	0	0	2,300	2,300
6048	Communications	0.00	0	0	0	0
6049	Postage	0.00	600	600	300	300
6050	Travel	0.00	900	900	1,000	1,000
6059	Bonds	100.00	100	100	100	100
6069	Equipment Rental	3,213.12	2,049	3,214	3,213	3,213
6071	Court Costs and Transcripts	0.00	0	0	0	0
6073	Dues and Memberships	0.00	100	100	100	100
6076	Bank Fees	0.00	80	80	80	80
6078	Education and Training	0.00	600	600	1,000	1,000
6082	Contractual Expense	225.00	420	420	420	420
	<i>Expenditure Total:</i>	282,984.34	314,003	285,168	189,685	189,685

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

CAMERON COUNTY, TEXAS
GENERAL FUND
2024-2025 Budget

Fund 100 Dept. 4354

PRE TRIAL RELEASE

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

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

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

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

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>
6082	Contractual Expense	2,835.99	2,500	2,500	2,500	2,500
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	2,736,784

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>
<u>REVENUE ACCOUNTS</u>						
4354	Commercial Veh. Violations	0.00	0	53,000		
4454	JPTEch Fee	73,047.12	119,981	119,981	119,981	119,981
	Revenue Total:	<u>73,047.12</u>	<u>119,981</u>	<u>172,981</u>	<u>119,981</u>	<u>119,981</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	46,877.00	52,898	52,898	55,543	55,543
6006	FICA	3,483.19	4,047	4,047	4,249	4,249
6007	Group Health	8,400.00	9,000	9,000	9,000	9,000
6008	Retirement	5,485.49	6,099	6,099	7,679	7,679
6011	Workers Compensation	88.63	225	225	69	69
6012	Unemployment Insurance	183.06	212	212	222	222
6014	Office Supplies	0.00	0	0	0	0
6047	Mobile Phones	491.41	460	460	460	460
6050	Travel	126.25	1,200	1,200	1,200	1,200
6052	Travel-Mileage Reimbursement	0.00	0	0	0	0
6067	Equipment Maintenance	7,168.45	48,863	48,863	48,863	48,863
6071	Court Costs and Transcripts	39.80	4,323	4,323	4,323	4,323
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
	Expenditure Total:	<u>73,047.12</u>	<u>127,327</u>	<u>180,327</u>	<u>131,608</u>	<u>131,608</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>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	280,143.98	281,700	281,700	316,000	316,000
4440	Court Cost	16,215.48	15,600	15,600	20,000	20,000
4454	JPTech Fee	0.00	0	0	0	0
4540	Fines	3,119.67	3,350	3,350	3,350	3,350
4600	Interest Income	4,408.41	1,500	1,500	5,000	5,000
4602	Miscellaneous	0.00	0	0	0	0
	Revenue Total:	303,887.54	302,150	302,150	344,350	344,350
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	58,402.39	61,983	61,983	77,251	77,251
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	122,766.27	138,624	138,624	145,555	145,555
6005	Extra Help	0.00	0	0	0	0
6006	FICA	13,700.67	15,805	15,805	17,504	17,504
6007	Group Health	42,000.00	45,000	45,000	45,000	45,000
6008	Retirement	21,100.65	23,130	23,130	30,804	30,804
6009	Auto Allowance	5,839.48	6,000	6,000	6,000	6,000
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	334.93	852	852	279	279
6012	Unemployment Insurance	487.19	554	554	582	582
6014	Office Supplies	1,179.29	2,750	4,800	3,250	3,250
6047	Mobile Phones	630.09	630	630	630	630
6048	Communications	2,631.00	2,470	2,470	2,470	2,470
6049	Postage	1,980.00	2,000	700	2,000	2,000
6050	Travel	2,342.69	2,200	2,200	2,500	2,500
6059	Bonds	177.50	178	178	178	178
6069	Equipment Rental	2,744.60	2,446	2,446	2,446	2,446
6073	Dues and Memberships	300.00	400	0	400	400
6076	Bank Fees	328.00	300	300	300	300
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	75.00	750	400	750	750
6079	Legal Books, Publications	0.00	200	200	200	200
6082	Contractual Expense	1,037.92	779	779	779	779
6109	Emergency-Hospital	0.00	0	0	0	0
	Expenditure Total:	278,057.67	307,051	307,051	338,878	338,878

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

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>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	145,046.63	143,000	143,000	224,600	224,600
4440	Court Cost	6,363.15	7,400	7,400	9,000	9,000
4480	Justices of the Peace	0.00	0	0	0	0
4540	Fines	3,171.90	3,700	3,700	5,000	5,000
4600	Interest Income	2,517.04	1,100	1,100	7,600	7,600
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>246,200</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	57,600.29	61,983	61,983	77,251	77,251
6003	Salaries-Employees	135,801.05	152,265	145,027	159,875	159,875
6005	Extra Help	0.00	0	4,238		
6006	FICA	14,061.57	16,849	16,849	18,673	18,673
6007	Group Health	42,480.00	45,000	45,000	45,000	45,000
6008	Retirement	22,616.95	24,703	24,703	32,783	32,783
6009	Auto Allowance	6,138.48	6,000	6,000	6,000	6,000
6011	Workers Compensation	346.20	910	910	296	296
6012	Unemployment Insurance	528.54	609	609	640	640
6014	Office Supplies	3,870.98	3,500	3,500	3,500	3,500
6047	Mobile Phones	0.00	0	0	960	960
6048	Communications	1,334.39	1,500	1,500	1,500	1,500
6049	Postage	3,367.92	3,500	3,090	3,500	3,500
6050	Travel	3,211.63	2,200	2,600	2,420	2,420
6059	Bonds	177.50	178	178	196	196
6069	Equipment Rental	2,060.28	2,061	2,061	2,061	2,061
6073	Dues and Memberships	70.00	60	70	77	77
6076	Bank Fees	0.00	400	400	400	400
6078	Education and Training	325.00	750	750	825	825
6079	Legal Books, Publications	0.00	175	175	175	175
6082	Contractual Expense	1,926.01	2,068	2,068	2,068	2,068
	<i>Expenditure Total:</i>	<u>295,916.79</u>	<u>324,711</u>	<u>321,711</u>	<u>358,200</u>	<u>358,200</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>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	151,420.01	104,900	104,900	126,000	126,000
4440	Court Cost	5,831.72	6,140	6,140	6,500	6,500
4480	Justices of the Peace	0.00	0	0	0	0
4540	Fines	3,738.76	3,800	3,800	4,000	4,000
4600	Interest Income	2,143.48	850	850	3,200	3,200
4705	Long/Short	0.70	0	0	0	0
	<i>Revenue Total:</i>	<u>163,134.67</u>	<u>115,690</u>	<u>115,690</u>	<u>139,700</u>	<u>139,700</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	59,594.55	61,983	61,983	77,251	77,251
6003	Salaries-Employees	100,996.84	108,178	108,178	113,586	113,586
6006	FICA	12,242.73	13,550	13,550	15,131	15,131
6007	Group Health	36,000.00	36,000	36,000	36,000	36,000
6008	Retirement	18,787.08	19,620	19,620	26,384	26,384
6009	Auto Allowance	5,832.58	6,000	6,000	6,000	6,000
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	287.04	723	723	239	239
6012	Unemployment Insurance	391.43	433	433	454	454
6014	Office Supplies	2,176.26	2,200	2,200	2,200	2,200
6016	Gasoline	0.00	0	0	0	0
6047	Mobile Phones	560.86	510	510	510	510
6048	Communications	1,059.47	1,100	1,100	1,100	1,100
6049	Postage	3,500.00	3,500	3,500	3,500	3,500
6050	Travel	508.39	2,200	2,200	2,200	2,200
6059	Bonds	177.50	178	178	178	178
6064	Building Maintenance	0.00	0	0	0	0
6069	Equipment Rental	990.00	1,980	1,980	1,980	1,980
6073	Dues and Memberships	0.00	0	0	0	0
6076	Bank Fees	0.00	350	350	350	350
6078	Education and Training	150.00	600	600	600	600
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	1,589.44	1,193	1,193	1,193	1,193
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>244,844.17</u>	<u>260,298</u>	<u>260,298</u>	<u>288,856</u>	<u>288,856</u>

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>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	131,801.55	147,350	147,350	140,000	140,000
4440	Court Cost	6,972.25	6,900	6,900	7,500	7,500
4454	JPTech Fee	0.00	0	0	0	0
4540	Fines	3,449.27	3,400	3,400	3,700	3,700
4600	Interest Income	2,453.86	1,100	1,100	2,700	2,700
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>153,900</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	60,781.08	61,983	61,983	77,251	77,251
6003	Salaries-Employees	102,258.22	112,525	112,525	118,151	118,151
6006	FICA	12,301.24	13,882	13,882	15,481	15,481
6007	Group Health	36,000.00	36,000	36,000	36,000	36,000
6008	Retirement	19,058.78	20,121	20,121	27,015	27,015
6009	Auto Allowance	6,138.48	6,000	6,000	6,000	6,000
6011	Workers Compensation	286.45	741	741	244	244
6012	Unemployment Insurance	396.03	450	450	473	473
6014	Office Supplies	1,642.84	2,000	2,000	2,000	2,000
6045	Professional Services	0.00	0	0	0	0
6047	Mobile Phones	630.09	636	636	636	636
6048	Communications	1,300.34	1,352	1,352	1,352	1,352
6049	Postage	1,140.00	1,500	1,500	1,500	1,500
6050	Travel	1,386.49	2,200	2,200	2,200	2,200
6059	Bonds	177.50	178	178	178	178
6069	Equipment Rental	990.00	1,980	1,980	1,980	1,980
6073	Dues and Memberships	145.00	135	335	135	135
6076	Bank Fees	0.00	392	392	392	392
6078	Education and Training	50.00	600	400	600	600
6082	Contractual Expense	1,589.44	1,193	1,193	1,193	1,193
	<i>Expenditure Total:</i>	<u>246,271.98</u>	<u>263,868</u>	<u>263,868</u>	<u>292,781</u>	<u>292,781</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>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	137,172.52	137,000	137,000	146,000	146,000
4440	Court Cost	8,859.71	8,200	8,200	8,200	8,200
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	4,400
4600	Interest Income	2,617.97	1,190	1,190	3,000	3,000
4602	Miscellaneous	0.00	0	0	0	0
	Revenue Total:	158,499.66	150,290	150,290	161,600	161,600
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	59,594.55	61,983	61,983	77,251	77,251
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	99,262.66	110,399	110,399	115,917	115,917
6004	Overtime	0.00	0	0	0	0
6006	FICA	12,355.20	13,720	13,720	15,310	15,310
6007	Group Health	30,975.00	36,000	36,000	36,000	36,000
6008	Retirement	18,558.00	19,876	19,876	26,706	26,706
6009	Auto Allowance	6,138.48	6,000	6,000	6,000	6,000
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	265.90	732	732	241	241
6012	Unemployment Insurance	364.94	442	442	464	464
6014	Office Supplies	2,024.89	2,000	2,000	2,500	2,500
6047	Mobile Phones	984.00	960	960	960	960
6048	Communications	2,440.00	2,630	2,630	2,630	2,630
6049	Postage	998.55	999	999	999	999
6050	Travel	6,329.80	2,200	2,741	2,200	2,200
6059	Bonds	177.50	178	27	178	178
6069	Equipment Rental	1,830.11	1,791	1,791	1,791	1,791
6073	Dues and Memberships	410.00	400	0	400	400
6076	Bank Fees	164.00	553	553	553	553
6078	Education and Training	230.00	600	610	600	600
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	1,037.92	779	779	779	779
6096	Equipment	0.00	0	0	0	0
	Expenditure Total:	244,141.50	262,242	262,242	291,479	291,479

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

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>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	467,432.16	271,000	271,000	388,000	388,000
4440	Court Cost	12,974.18	13,000	13,000	13,000	13,000
4480	Justices of the Peace	0.00	0	0	0	0
4540	Fines	4,707.27	4,400	4,400	4,400	4,400
4600	Interest Income	7,371.29	1,900	1,900	8,700	8,700
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>414,100</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	59,595.74	61,983	61,983	77,251	77,251
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	143,483.45	153,599	148,599	158,057	158,057
6006	FICA	15,427.10	17,024	17,024	18,534	18,534
6007	Group Health	39,188.70	45,000	45,000	45,000	45,000
6008	Retirement	23,746.23	24,767	24,767	32,408	32,408
6009	Auto Allowance	6,138.48	6,000	6,000	6,000	6,000
6010	Uniforms	490.87	500	500	500	500
6011	Workers Compensation	859.87	1,210	1,210	938	938
6012	Unemployment Insurance	556.46	611	611	629	629
6014	Office Supplies	2,530.91	2,500	2,500	2,500	2,500
6025	Food-Human	0.00	0	0		
6028	Camera and Police Supplies	264.86	275	275	275	275
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	0.00	960	960	960	960
6048	Communications	2,612.46	2,837	2,837	2,837	2,837
6049	Postage	3,028.24	3,000	3,000	3,000	3,000
6050	Travel	1,096.76	2,200	2,200	2,200	2,200
6059	Bonds	0.00	178	178	178	178
6069	Equipment Rental	2,820.44	2,149	2,149	2,149	2,149
6073	Dues and Memberships	0.00	60	60	70	70
6076	Bank Fees	0.00	234	234	234	234
6078	Education and Training	495.00	750	750	750	750
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	1,037.92	779	779	779	779
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>355,249</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>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	192,343.62	175,700	175,700	191,000	191,000
4440	Court Cost	12,084.66	10,800	10,800	11,600	11,600
4454	JPTech Fee	0.00	0	0	0	0
4540	Fines	5,113.12	5,300	5,300	5,700	5,700
4600	Interest Income	3,467.73	1,500	1,500	4,000	4,000
4705	Long/Short	-144.90	0	0	0	0
	<i>Revenue Total:</i>	<u>212,864.23</u>	<u>193,300</u>	<u>193,300</u>	<u>212,300</u>	<u>212,300</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	59,594.55	61,983	61,983	77,251	77,251
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	155,799.15	169,771	169,771	178,306	178,306
6006	FICA	16,104.29	18,188	18,188	20,083	20,083
6007	Group Health	43,159.51	45,000	45,000	45,000	45,000
6008	Retirement	25,194.07	26,590	26,590	35,166	35,166
6009	Auto Allowance	6,138.48	6,000	6,000	6,000	6,000
6010	Uniforms	0.00	600	600	600	600
6011	Workers Compensation	831.65	1,312	1,312	1,032	1,032
6012	Unemployment Insurance	580.19	675	675	708	708
6014	Office Supplies	2,654.61	2,500	2,500	3,000	3,000
6016	Gasoline	0.00	0	0	0	0
6047	Mobile Phones	0.00	0	0	960	960
6048	Communications	621.18	700	700	700	700
6049	Postage	1,347.72	1,000	1,000	1,500	1,500
6050	Travel	2,329.61	2,200	2,200	3,000	3,000
6057	Vehicle Insurance	0.00	0	0	0	0
6059	Bonds	177.50	391	391	391	391
6069	Equipment Rental	2,470.36	2,966	2,966	2,966	2,966
6073	Dues and Memberships	0.00	60	60	60	60
6076	Bank Fees	0.00	374	374	374	374
6078	Education and Training	380.00	750	750	1,000	1,000
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	994.56	746	746	746	746
6100	Weapons	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>318,377.43</u>	<u>341,806</u>	<u>341,806</u>	<u>378,843</u>	<u>378,843</u>

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

CAMERON COUNTY, TEXAS
GENERAL FUND
2024-2025 Budget

Fund 100 Dept. 475

DISTRICT ATTORNEY

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

CAMERON COUNTY, TEXAS
GENERAL FUND
2024-2025 Budget

Fund 100 Dept. 491

VOTER REGISTRATION & ELECTIONS

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

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

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>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	55,390.45	85,000	71,000	99,750	99,750
6003	Salaries-Employees	243,135.81	295,222	248,803	295,135	295,135
6006	FICA	21,734.99	29,160	29,160	30,282	30,282
6007	Group Health	51,238.44	63,000	63,000	63,000	63,000
6008	Retirement	34,963.26	43,840	43,840	54,594	54,594
6010	Uniforms	0.00	0	0		
6011	Workers Compensation	579.95	1,615	1,615	494	494
6012	Unemployment Insurance	1,182.65	1,521	1,521	1,580	1,580
6014	Office Supplies	2,703.54	2,397	9,336	6,000	6,000
6016	Gasoline	0.00	0	1,000	2,500	2,500
6030	Vehicle Repairs	0.00	0	1,000	1,000	1,000
6047	Mobile Phones	1,560.36	1,560	1,560	1,600	1,600
6048	Communications	2,696.53	2,000	2,000	2,000	2,000
6049	Postage	1,844.38	458	1,358	1,500	1,500
6050	Travel	136.32	1,740	1,740	5,000	5,000
6054	Advertising	47,697.46	30,000	39,400	35,000	35,000
6057	Vehicle Insurance	0.00	0	500		
6069	Equipment Rental	3,137.75	3,327	3,327	3,327	3,327
6073	Dues and Memberships	714.95	320	320	800	800
6077	Data Processing	499.99	0	0	0	0
6078	Education and Training	1,600.00	1,450	630	4,500	4,500
	<i>Expenditure Total:</i>	470,816.83	562,610	521,110	608,062	608,062

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

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

CAMERON COUNTY, TEXAS
GENERAL FUND
2024-2025 Budget

Fund 100 Dept. 499

TAX ASSESSOR/COLLECTOR

<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	6,463.00	8,962	8,962	8,962	8,962
6082	Contractual Expense	59,026.08	89,265	76,285	90,090	90,090
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>6,499,236</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>
<u>REVENUE ACCOUNTS</u>						
4150	Vehicle Inventory Tax Surplus	28,795.10	150,375	150,375	150,375	150,375
4600	Interest Income	0.00	0	0		
	<i>Revenue Total:</i>	28,795.10	150,375	150,375	150,375	150,375
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	0.00	5,000	5,000	5,000	5,000
6003	Salaries-Employees	5,538.17	47,892	47,892	47,892	47,892
6005	Extra Help	0.00	25,000	25,000	25,000	25,000
6006	FICA	340.52	5,959	5,959	5,959	5,959
6007	Group Health	5,325.25	7,800	7,800	0	0
6008	Retirement	648.34	6,553	6,553	10,769	10,769
6011	Workers Compensation	10.17	537	537	710	710
6012	Unemployment Insurance	21.64	234	234	312	312
6014	Office Supplies	4,770.00	10,000	10,000	10,000	10,000
6016	Gasoline	0.00	1,000	1,000	1,000	1,000
6030	Vehicle Repairs	0.00	1,040	1,040	1,040	1,040
6047	Mobile Phones	655.34	1,000	1,000	1,000	1,000
6048	Communications	0.00	0	0	0	0
6049	Postage	0.00	3,000	3,000	3,000	3,000
6050	Travel	7,353.37	4,500	4,500	4,500	4,500
6054	Advertising	1,306.20	2,600	2,600	2,600	2,600
6064	Building Maintenance	0.00	0	0	0	0
6069	Equipment Rental	0.00	2,000	2,000	2,000	2,000
6073	Dues and Memberships	0.00	500	500	500	500
6077	Data Processing	581.60	7,000	7,000	7,000	7,000
6078	Education and Training	1,859.50	2,000	2,000	2,000	2,000
6079	Legal Books, Publications	385.00	500	500	500	500
6096	Equipment	0.00	16,260	16,260	16,260	16,260
	<i>Expenditure Total:</i>	28,795.10	150,375	150,375	147,042	147,042

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

CAMERON COUNTY, TEXAS
GENERAL FUND
2024-2025 Budget

Fund 100 Dept. 5012

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

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

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

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

CAMERON COUNTY, TEXAS
GENERAL FUND
2024-2025 Budget

Fund 100 Dept. 502

M&O CAMERON PARK LAW ENFORCMENT

<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>
<i>EXPENDITURE ACCOUNTS</i>						
6014	Office Supplies	500.00	500	500	500	500
6056	Property Insurance	0.00	1,421	1,421	1,421	1,421
6064	Building Maintenance	950.45	2,000	2,000	2,000	2,000
6067	Equipment Maintenance	0.00	1,000	1,000	1,000	1,000
6082	Contractual Expense	1,900.00	2,600	2,600	2,600	2,600
6195	Safety Supplies	0.00	0	0	0	0
	<i>Expenditure Total:</i>	3,350.45	7,521	7,521	7,521	7,521

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

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

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

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

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

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

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

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

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

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>
<u>REVENUE ACCOUNTS</u>						
4223	Reimburse - Salaries	0.00	0	0	0	0
4319	Federal-SCAAP	638,628.00	320,000	467,000	441,000	441,000
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	911,000
4665	Reimbursement Inmate damages	48.77	0	0	0	0
	<i>Revenue Total:</i>	<u>1,651,852.72</u>	<u>1,004,000</u>	<u>1,458,500</u>	<u>1,352,000</u>	<u>1,352,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0	0	0	0
6002	Salaries-Assistants/Deputies	180,887.56	199,225	199,225	213,536	213,536
6003	Salaries-Employees	6,123,106.54	10,504,815	8,080,135	10,931,850	10,931,850
6004	Overtime	2,745,021.25	500,000	3,067,000	500,000	500,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	668,706.08	857,109	857,109	890,923	890,923
6007	Group Health	1,955,106.75	2,583,000	2,583,000	2,583,000	2,583,000
6008	Retirement	1,047,662.12	1,291,777	1,291,777	1,610,008	1,610,008
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	11,377.43	42,000	42,000	42,000	42,000
6011	Workers Compensation	117,982.60	111,619	111,619	159,336	159,336
6012	Unemployment Insurance	37,075.70	44,814	44,814	46,582	46,582
6014	Office Supplies	61,990.54	64,523	64,523	64,523	64,523
6016	Gasoline	10,470.90	15,000	15,000	15,000	15,000
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	1,696.44	6,800	6,800	6,800	6,800
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	3,475,000
6026	Household Supplies	277,572.25	280,000	280,000	290,000	290,000
6027	Clothing	24,636.87	30,000	30,000	30,000	30,000
6028	Camera and Police Supplies	21,700.06	30,000	30,000	30,000	30,000
6030	Vehicle Repairs	38,557.16	28,000	28,000	28,000	28,000
6037	Road Materials	0.00	0	0	0	0
6038	Small Tools and Equipment	9,857.73	10,000	10,000	10,000	10,000
6044	Appointed Attorneys	0.00	0	0	0	0
6046	Medical and Dental	15,827.00	22,000	22,000	22,000	22,000
6047	Mobile Phones	11,103.25	10,000	10,000	16,000	16,000
6048	Communications	10,400.25	11,200	11,200	12,000	12,000
6049	Postage	5,371.19	2,500	2,500	2,500	2,500
6050	Travel	-1,703.61	3,000	12,360	3,000	3,000
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6057	Vehicle Insurance	6,491.75	5,906	5,906	5,906	5,906
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	0.00	198	198	198	198
6067	Equipment Maintenance	53,475.39	61,000	61,000	61,000	61,000
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</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>
6069	Equipment Rental	16,832.60	24,892	24,892	24,892	24,892
6070	INDIRECT COST	0.00	0	0	0	0
6077	Data Processing	29,599.14	35,000	35,000	35,000	35,000
6078	Education and Training	4,463.25	6,000	6,000	6,000	6,000
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	193,228.52	12,049	12,049	12,049	12,049
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	1,500
	<i>Expenditure Total:</i>	<u>15,099,306.38</u>	<u>20,193,927</u>	<u>20,653,107</u>	<u>21,128,603</u>	<u>21,128,603</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>
<u>REVENUE ACCOUNTS</u>						
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>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	138,567.79	181,415	164,415	189,194	189,194
6004	Overtime	1,859.98	8,000	8,000	8,000	8,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	10,188.21	14,490	14,490	15,085	15,085
6007	Group Health	44,219.32	54,000	54,000	54,000	54,000
6008	Retirement	16,426.23	21,840	21,840	27,263	27,263
6010	Uniforms	1,498.79	1,516	1,516	1,516	1,516
6011	Workers Compensation	3,441.61	10,556	10,556	3,066	3,066
6012	Unemployment Insurance	542.96	758	758	789	789
6014	Office Supplies	1,977.68	2,000	2,000	2,000	2,000
6016	Gasoline	0.00	0	0	0	0
6056	Property Insurance	75,948.21	301,633	301,633	180,108	180,108
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	375,706.27	470,000	470,000	450,000	450,000
6061	Natural Gas	97,378.36	83,369	83,369	100,000	100,000
6062	Water	335,104.74	300,000	300,000	358,000	358,000
6063	Sewage and Garbage	400,295.06	310,000	330,000	310,000	310,000
6064	Building Maintenance	208,638.85	225,000	230,000	225,000	225,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	181,736.45	220,000	257,000	250,000	250,000
6068	Real Estate Rental	0.00	0	0	0	0
6194	Sanitizing and Disinfecting	0.00	0	280,830	10,000	10,000
6195	Safety Supplies	278.70	4,000	4,000	4,000	4,000
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>2,534,407</u>	<u>2,188,021</u>	<u>2,188,021</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 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	25,929.76	28,328	28,328	29,743	29,743
6004	Overtime	63.98	0	0	0	0
6005	Extra Help	13,786.20	13,154	13,154	13,154	13,154
6006	FICA	2,813.68	3,173	3,173	3,282	3,282
6007	Group Health	9,000.00	9,000	9,000	9,000	9,000
6008	Retirement	3,038.84	3,266	3,266	5,931	5,931
6010	Uniforms	1,085.00	1,888	1,888	1,888	1,888
6011	Workers Compensation	824.47	1,395	1,395	785	785
6012	Unemployment Insurance	155.70	166	166	172	172
6014	Office Supplies	5,187.66	6,000	6,000	6,000	6,000
6056	Property Insurance	4,505.16	17,893	17,893	15,335	15,335
6060	Electricity	56,038.20	58,000	58,000	58,000	58,000
6062	Water	1,817.10	1,800	1,800	1,800	1,800
6063	Sewage and Garbage	2,359.34	2,700	2,700	2,700	2,700
6064	Building Maintenance	6,269.76	9,000	9,000	9,000	9,000
6067	Equipment Maintenance	4,115.03	6,500	6,500	6,500	6,500
6082	Contractual Expense	4,045.89	12,500	12,500	12,500	12,500
6096	Equipment	0.00	0	0		
	<i>Expenditure Total:</i>	141,035.77	174,763	174,763	175,790	175,790

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>
<u>REVENUE ACCOUNTS</u>						
4455	Civil CH Const - Revenue	951,149.00	0	925,129	0	0
4602	Miscellaneous	0.00	0	0	0	0
	Revenue Total:	951,149.00	0	925,129	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	138,875.77	165,527	165,527	174,348	174,348
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	13,338
6007	Group Health	47,288.27	54,000	54,000	54,000	54,000
6008	Retirement	16,266.39	19,085	19,085	24,104	24,104
6010	Uniforms	2,907.09	3,250	3,250	3,250	3,250
6011	Workers Compensation	2,919.16	5,567	5,567	3,189	3,189
6012	Unemployment Insurance	543.79	662	662	697	697
6014	Office Supplies	21,981.66	25,000	25,000	25,000	25,000
6016	Gasoline	0.00	0	0	0	0
6018	Diesel Fuel	4,473.91	7,500	7,500	7,500	7,500
6022	Drugs Medicine	0.00	0	0	0	0
6048	Communications	7,204.10	7,200	7,200	7,200	7,200
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	316,196
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	221,058.06	306,200	306,200	365,000	365,000
6062	Water	54,149.67	70,000	70,000	73,600	73,600
6063	Sewage and Garbage	93,640.39	120,000	120,000	126,060	126,060
6064	Building Maintenance	68,340.69	80,000	80,000	80,000	80,000
6067	Equipment Maintenance	38,497.97	60,000	60,000	70,000	70,000
6069	Equipment Rental	0.00	2,460	2,460	2,460	2,460
6082	Contractual Expense	89,982.67	45,000	117,675	45,000	45,000
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	2,500
	Expenditure Total:	1,331,530.85	1,254,429	2,179,558	1,393,442	1,393,442

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

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

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>
<u>REVENUE ACCOUNTS</u>						
4614	Land Rental	41,000.27	40,992	40,992	41,000	41,000
	<i>Revenue Total:</i>	<u>41,000.27</u>	<u>40,992</u>	<u>40,992</u>	<u>41,000</u>	<u>41,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	70,568.95	81,120	81,120	85,504	85,504
6004	Overtime	1,844.46	0	0	0	0
6006	FICA	5,514.13	6,206	6,206	6,541	6,541
6007	Group Health	19,826.30	27,000	27,000	27,000	27,000
6008	Retirement	8,467.86	9,353	9,353	11,821	11,821
6010	Uniforms	1,153.30	2,200	2,200	2,200	2,200
6011	Workers Compensation	1,525.25	2,728	2,728	1,564	1,564
6012	Unemployment Insurance	284.68	324	324	342	342
6014	Office Supplies	7,627.49	8,000	8,000	8,000	8,000
6018	Diesel Fuel	0.00	1,000	1,000	1,000	1,000
6048	Communications	1,875.20	2,000	2,000	2,000	2,000
6056	Property Insurance	19,536.87	77,592	77,592	73,334	73,334
6060	Electricity	89,252.59	91,000	91,000	103,000	103,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	7,609.31	7,500	7,500	7,500	7,500
6063	Sewage and Garbage	23,376.84	25,000	25,000	25,000	25,000
6064	Building Maintenance	23,942.09	30,000	30,000	30,000	30,000
6067	Equipment Maintenance	44,713.23	37,500	37,500	37,500	37,500
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	6,038.23	6,100	6,100	6,100	6,100
	<i>Expenditure Total:</i>	<u>333,156.78</u>	<u>414,623</u>	<u>414,623</u>	<u>428,406</u>	<u>428,406</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>
<i>EXPENDITURE ACCOUNTS</i>						
6003	Salaries-Employees	11,857.32	12,144	12,144	14,251	14,251
6004	Overtime	0.00	0	0	0	0
6006	FICA	876.20	929	929	1,090	1,090
6007	Group Health	4,200.00	4,500	4,500	4,500	4,500
6008	Retirement	1,385.42	1,400	1,400	1,970	1,970
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	255.76	408	408	261	261
6012	Unemployment Insurance	47.26	49	49	57	57
6014	Office Supplies	1,993.54	5,000	5,000	5,000	5,000
6038	Small Tools and Equipment	0.00	0	0	0	0
6056	Property Insurance	1,932.48	7,675	7,675	6,578	6,578
6060	Electricity	15,228.31	16,800	16,800	16,800	16,800
6062	Water	1,070.18	1,089	1,089	1,089	1,089
6063	Sewage and Garbage	2,156.46	5,500	5,500	5,500	5,500
6064	Building Maintenance	5,035.38	8,000	8,000	8,000	8,000
6067	Equipment Maintenance	5,419.63	7,000	7,000	7,000	7,000
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	985.00	1,500	1,500	1,500	1,500
	<i>Expenditure Total:</i>	52,442.94	71,994	71,994	73,596	73,596

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

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>
<u>REVENUE ACCOUNTS</u>						
4602	Miscellaneous	0.00	17,000	22,148	21,300	21,300
	<i>Revenue Total:</i>	0.00	17,000	22,148	21,300	21,300
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	120,960.67	154,891	108,891	96,772	96,772
6003	Salaries-Employees	1,323,899.09	1,820,100	1,646,100	2,006,573	2,006,573
6004	Overtime	240,023.22	20,000	240,000	20,000	20,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	123,658.24	152,617	152,617	162,436	162,436
6007	Group Health	299,227.02	387,000	387,000	387,000	387,000
6008	Retirement	195,711.90	230,023	230,023	293,559	293,559
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	0.00	0	0	5,000	5,000
6011	Workers Compensation	2,147.56	8,057	8,057	1,091	1,091
6012	Unemployment Insurance	6,771.37	7,980	7,980	8,493	8,493
6014	Office Supplies	6,322.05	12,000	9,500	12,000	12,000
6016	Gasoline	0.00	0	0	0	0
6022	Drugs Medicine	18,789.15	28,000	31,500	32,200	32,200
6030	Vehicle Repairs	0.00	0	0	0	0
6045	Professional Services	139,750.00	129,000	230,000	230,000	230,000
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	4,249.42	5,000	5,000	5,000	5,000
6048	Communications	3,823.72	3,850	3,850	3,850	3,850
6049	Postage	0.00	100	100	100	100
6050	Travel	0.00	600	0	600	600
6067	Equipment Maintenance	554.51	1,250	1,250	1,250	1,250
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	3,632.81	7,442	7,442	7,442	7,442
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	0.00	300	300	300	300
6077	Data Processing	61,119.35	60,750	100,998	60,750	60,750
6078	Education and Training	0.00	3,000	0	3,000	3,000
6082	Contractual Expense	217,120.00	296,600	368,072	296,600	296,600
6096	Equipment	0.00	0	0	0	0
6101	Physicians/Non-Emergency	108,687.00	125,000	115,148	125,000	125,000
6102	Prescriptions	703,078.49	720,000	605,000	720,000	720,000
6103	Hospital-In Patient	64,614.27	50,000	93,000	50,000	50,000
6104	Hospital-Out Patient	156,258.63	17,000	37,000	17,000	17,000
6105	Laboratory Xray	129,593.99	90,000	165,484	90,000	90,000
6106	Optional Health Care Services	0.00	0	0	0	0
	<i>Expenditure Total:</i>	3,929,992.46	4,330,560	4,554,312	4,636,016	4,636,016

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

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

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

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

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>
<u>REVENUE ACCOUNTS</u>						
4381	Insurance Proceeds	0.00	0	7,072	0	0
4430	Fee Revenue	2,282.45	2,000	2,000	2,600	2,600
4431	Service Fees	9,560.00	9,600	9,600	10,200	10,200
4454	JPTech Fee	0.00	0	0	0	0
4491	Constable Precinct #1	2,480.00	2,180	2,180	1,700	1,700
4603	Transfer from Education Res	0.00	0	0	0	0
4670	Donations	0.00	0	14,991	0	0
	Revenue Total:	14,322.45	13,780	35,843	14,500	14,500
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	67,753.47	73,002	73,002	77,251	77,251
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	212,816.69	232,610	286,297	294,789	294,789
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	28,534
6007	Group Health	51,530.33	54,000	63,000	63,000	63,000
6008	Retirement	32,809.23	34,988	41,054	50,913	50,913
6010	Uniforms	3,008.38	3,000	4,400	3,500	3,500
6011	Workers Compensation	3,113.09	2,864	3,398	4,660	4,660
6012	Unemployment Insurance	799.70	922	1,132	1,164	1,164
6014	Office Supplies	1,830.03	2,750	3,145	3,000	3,000
6016	Gasoline	22,828.74	23,000	29,500	28,000	28,000
6028	Camera and Police Supplies	1,562.19	2,500	10,916	3,000	3,000
6030	Vehicle Repairs	13,610.02	15,000	24,572	15,000	15,000
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	1,183.68	1,300	1,300	1,300	1,300
6048	Communications	2,132.82	2,500	2,500	2,500	2,500
6049	Postage	11.45	500	0	500	500
6050	Travel	1,561.95	3,000	3,000	3,000	3,000
6057	Vehicle Insurance	4,808.00	5,483	5,483	5,483	5,483
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	0.00	200	200	200	200
6067	Equipment Maintenance	2,004.60	2,700	2,700	2,700	2,700
6068	Real Estate Rental	1,437.00	1,500	2,100	2,064	2,064
6069	Equipment Rental	1,992.48	1,993	1,993	1,993	1,993
6073	Dues and Memberships	70.00	300	300	300	300
6077	Data Processing	258.44	1,000	1,000	1,000	1,000
6078	Education and Training	767.00	625	625	1,000	1,000
6079	Legal Books, Publications	0.00	200	0	200	200
6100	Weapons	0.00	0	4,880		
	Expenditure Total:	447,850.14	489,390	594,057	595,051	595,051

CAMERON COUNTY, TEXAS
GENERAL FUND
2024-2025 Budget

Fund 100 Dept. 552

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

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

CAMERON COUNTY, TEXAS
GENERAL FUND
2024-2025 Budget

Fund 100 Dept. 553

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

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

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

CAMERON COUNTY, TEXAS
GENERAL FUND
2024-2025 Budget

Fund 100 Dept. 555

CONSTABLE PCT#5

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

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

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>
<u>REVENUE ACCOUNTS</u>						
4420	Sheriff Fees	266,900.62	248,000	248,000	248,000	248,000
4430	Fee Revenue	0.00	0	0	0	0
4486	Sheriff Arrest Fees	4,597.96	5,100	5,100	5,100	5,100
4600	Interest Income	0.00	0	0	500	500
	<i>Revenue Total:</i>	271,498.58	253,100	253,100	253,600	253,600
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	110,601.50	118,936	118,936	124,883	124,883
6002	Salaries-Assistants/Deputies	173,876.99	165,970	165,970	174,266	174,266
6003	Salaries-Employees	3,825,811.02	5,135,841	4,691,845	5,327,798	5,327,798
6004	Overtime	65,958.90	35,000	35,000	35,000	35,000
6005	Extra Help	768.00	0	5,000	0	0
6006	FICA	302,066.59	417,250	417,250	433,015	433,015
6007	Group Health	941,974.48	1,035,000	1,035,000	1,035,000	1,035,000
6008	Retirement	484,259.61	623,050	623,050	775,185	775,185
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	33,589.18	37,000	37,000	37,000	37,000
6011	Workers Compensation	48,554.22	49,862	49,862	68,621	68,621
6012	Unemployment Insurance	17,143.21	21,139	21,139	21,945	21,945
6014	Office Supplies	39,560.74	40,000	50,000	40,000	40,000
6016	Gasoline	514,528.19	525,000	525,000	515,000	515,000
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	13,411.91	12,000	12,000	12,000	12,000
6022	Drugs Medicine	0.00	0	0	0	0
6024	Animal Feed	0.00	3,000	3,000	3,000	3,000
6028	Camera and Police Supplies	81,459.66	48,000	48,000	48,000	48,000
6030	Vehicle Repairs	378,373.47	290,000	370,000	290,000	290,000
6037	Road Materials	0.00	0	0	0	0
6046	Medical and Dental	2,988.00	7,000	7,000	7,000	7,000
6047	Mobile Phones	142,729.16	139,086	221,086	146,040	146,040
6048	Communications	79,619.97	80,645	90,645	84,677	84,677
6049	Postage	41,247.69	25,000	40,000	25,000	25,000
6050	Travel	16,486.65	18,000	14,000	18,000	18,000
6051	Travel-Prisoner Transportation	159,690.22	130,000	155,000	145,000	145,000
6053	Freight	0.00	0	0	0	0
6057	Vehicle Insurance	100,262.25	99,396	103,003	99,396	99,396
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	71.00	568	568	568	568
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	162,915.20	166,425	161,425	166,425	166,425
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	18,001.20	18,002	19,900	25,000	25,000
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	14,105.70	12,491	14,491	14,000	14,000
6076	Bank Fees	0.00	0	0	0	0
6077	Data Processing	8,014.72	136,226	136,226	136,226	136,226
6078	Education and Training	10,233.56	8,000	8,000	8,000	8,000

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	33,158	32,667	32,667
6084	Judges	0.00	0	0	0	0
6195	Safety Supplies	3,310.49	5,000	3,000	5,000	5,000
	<i>Expenditure Total:</i>	<u>7,826,310.63</u>	<u>9,435,554</u>	<u>9,215,554</u>	<u>9,853,712</u>	<u>9,853,712</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>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	0.00	0	0	0	0
4301	Contributions from other Entit	44,000.00	44,000	44,000	44,000	44,000
	Revenue Total:	<u>44,000.00</u>	<u>44,000</u>	<u>44,000</u>	<u>44,000</u>	<u>44,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0	0	0	0
6014	Office Supplies	2,903.97	3,000	3,000	3,000	3,000
6016	Gasoline	0.00	0	0	0	0
6048	Communications	153,518.00	220,000	278,970	250,000	250,000
6049	Postage	0.00	0	0	0	0
6056	Property Insurance	11,397.68	45,267	45,267	33,685	33,685
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	53,373.99	66,000	66,000	66,000	66,000
6061	Natural Gas	2,274.51	1,608	1,608	1,608	1,608
6062	Water	2,667.50	3,000	3,000	3,000	3,000
6063	Sewage and Garbage	25,381.84	18,000	18,000	18,000	18,000
6064	Building Maintenance	12,426.44	15,000	16,000	15,000	15,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	8,948.40	24,000	24,000	24,000	24,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	254.60	55,073	55,073	55,646	55,646
6070	INDIRECT COST	0.00	0	0	0	0
6195	Safety Supplies	329.25	1,250	250	1,250	1,250
	Expenditure Total:	<u>273,476.18</u>	<u>452,198</u>	<u>511,168</u>	<u>471,189</u>	<u>471,189</u>

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

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

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

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

CAMERON COUNTY, TEXAS
GENERAL FUND
2024-2025 Budget

Fund 100 Dept. 576

ADULT PROBATION

<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>
<u>REVENUE ACCOUNTS</u>						
4463	Restitution Rental	24,000.00	24,000	24,000	24,000	24,000
4470	District Clerk	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>24,000.00</u>	<u>24,000</u>	<u>24,000</u>	<u>24,000</u>	<u>24,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	13,586.76	14,234	14,234	15,531	15,531
6004	Overtime	0.00	0	0	0	0
6006	FICA	1,032.75	1,089	1,089	1,188	1,188
6007	Group Health	4,301.99	4,500	4,500	4,500	4,500
6008	Retirement	1,590.50	1,641	1,641	2,147	2,147
6010	Uniforms	0.00	930	930	930	930
6011	Workers Compensation	285.39	479	479	284	284
6012	Unemployment Insurance	52.96	57	57	62	62
6014	Office Supplies	3,471.99	3,500	3,500	3,500	3,500
6038	Small Tools and Equipment	0.00	0	0	0	0
6048	Communications	1,993.14	2,100	2,100	2,100	2,100
6056	Property Insurance	10,359.89	28,706	28,706	24,602	24,602
6060	Electricity	16,861.60	15,300	15,300	19,000	19,000
6062	Water	2,931.90	2,900	2,900	2,900	2,900
6063	Sewage and Garbage	2,460.66	3,000	3,000	3,000	3,000
6064	Building Maintenance	4,729.10	5,000	5,000	5,000	5,000
6067	Equipment Maintenance	932.29	3,000	3,000	3,000	3,000
6068	Real Estate Rental	9,871.32	10,000	10,000	10,000	10,000
6082	Contractual Expense	1,463.22	2,700	2,700	2,700	2,700
	<i>Expenditure Total:</i>	<u>75,925.46</u>	<u>99,136</u>	<u>99,136</u>	<u>100,444</u>	<u>100,444</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>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	0.00	0	0	0	0
4211	Registration Fees-Flu Vaccine	12,700.00	7,000	7,000	7,000	7,000
4348	Court Assessments	275.76	360	360	360	360
4350	State Tobacco Reimbursement	180,561.39	162,000	162,000	180,700	180,700
4600	Interest Income	2,258.85	240	240	2,000	2,000
4602	Miscellaneous	5,998.25	3,300	3,300	5,000	5,000
4958	Indirect Cost	0.00	0	0		
	Revenue Total:	201,794.25	172,900	172,900	195,060	195,060
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	495,140.40	421,107	531,107	640,990	640,990
6003	Salaries-Employees	788,831.68	1,122,477	941,279	1,110,986	1,110,986
6004	Overtime	304.94	0	0	0	0
6005	Extra Help	3,603.75	15,000	15,000	0	15,000
6006	FICA	94,023.22	119,232	119,232	134,026	135,174
6007	Group Health	260,103.07	297,351	297,351	297,351	297,351
6008	Retirement	150,384.52	177,975	177,975	242,216	244,289
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	2,008.44	6,557	6,557	1,679	1,698
6012	Unemployment Insurance	5,030.02	6,234	6,234	7,008	7,068
6014	Office Supplies	8,079.99	9,172	9,017	10,000	10,000
6016	Gasoline	11,893.65	13,000	13,000	13,000	13,000
6017	Butane	0.00	500	500	500	500
6022	Drugs Medicine	31,505.98	14,000	16,029	20,000	20,000
6025	Food-Human	0.00	0	0	0	0
6030	Vehicle Repairs	4,130.56	2,700	3,700	5,000	5,000
6040	Audit and Accounting	0.00	0	0	0	0
6045	Professional Services	4,376.84	5,000	5,000	5,000	5,000
6046	Medical and Dental	165.00	1,500	1,500	1,500	1,500
6047	Mobile Phones	13,157.86	18,000	18,000	20,000	20,000
6048	Communications	70,189.60	70,676	69,526	70,676	70,676
6049	Postage	4,029.88	4,500	4,025	5,500	5,500
6050	Travel	5,465.15	2,250	5,250	5,500	5,500
6054	Advertising	450.00	450	450	450	450
6057	Vehicle Insurance	3,673.25	3,602	3,602	4,000	4,000
6059	Bonds	71.00	0	0	0	0
6060	Electricity	662.66	600	1,075	1,100	1,100
6063	Sewage and Garbage	0.00	2,400	2,400	2,600	2,600
6067	Equipment Maintenance	837.50	1,000	1,000	1,000	1,000
6069	Equipment Rental	4,085.58	4,686	4,836	5,000	5,000
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	6,161.94	5,995	6,150	6,250	6,250
6077	Data Processing	504.64	0	11,169	0	0
6078	Education and Training	205.00	1,000	1,000	1,000	1,000
6082	Contractual Expense	8,453.12	7,180	7,180	7,200	7,200
6096	Equipment	0.00	0	0	0	0
	Expenditure Total:	1,977,529.24	2,334,144	2,279,144	2,619,532	2,637,832

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

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>
<u>REVENUE ACCOUNTS</u>						
4224	Reimburse - Equipment useage	0.00	0	0	0	0
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	413,067.82	432,239	432,239	453,851	453,851
6003	Salaries-Employees	109,625.64	183,913	176,913	190,179	190,179
6005	Extra Help	17,563.25	21,035	18,435	22,087	22,087
6006	FICA	25,156.32	48,745	48,745	50,981	50,981
6007	Group Health	30,750.00	45,000	45,000	45,000	45,000
6008	Retirement	12,814.01	21,205	21,205	29,346	29,346
6010	Uniforms	0.00	0	0		
6011	Workers Compensation	1,260.90	5,666	5,666	7,534	7,534
6012	Unemployment Insurance	2,113.62	2,549	2,549	2,664	2,664
6014	Office Supplies	2,320.55	2,500	4,375	2,500	2,500
6016	Gasoline	45.15	3,600	600	3,600	3,600
6022	Drugs Medicine	7,606.15	0	0	0	0
6030	Vehicle Repairs	0.00	1,000	1,000	1,000	1,000
6038	Small Tools and Equipment	1,294.93	2,000	5,750	2,000	2,000
6045	Professional Services	152,000.00	113,000	213,000	113,000	113,000
6046	Medical and Dental	175,714.80	30,000	230,000	30,000	30,000
6047	Mobile Phones	647.31	1,081	1,081	1,081	1,081
6048	Communications	0.00	900	900	900	900
6050	Travel	955.70	5,500	5,975	5,500	5,500
6052	Travel-Mileage Reimbursement	0.00	0	0	0	0
6057	Vehicle Insurance	0.00	1,000	1,000	1,000	1,000
6058	Liability Other Insurance	9,917.74	9,000	10,174	9,000	9,000
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	1,000
6105	Laboratory Xray	2,039.46	180,000	27,826	180,000	180,000
	<i>Expenditure Total:</i>	965,293.35	1,110,933	1,253,933	1,152,223	1,152,223

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

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

CAMERON COUNTY, TEXAS
GENERAL FUND
2024-2025 Budget

Fund 100 Dept. 642

INDIGENT HEALTH CLAIMS

<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 ACCOUNTS</i>						
6002	Salaries-Assistants/Deputies	58,492.54	61,375	61,375	67,535	67,535
6003	Salaries-Employees	120,893.00	147,814	147,814	152,115	152,115
6005	Extra Help	2,971.33	18,925	18,925	19,871	19,871
6006	FICA	13,347.44	17,451	17,451	18,323	18,323
6007	Group Health	37,500.00	45,000	45,000	45,000	45,000
6008	Retirement	20,981.54	24,119	24,119	33,114	33,114
6011	Workers Compensation	244.74	930	930	165	165
6012	Unemployment Insurance	714.44	912	912	958	958
6014	Office Supplies	16,992.79	15,463	20,000	21,000	21,000
6038	Small Tools and Equipment	299.99	0	0	0	0
6045	Professional Services	50.00	1,500	1,500	1,500	1,500
6047	Mobile Phones	489.49	500	500	500	500
6048	Communications	945.11	1,500	1,500	1,500	1,500
6049	Postage	300.46	1,500	1,500	1,500	1,500
6050	Travel	3,275.25	5,000	5,000	5,000	5,000
6059	Bonds	0.00	0	0	0	0
6077	Data Processing	68,031.49	85,000	85,000	85,000	85,000
6078	Education and Training	850.00	1,500	1,500	1,500	1,500
6082	Contractual Expense	0.00	0	0	0	0
6101	Physicians/Non-Emergency	528,334.91	715,000	715,000	715,000	715,000
6102	Prescriptions	158,481.77	550,000	395,463	550,000	550,000
6103	Hospital-In Patient	277,301.74	515,000	467,044	500,000	500,000
6104	Hospital-Out Patient	424,729.33	515,000	515,000	515,000	515,000
6105	Laboratory Xray	311,475.95	429,475	429,475	429,475	429,475
6106	Optional Health Care Services	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>2,046,703.31</u>	<u>3,152,964</u>	<u>2,955,008</u>	<u>3,164,056</u>	<u>3,164,056</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>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	0.00	500	500	500	500
	<i>Expenditure Total:</i>	0.00	500	500	500	500

CAMERON COUNTY, TEXAS
GENERAL FUND
2024-2025 Budget

Fund 100 Dept. 665

FARM & HOME DEMONSTRATION

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

CAMERON COUNTY, TEXAS
GENERAL FUND
2024-2025 Budget

Fund 100 Dept. 666

M&O TICK ERRADICATION

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

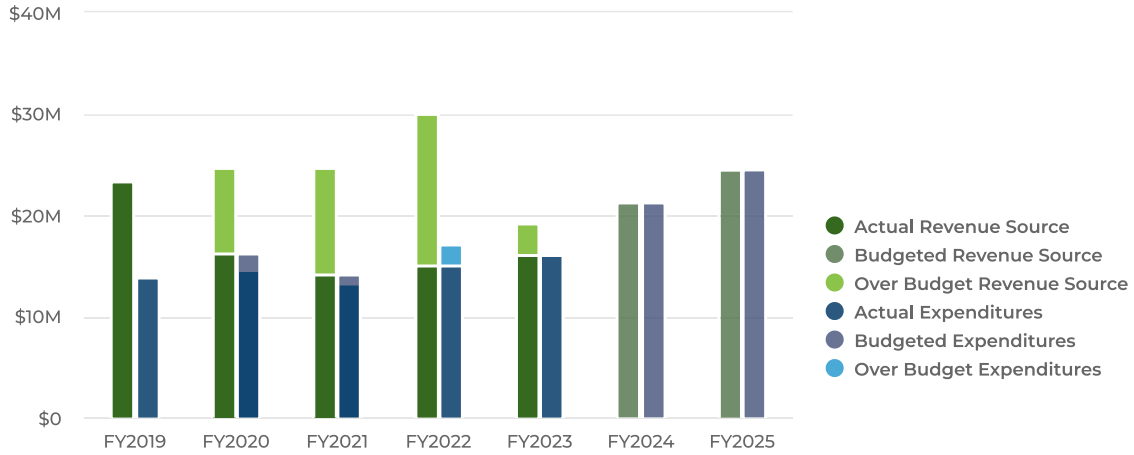


Special Road & Bridge Fund

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.

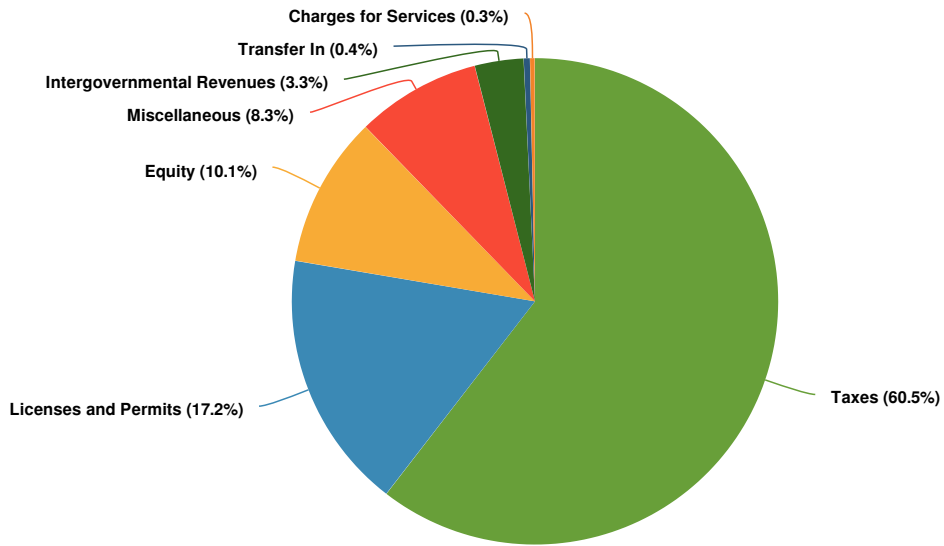
Summary

The County of Cameron is projecting \$24.56M of revenue in FY2025, which represents a 15.5% increase over the prior year. Budgeted expenditures are projected to increase by 15.5% or \$3.29M to \$24.56M in FY2025.

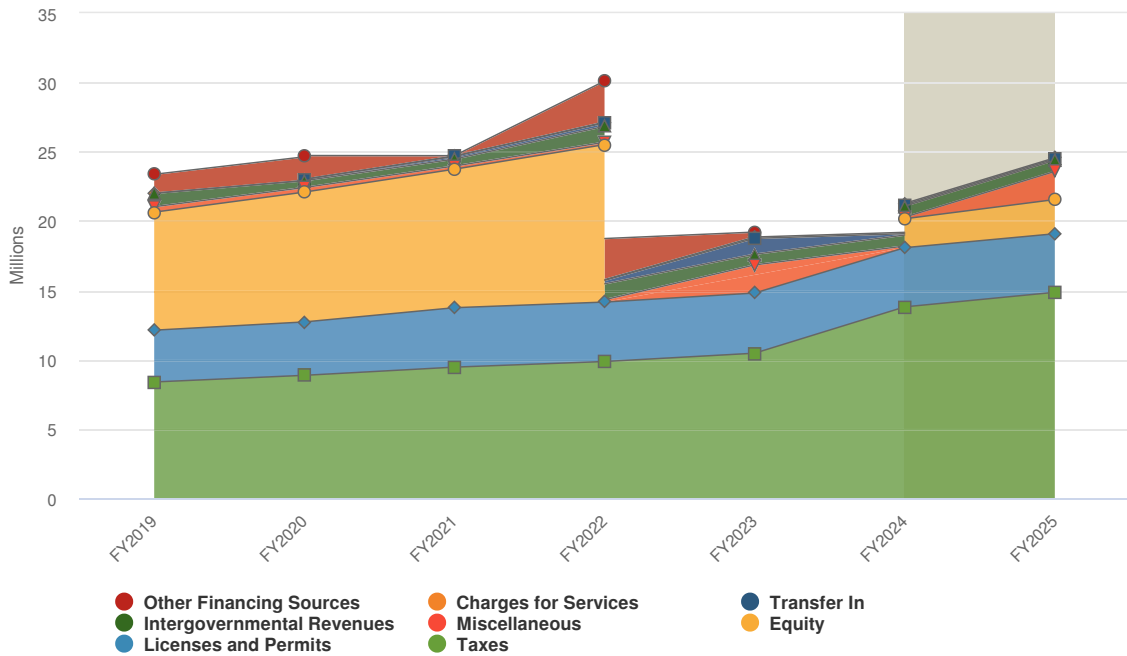


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

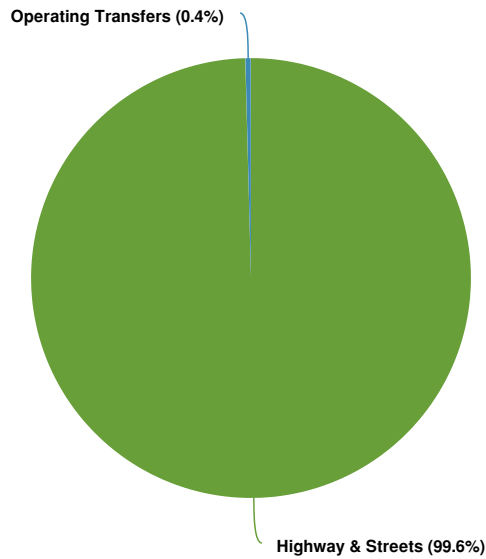


Grey background indicates budgeted figures.

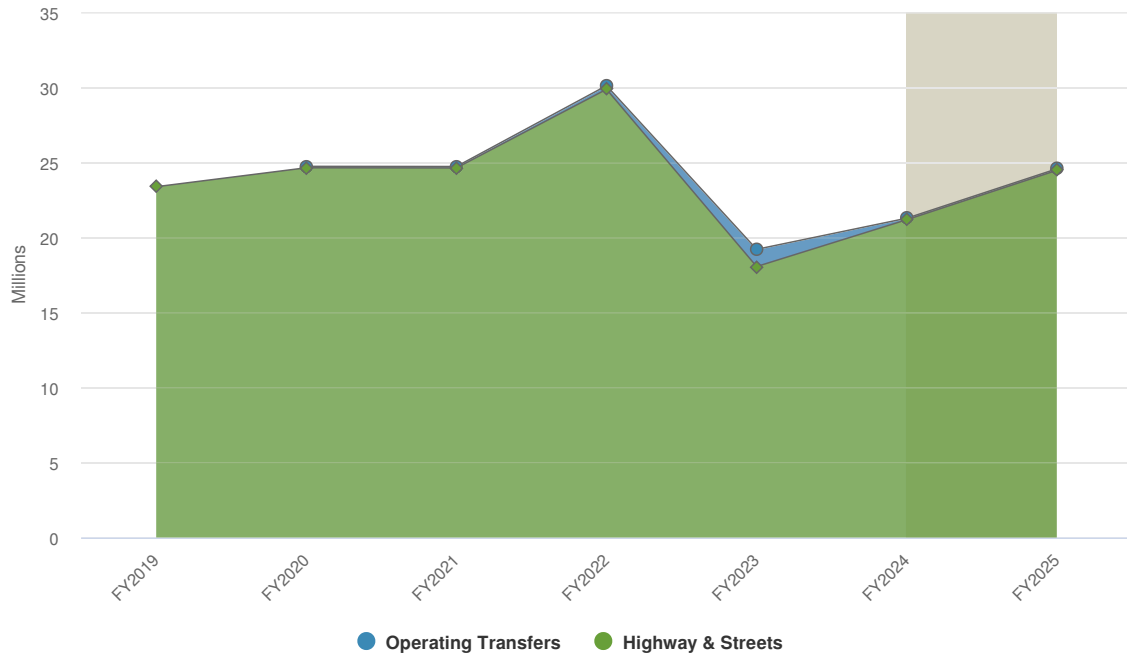
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					
Equity	\$11,368,592		\$2,087,622	\$2,468,733	18.3%
Taxes	\$9,853,996	\$10,454,113	\$13,798,688	\$14,850,179	7.6%
Miscellaneous	\$168,944	\$2,030,653	\$120,500	\$2,032,200	1,586.5%
Charges for Services	\$58,865	\$94,930	\$98,000	\$80,000	-18.4%
Licenses and Permits	\$4,290,967	\$4,342,729	\$4,273,000	\$4,227,000	-1.1%
Intergovernmental Revenues	\$1,149,560	\$769,433	\$789,913	\$799,913	1.3%
Other Financing Sources	\$2,965,187	\$357,384	\$0	\$0	0%
Transfer In	\$243,283	\$1,147,648	\$99,982	\$99,982	0%
Total Revenue Source:	\$30,099,393	\$19,196,890	\$21,267,705	\$24,558,007	15.5%

Revenue by Department

Projected 2025 Revenue by Department



Budgeted and Historical 2025 Revenue by Department

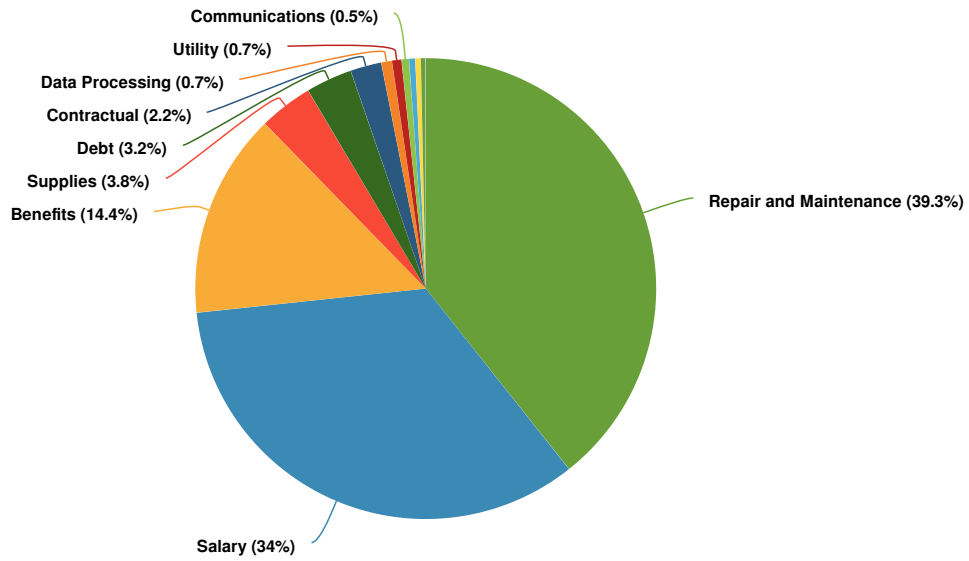


Grey background indicates budgeted figures.

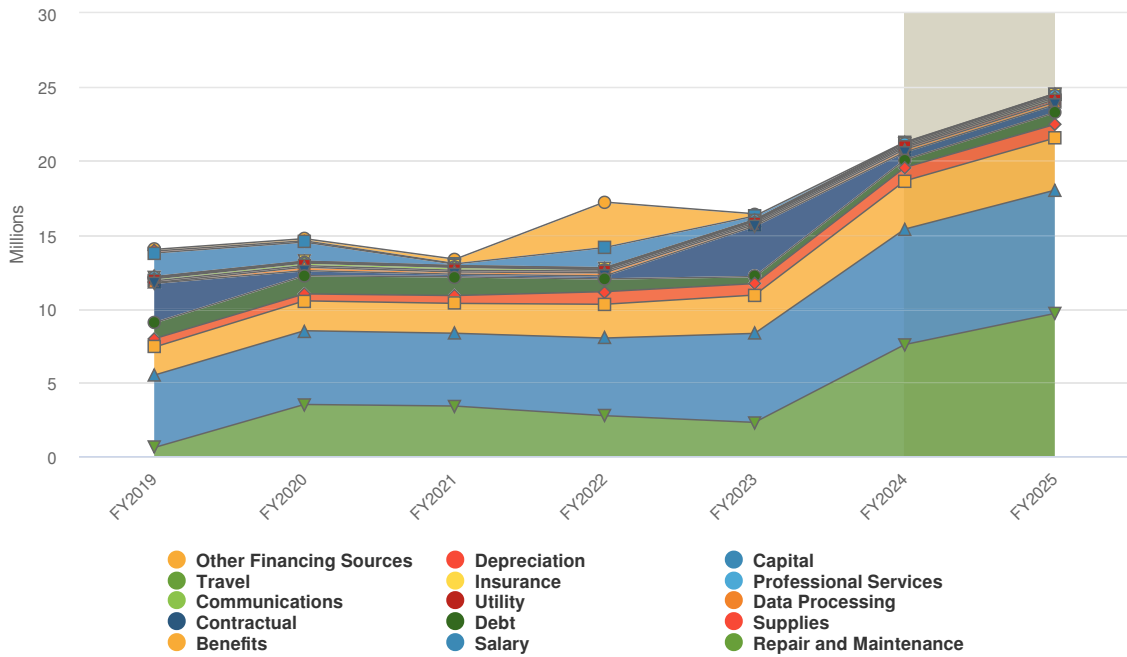
Name	FY2021 Actual	FY2022 Approved Budget	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue							
Operating Transfers	\$95,749	\$232,525	\$243,283	\$1,147,648	\$99,982	\$99,982	0%
Highway & Streets	\$24,617,887	\$14,976,365	\$29,856,110	\$18,049,242	\$21,167,723	\$24,458,025	15.5%
Total Revenue:	\$24,713,636	\$15,208,890	\$30,099,393	\$19,196,890	\$21,267,705	\$24,558,007	15.5%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

The Road & Bridge operational budget is increasing by 14.6% over FY 2024. Increased fuel, maintenance and material costs are the largest components of the increased budget at a rate of 81.6% over last fiscal year, an additional \$2M was added to the road material budget alone. Other positions within the road & bridge fund are seeing an increase based on the overall plan of 5%.

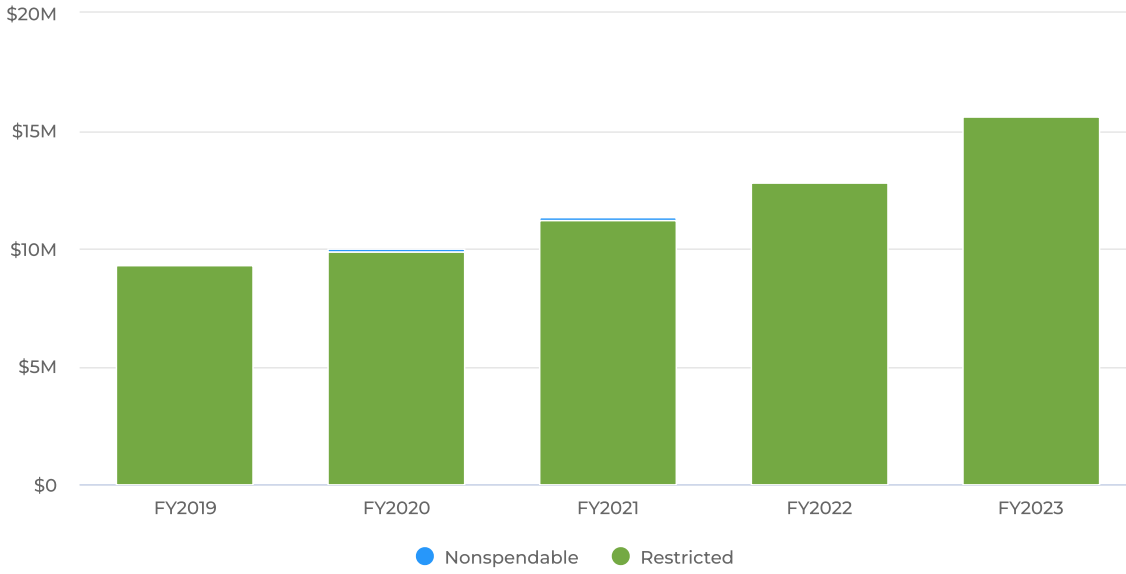
Name	FY2021 Actual	FY2022 Approved Budget	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects							
Salary							
Highway & Streets	\$4,930,998	\$5,897,622	\$5,258,590	\$6,030,587	\$7,822,946	\$8,350,727	6.7%
Total Salary:	\$4,930,998	\$5,897,622	\$5,258,590	\$6,030,587	\$7,822,946	\$8,350,727	6.7%
Benefits							
Highway & Streets	\$2,022,452	\$2,473,380	\$2,287,852	\$2,596,177	\$3,265,449	\$3,529,899	8.1%
Total Benefits:	\$2,022,452	\$2,473,380	\$2,287,852	\$2,596,177	\$3,265,449	\$3,529,899	8.1%
Supplies							
Highway & Streets	\$529,083	\$548,900	\$853,447	\$776,139	\$905,500	\$923,862	2%
Total Supplies:	\$529,083	\$548,900	\$853,447	\$776,139	\$905,500	\$923,862	2%
Repair and Maintenance							
Highway & Streets	\$3,387,915	\$4,516,653	\$2,733,416	\$2,277,671	\$7,549,543	\$9,659,093	27.9%
Total Repair and Maintenance:	\$3,387,915	\$4,516,653	\$2,733,416	\$2,277,671	\$7,549,543	\$9,659,093	27.9%
Professional Services							
Highway & Streets	\$37,770	\$106,800	\$17,182	\$26,783	\$106,500	\$108,000	1.4%
Total Professional Services:	\$37,770	\$106,800	\$17,182	\$26,783	\$106,500	\$108,000	1.4%
Communications							
Highway & Streets	\$200,484	\$162,182	\$108,745	\$102,038	\$98,908	\$127,512	28.9%
Total Communications:	\$200,484	\$162,182	\$108,745	\$102,038	\$98,908	\$127,512	28.9%
Travel							
Highway & Streets	\$7,044	\$20,800	\$14,814	\$28,536	\$40,923	\$72,143	76.3%
Total Travel:	\$7,044	\$20,800	\$14,814	\$28,536	\$40,923	\$72,143	76.3%
Contractual							
Highway & Streets	\$176,162	\$319,918	\$204,881	\$3,415,518	\$523,553	\$535,591	2.3%
Total Contractual:	\$176,162	\$319,918	\$204,881	\$3,415,518	\$523,553	\$535,591	2.3%
Insurance							
Highway & Streets	\$70,077	\$120,423	\$84,214	\$61,207	\$97,299	\$94,253	-3.1%
Total Insurance:	\$70,077	\$120,423	\$84,214	\$61,207	\$97,299	\$94,253	-3.1%

Name	FY2021 Actual	FY2022 Approved Budget	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Utility							
Highway & Streets	\$114,825	\$125,005	\$119,352	\$106,813	\$128,655	\$165,655	28.8%
Total Utility:	\$114,825	\$125,005	\$119,352	\$106,813	\$128,655	\$165,655	28.8%
Data Processing							
Highway & Streets	\$149,877	\$130,000	\$211,108	\$120,436	\$179,566	\$183,657	2.3%
Total Data Processing:	\$149,877	\$130,000	\$211,108	\$120,436	\$179,566	\$183,657	2.3%
Capital							
Highway & Streets	\$111,891	\$10,000	\$1,368,205	\$243,673	\$25,000	\$10,000	-60%
Total Capital:	\$111,891	\$10,000	\$1,368,205	\$243,673	\$25,000	\$10,000	-60%
Debt							
Highway & Streets	\$1,272,550	\$777,207	\$860,874	\$473,098	\$523,863	\$797,615	52.3%
Total Debt:	\$1,272,550	\$777,207	\$860,874	\$473,098	\$523,863	\$797,615	52.3%
Other Financing Sources							
Operating Transfers	\$304,941	\$0	\$3,081,236	\$152,365	\$0	\$0	0%
Total Other Financing Sources:	\$304,941	\$0	\$3,081,236	\$152,365	\$0	\$0	0%
Depreciation							
Highway & Streets	\$28,975	\$0	\$0	\$0	\$0	\$0	0%
Total Depreciation:	\$28,975	\$0	\$0	\$0	\$0	\$0	0%
Total Expense Objects:	\$13,345,044	\$15,208,890	\$17,203,917	\$16,411,042	\$21,267,705	\$24,558,007	15.5%

Fund Balance

The fund balance in the Special Road and Bridge Fund on September 30, 2023, was \$15,681,324 compared to \$12,895,476 at September 30, 2022. The 2023 fund balance represents 96.4% of the \$16,258,676 annual Road and Bridge expenditures for FY 2023. Again, if all resources were not available, the Road and Bridge fund could operate for 352 days based on 2023 expenditures. The fund balance for the Road & Bridge Fund for Fiscal Year-end 2024 is estimated at \$18,128,191 an amount greater than 380 days of operation based on 2024 expenditures.

Projections



Financial Summary	FY2020	FY2021	FY2022	FY2023
Fund Balance	—	—	—	—
Restricted	\$9,900,626	\$11,237,440	\$12,817,184	\$15,582,061
Nonspendable	\$97,255	\$131,153	\$78,292	\$99,263
Total Fund Balance:	\$9,997,881	\$11,368,593	\$12,895,476	\$15,681,324

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUND
Detail Schedule of Revenues and Sources of Funds
2024-2025 Fiscal Year

Fund: 150

			<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<u>Revenues</u>						
400	4101	Current Advalorem Taxes	13,950,532	13,950,532	14,872,863	14,872,863
400	4102	Delinquent Advalorem Taxes	250,636	250,636	290,192	290,192
400	4151	Discounts	(370,814)	(370,814)	(284,556)	(284,556)
400	4152	Commissions	(140,815)	(140,815)	(151,533)	(151,533)
400	4153	Errors and Adjustments	(142,012)	(142,012)	(151,631)	(151,631)
400	4159	Penalties and Interest	251,161	251,161	274,844	274,844
Total	Taxes		<u>13,798,688</u>	<u>13,798,688</u>	<u>14,850,179</u>	<u>14,850,179</u>
000	4311	Building Permits	780,000	780,000	755,000	755,000
000	4344	Automobile Registration Fees	3,493,000	3,493,000	3,472,000	3,472,000
Total	Licenses and Permits		<u>4,273,000</u>	<u>4,273,000</u>	<u>4,227,000</u>	<u>4,227,000</u>
000	4343	Automobile Licenses	360,000	360,000	360,000	360,000
000	4345	Overweight Fees	139,000	139,000	149,000	149,000
621	4301	Contributions from other Entit	0	1,408,363	0	0
622	4301	Contributions from other Entit	152,413	32,413	32,413	32,413
623	4301	Contributions from other Entit	138,500	138,500	138,500	138,500
623	4301	Contributions from other Entit	0	120,000	120,000	120,000
Total	Intergovernmental Revenues		<u>789,913</u>	<u>2,198,276</u>	<u>799,913</u>	<u>799,913</u>
000	4313	Review Fees	98,000	98,000	80,000	80,000
Total	Charges for Services		<u>98,000</u>	<u>98,000</u>	<u>80,000</u>	<u>80,000</u>
000	4312	Recording and Filing Fees	4,500	4,500	4,500	4,500
000	4354	Commercial Veh. Violations	9,000	9,000	1,528,000	1,528,000
000	4520	Bond Forfeitures	34,000	34,000	34,000	34,000
000	4600	Interest Income	73,000	163,501	465,700	465,700
Total	Miscellaneous		<u>120,500</u>	<u>211,001</u>	<u>2,032,200</u>	<u>2,032,200</u>
Total	OTHER FINANCING SOURCES		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues			19,080,101	20,578,965	21,989,292	21,989,292

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

150 Fund:

DEPARTMENT EXPENDITURE SUMMARY

	2024 Approved <u>Budget</u>	2024 Amended <u>Budget</u>	2025 Recommended <u>Budget</u>	2025 Approved <u>Budget</u>
4099 TROPICAL STORM WILFRED	0	0	0	0
421 G.I.S. MAPPING	0	0	0	0
475 DISTRICT ATTORNEY	58,676	58,676	62,021	62,021
617 COMMISSIONERS STAFF PCT 1	198,032	202,369	229,831	232,408
6171 EWIDS	28,602	28,602	25,711	25,711
618 COMMISSIONERS STAFF PCT 2	199,755	214,091	232,592	235,169
6181 PCT 2 M&O WAREHOUSE	39,650	39,650	40,745	40,745
619 COMMISSIONERS STAFF PCT 3	201,000	245,502	230,065	232,639
6191 PCT 3 M&O WAREHOUSE	29,124	29,124	25,582	25,582
620 COMMISSIONER STAFF PCT 4	209,511	224,511	240,663	243,239
6201 PCT 4 M&O WAREHOUSE	37,534	37,534	36,402	36,402
621 CONSOLIDATED PRECINTS	16,023,992	18,046,032	19,142,884	19,142,884
6211 COLONIA PAVING PROJECT	0	0	0	0
6212 FEMA FUNDS	0	0	0	0
6215 LOWER LAGUNA MADRE HC PROJECT	0	0	0	0
622 ENGINEERING & RIGHT OF WAY	2,782,101	2,228,007	2,374,485	2,374,485
623 PLANNING & INSPECTION	1,459,728	1,459,728	1,437,167	1,437,167
6235 NATURAL RESOURCES DEPARTMENT	0	229,199	320,036	320,036
6251 CONSTRUCTION MANAGEMENT	0	32,311	149,519	149,519
TOTAL	<u>21,267,705</u>	<u>23,075,336</u>	<u>24,547,703</u>	<u>24,558,007</u>

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>
<u>REVENUE ACCOUNTS</u>						
4311	Building Permits	835,978.90	780,000	780,000	755,000	755,000
4312	Recording and Filing Fees	4,057.00	4,500	4,500	4,500	4,500
4313	Review Fees	94,930.28	98,000	98,000	80,000	80,000
4343	Automobile Licenses	360,000.00	360,000	360,000	360,000	360,000
4344	Automobile Registration Fees	3,506,750.00	3,493,000	3,493,000	3,472,000	3,472,000
4345	Overweight Fees	77,998.24	139,000	139,000	149,000	149,000
4354	Commercial Veh. Violations	1,442,826.33	9,000	9,000	1,528,000	1,528,000
4405	Sales Tax Commissions-Tax Auto	0.00	0	0	0	0
4520	Bond Forfeitures	31,429.47	34,000	34,000	34,000	34,000
4600	Interest Income	518,307.62	73,000	163,501	465,700	465,700
4602	Miscellaneous	0.00	0	0	0	0
	<i>Revenue Total:</i>	6,872,277.84	4,990,500	5,081,001	6,848,200	6,848,200
<u>EXPENDITURE ACCOUNTS</u>						
	<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>
<u>REVENUE ACCOUNTS</u>						
4101	Current Advalorem Taxes	10,456,291.37	13,950,532	13,950,532	14,872,863	14,872,863
4102	Delinquent Advalorem Taxes	240,722.16	250,636	250,636	290,192	290,192
4112	TIRZ	0.00	0	0	0	0
4151	Discounts	-223,489.92	-370,814	-370,814	-284,556	-284,556
4152	Commissions	-106,566.90	-140,815	-140,815	-151,533	-151,533
4153	Errors and Adjustments	-110,313.15	-142,012	-142,012	-151,631	-151,631
4159	Penalties and Interest	197,469.24	251,161	251,161	274,844	274,844
4311	Building Permits	0.00	0	0		
	Revenue Total:	10,454,112.80	13,798,688	13,798,688	14,850,179	14,850,179

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

Fund 150 Dept. 475

DISTRICT ATTORNEY

<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>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	38,538.03	41,394	41,394	43,460	43,460
6006	FICA	2,848.35	3,167	3,167	3,325	3,325
6007	Group Health	8,009.74	9,000	9,000	9,000	9,000
6008	Retirement	4,510.78	4,773	4,773	6,008	6,008
6011	Workers Compensation	39.10	176	176	54	54
6012	Unemployment Insurance	148.32	166	166	174	174
	<i>Expenditure Total:</i>	<u>54,094.32</u>	<u>58,676</u>	<u>58,676</u>	<u>62,021</u>	<u>62,021</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</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>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	15,485.04	16,280	16,280	18,918	18,918
6002	Salaries-Assistants/Deputies	56,386.11	57,750	99,334	60,638	62,750
6003	Salaries-Employees	17,306.35	59,957	18,373	72,189	72,189
6004	Overtime	0.00	0	0	0	0
6006	FICA	6,416.96	10,270	10,270	11,735	11,897
6007	Group Health	15,835.67	24,867	24,867	24,867	24,867
6008	Retirement	10,434.81	15,449	15,449	20,979	21,271
6009	Auto Allowance	1,689.90	1,656	1,656	1,656	1,656
6011	Workers Compensation	158.54	569	569	190	192
6012	Unemployment Insurance	280.60	471	471	531	540
6014	Office Supplies	894.42	600	975	1,000	1,000
6016	Gasoline	1,925.97	2,300	2,300	3,000	3,000
6017	Butane	0.00	0	110		
6030	Vehicle Repairs	163.56	1,000	330	2,000	2,000
6047	Mobile Phones	1,456.14	1,590	1,700	2,000	2,000
6048	Communications	775.68	570	570	700	700
6049	Postage	1.23	50	50	50	50
6050	Travel	2,121.86	3,000	3,000	3,000	3,000
6057	Vehicle Insurance	374.50	352	352	1,000	1,000
6059	Bonds	0.00	178	178	178	178
6073	Dues and Memberships	83.88	0	84	0	0
6077	Data Processing	0.00	0	4,012	4,000	4,000
6078	Education and Training	250.00	923	1,239	1,000	1,000
6082	Contractual Expense	192.20	200	200	200	200
6096	Equipment	0.00	0	0	0	0
	Expenditure Total:	132,233.42	198,032	202,369	229,831	232,408

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

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 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<i>EXPENDITURE ACCOUNTS</i>						
6001	Elected Officials	14,636.56	16,280	16,280	18,918	18,918
6002	Salaries-Assistants/Deputies	56,069.05	57,750	64,543	60,638	62,750
6003	Salaries-Employees	18,264.74	61,681	20,117	74,020	74,020
6005	Extra Help	0.00	0	0		
6006	FICA	6,591.99	10,476	10,476	11,969	12,131
6007	Group Health	15,914.63	24,921	24,921	24,921	24,921
6008	Retirement	10,403.94	15,647	15,647	21,232	21,524
6009	Auto Allowance	1,689.90	1,656	1,656	1,656	1,656
6011	Workers Compensation	161.40	577	577	192	195
6012	Unemployment Insurance	286.92	478	478	539	547
6014	Office Supplies	621.09	900	1,900	1,900	1,900
6016	Gasoline	495.31	600	2,400	3,000	3,000
6025	Food-Human	0.00	0	0		
6030	Vehicle Repairs	63.66	250	750	2,000	2,000
6047	Mobile Phones	1,254.85	1,327	1,327	2,000	2,000
6048	Communications	1,072.83	1,000	1,000	1,200	1,200
6049	Postage	1.26	50	50	50	50
6050	Travel	3,392.64	2,000	5,500	3,000	3,000
6056	Property Insurance	0.00	0	0	0	0
6057	Vehicle Insurance	304.50	305	805	1,000	1,000
6059	Bonds	0.00	0	0	0	0
6069	Equipment Rental	2,461.94	2,970	2,970	2,970	2,970
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	800.00	500	2,000	1,000	1,000
6082	Contractual Expense	384.33	387	387	387	387
6085	Juror's Fees	0.00	0	0	0	0
6096	Equipment	0.00	0	40,307		
	<i>Expenditure Total:</i>	134,871.54	199,755	214,091	232,592	235,169

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

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</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>
<i>EXPENDITURE ACCOUNTS</i>						
6001	Elected Officials	15,820.50	16,280	16,280	18,918	18,918
6002	Salaries-Assistants/Deputies	54,077.63	57,750	99,362	60,638	62,750
6003	Salaries-Employees	17,649.88	60,637	19,025	72,873	72,873
6006	FICA	6,809.45	10,396	10,396	11,881	12,043
6007	Group Health	15,746.87	24,759	24,759	24,759	24,759
6008	Retirement	10,241.15	15,527	15,527	21,074	21,366
6009	Auto Allowance	1,689.90	1,656	1,656	1,656	1,656
6011	Workers Compensation	159.91	572	572	191	191
6012	Unemployment Insurance	283.66	474	474	534	542
6014	Office Supplies	313.88	1,200	1,344	1,200	1,200
6016	Gasoline	572.21	2,400	2,400	2,400	2,400
6030	Vehicle Repairs	599.84	1,000	1,000	2,000	2,000
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	1,254.85	1,327	1,327	2,300	2,300
6048	Communications	2,138.77	2,040	2,040	2,500	2,500
6049	Postage	0.00	50	50	50	50
6050	Travel	3,285.27	2,000	2,000	3,000	3,000
6056	Property Insurance	0.00	0	0	0	0
6057	Vehicle Insurance	352.25	341	341	1,000	1,000
6059	Bonds	0.00	178	34	178	178
6069	Equipment Rental	1,912.20	1,913	1,913	1,913	1,913
6077	Data Processing	0.00	0	1,953		
6078	Education and Training	250.00	500	500	1,000	1,000
6096	Equipment	0.00	0	42,549		
	<i>Expenditure Total:</i>	133,158.22	201,000	245,502	230,065	232,639

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

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>
<i>EXPENDITURE ACCOUNTS</i>						
6001	Elected Officials	15,273.43	16,280	16,280	18,918	18,918
6002	Salaries-Assistants/Deputies	56,671.58	57,093	98,635	63,638	65,750
6003	Salaries-Employees	57,496.74	58,629	14,529	70,839	70,839
6004	Overtime	0.00	0	0		
6006	FICA	9,590.84	10,402	10,402	11,955	12,117
6007	Group Health	27,037.08	24,975	24,975	24,975	24,975
6008	Retirement	15,088.05	15,537	15,537	21,207	21,499
6009	Auto Allowance	1,689.90	1,656	1,656	1,656	1,656
6011	Workers Compensation	231.57	572	572	192	194
6012	Unemployment Insurance	463.11	474	474	538	546
6014	Office Supplies	2,980.43	2,000	2,000	2,200	2,200
6016	Gasoline	2,108.21	2,600	2,600	2,860	2,860
6018	Diesel Fuel	4,203.37	6,000	6,000	5,000	5,000
6030	Vehicle Repairs	1,194.33	1,500	1,500	2,000	2,000
6045	Professional Services	0.00	0	15,000		
6047	Mobile Phones	2,086.11	2,554	2,554	2,200	2,200
6048	Communications	2,386.23	2,400	2,400	3,712	3,712
6049	Postage	63.00	50	50	55	55
6050	Travel	5,345.39	2,000	2,000	3,000	3,000
6054	Advertising	0.00	0	0	0	0
6057	Vehicle Insurance	695.50	682	682	750	750
6059	Bonds	177.50	178	178	196	196
6069	Equipment Rental	3,305.96	3,229	3,229	3,552	3,552
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	1,000
6079	Legal Books, Publications	0.00	200	200	220	220
	<i>Expenditure Total:</i>	208,568.33	209,511	224,511	240,663	243,239

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>
<i>EXPENDITURE ACCOUNTS</i>						
6003	Salaries-Employees	0.00	2,600	2,600	2,600	2,600
6006	FICA	199.79	200	200	199	199
6008	Retirement	0.00	0	0	359	359
6011	Workers Compensation	46.41	88	88	48	48
6012	Unemployment Insurance	10.44	10	10	10	10
6014	Office Supplies	277.47	400	400	400	400
6048	Communications	0.00	0	0	0	0
6056	Property Insurance	2,551.90	10,136	10,136	8,686	8,686
6060	Electricity	2,854.77	4,000	4,000	4,000	4,000
6062	Water	755.09	1,200	1,200	1,200	1,200
6063	Sewage and Garbage	3,412.00	3,800	3,800	3,800	3,800
6064	Building Maintenance	3,967.40	7,000	7,000	7,000	7,000
6067	Equipment Maintenance	987.34	4,000	4,000	4,000	4,000
6077	Data Processing	0.00	0	0	0	0
6082	Contractual Expense	3,395.43	4,100	4,100	4,100	4,100
	<i>Expenditure Total:</i>	18,458.04	37,534	37,534	36,402	36,402

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>
<u>REVENUE ACCOUNTS</u>						
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
	Revenue Total:	<u>267,396.54</u>	<u>0</u>	<u>1,408,363</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	57,090.67	101,207	209,277	281,588	281,588
6003	Salaries-Employees	3,674,295.45	4,536,933	4,453,175	4,829,485	4,829,485
6004	Overtime	6,676.24	25,000	25,000	25,000	25,000
6005	Extra Help	0.00	1,500	1,500	1,500	1,500
6006	FICA	276,283.10	356,918	373,769	393,098	393,098
6007	Group Health	970,325.91	1,113,714	1,130,214	1,131,714	1,131,714
6008	Retirement	435,437.40	537,660	563,828	710,077	710,077
6010	Uniforms	35,908.55	48,000	71,000	48,277	48,277
6011	Workers Compensation	51,552.64	89,399	90,403	72,372	72,372
6012	Unemployment Insurance	14,388.05	18,659	19,567	20,550	20,550
6014	Office Supplies	24,260.70	37,000	34,221	37,000	37,000
6016	Gasoline	144,629.81	165,000	165,000	165,000	165,000
6017	Butane	4,787.00	6,000	6,000	6,000	6,000
6018	Diesel Fuel	444,291.47	500,000	500,000	500,000	500,000
6022	Drugs Medicine	0.00	500	500	500	500
6025	Food-Human	0.00	0	4,043		
6030	Vehicle Repairs	268,858.91	253,000	338,000	300,000	300,000
6033	Contingencies	179,604.30	687,000	635,710	687,000	687,000
6036	Miscellaneous Repairs	219,672.23	0	1,929,265	2,000,000	2,000,000
6037	Road Materials	1,082,308.25	6,077,793	5,865,658	6,077,793	6,077,793
6038	Small Tools and Equipment	34,993.81	35,600	40,000	35,600	35,600
6045	Professional Services	22,380.41	100,000	100,000	100,000	100,000
6046	Medical and Dental	1,810.00	1,500	1,530	3,000	3,000
6047	Mobile Phones	45,930.06	30,000	45,000	45,000	45,000
6048	Communications	14,024.24	25,000	25,000	25,000	25,000
6049	Postage	0.00	100	100	100	100
6050	Travel	3,591.14	6,000	6,000	6,000	6,000
6054	Advertising	690.75	0	0	2,000	2,000
6056	Property Insurance	0.00	0	0	0	0
6057	Vehicle Insurance	40,878.75	42,546	42,546	43,000	43,000
6059	Bonds	0.00	100	100	100	100
6060	Electricity	4,526.20	3,500	3,500	3,500	3,500
6062	Water	8,172.75	7,500	8,500	9,500	9,500
6063	Sewage and Garbage	67,500.72	85,000	110,000	120,000	120,000
6064	Building Maintenance	359.60	10,000	6,000	10,000	10,000
6065	Bridge Repair	0.00	10,000	10,000	10,000	10,000
6067	Equipment Maintenance	487,585.56	450,000	530,000	500,000	500,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	29,807.51	40,000	20,000	40,000	40,000
6073	Dues and Memberships	2,204.90	2,500	3,131	5,000	5,000
6076	Bank Fees	0.00	0	0	15	15

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>
6077	Data Processing	2,938.66	0	5,229	0	0
6078	Education and Training	1,240.00	2,500	5,915	7,500	7,500
6082	Contractual Expense	2,984,585.74	75,000	75,000	75,000	75,000
6092	Road Improvements	0.00	0	0	0	0
6097	Debt Retirement	309,309.42	377,238	377,238	508,735	508,735
6098	Debt Interest	163,788.20	146,625	194,577	288,880	288,880
6136	Road Materials Pct. 1	0.00	0	0	0	0
6195	Safety Supplies	11,826.49	18,000	20,536	18,000	18,000
6199	Uncollectible/Bad Debt	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>12,128,515.59</u>	<u>16,023,992</u>	<u>18,046,032</u>	<u>19,142,884</u>	<u>19,142,884</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 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4301	Contributions from other Entit	0.00	152,413	32,413	32,413	32,413
	<i>Revenue Total:</i>	0.00	152,413	32,413	32,413	32,413
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	251,919.67	424,103	178,761	261,841	261,841
6003	Salaries-Employees	831,886.10	1,123,394	916,661	981,850	981,850
6004	Overtime	0.00	0	0	0	0
6006	FICA	80,105.04	118,384	86,422	95,142	95,142
6007	Group Health	192,822.78	238,104	194,604	193,104	193,104
6008	Retirement	126,746.19	178,426	128,712	171,944	171,944
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	0.00	1,200	1,200	1,200	1,200
6011	Workers Compensation	1,595.94	6,842	5,826	880	880
6012	Unemployment Insurance	4,222.04	6,190	4,492	4,975	4,975
6014	Office Supplies	22,729.96	10,500	39,200	12,500	12,500
6016	Gasoline	10,250.61	18,000	18,000	18,000	18,000
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	9,363.57	8,000	43,000	10,000	10,000
6037	Road Materials	0.00	0	0	0	0
6038	Small Tools and Equipment	2,779.68	1,000	1,000	3,200	3,200
6044	Appointed Attorneys	0.00	0	0	0	0
6045	Professional Services	2,482.10	5,000	16,800	5,000	5,000
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	17,579.34	15,000	15,000	17,800	17,800
6048	Communications	9,578.66	9,000	9,800	10,000	10,000
6049	Postage	362.89	500	500	500	500
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	3,500
6056	Property Insurance	0.00	0	0	0	0
6057	Vehicle Insurance	3,739.25	4,238	4,238	4,238	4,238
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	0.00	100	100	100	100
6067	Equipment Maintenance	2,882.42	9,000	9,000	10,300	10,300
6068	Real Estate Rental	0.00	4,200	4,200	4,200	4,200
6069	Equipment Rental	8,918.88	10,500	12,749	11,300	11,300
6070	INDIRECT COST	177,301.95	273,985	239,185	249,985	249,985
6071	Court Costs and Transcripts	0.00	0	0	0	0
6073	Dues and Memberships	1,769.00	2,800	4,000	3,200	3,200
6076	Bank Fees	0.00	0	0	0	0
6077	Data Processing	117,497.15	179,566	121,417	179,657	179,657
6078	Education and Training	2,106.66	12,000	22,000	20,000	20,000
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	94,453.56	90,069	90,069	90,069	90,069
6084	Judges	0.00	0	0	0	0
6088	Right of Way (R.O.W.)	2,646.00	10,000	10,000	10,000	10,000
6091	Building Improvements	7,777.02	15,000	15,000	0	0

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>
6096	Equipment	0.00	0	29,071	0	0
	<i>Expenditure Total:</i>	1,988,065.65	2,782,101	2,228,007	2,374,485	2,374,485

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

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>
<u>REVENUE ACCOUNTS</u>						
4301	Contributions from other Entit	0.00	0	120,000	120,000	120,000
	<i>Revenue Total:</i>	0.00	0	120,000	120,000	120,000
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	0.00	0	85,172	94,500	94,500
6003	Salaries-Employees	0.00	0	82,557	91,598	91,598
6006	FICA	0.00	0	13,147	14,236	14,236
6007	Group Health	0.00	0	24,750	27,000	27,000
6008	Retirement	0.00	0	19,815	25,729	25,729
6011	Workers Compensation	0.00	0	771	686	686
6012	Unemployment Insurance	0.00	0	687	744	744
6014	Office Supplies	0.00	0	0	2,000	2,000
6016	Gasoline	0.00	0	0	5,000	5,000
6030	Vehicle Repairs	0.00	0	0	3,000	3,000
6038	Small Tools and Equipment	0.00	0	0	1,500	1,500
6047	Mobile Phones	0.00	0	200	2,400	2,400
6048	Communications	0.00	0	0	3,600	3,600
6049	Postage	0.00	0	0	700	700
6050	Travel	0.00	0	0	11,143	11,143
6054	Advertising	0.00	0	2,100	4,000	4,000
6057	Vehicle Insurance	0.00	0	0	1,200	1,200
6070	INDIRECT COST	0.00	0	0	24,000	24,000
6073	Dues and Memberships	0.00	0	0	2,000	2,000
6078	Education and Training	0.00	0	0	5,000	5,000
	<i>Expenditure Total:</i>	0.00	0	229,199	320,036	320,036

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

Fund 150 Dept. 6251

CONSTRUCTION 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>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	0.00	0	0	105,000	105,000
6003	Salaries-Employees	0.00	0	24,905	0	0
6006	FICA	0.00	0	1,964	8,033	8,033
6007	Group Health	0.00	0	2,250	9,000	9,000
6008	Retirement	0.00	0	2,960	14,517	14,517
6011	Workers Compensation	0.00	0	12	49	49
6012	Unemployment Insurance	0.00	0	103	420	420
6014	Office Supplies	0.00	0	0	1,500	1,500
6016	Gasoline	0.00	0	0	8,000	8,000
6030	Vehicle Repairs	0.00	0	0	2,000	2,000
6047	Mobile Phones	0.00	0	117	0	0
6078	Education and Training	0.00	0	0	1,000	1,000
	<i>Expenditure Total:</i>	0.00	0	32,311	149,519	149,519

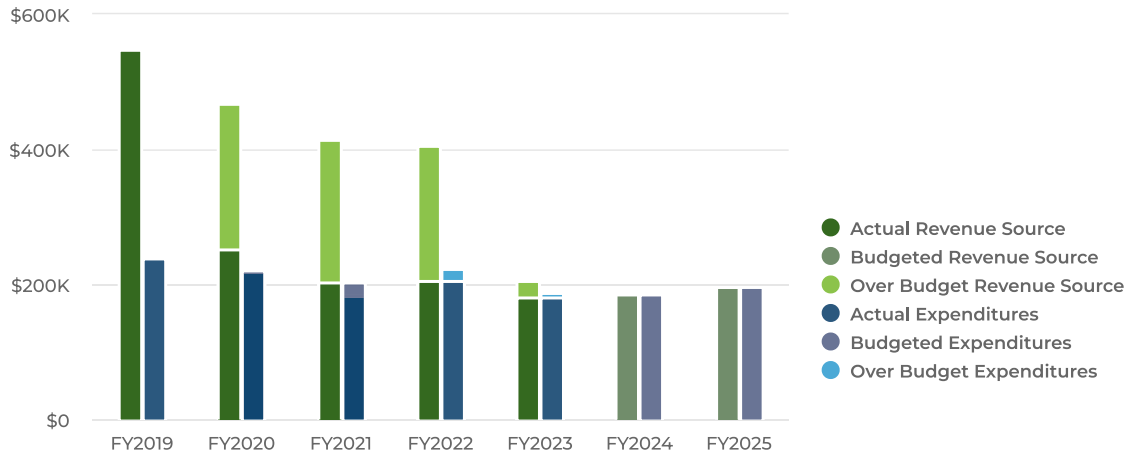


Law Library Fund

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.

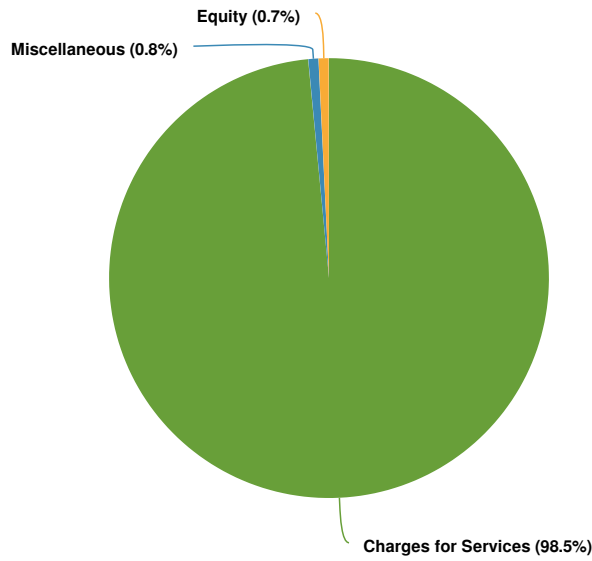
Summary

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.

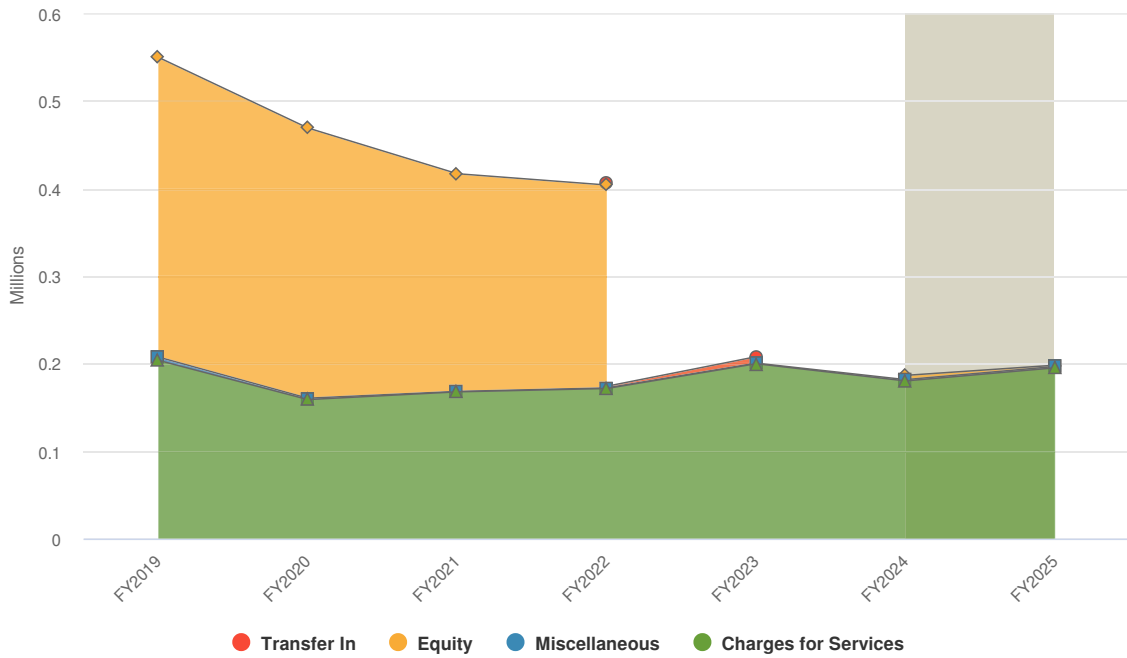


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



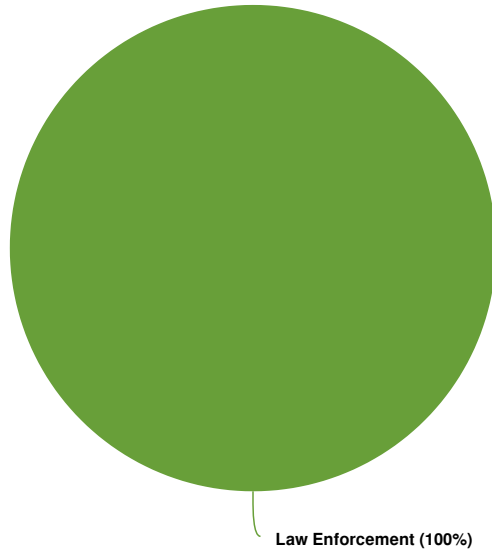
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Equity	\$248,661	\$231,735		\$4,869	\$1,484	-69.5%
Miscellaneous	\$473	\$662	\$648	\$1,500	\$1,500	0%
Charges for Services	\$167,528	\$171,353	\$199,658	\$180,000	\$195,000	8.3%
Transfer In	\$0	\$1,906	\$7,378	\$0	\$0	0%
Total Revenue Source:	\$416,661	\$405,656	\$207,684	\$186,369	\$197,984	6.2%

Revenue by Department

Projected 2025 Revenue by Department



Budgeted and Historical 2025 Revenue by Department

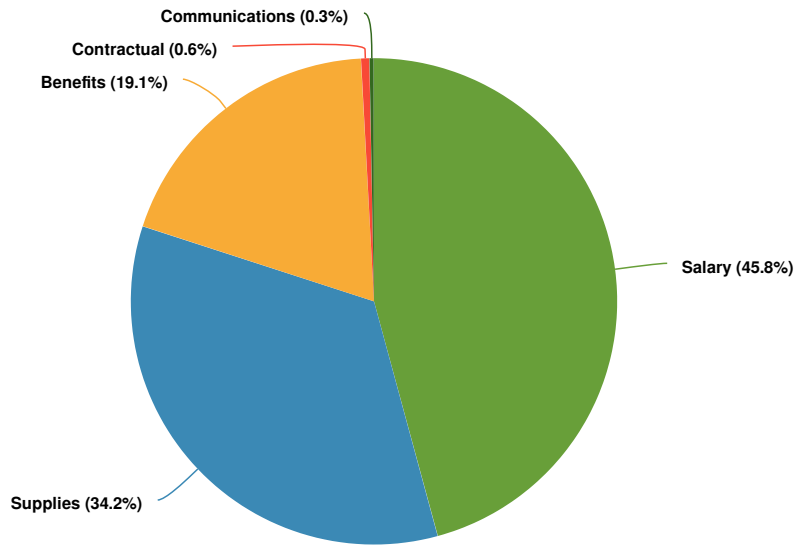


Grey background indicates budgeted figures.

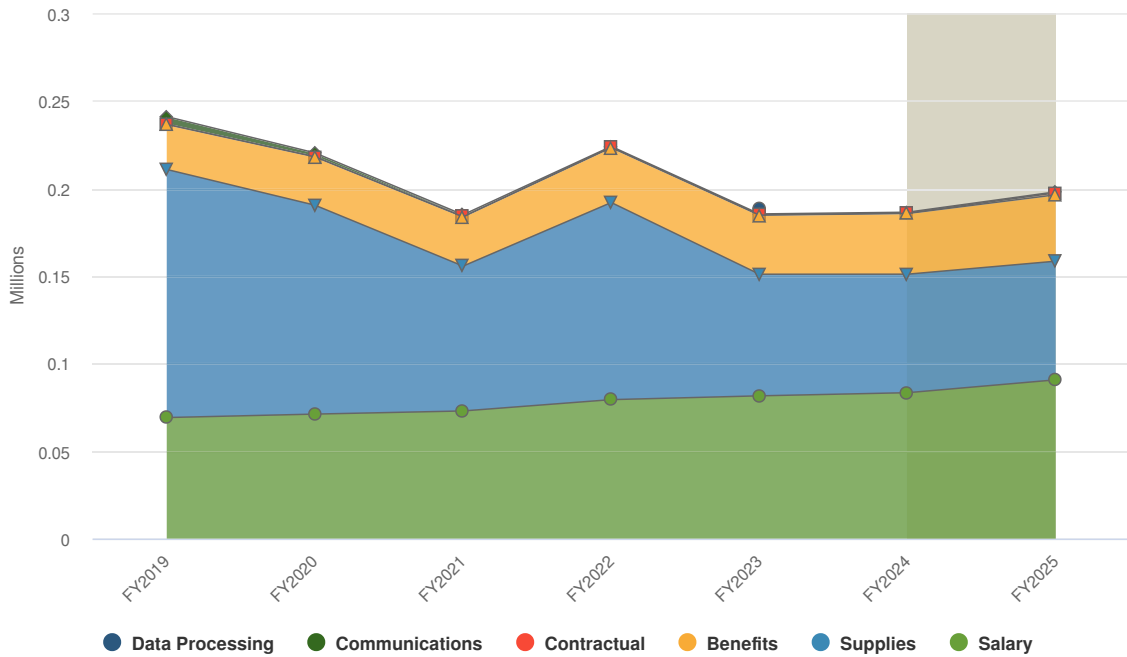
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue						
Operating Transfers	\$0	\$1,906	\$7,378	\$0	\$0	0%
Law Enforcement	\$416,661	\$403,750	\$200,306	\$186,369	\$197,984	6.2%
Total Revenue:	\$416,661	\$405,656	\$207,684	\$186,369	\$197,984	6.2%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

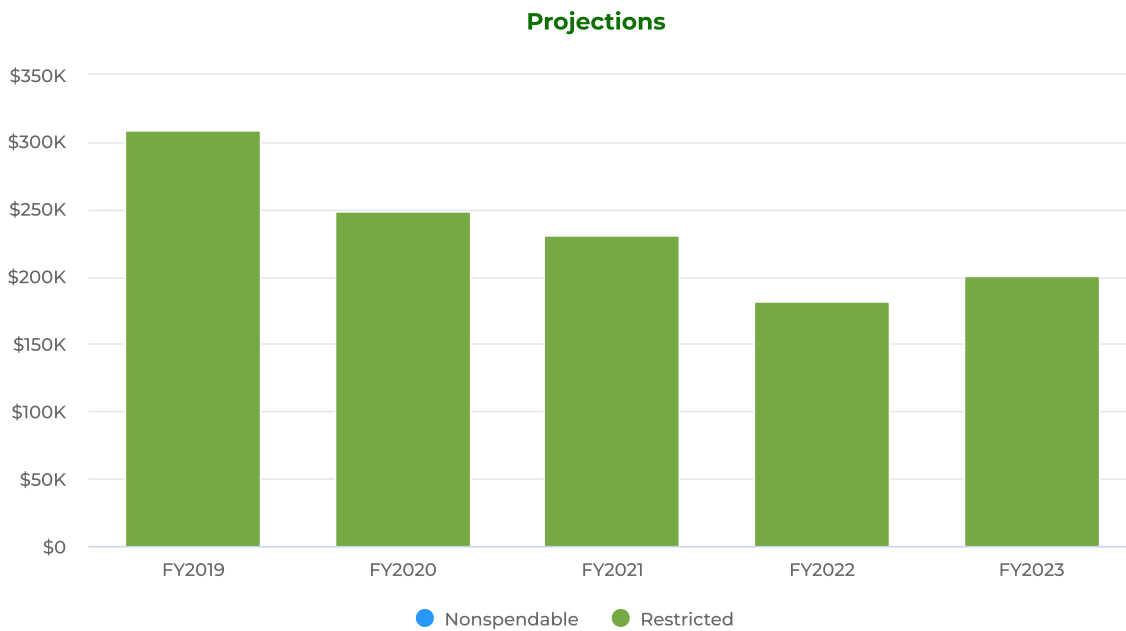


Grey background indicates budgeted figures.

The overall Library fund budget is seeing a 2.5% increase compared to FY 2023. The largest item is the approved cost of living adjustment approved for County Employees.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salary	\$72,872	\$79,336	\$81,503	\$83,302	\$90,647	8.8%
Benefits	\$28,133	\$31,381	\$33,709	\$34,675	\$37,905	9.3%
Supplies	\$82,713	\$112,557	\$69,450	\$67,672	\$67,752	0.1%
Communications	\$1,064	\$489	\$529	\$564	\$564	0%
Contractual	\$144	\$178	\$192	\$156	\$1,116	615.4%
Data Processing	\$0	\$0	\$3,517	\$0	\$0	0%
Total Expense Objects:	\$184,926	\$223,941	\$188,901	\$186,369	\$197,984	6.2%

Fund Balance



Financial Summary	FY2023
Fund Balance	—
Restricted	\$200,498
Nonspendable	\$0
Total Fund Balance:	\$200,498

CAMERON COUNTY, TEXAS
LAW LIBRARY FUND
Detail Schedule of Revenues and Sources of Funds
2024-2025 Fiscal Year

Fund: 170

			<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<u>Revenues</u>						
650	4409	Law Library Fees	180,000	180,000	195,000	195,000
Total	Charges for Services		180,000	180,000	195,000	195,000
650	4600	Interest Income	1,500	1,500	1,500	1,500
Total	Miscellaneous		1,500	1,500	1,500	1,500
Total Revenues			181,500	181,500	196,500	196,500

CAMERON COUNTY, TEXAS
 LAW LIBRARY FUND
 2024-2025 Budget

170 Fund:

DEPARTMENT EXPENDITURE SUMMARY

	2024	2024	2025	2025
	Approved	Amended	Recommended	Approved
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
LAW ENFORCEMENT & PUBLIC SAFETY				
650 LAW LIBRARY	186,369	186,369	197,984	197,984
TOTAL LAW ENFORCEMENT & PUBLIC SAFETY	<u>186,369</u>	<u>186,369</u>	<u>197,984</u>	<u>197,984</u>

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



Health Trust

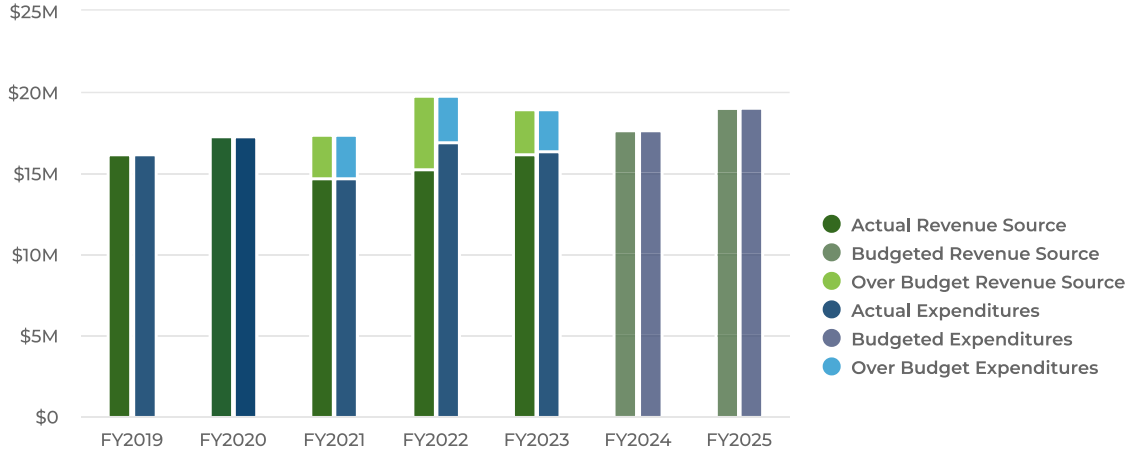
The Employee Benefits Health Trust Fund is an Internal Service Fund. Funds are transferred from individual County funds on a per employee basis in addition to payroll deductions from employees for dependents. Retirees participating in the County's plan submit their premiums directly to the County as 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 7.8% increase over the prior year. Budgeted expenditures are projected to increase by 7.4% or \$1.32M to \$19.03M in FY2025.

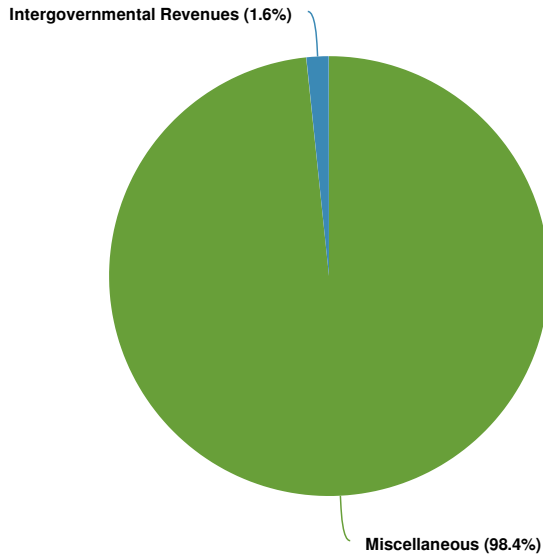
On May 1, 1989, Cameron County established a Limited Risk Management Program for health and life benefits provided for County employees. Premiums are paid into an internal service fund (Health and Life Benefits Fund) by all other funds and are available to pay claims, administrative costs, and claims' reserves. Administrative costs include the cost of individual stop loss insurance (\$250,000 per insured) and aggregate stop loss insurance (determined by the monthly number of insured lives, at a specified dollar value times twelve). Premiums are actuarially calculated based on prior claims' history for the County and include an amount needed to accumulate claims' reserves for catastrophic claims. This year, the Commissioners' Court maintained a \$9,000 per employee premium contribution for health insurance. They approved a tiered plan, which combines the prior ACO and PPO plans. Below are the approved rates for FY 2024-2025.

Plans	Tiered Plan Monthly Rate
Employee Only	\$15.00
Employee & Spouse	\$168.75
Employee & Child	\$93.75
Employee & Children	\$125.00
Employee, Spouse & Children	\$250.00

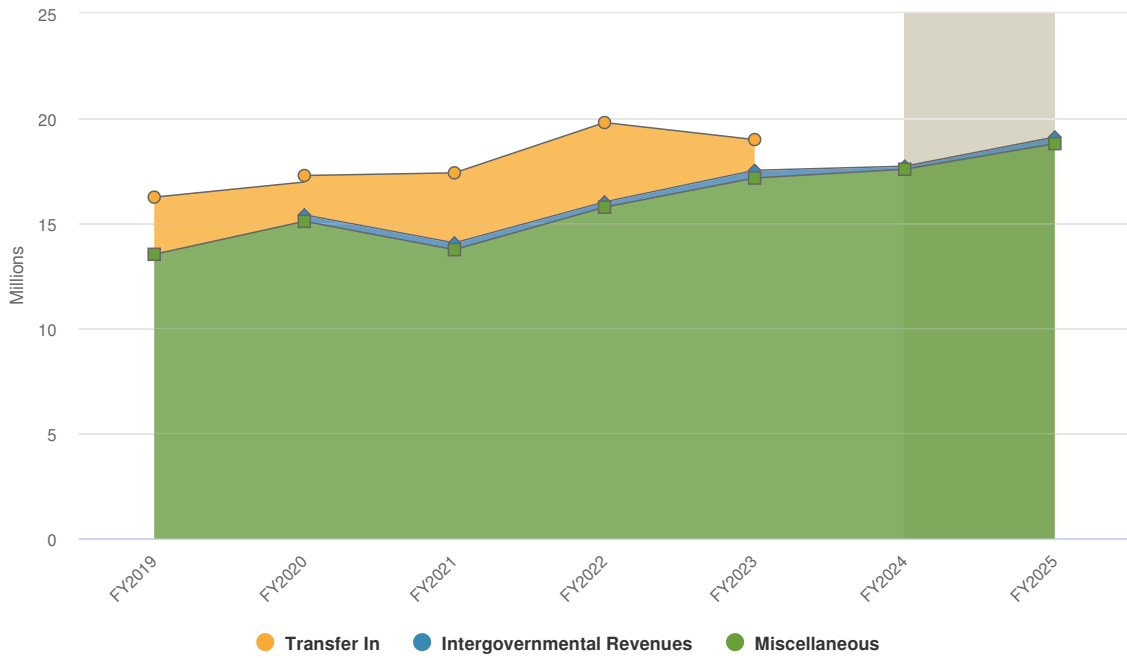


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



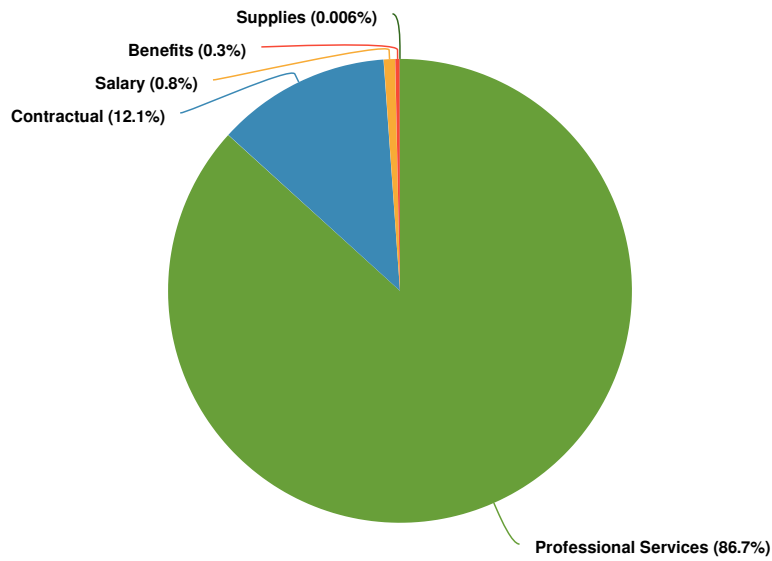
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						

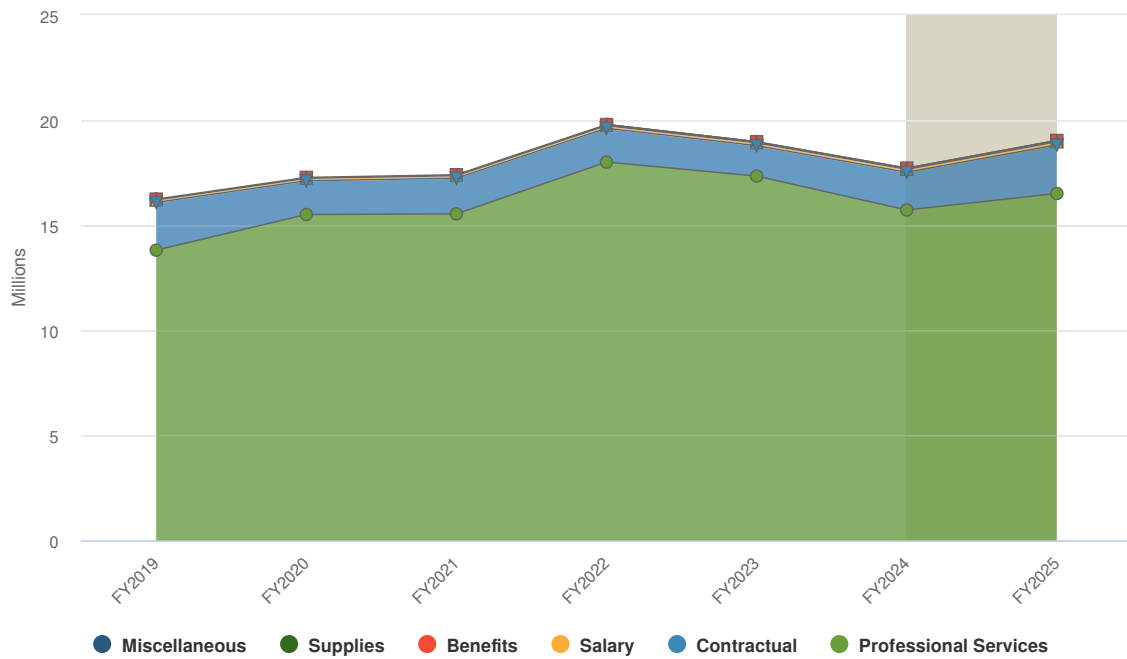
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Miscellaneous	\$13,746,573	\$15,768,134	\$17,156,357	\$17,573,000	\$18,792,000	6.9%
Intergovernmental Revenues	\$327,065	\$253,042	\$368,194	\$145,000	\$315,000	117.2%
Transfer In	\$3,328,971	\$3,774,227	\$1,460,327	\$0	\$0	0%
Total Revenue Source:	\$17,402,609	\$19,795,402	\$18,984,878	\$17,718,000	\$19,107,000	7.8%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salary						
Sal-Asst/Deputy	\$60,477	\$63,756	\$65,715	\$71,638	\$75,023	4.7%
Sal-Employees	\$58,584	\$62,128	\$66,523	\$68,847	\$76,690	11.4%
Total Salary:	\$119,062	\$125,884	\$132,238	\$140,485	\$151,713	8%
Benefits						
FICA	\$8,747	\$9,189	\$9,716	\$10,622	\$11,606	9.3%
Group Health	\$21,069	\$22,850	\$26,368	\$27,000	\$26,370	-2.3%
Retirement	\$12,804	\$15,159	\$15,478	\$16,009	\$20,975	31%
Workers Comp.	\$490	\$529	\$241	\$590	\$190	-67.8%
Unemployment Ins	\$365	\$437	\$518	\$555	\$607	9.4%
Total Benefits:	\$43,475	\$48,164	\$52,322	\$54,776	\$59,748	9.1%
Supplies						
Office Supplies	\$0	\$1,003	\$682	\$1,000	\$1,000	0%
Postage	\$0	\$0	\$0	\$100	\$100	0%
Total Supplies:	\$0	\$1,003	\$682	\$1,100	\$1,100	0%
Professional Services						

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Professional Ser	\$45,583	\$47,250	\$37,125	\$40,500	\$43,500	7.4%
Med. and Dental	\$15,497,139	\$17,959,859	\$17,302,885	\$15,686,259	\$16,467,247	5%
Total Professional Services:	\$15,542,722	\$18,007,109	\$17,340,010	\$15,726,759	\$16,510,747	5%
Contractual						
Contractual Exp	\$1,697,351	\$1,608,244	\$1,448,591	\$1,794,880	\$2,310,983	28.8%
Total Contractual:	\$1,697,351	\$1,608,244	\$1,448,591	\$1,794,880	\$2,310,983	28.8%
Miscellaneous						
Misc		\$4,999	\$5,094	\$0	\$0	0%
Total Miscellaneous:	\$0	\$4,999	\$5,094	\$0	\$0	0%
Total Expense Objects:	\$17,402,609	\$19,795,402	\$18,978,938	\$17,718,000	\$19,034,291	7.4%

CAMERON COUNTY, TEXAS
HEALTH TRUST
Detail Schedule of Revenues and Sources of Funds
2024-2025 Fiscal Year

Fund: 300

			<u>2024</u>	<u>2024</u>	<u>2025</u>	<u>2025</u>
			<u>Approved</u>	<u>Amended</u>	<u>Recommended</u>	<u>Approved</u>
<u>Revenues</u>						
409	4958	Indirect Cost	145,000	145,000	315,000	315,000
Total	Intergovernmental Revenues		<u>145,000</u>	<u>145,000</u>	<u>315,000</u>	<u>315,000</u>
409	4321	Health Ins Premiums	17,550,000	17,550,000	18,727,000	18,727,000
409	4322	Cobra Premiums	15,000	15,000	30,000	30,000
409	4600	Interest Income	8,000	8,000	35,000	35,000
Total	Miscellaneous		<u>17,573,000</u>	<u>17,573,000</u>	<u>18,792,000</u>	<u>18,792,000</u>
Total Revenues			17,718,000	17,718,000	19,107,000	19,107,000

CAMERON COUNTY, TEXAS
HEALTH TRUST
2024-2025 Budget

300 Fund:

DEPARTMENT EXPENDITURE SUMMARY

	2024	2024	2025	2025
	Approved	Amended	Recommended	Approved
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
GENERAL GOVERNMENT				
402 HUMAN RESOURCES	196,361	196,361	212,561	212,561
409 GENERAL ADMINISTRATION	17,521,639	17,521,639	18,821,730	18,821,730
TOTAL GENERAL GOVERNMENT	<u>17,718,000</u>	<u>17,718,000</u>	<u>19,034,291</u>	<u>19,034,291</u>

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

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>
<u>REVENUE ACCOUNTS</u>						
4321	Health Ins Premiums	17,057,181.39	17,550,000	17,550,000	18,727,000	18,727,000
4322	Cobra Premiums	31,254.28	15,000	15,000	30,000	30,000
4600	Interest Income	41,139.30	8,000	8,000	35,000	35,000
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	315,000
	Revenue Total:	<u>17,524,551.05</u>	<u>17,718,000</u>	<u>17,718,000</u>	<u>19,107,000</u>	<u>19,107,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6045	Professional Services	37,125.00	40,500	40,500	43,500	43,500
6046	Medical and Dental	17,302,885.35	15,686,259	15,686,259	16,467,247	16,467,247
6049	Postage	0.00	0	0	0	0
6082	Contractual Expense	1,448,590.77	1,794,880	1,794,880	2,310,983	2,310,983
6087	Miscellaneous	5,094.48	0	0	0	0
	Expenditure Total:	<u>18,793,695.60</u>	<u>17,521,639</u>	<u>17,521,639</u>	<u>18,821,730</u>	<u>18,821,730</u>

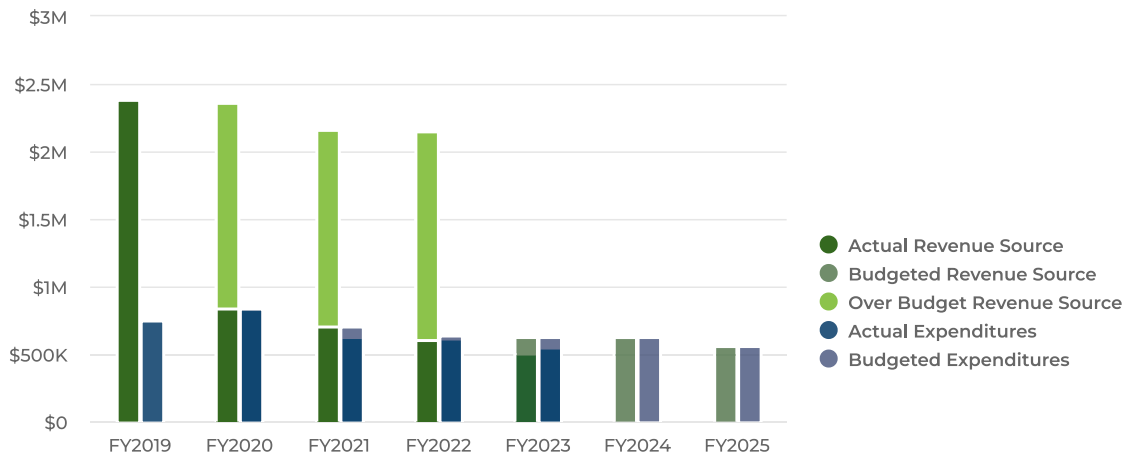


Workers Compensation Fund

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

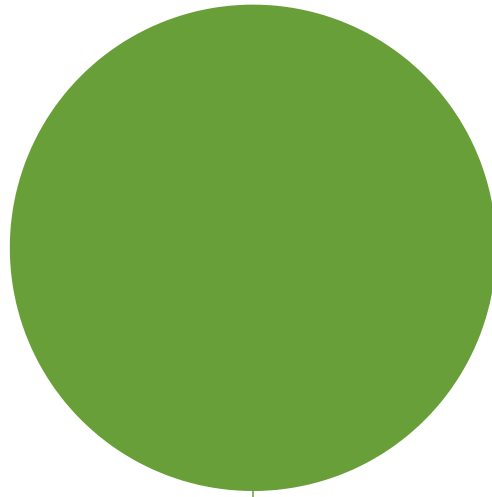
Summary

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.



Revenue by Fund

2025 Revenue by Fund



Workers Compensation Fund (100%)

Budgeted and Historical 2025 Revenue by Fund



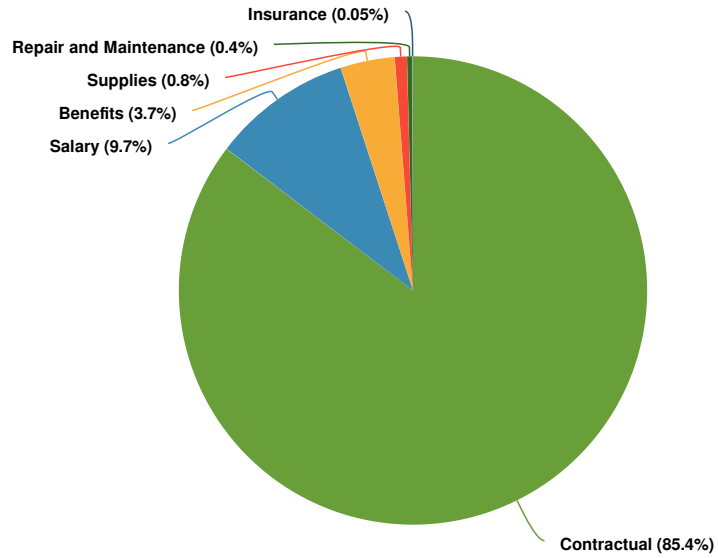
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Workers Compensation Fund	\$2,166,924	\$2,159,279	\$514,656	\$637,000	\$564,000	-11.5%

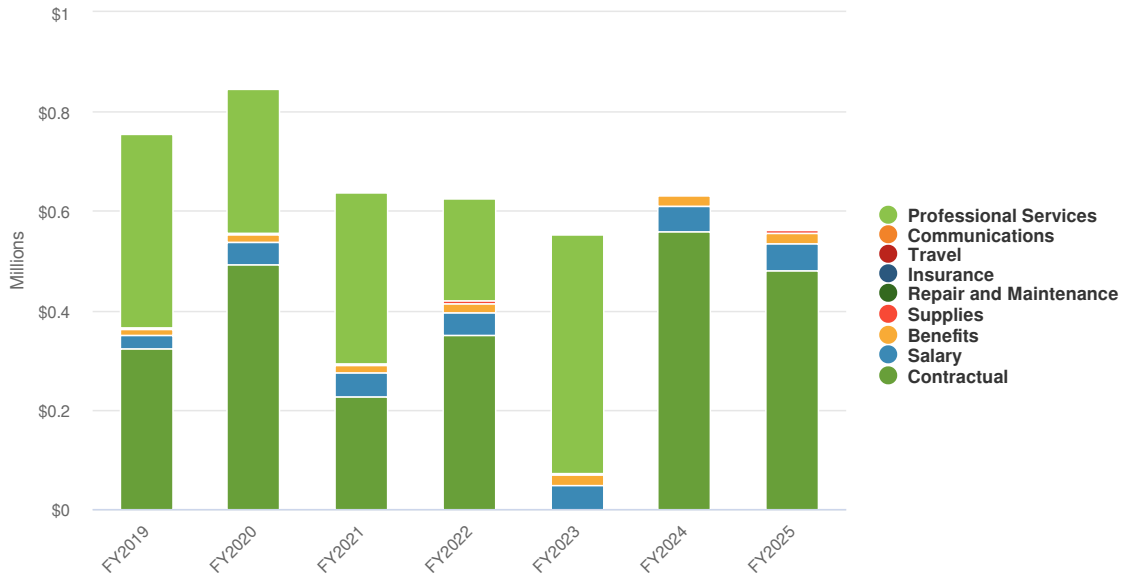
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Workers Compensation Fund:	\$2,166,924	\$2,159,279	\$514,656	\$637,000	\$564,000	-11.5%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

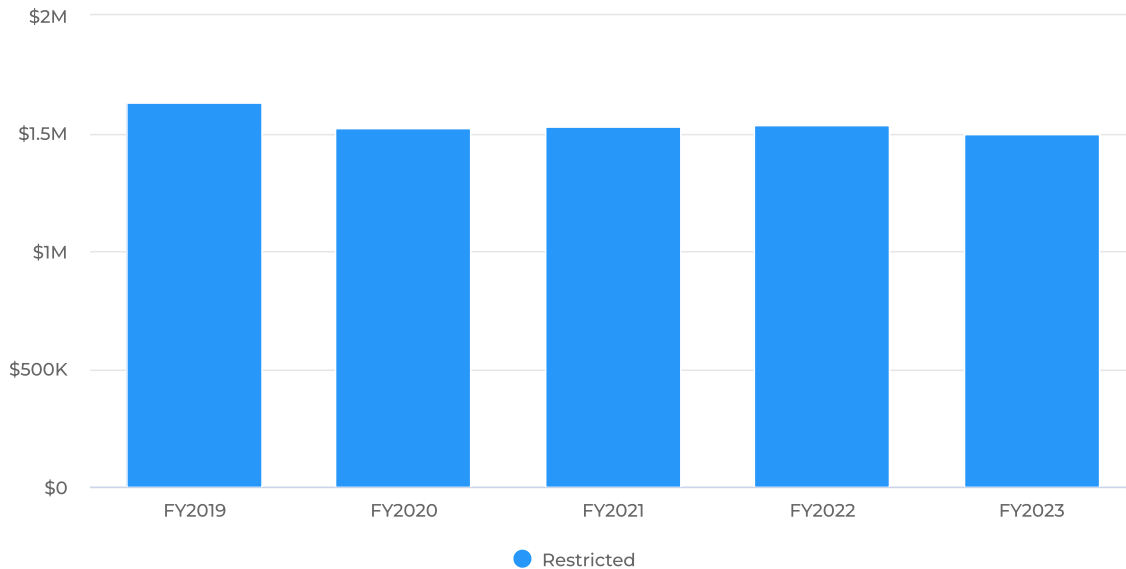


Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY 2024-2025 APPROVED BUDGET (Workers Compensation Fund)
Expense Objects					
Salary					
Sal-Employees	\$47,902	\$47,919	\$49,463	\$51,807	\$54,397
Total Salary:	\$47,902	\$47,919	\$49,463	\$51,807	\$54,397
Benefits					
FICA	\$3,555	\$3,516	\$3,488	\$3,963	\$4,161
Group Health	\$7,200	\$7,800	\$9,000	\$9,000	\$9,000
Retirement	\$5,152	\$5,770	\$5,779	\$5,973	\$7,521
Workers Comp.	\$197	\$201	\$91	\$220	\$68
Unemployment Ins	\$147	\$166	\$193	\$207	\$218
Total Benefits:	\$16,250	\$17,454	\$18,551	\$19,363	\$20,968
Supplies					
Uniforms	\$0	\$0	\$184	\$200	\$200
Office Supplies	\$0	\$419	\$1,061	\$850	\$850
Gasoline	\$2,786	\$3,505	\$2,904	\$3,700	\$3,700
Total Supplies:	\$2,786	\$3,924	\$4,148	\$4,750	\$4,750
Repair and Maintenance					
Vehicle Repairs	\$406	\$703	\$998	\$2,000	\$2,000
Total Repair and Maintenance:	\$406	\$703	\$998	\$2,000	\$2,000

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY 2024-2025 APPROVED BUDGET (Workers Compensation Fund)
Professional Services					
Workers Comp Cla	\$344,907	\$206,472	\$480,582	\$0	\$0
Total Professional Services:	\$344,907	\$206,472	\$480,582	\$0	\$0
Travel					
Educate&Train	\$0	\$150		\$0	\$0
Total Travel:	\$0	\$150		\$0	\$0
Contractual					
Dues&Memberships	\$0	\$229		\$308	\$308
Credit Serv		\$17		\$0	\$0
Contractual Exp	\$226,202	\$348,975		\$558,467	\$480,000
Total Contractual:	\$226,202	\$349,221	\$0	\$558,775	\$480,308
Insurance					
Vehicle Ins	\$233	\$76	\$305	\$305	\$305
Total Insurance:	\$233	\$76	\$305	\$305	\$305
Total Expense Objects:	\$638,687	\$625,919	\$554,048	\$637,000	\$562,728

Fund Balance

Projections



Financial Summary	FY2023
Fund Balance	—
Restricted	\$1,493,969
Total Fund Balance:	\$1,493,969

CAMERON COUNTY, TEXAS
 WORKERS COMPENSATION FUND
 Detail Schedule of Revenues and Sources of Funds
 2024-2025 Fiscal Year

Fund: 301

			2024 <u>Approved</u>	2024 <u>Amended</u>	2025 <u>Recommended</u>	2025 <u>Approved</u>
<u>Revenues</u>						
000	4600	Interest Income	9,000	9,000	25,000	25,000
409	4315	Workers Compensation Premium	628,000	628,000	539,000	539,000
Total	Miscellaneous		637,000	637,000	564,000	564,000
		Total Revenues	637,000	637,000	564,000	564,000

CAMERON COUNTY, TEXAS
 WORKERS COMPENSATION FUND
 2024-2025 Budget

301 Fund:

DEPARTMENT EXPENDITURE SUMMARY

	2024	2024	2025	2025
	Approved	Amended	Recommended	Approved
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
GENERAL GOVERNMENT				
402 HUMAN RESOURCES	78,533	78,533	82,728	82,728
409 GENERAL ADMINISTRATION	558,467	558,467	480,000	480,000
TOTAL GENERAL GOVERNMENT	<u>637,000</u>	<u>637,000</u>	<u>562,728</u>	<u>562,728</u>

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>
<u>REVENUE ACCOUNTS</u>						
4600	Interest Income	28,453.87	9,000	9,000	25,000	25,000
4602	Miscellaneous	0.00	0	0		
	Revenue Total:	28,453.87	9,000	9,000	25,000	25,000

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

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>
<u>REVENUE ACCOUNTS</u>						
4315	Workers Compensation Premium	478,738.92	628,000	628,000	539,000	539,000
	<i>Revenue Total:</i>	478,738.92	628,000	628,000	539,000	539,000
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	0.00	558,467	558,467	480,000	480,000
	<i>Expenditure Total:</i>	0.00	558,467	558,467	480,000	480,000

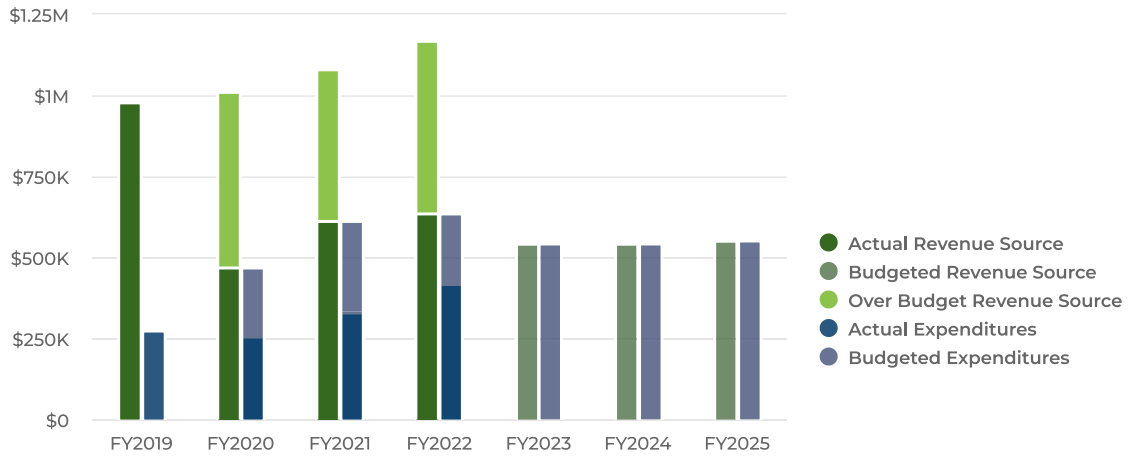


Pretrial Intervention Fund

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.

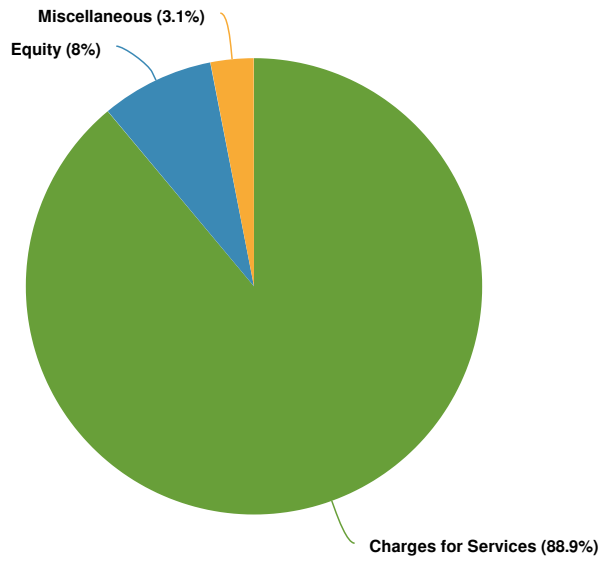
Summary

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.

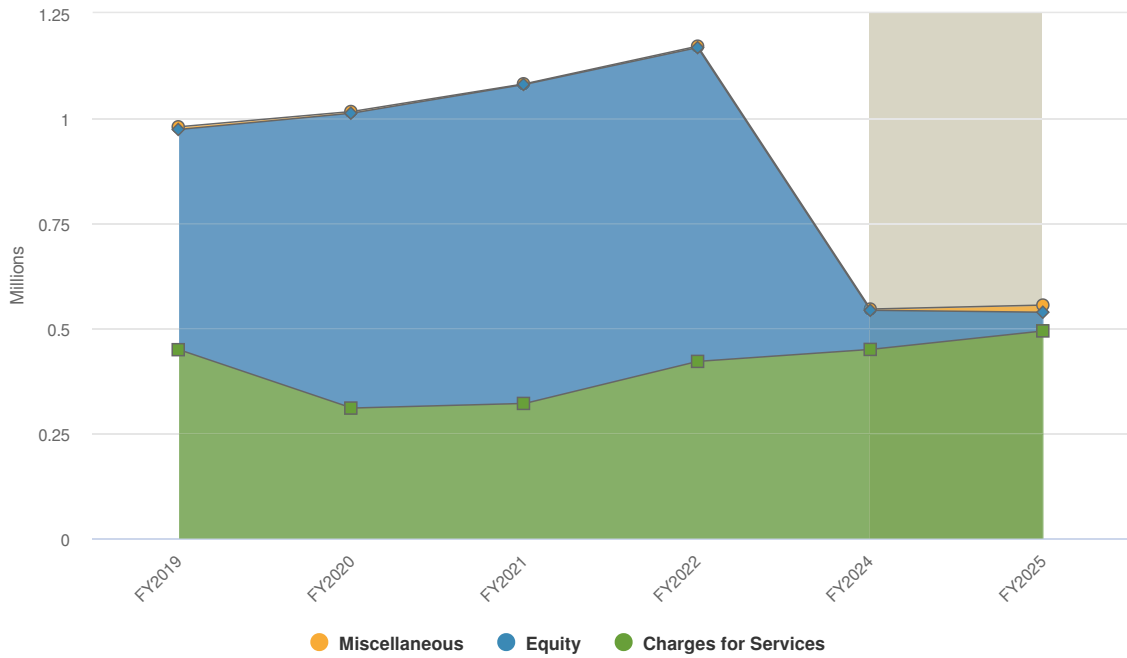


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



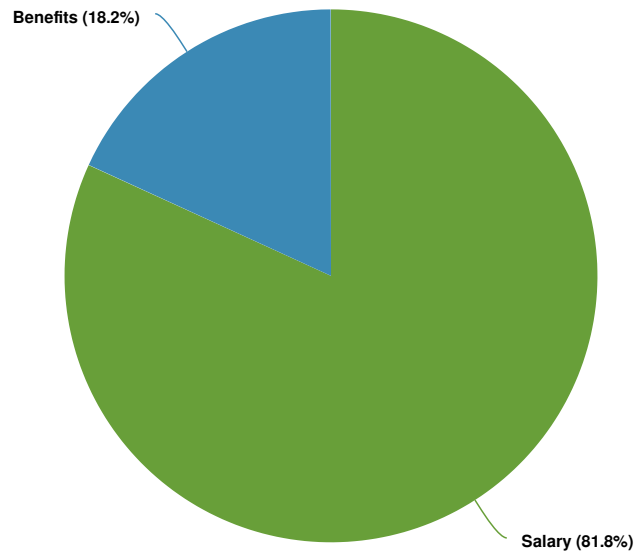
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						

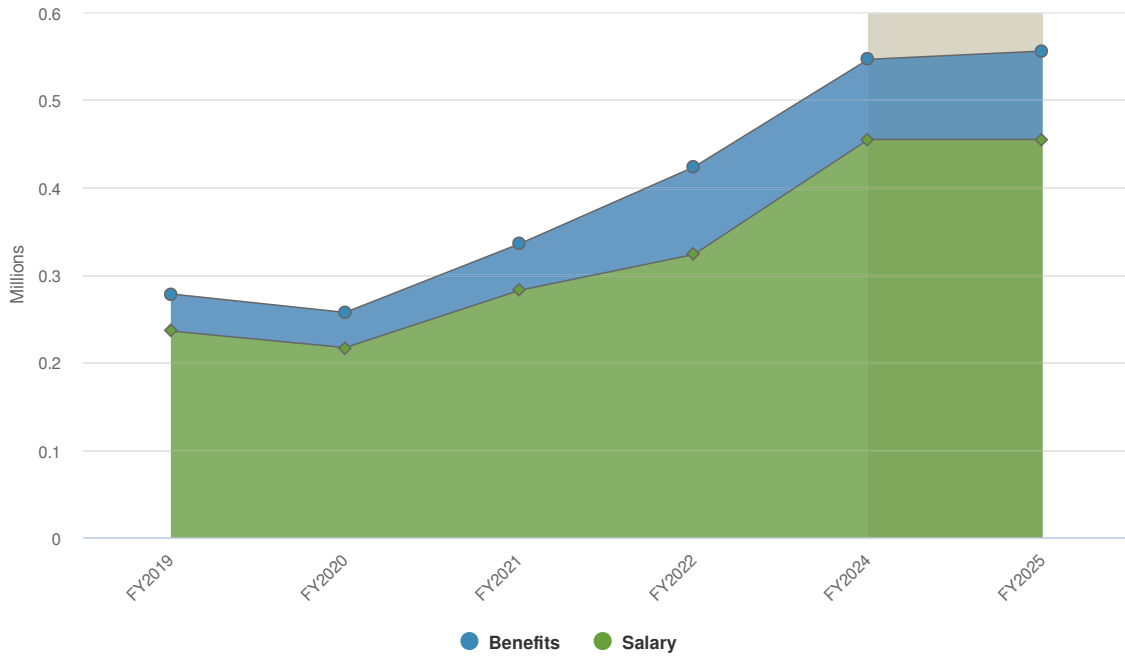
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Equity	\$759,040	\$746,629	\$173,062	\$93,062	\$44,507	-52.2%
Miscellaneous	\$1,504	\$3,389	\$3,000	\$3,000	\$17,000	466.7%
Charges for Services	\$321,500	\$421,501	\$370,000	\$450,000	\$494,000	9.8%
Total Revenue Source:	\$1,082,044	\$1,171,519	\$546,062	\$546,062	\$555,507	1.7%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salary	\$282,262	\$323,259	\$454,568	\$454,568	\$454,568	0%
Benefits	\$53,153	\$99,837	\$91,494	\$91,494	\$100,939	10.3%
Total Expense Objects:	\$335,415	\$423,096	\$546,062	\$546,062	\$555,507	1.7%

Fund Balance

Projections



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

CAMERON COUNTY, TEXAS
 PRETRIAL INTERVENTION FUN
 Detail Schedule of Revenues and Sources of Funds
 2024-2025 Fiscal Year

Fund: 600

			<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<u>Revenues</u>						
475	4460	County Attorney	450,000	450,000	494,000	494,000
Total	Charges for Services		450,000	450,000	494,000	494,000
000	4600	Interest Income	3,000	3,000	17,000	17,000
Total	Miscellaneous		3,000	3,000	17,000	17,000
Total Revenues			453,000	453,000	511,000	511,000

CAMERON COUNTY, TEXAS
 PRETRIAL INTERVENTION FUN
 2024-2025 Budget

600 Fund:

DEPARTMENT EXPENDITURE SUMMARY

	2024	2024	2025	2025
	Approved	Amended	Recommended	Approved
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
LAW ENFORCEMENT & PUBLIC SAFETY				
475 DISTRICT ATTORNEY	546,062	546,062	555,507	555,507
TOTAL LAW ENFORCEMENT & PUBLIC SAFETY	<u>546,062</u>	<u>546,062</u>	<u>555,507</u>	<u>555,507</u>

CAMERON COUNTY, TEXAS
 PRETRIAL INTERVENTION FUN
 2024-2025 Budget

Fund 600 Dept. 000

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>
<u>REVENUE ACCOUNTS</u>						
4600	Interest Income	16,905.73	3,000	3,000	17,000	17,000
	<i>Revenue Total:</i>	16,905.73	3,000	3,000	17,000	17,000

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



I & S Limited Tax Rev Bonds

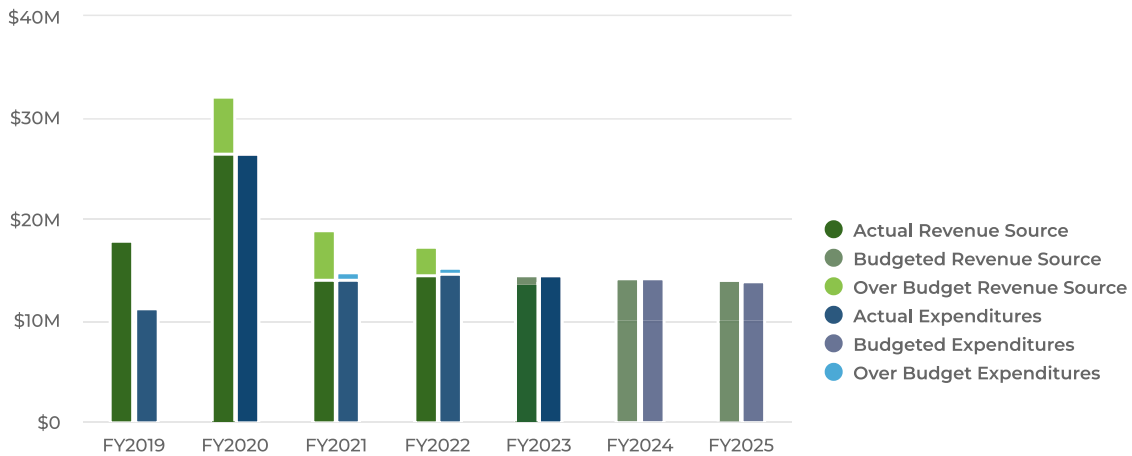
The I&S Limited Debt Service Fund is a non-major special revenue fund. Revenues are generated from property tax receipts, interest earnings and transfers in from enterprise funds for their portion of the related debt service requirements.

Summary

The County of Cameron is projecting \$14.02M of revenue in FY2025, which represents a 1.0% decrease over the prior year. Budgeted expenditures are projected to decrease by 1.9% or \$267.68K to \$13.9M in FY2025.

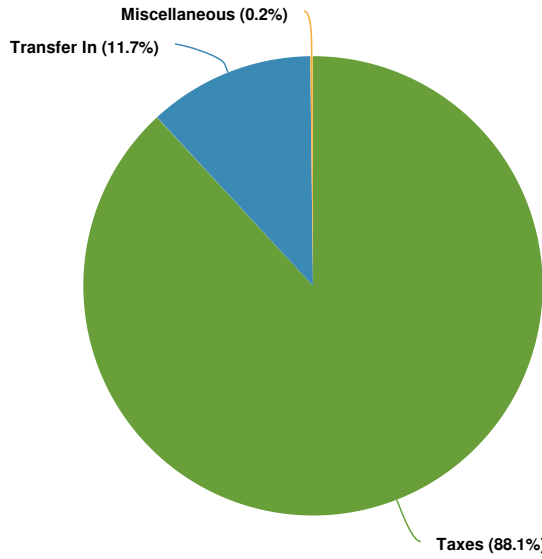
The County's bonds are rated "Aa3" by Moody's Investor Service, "AA" by Fitch, and "AA-" by Standard and Poor's rating agencies. As of 09/30/2023 the legal debt margin is calculated as follows:

Total Taxable Assessed Value	<u>\$ 23,480,139,789</u>
Debt limit - 25% of assessed value of real property (Article 3, Section 52, Constitution State of Texas)	5,870,034,947
Amount of debt applicable to debt limit:	
Total Debt	\$ 171,024,048
Less: Unlimited Tax Bonds Less: Self-Supporting Debt	- 33,702,627
Less: Enterprise Fund Debt Service assets	3,546,726
Less: Debt Service Funds' assets	<u>1,543,114</u> <u>132,231,581</u>
LEGAL DEBT MARGIN	<u>\$ 5,737,803,336</u>

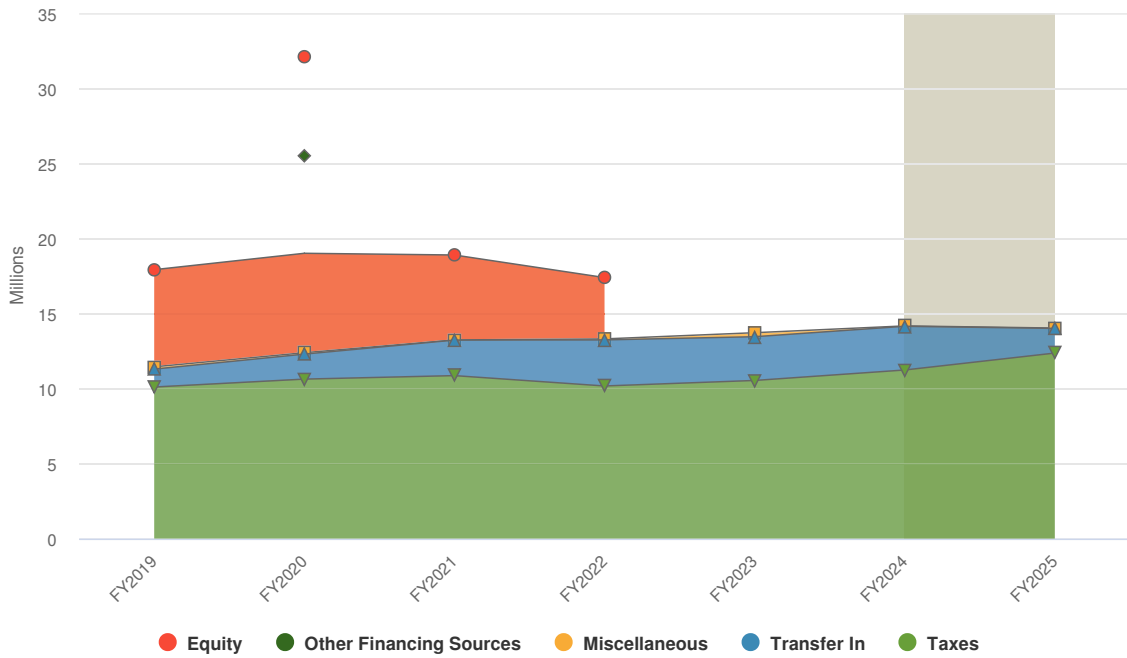


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



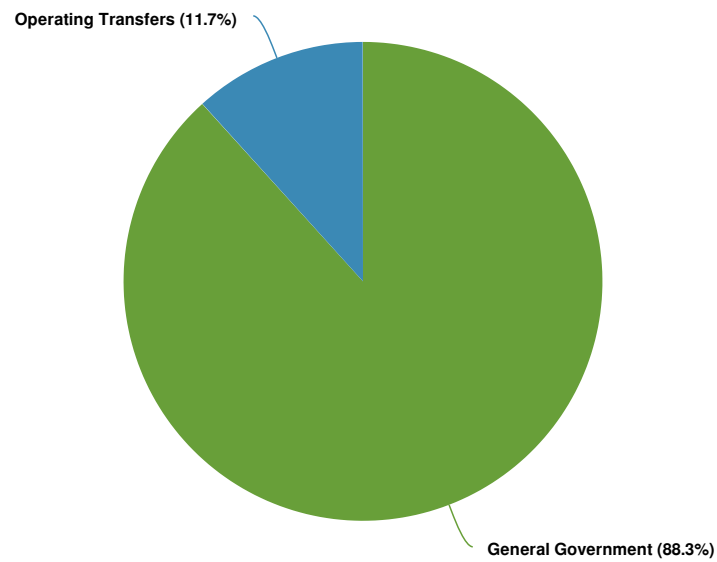
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						

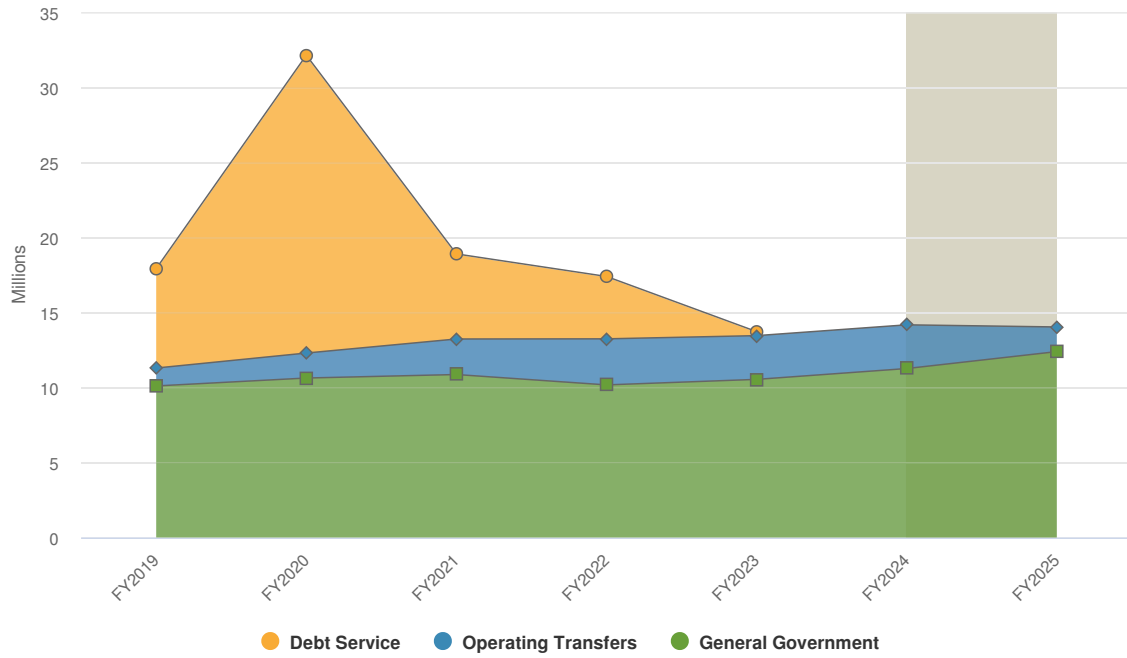
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Equity	\$5,659,443	\$4,087,787	\$0	\$0	\$0	0%
Taxes	\$10,854,229	\$10,163,805	\$10,531,882	\$11,228,933	\$12,357,183	10%
Miscellaneous	\$8,944	\$67,026	\$266,693	\$25,183	\$25,183	0%
Transfer In	\$2,367,388	\$3,069,269	\$2,914,311	\$2,911,905	\$1,641,408	-43.6%
Total Revenue Source:	\$18,890,004	\$17,387,888	\$13,712,886	\$14,166,021	\$14,023,774	-1%

Revenue by Department

Projected 2025 Revenue by Department



Budgeted and Historical 2025 Revenue by Department

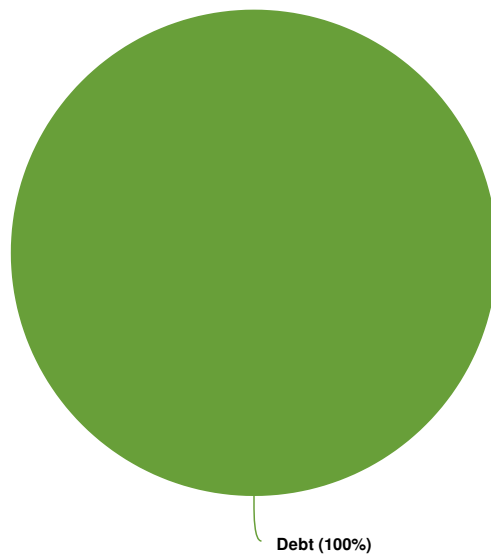


Grey background indicates budgeted figures.

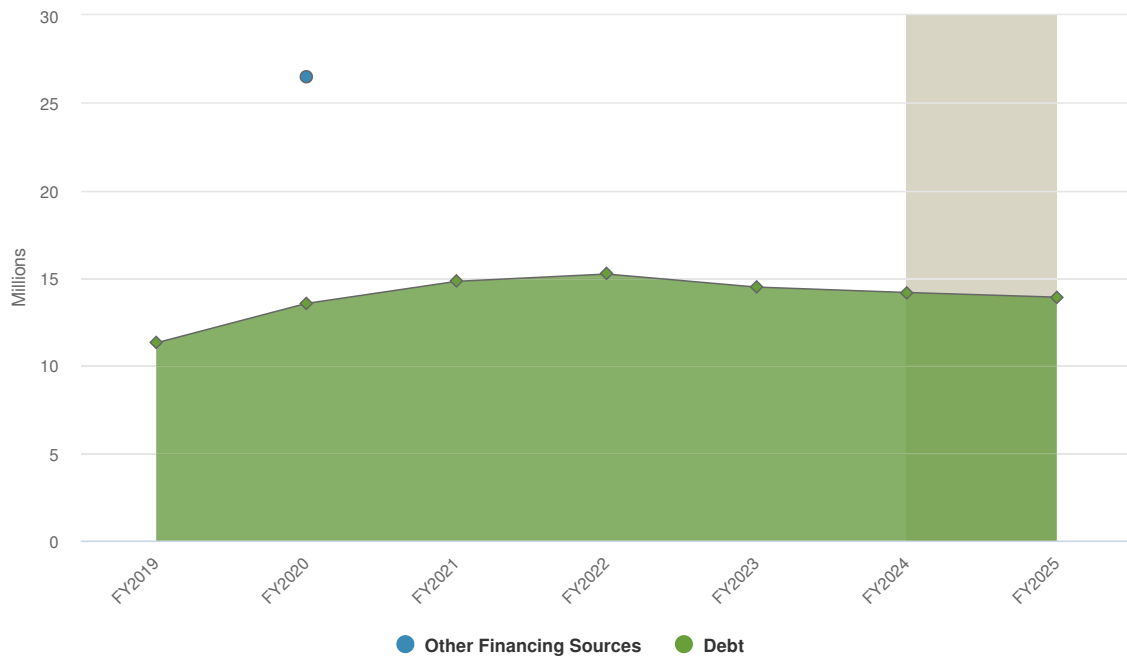
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue						
General Government	\$10,854,930	\$10,163,805	\$10,531,882	\$11,254,116	\$12,382,366	10%
Operating Transfers	\$2,367,388	\$3,069,269	\$2,914,311	\$2,911,905	\$1,641,408	-43.6%
Debt Service	\$5,667,686	\$4,154,814	\$266,693	\$0	\$0	0%
Total Revenue:	\$18,890,004	\$17,387,888	\$13,712,886	\$14,166,021	\$14,023,774	-1%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



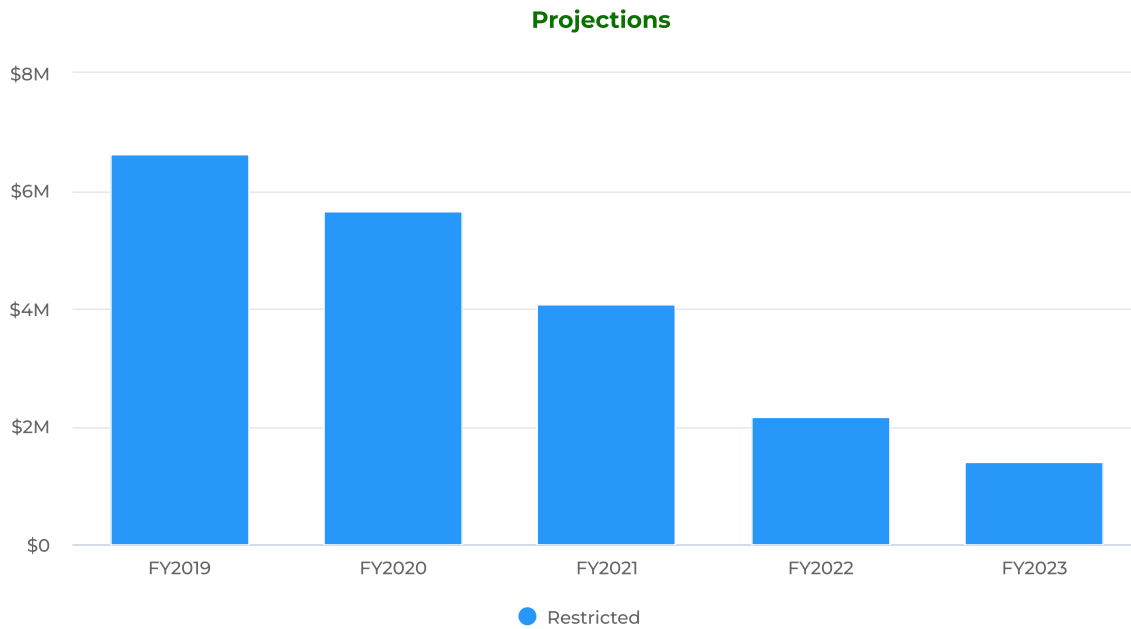
Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Debt	\$14,802,217	\$15,220,899	\$14,475,217	\$14,166,021	\$13,898,339	-1.9%
Total Expense Objects:	\$14,802,217	\$15,220,899	\$14,475,217	\$14,166,021	\$13,898,339	-1.9%

Fund Balance



Financial Summary	FY2023
Fund Balance	—
Restricted	\$1,404,658
Total Fund Balance:	\$1,404,658

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
Detail Schedule of Revenues and Sources of Funds
2024-2025 Fiscal Year

Fund: 630

			<u>2024</u>	<u>2024</u>	<u>2025</u>	<u>2025</u>
			<u>Approved</u>	<u>Amended</u>	<u>Recommended</u>	<u>Approved</u>
<u>Revenues</u>						
400	4101	Current Advalorem Taxes	11,206,404	11,206,404	12,331,401	12,340,306
400	4102	Delinquent Advalorem Taxes	211,471	211,471	232,868	232,868
400	4105	Delinquent Tax Revenue Other	29,023	29,023	24,085	24,085
400	4108	Commissions Other	(364)	(364)	(302)	(302)
400	4109	Errors & Adjustments Other	(290)	(290)	(241)	(241)
400	4110	Penalty & Interest Other	7,383	7,383	6,127	6,127
400	4151	Discounts	(211,948)	(211,948)	(233,225)	(233,393)
400	4152	Commissions	(114,216)	(114,216)	(125,702)	(125,790)
400	4153	Errors and Adjustments	(114,175)	(114,175)	(125,640)	(125,729)
400	4159	Penalties and Interest	215,645	215,645	239,118	239,252
Total	Taxes		<u>11,228,933</u>	<u>11,228,933</u>	<u>12,348,489</u>	<u>12,357,183</u>
400	4600	Interest Income	25,183	25,183	25,183	25,183
Total	Miscellaneous		<u>25,183</u>	<u>25,183</u>	<u>25,183</u>	<u>25,183</u>
Total	OTHER FINANCING SOURCES		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues			11,254,116	11,254,116	12,373,672	12,382,366

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

630 Fund:

DEPARTMENT EXPENDITURE SUMMARY

	2024	2024	2025	2025
	Approved	Amended	Recommended	Approved
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
721 2011 REFUNDING CO'S	0	0	0	0
722 2011 CO'S	0	0	0	0
723 2012 REFUNDING CO'S	859,588	859,588	860,538	860,538
724 2014 Certificates of Obligatio	1,200,094	1,200,094	0	0
725 2014 Refunding CO's	0	0	0	0
726 2015 Refunding CO's	799,211	799,211	798,806	798,806
727 2016 CO's	1,244,850	1,244,850	1,245,250	1,245,250
7275 2017 CO's VENUE TAX PROJECT	613,850	613,850	612,250	612,250
728 2017 CO's	882,100	882,100	886,800	886,800
7285 LIMITED TAX REFUNDING 17 CO's	802,550	802,550	800,250	800,250
7286 2019 CO's	2,957,400	2,957,400	2,258,368	2,258,368
7287 2019 Refunding CO's	1,283,183	1,283,183	1,284,300	1,284,300
7288 Tax Note Series 2020	860,161	860,161	860,161	860,161
7289 2021 CO's	990,475	990,475	689,477	689,477
729 CO'S,SERIES2008	0	0	0	0
7291 SECO FINANCING	302,087	302,087	302,087	302,087
7295 2022 COs	1,019,050	1,019,050	636,094	636,094
7296 2022 TAX NOTES	245,552	245,552	369,023	369,023
7297 2024 COs	0	344,342	1,181,350	1,181,350
7298 2024 Refunding COs	0	133,000	944,250	944,250
7299 2024 Tax Notes	0	49,171	169,335	169,335
747 LEASED EQUIPMENT PURCHASE	105,870	105,870	0	0
TOTAL	<u>14,166,021</u>	<u>14,692,534</u>	<u>13,898,339</u>	<u>13,898,339</u>

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 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<i>REVENUE ACCOUNTS</i>						
4101	Current Advalorem Taxes	10,441,066.19	11,206,404	11,206,404	12,331,401	12,340,306
4102	Delinquent Advalorem Taxes	191,816.75	211,471	211,471	232,868	232,868
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	24,085
4107	Discounts Other	-2,405.03	0	0	0	0
4108	Commissions Other	-1,516.46	-364	-364	-302	-302
4109	Errors & Adjustments Other	-4,651.61	-290	-290	-241	-241
4110	Penalty & Interesst Other	14,806.26	7,383	7,383	6,127	6,127
4151	Discounts	-225,457.31	-211,948	-211,948	-233,225	-233,393
4152	Commissions	-107,426.41	-114,216	-114,216	-125,702	-125,790
4153	Errors and Adjustments	-110,775.70	-114,175	-114,175	-125,640	-125,729
4159	Penalties and Interest	196,716.68	215,645	215,645	239,118	239,252
4600	Interest Income	0.00	25,183	25,183	25,183	25,183
	<i>Revenue Total:</i>	<u>10,531,881.61</u>	<u>11,254,116</u>	<u>11,254,116</u>	<u>12,373,672</u>	<u>12,382,366</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>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	1,080,000.00	815,000	815,000	845,000	845,000
6098	Debt Interest	74,300.00	43,838	43,838	14,788	14,788
6099	Fiscal Agent Fees	0.00	750	750	750	750
	<i>Expenditure Total:</i>	<u>1,154,300.00</u>	<u>859,588</u>	<u>859,588</u>	<u>860,538</u>	<u>860,538</u>

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

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>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	695,000.00	725,000	725,000	755,000	755,000
6098	Debt Interest	547,500.00	519,100	519,100	489,500	489,500
6099	Fiscal Agent Fees	750.00	750	750	750	750
	<i>Expenditure Total:</i>	<u>1,243,250.00</u>	<u>1,244,850</u>	<u>1,244,850</u>	<u>1,245,250</u>	<u>1,245,250</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>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	215,000.00	220,000	220,000	225,000	225,000
6098	Debt Interest	399,550.00	393,100	393,100	386,500	386,500
6099	Fiscal Agent Fees	750.00	750	750	750	750
	<i>Expenditure Total:</i>	615,300.00	613,850	613,850	612,250	612,250

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</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>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	480,000.00	495,000	495,000	520,000	520,000
6098	Debt Interest	403,450.00	386,350	386,350	366,050	366,050
6099	Fiscal Agent Fees	750.00	750	750	750	750
	<i>Expenditure Total:</i>	884,200.00	882,100	882,100	886,800	886,800

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>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	645,000.00	670,000	670,000	695,000	695,000
6098	Debt Interest	154,875.00	131,800	131,800	104,500	104,500
6099	Fiscal Agent Fees	750.00	750	750	750	750
	<i>Expenditure Total:</i>	800,625.00	802,550	802,550	800,250	800,250

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>
<i>EXPENDITURE ACCOUNTS</i>						
6097	Debt Retirement	1,455,000.00	1,520,000	1,520,000	1,220,891	1,220,891
6098	Debt Interest	1,503,750.00	1,436,650	1,436,650	1,036,727	1,036,727
6099	Fiscal Agent Fees	750.00	750	750	750	750
	<i>Expenditure Total:</i>	<u>2,959,500.00</u>	<u>2,957,400</u>	<u>2,957,400</u>	<u>2,258,368</u>	<u>2,258,368</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>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	1,038,557.16	1,056,778	1,056,778	1,082,286	1,082,286
6098	Debt Interest	248,509.31	225,655	225,655	201,264	201,264
6099	Fiscal Agent Fees	0.00	750	750	750	750
	<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>1,284,300</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>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	756,649.01	797,549	797,549	838,449	838,449
6098	Debt Interest	100,716.12	61,862	61,862	20,962	20,962
6099	Fiscal Agent Fees	750.00	750	750	750	750
	<i>Expenditure Total:</i>	858,115.13	860,161	860,161	860,161	860,161

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>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	470,000.00	495,000	495,000	362,230	362,230
6098	Debt Interest	518,850.00	494,725	494,725	326,497	326,497
6099	Fiscal Agent Fees	750.00	750	750	750	750
	<i>Expenditure Total:</i>	<u>989,600.00</u>	<u>990,475</u>	<u>990,475</u>	<u>689,477</u>	<u>689,477</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>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	264,690.52	270,024	270,024	275,465	275,465
6098	Debt Interest	37,396.64	32,063	32,063	26,622	26,622
6099	Fiscal Agent Fees	0.00	0	0	0	0
	<i>Expenditure Total:</i>	302,087.16	302,087	302,087	302,087	302,087

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 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<i>EXPENDITURE ACCOUNTS</i>						
6097	Debt Retirement	220,000.00	230,000	230,000	150,000	150,000
6098	Debt Interest	799,550.00	788,300	788,300	485,344	485,344
6099	Fiscal Agent Fees	750.00	750	750	750	750
	<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>636,094</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>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	43,993.50	104,196	104,196	236,176	236,176
6098	Debt Interest	144,310.26	140,606	140,606	132,097	132,097
6099	Fiscal Agent Fees	750.00	750	750	750	750
	<i>Expenditure Total:</i>	<u>189,053.76</u>	<u>245,552</u>	<u>245,552</u>	<u>369,023</u>	<u>369,023</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 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<i>EXPENDITURE ACCOUNTS</i>						
6097	Debt Retirement	0.00	0	0	0	0
6098	Debt Interest	0.00	0	344,342	1,180,600	1,180,600
6099	Fiscal Agent Fees	0.00	0	0	750	750
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>0</u>	<u>344,342</u>	<u>1,181,350</u>	<u>1,181,350</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>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	0.00	0	0	500,000	500,000
6098	Debt Interest	0.00	0	133,000	443,500	443,500
6099	Fiscal Agent Fees	0.00	0	0	750	750
	<i>Expenditure Total:</i>	0.00	0	133,000	944,250	944,250

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>
<u>EXPENDITURE ACCOUNTS</u>						
6098	Debt Interest	0.00	0	49,171	168,585	168,585
6099	Fiscal Agent Fees	0.00	0	0	750	750
	<i>Expenditure Total:</i>	0.00	0	49,171	169,335	169,335

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>
<u>EXPENDITURE ACCOUNTS</u>						
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

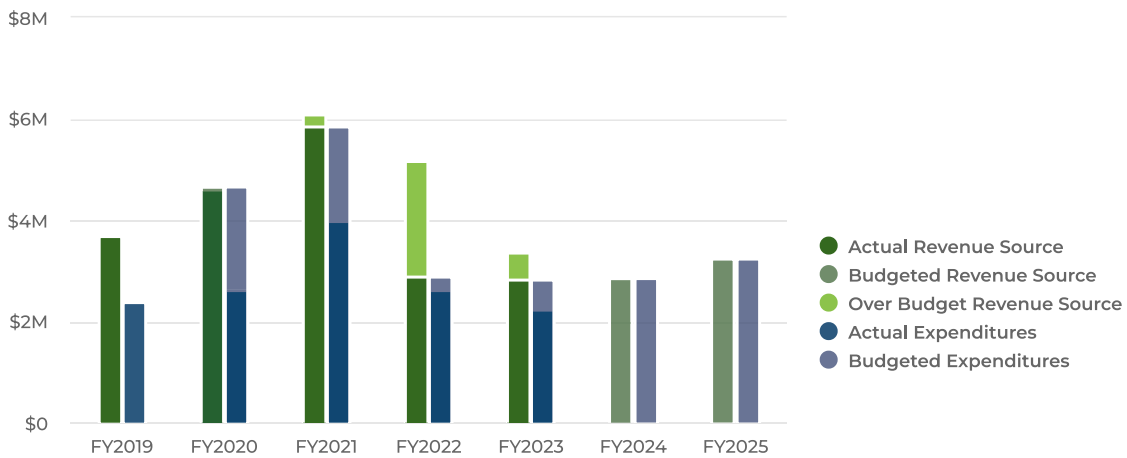
The Venue Tax Project Fund is a Special Revenue non-major fund. Revenues are generated through a hotel tax, a vehicle rental tax, concession payments from events and rental fees. The funds are utilized to service debt, administrative and operation costs of the facilities.

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.

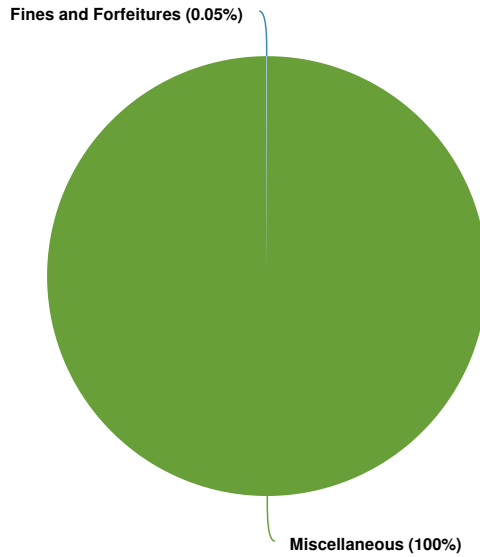
Funds generated from both the Hotel/Motel tax and the Car rental tax are utilized to fund the construction, repair, maintenance and operation of the two approved projects, the amphitheater/event center and the South Texas ecotourism center.

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



Revenues by Source

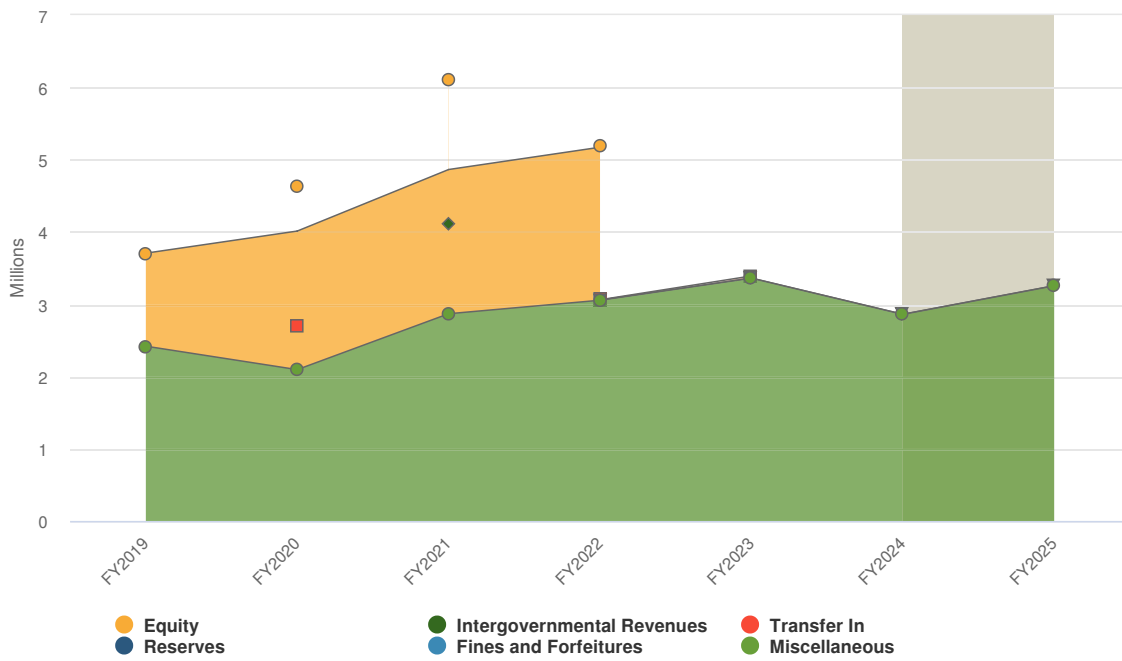
Projected 2025 Revenues by Source



Hotel Occupancy Tax By Month

	2023	2022	2021	2020	2019	2019
September	147,877	130,394	114,304	103,049	90,264	80,571
October	119,321	110,205	91,186	102,321	78,673	72,777
November	106,887	108,270	74,532	82,218	76,345	76,085
December	115,670	118,952	84,377	96,958	83,805	69,276
January	98,476	97,584	61,282	81,720	75,013	69,953
February	126,341	100,095	82,021	108,530	87,260	75,537
March	174,385	164,626	149,947	78,610	138,591	140,966
April	156,115	152,845	141,338	53,881	114,313	93,098
May	167,015	191,293	161,108	106,051	126,165	122,123
June	214,574	225,582	242,567	152,923	171,747	158,404
July	316,540	296,234	301,695	166,264	225,128	215,338
August	199,254	189,556	220,982	133,667	153,028	147,185
Total	1,942,452	1,88,635	1,725,339	1,266,192	1,420,332	1,321,313

Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

Vehicle Rental Tax

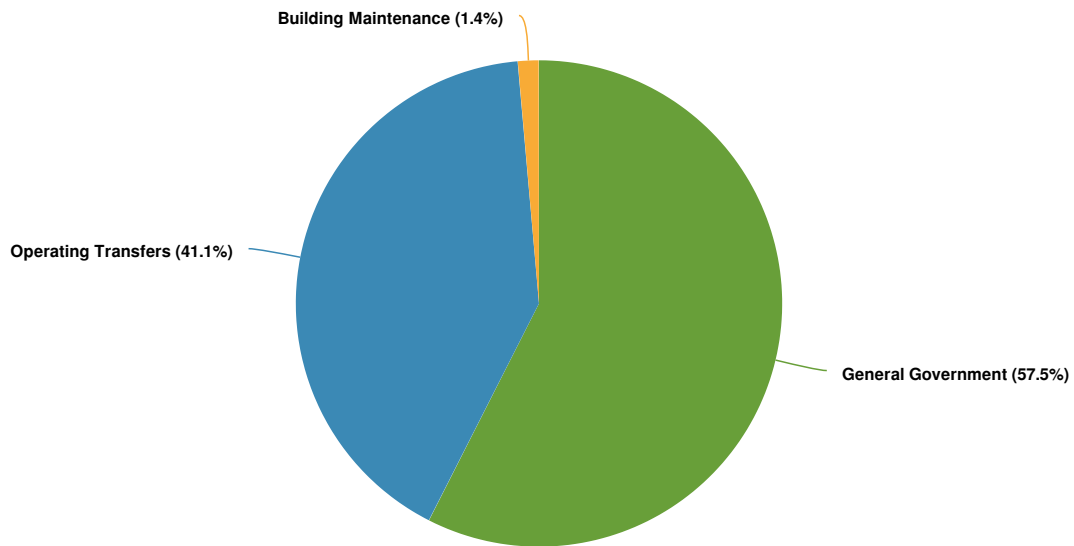
	2023	2022	2021	2020	2019	2018
October	83,471	99,449	67,211	85,390	81,670	73,839
November	99,112	97,080	64,833	78,180	22,279	63,069
December	93,872	86,213	54,420	78,801	123,530	56,100
January	88,021	79,524	61,125	81,654	76,533	66,349
February	89,055	83,615	64,189	93,651	79,292	71,127
March	96,492	104,155	84,527	73,565	94,893	84,612
April	116,785	103,000	97,205	24,925	85,034	86,967
May	113,930	97,256	90,842	47,636	77,520	77,958
June	100,095	98,181	92,876	49,199	78,215	75,542
July	98,230	93,827	98,072	31,984	96,151	104,222
August	102,740	99,387	105,079	71,306	84,323	84,501
September	98,269	83,471	96,470	60,182	64,510	68,133
Total	1,180,072	1,125,157	976,851	776,473	963,949	912,419

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Equity	\$1,995,540	\$2,117,325		\$0	\$0	0%
Miscellaneous	\$2,867,582	\$3,054,298	\$3,359,565	\$2,859,000	\$3,254,000	13.8%
Intergovernmental Revenues	\$1,250,000	\$0	\$0	\$0	\$0	0%
Fines and Forfeitures		\$1,320	\$1,750	\$1,500	\$1,500	0%
Transfer In	\$0	\$5,116	\$29,094	\$0	\$0	0%
Reserves		\$4,831		\$0	\$0	0%

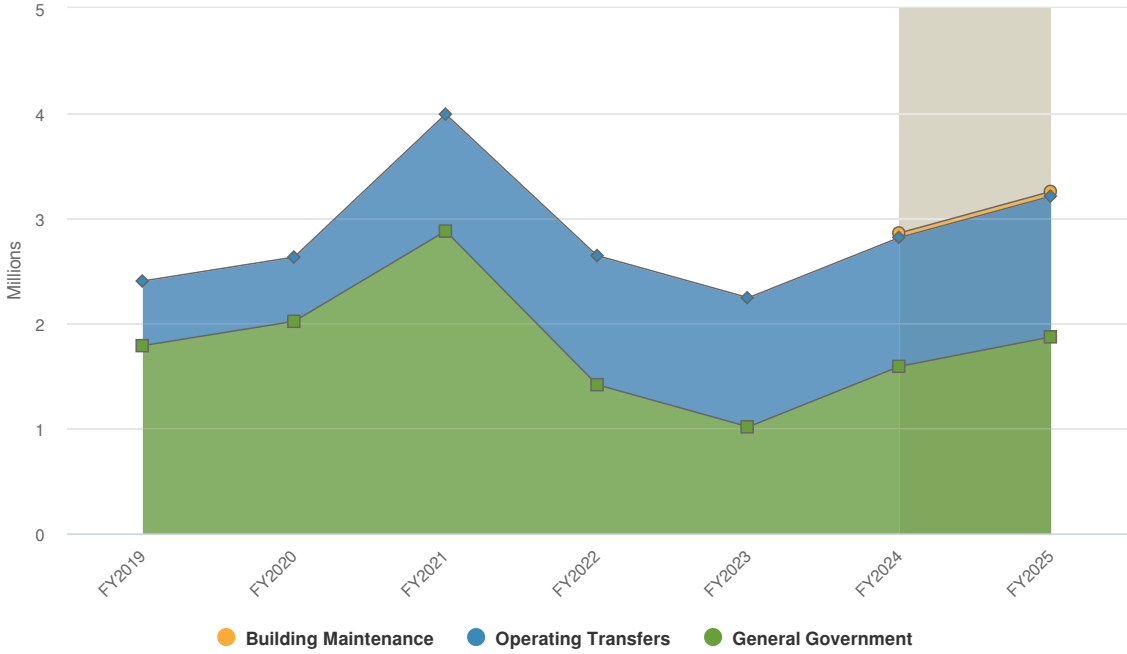
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Revenue Source:	\$6,113,122	\$5,182,891	\$3,390,408	\$2,860,500	\$3,255,500	13.8%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

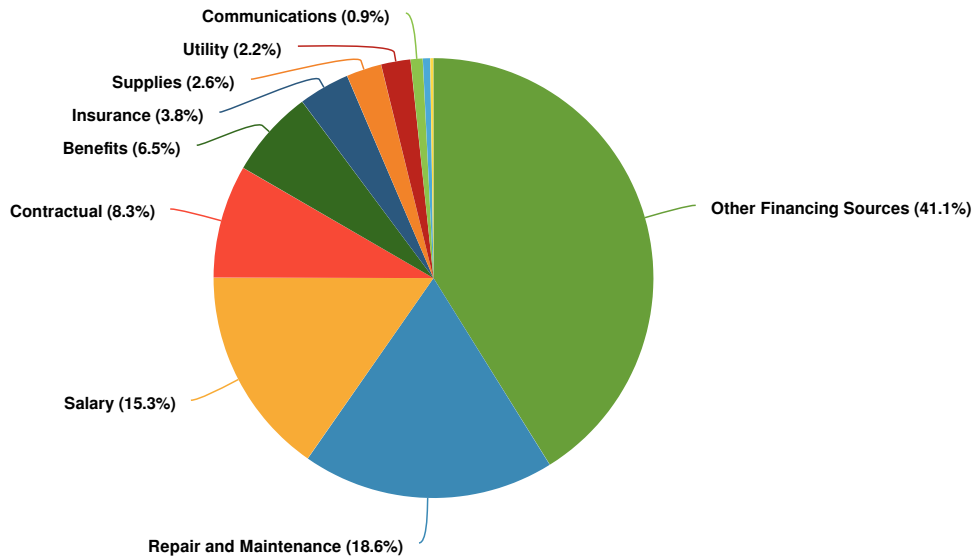


Grey background indicates budgeted figures.

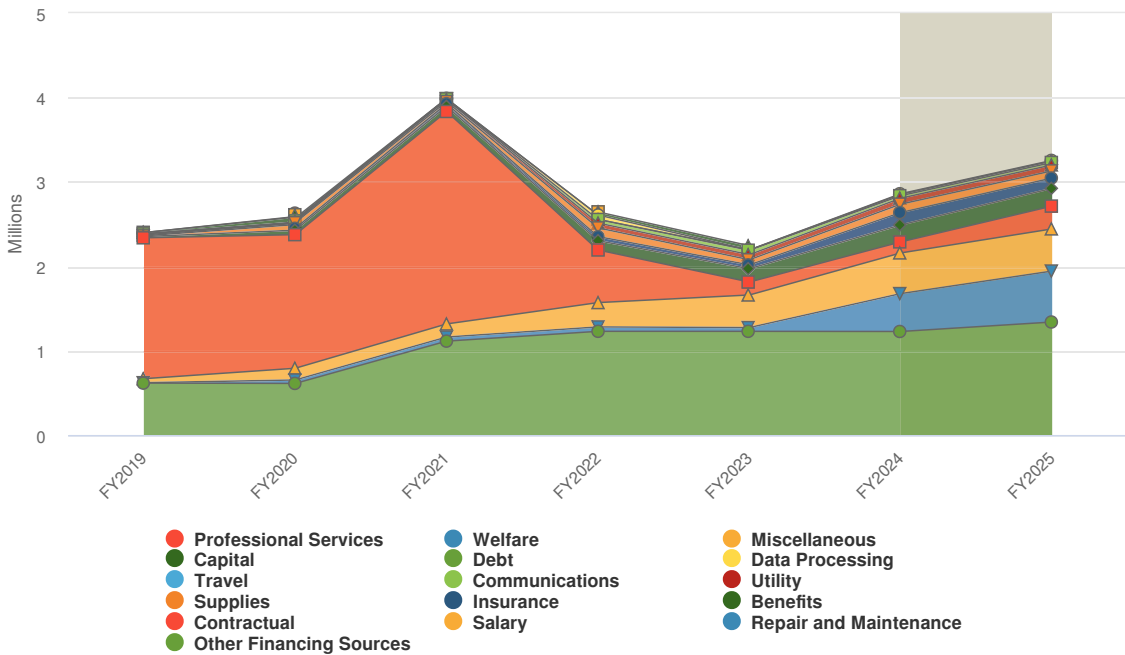
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures						
General Government	\$2,878,218	\$1,416,063	\$1,014,877	\$1,590,851	\$1,871,123	17.6%
Operating Transfers	\$1,112,747	\$1,228,923	\$1,228,811	\$1,227,105	\$1,339,321	9.1%
Building Maintenance	\$0	\$0	\$0	\$42,544	\$45,056	5.9%
Total Expenditures:	\$3,990,965	\$2,644,986	\$2,243,688	\$2,860,500	\$3,255,500	13.8%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

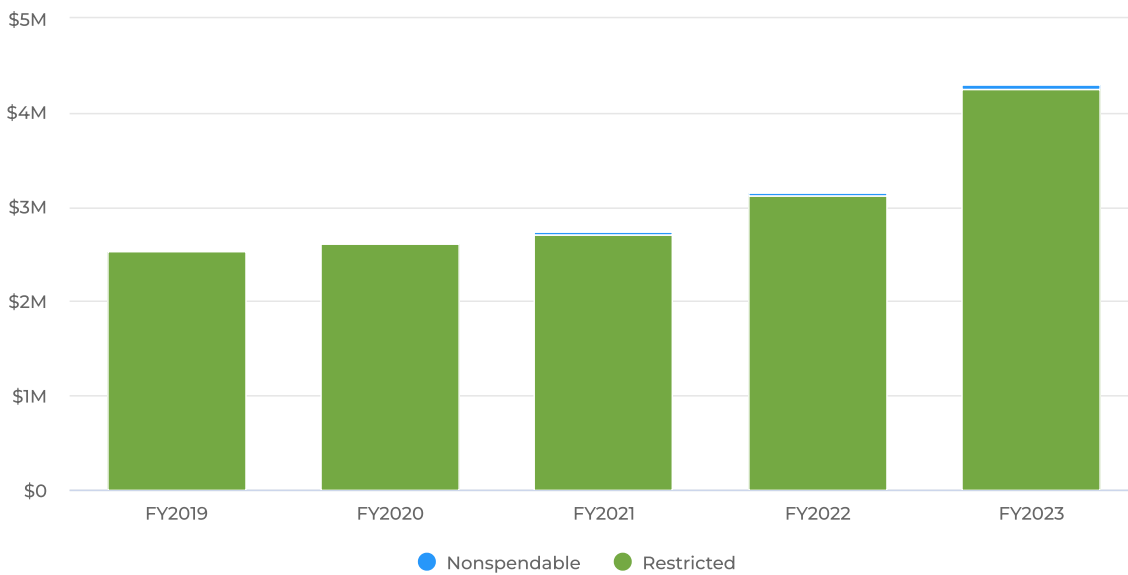


Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salary	\$155,186	\$288,330	\$385,954	\$481,997	\$499,588	3.6%
Benefits	\$60,961	\$110,007	\$157,947	\$200,545	\$210,530	5%
Supplies	\$25,027	\$103,496	\$60,595	\$99,600	\$84,600	-15.1%
Repair and Maintenance	\$48,617	\$52,173	\$44,984	\$449,260	\$604,211	34.5%
Professional Services	\$3,500	\$0	\$0	\$0	\$0	0%
Communications	\$10,594	\$42,579	\$52,853	\$29,323	\$28,923	-1.4%
Travel	\$0	\$464	\$2,199	\$16,000	\$17,500	9.4%
Contractual	\$2,518,583	\$623,757	\$153,665	\$130,817	\$270,482	106.8%
Insurance	\$31,846	\$48,705	\$45,577	\$147,793	\$122,285	-17.3%
Utility	\$21,130	\$57,264	\$60,487	\$70,560	\$70,560	0%
Data Processing	\$1,672	\$52,176	\$993	\$7,500	\$7,500	0%
Miscellaneous	\$352	\$263	\$0	\$0	\$0	0%
Capital	\$0	\$36,849	\$49,621	\$0	\$0	0%
Debt	\$750	\$0	\$0	\$0	\$0	0%
Other Financing Sources	\$1,112,747	\$1,228,923	\$1,228,811	\$1,227,105	\$1,339,321	9.1%
Total Expense Objects:	\$3,990,965	\$2,644,986	\$2,243,688	\$2,860,500	\$3,255,500	13.8%

Fund Balance

Projections



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

CAMERON COUNTY, TEXAS
 Venue Project
 Detail Schedule of Revenues and Sources of Funds
 2024-2025 Fiscal Year

Fund: 680

			<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<u>Revenues</u>						
Total	Intergovernmental Revenues		0	0	0	0
680	4430	Fee Revenue	1,500	1,500	1,500	1,500
Total	Fines and Forfeitures		1,500	1,500	1,500	1,500
000	4125	Venue Tax-Hotel Occupancy Tax	1,750,000	1,750,000	1,865,000	1,865,000
000	4126	Venue Tax-Motor Vehicle Rental	990,000	990,000	1,179,000	1,179,000
000	4600	Interest Income	14,000	83,800	98,000	98,000
660	4614	Land Rental	80,000	80,000	112,000	112,000
660	4841	Concessions Leases	25,000	25,000	0	0
680	4670	Donations	0	3,807	0	0
Total	Miscellaneous		2,859,000	2,932,607	3,254,000	3,254,000
Total	OTHER FINANCING SOURCES		0	0	0	0
Total Revenues			2,860,500	2,934,107	3,255,500	3,255,500

CAMERON COUNTY, TEXAS
 Venue Project
 2024-2025 Budget

680 Fund:

DEPARTMENT EXPENDITURE SUMMARY

	2024	2024	2025	2025
	Approved	Amended	Recommended	Approved
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
GENERAL GOVERNMENT				
4093 ECOTOURISM CTR PHASE I	0	0	0	0
4094 ECOTOURISM CENTER PHASE II	0	0	0	0
489 SOUTH TEXAS ECOTOURISM CENTER	552,145	706,098	539,252	539,252
5141 MAINTENANCE DEPARTMENT	42,544	42,544	45,056	45,056
660 ISLA BLANCA PARK	587,946	732,746	707,160	707,160
TOTAL GENERAL GOVERNMENT	<u>1,182,635</u>	<u>1,481,388</u>	<u>1,291,468</u>	<u>1,291,468</u>
 WELFARE				
TOTAL WELFARE	<u>450,760</u>	<u>281,760</u>	<u>624,711</u>	<u>624,711</u>
 GENERAL GOVERNMENT-ADMIN				
6805 SUMMER CAMP	0	3,807	0	0
TOTAL GENERAL GOVERNMENT-ADMIN	<u>0</u>	<u>3,807</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
 Venue Project
 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>
<u>REVENUE ACCOUNTS</u>						
4125	Venue Tax-Hotel Occupancy Tax	1,942,452.46	1,750,000	1,750,000	1,865,000	1,865,000
4126	Venue Tax-Motor Vehicle Rental	1,180,071.63	990,000	990,000	1,179,000	1,179,000
4600	Interest Income	107,901.46	14,000	83,800	98,000	98,000
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	3,142,000
<u>EXPENDITURE ACCOUNTS</u>						
6033	Contingencies	0.00	400,760	192,260	552,711	552,711
6045	Professional Services	0.00	0	3,500	0	0
6082	Contractual Expense	36,561.50	50,000	86,000	72,000	72,000
6097	Debt Retirement	0.00	0	0	0	0
	<i>Expenditure Total:</i>	36,561.50	450,760	281,760	624,711	624,711

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>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	76,598.94	80,411	80,411	84,431	84,431
6003	Salaries-Employees	118,490.08	138,395	138,395	137,197	137,197
6004	Overtime	2,861.11	5,000	5,000	5,000	5,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	14,368.08	17,121	17,121	17,337	17,337
6007	Group Health	39,750.00	45,000	45,000	45,000	45,000
6008	Retirement	22,661.67	25,805	25,805	31,332	31,332
6010	Uniforms	1,305.98	2,500	3,300	2,500	2,500
6011	Workers Compensation	1,333.25	4,110	4,110	2,048	2,048
6012	Unemployment Insurance	773.55	895	895	907	907
6014	Office Supplies	13,610.27	20,000	13,070	20,000	20,000
6016	Gasoline	1,312.99	3,000	3,000	3,000	3,000
6025	Food-Human	0.00	0	0		
6030	Vehicle Repairs	1,491.66	2,000	2,000	2,000	2,000
6038	Small Tools and Equipment	5,478.38	7,000	7,000	7,000	7,000
6045	Professional Services	0.00	0	0	0	0
6047	Mobile Phones	0.00	1,200	0	800	800
6048	Communications	40,318.66	14,900	14,900	14,900	14,900
6050	Travel	1,308.64	10,000	7,500	10,000	10,000
6054	Advertising	9,803.64	20,000	20,000	25,000	25,000
6056	Property Insurance	0.00	86,085	86,085	60,577	60,577
6057	Vehicle Insurance	101.50	406	406	406	406
6060	Electricity	12,876.55	24,000	24,000	24,000	24,000
6062	Water	16,538.64	12,000	12,000	12,000	12,000
6063	Sewage and Garbage	5,101.16	6,000	6,000	6,000	6,000
6064	Building Maintenance	2,752.83	7,000	9,700	7,000	7,000
6067	Equipment Maintenance	3,768.81	7,000	6,200	7,000	7,000
6069	Equipment Rental	1,737.54	2,317	2,917	2,317	2,317
6070	INDIRECT COST	0.00	0	0	0	0
6077	Data Processing	0.00	5,000	12,330	5,000	5,000
6078	Education and Training	0.00	0	0	1,500	1,500
6082	Contractual Expense	13,742.26	5,000	158,953	5,000	5,000
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	408,086.19	552,145	706,098	539,252	539,252

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

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>
<u>REVENUE ACCOUNTS</u>						
4614	Land Rental	106,402.00	80,000	80,000	112,000	112,000
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>112,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	56,827.66	78,750	78,750	82,688	82,688
6003	Salaries-Employees	115,985.92	127,401	127,401	133,771	133,771
6004	Overtime	12,146.45	5,000	15,000	8,000	8,000
6005	Extra Help	3,044.00	20,000	7,000	20,000	20,000
6006	FICA	13,879.42	17,683	17,683	18,701	18,701
6007	Group Health	40,980.94	45,000	45,000	45,000	45,000
6008	Retirement	21,292.15	24,346	24,346	31,032	31,032
6010	Uniforms	2,064.68	1,800	1,800	2,300	2,300
6011	Workers Compensation	2,181.93	4,456	4,456	2,440	2,440
6012	Unemployment Insurance	726.12	925	925	978	978
6014	Office Supplies	5,704.71	20,000	14,000	20,000	20,000
6016	Gasoline	3,624.63	8,000	5,000	8,000	8,000
6018	Diesel Fuel	0.00	0	0	0	0
6025	Food-Human	766.60	1,000	1,000	1,000	1,000
6030	Vehicle Repairs	139.88	2,500	2,500	2,500	2,500
6038	Small Tools and Equipment	18,912.97	36,000	18,700	20,000	20,000
6045	Professional Services	0.00	0	0	0	0
6047	Mobile Phones	1,729.47	1,223	1,223	1,223	1,223
6048	Communications	10,805.16	12,000	16,000	12,000	12,000
6049	Postage	0.00	0	30		
6050	Travel	890.84	5,000	3,428	5,000	5,000
6052	Travel-Mileage Reimbursement	0.00	0	0	0	0
6054	Advertising	52,154.16	25,000	23,000	26,250	26,250
6056	Property Insurance	45,101.13	60,950	60,950	60,950	60,950
6057	Vehicle Insurance	374.50	352	352	352	352
6060	Electricity	22,979.32	21,000	21,000	21,000	21,000
6062	Water	0.00	2,160	2,160	2,160	2,160
6063	Sewage and Garbage	2,991.27	5,400	5,400	5,400	5,400
6064	Building Maintenance	35,108.19	15,000	26,000	18,000	18,000
6067	Equipment Maintenance	1,722.83	15,000	73,800	15,000	15,000
6069	Equipment Rental	30,957.78	20,000	30,970	35,000	35,000
6073	Dues and Memberships	1,890.00	500	500	3,249	3,249
6077	Data Processing	992.50	2,500	2,500	2,500	2,500
6078	Education and Training	0.00	1,000	1,000	1,000	1,000
6082	Contractual Expense	6,318.50	8,000	83,000	101,666	101,666
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>707,160</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>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	1,750.00	1,500	1,500	1,500	1,500
4670	Donations	664.17	0	3,807	0	0
	<i>Revenue Total:</i>	2,414.17	1,500	5,307	1,500	1,500
<u>EXPENDITURE ACCOUNTS</u>						
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	0	0
	<i>Expenditure Total:</i>	2,938.18	0	3,807	0	0



Veterans Operating Fund

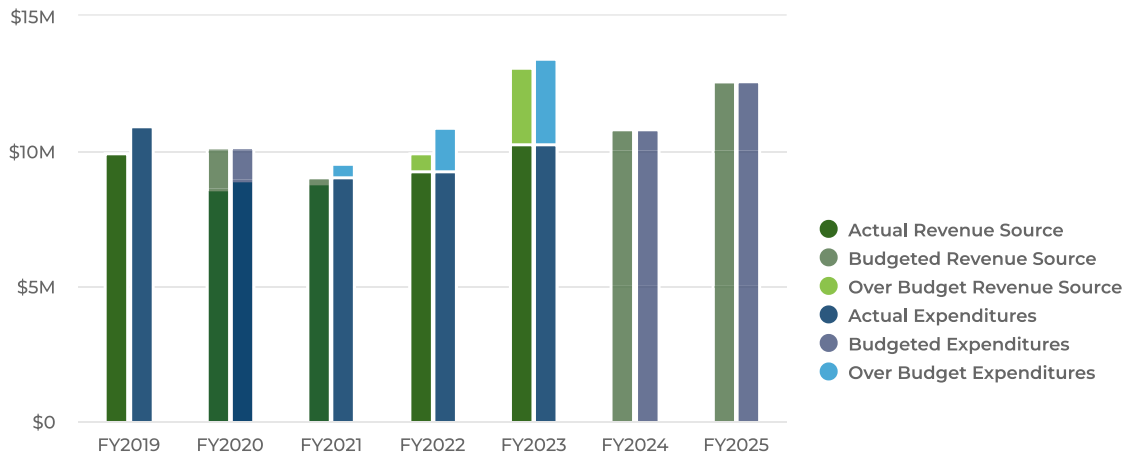
The Veterans International Bridge Operating Fund is an enterprise fund. The fund generates revenues from tolls and concessions. The revenues are utilized for debt service, bridge operations and administrative costs. The County in with the City of Brownsville split surplus after all expenses.

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.

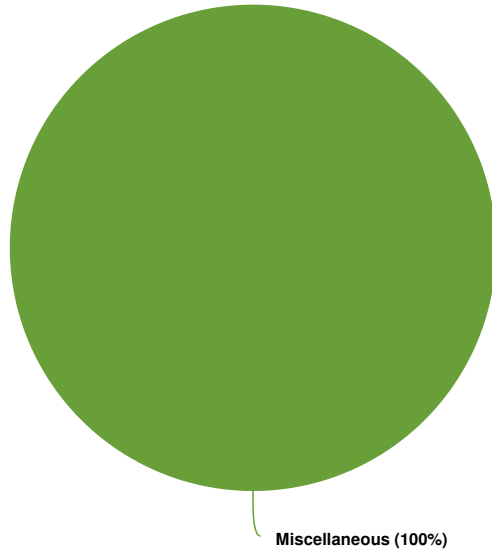
Schedule of Toll Fares

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

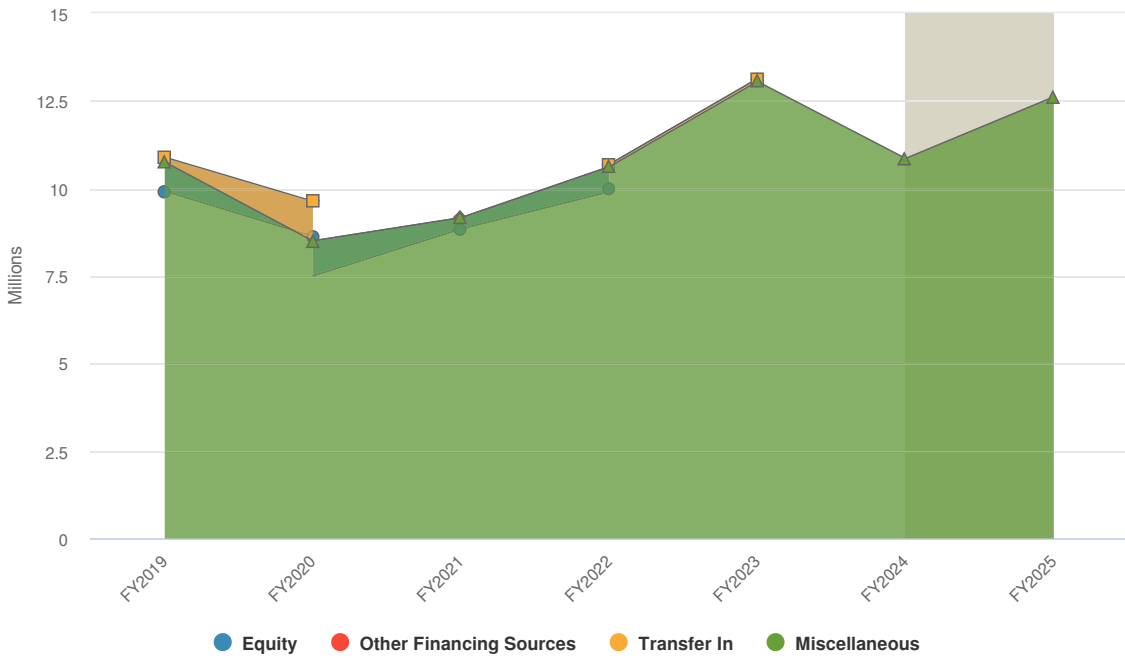


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



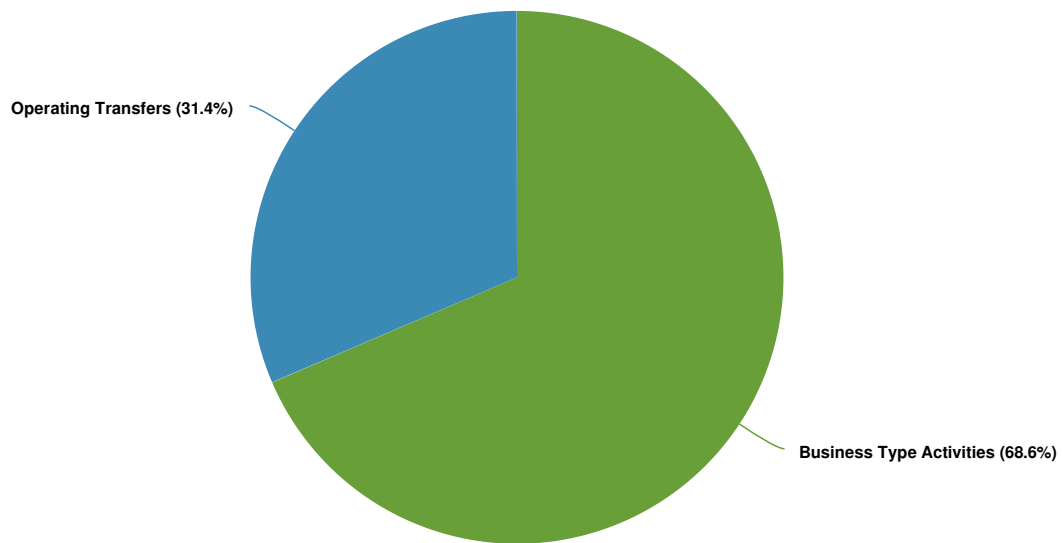
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						

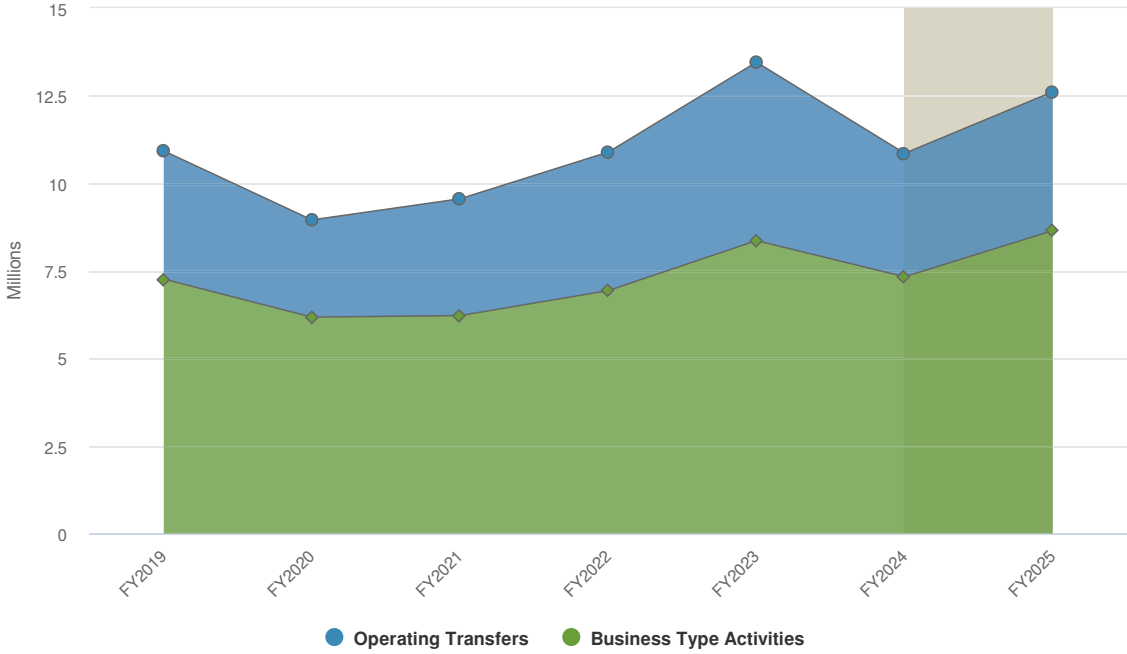
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Equity	-\$323,312	-\$716,764		\$0	\$0	0%
Miscellaneous	\$9,161,412	\$10,614,898	\$13,051,153	\$10,854,000	\$12,613,000	16.2%
Other Financing Sources	\$850	\$1,558	\$2,414	\$0	\$0	0%
Transfer In	\$0	\$66,676	\$75,836	\$0	\$0	0%
Total Revenue Source:	\$8,838,950	\$9,966,368	\$13,129,403	\$10,854,000	\$12,613,000	16.2%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

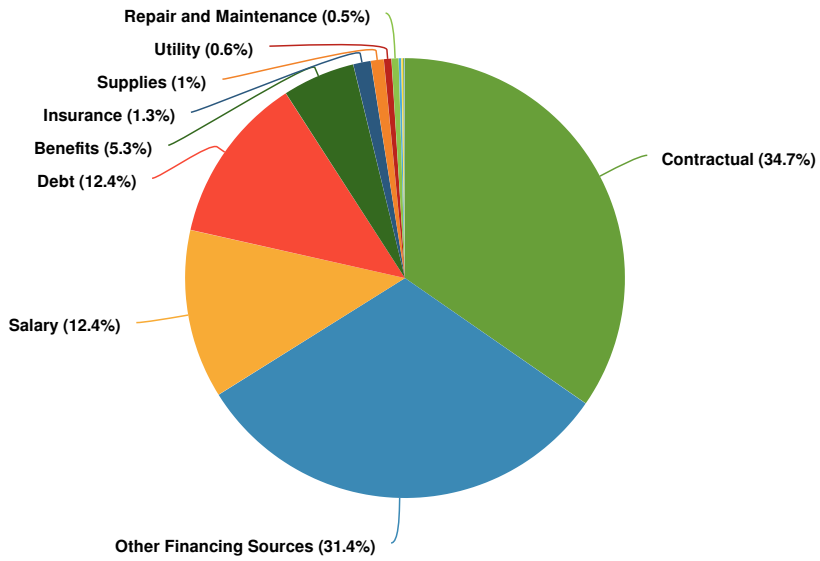


Grey background indicates budgeted figures.

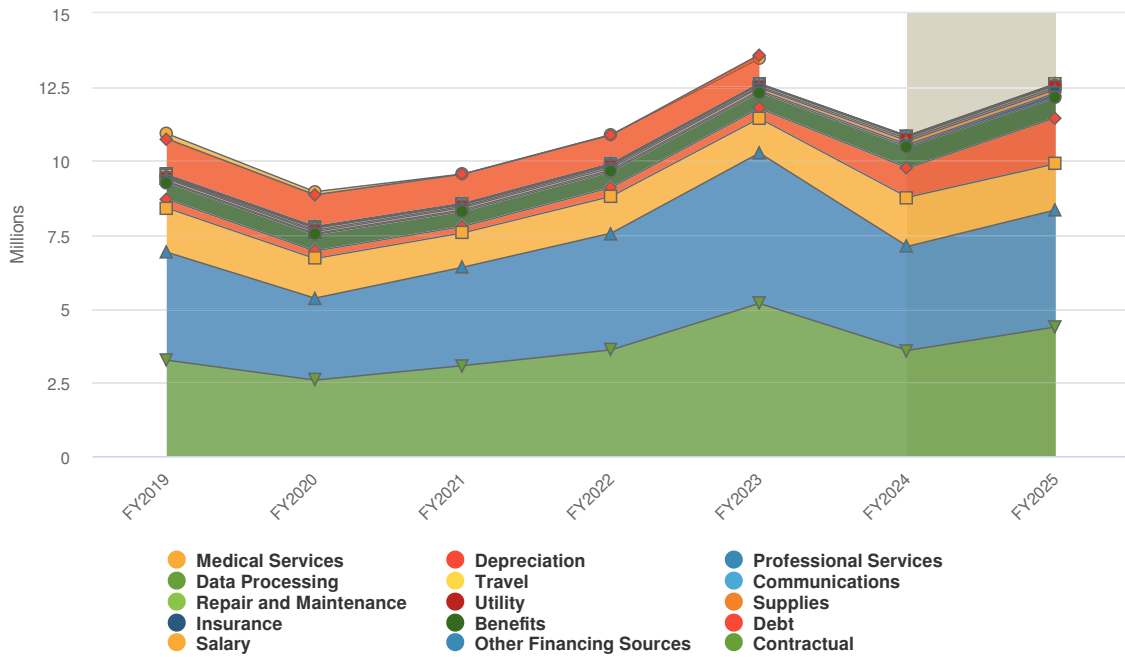
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures						
Business Type Activities	\$6,220,574	\$6,935,237	\$8,361,715	\$7,329,182	\$8,646,962	18%
Operating Transfers	\$3,335,140	\$3,953,857	\$5,095,176	\$3,524,818	\$3,966,038	12.5%
Total Expenditures:	\$9,555,714	\$10,889,095	\$13,456,890	\$10,854,000	\$12,613,000	16.2%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salary	\$1,163,772	\$1,244,866	\$1,173,666	\$1,662,907	\$1,565,239	-5.9%
Benefits	\$518,989	\$547,121	\$552,901	\$723,935	\$672,407	-7.1%
Supplies	\$71,901	\$69,677	\$90,020	\$119,500	\$120,500	0.8%
Repair and Maintenance	\$49,203	\$43,369	\$61,012	\$61,500	\$66,500	8.1%
Professional Services	\$8,692	\$6,647	\$6,647	\$7,147	\$7,147	0%
Communications	\$32,183	\$25,860	\$20,238	\$20,000	\$25,000	25%
Travel	\$893	\$0	\$0	\$15,000	\$15,000	0%
Contractual	\$3,062,115	\$3,596,392	\$5,169,985	\$3,576,366	\$4,372,038	22.2%
Insurance	\$46,603	\$50,026	\$54,719	\$73,000	\$162,000	121.9%
Utility	\$45,686	\$58,687	\$45,602	\$70,100	\$70,100	0%
Data Processing	\$5,999	\$7,893	\$9,977	\$10,000	\$10,000	0%
Debt	\$215,537	\$297,505	\$335,964	\$989,727	\$1,561,031	57.7%
Medical Services	\$5,739	\$12,469	-\$139,364	\$0	\$0	0%
Other Financing Sources	\$3,335,140	\$3,953,857	\$5,095,176	\$3,524,818	\$3,966,038	12.5%
Depreciation	\$993,262	\$974,725	\$980,349	\$0	\$0	0%
Total Expense Objects:	\$9,555,714	\$10,889,095	\$13,456,890	\$10,854,000	\$12,613,000	16.2%

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
Detail Schedule of Revenues and Sources of Funds
2024-2025 Fiscal Year

Fund: 740

			<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<u>Revenues</u>						
Total	Fines and Forfeitures		0	0	0	0
000	4600	Interest Income	0	87,007	0	0
610	4451	Tolls - Entrance Fees	10,800,000	10,800,000	12,032,000	12,032,000
610	4600	Interest Income	42,000	102,000	329,000	329,000
610	4614	Land Rental	12,000	12,000	252,000	252,000
Total	Miscellaneous		10,854,000	11,001,007	12,613,000	12,613,000
Total	OTHER FINANCING SOURCES		0	0	0	0
Total Revenues			10,854,000	11,001,007	12,613,000	12,613,000

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2024-2025 Budget

740 Fund:

DEPARTMENT EXPENDITURE SUMMARY

	2024	2024	2025	2025
	Approved	Amended	Recommended	Approved
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
LAW ENFORCEMENT & PUBLIC SAFETY				
562 SHERIFF - AUTO THEFT DETAIL	546,914	546,914	571,567	571,567
TOTAL LAW ENFORCEMENT & PUBLIC SAFETY	<u>546,914</u>	<u>546,914</u>	<u>571,567</u>	<u>571,567</u>
 LAW ENFORCEMENT & PUBLIC SAFETY				
495 COUNTY AUDITOR	71,462	71,462	75,724	80,687
610 TOLL BRIDGE OPERATIONS	3,439,591	3,586,598	4,028,670	4,028,670
TOTAL LAW ENFORCEMENT & PUBLIC SAFETY	<u>3,511,053</u>	<u>3,658,060</u>	<u>4,104,394</u>	<u>4,109,357</u>
 LAW ENFORCEMENT & PUBLIC SAFETY				
TOTAL LAW ENFORCEMENT & PUBLIC SAFETY	<u>3,271,215</u>	<u>3,271,215</u>	<u>3,968,520</u>	<u>3,966,038</u>

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2024-2025 Budget

Fund 740 Dept. 000

LOS TOMATES OPERATING

<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>
<u>REVENUE ACCOUNTS</u>						
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>
<u>EXPENDITURE ACCOUNTS</u>						
6070	INDIRECT COST	4,839,697.00	3,271,215	3,271,215	3,968,520	3,966,038
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>3,966,038</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>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	43,267.29	52,123	52,123	54,729	58,800
6003	Salaries-Employees	0.00	0	0	0	0
6006	FICA	3,274.69	3,987	3,987	4,187	4,498
6007	Group Health	8,025.00	9,000	9,000	9,000	9,000
6008	Retirement	5,077.01	6,123	6,123	7,566	8,129
6011	Workers Compensation	83.49	21	21	23	25
6012	Unemployment Insurance	168.80	208	208	219	235
	<i>Expenditure Total:</i>	59,896.28	71,462	71,462	75,724	80,687

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

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

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>
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	43,719.00	35,000	35,000	35,000	35,000
6076	Bank Fees	255.14	4,000	4,000	4,000	4,000
6077	Data Processing	9,977.14	10,000	10,000	10,000	10,000
6078	Education and Training	0.00	5,000	2,729	5,000	5,000
6082	Contractual Expense	268,398.59	224,151	324,151	300,000	300,000
6096	Equipment	0.00	0	0	0	0
6097	Debt Retirement	0.00	735,699	735,699	979,864	979,864
6098	Debt Interest	316,122.86	254,028	341,035	581,167	581,167
6195	Safety Supplies	3,752.85	5,000	5,000	5,000	5,000
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
	<i>Expenditure Total:</i>	<u>3,028,313.94</u>	<u>3,439,591</u>	<u>3,586,598</u>	<u>4,028,670</u>	<u>4,028,670</u>



Free Trade Bridge - Operating

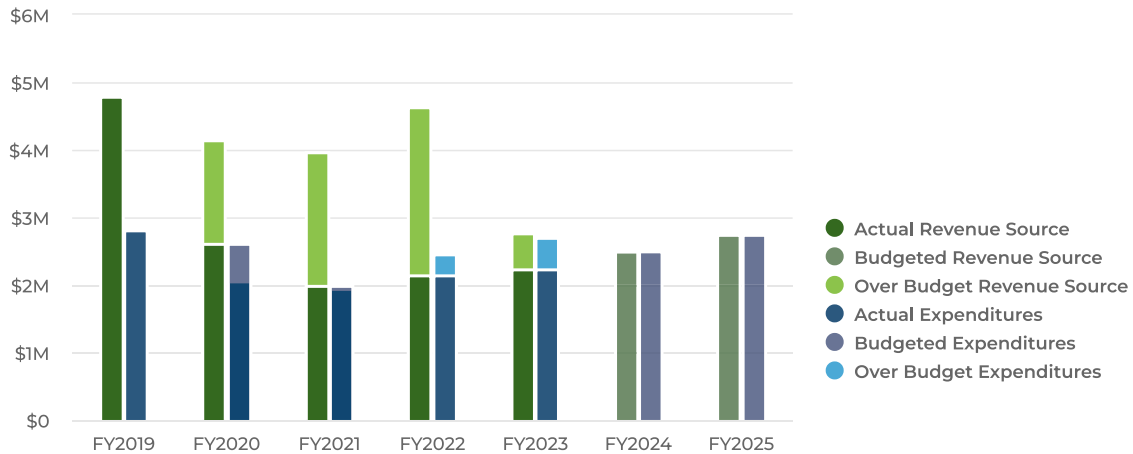
The Free Trade Bridge at Los Indios Operating Fund is an Enterprise Fund. Revenues are generated from tolls and concessions. Revenues are used for Bridge maintenance and operations and debt service. Excess revenues after expenses are split 50% to the County and 25% each to the cities of San Benito and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

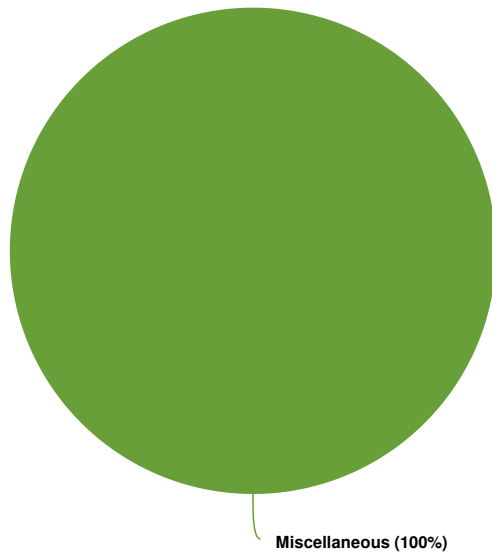
Schedule of Toll Fares

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

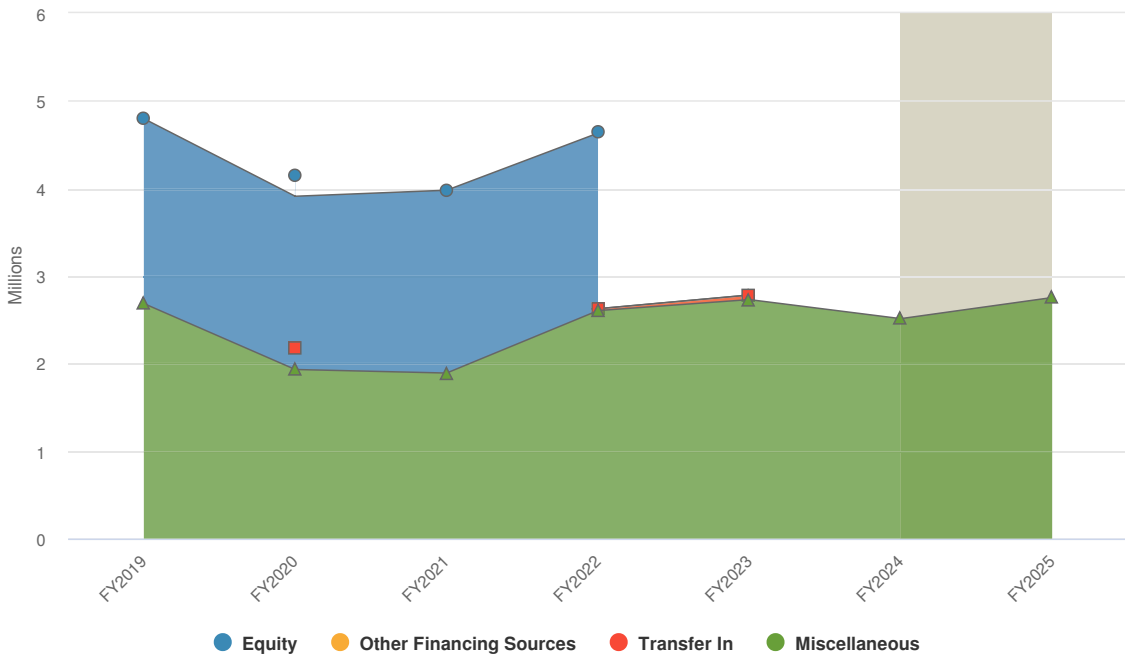


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



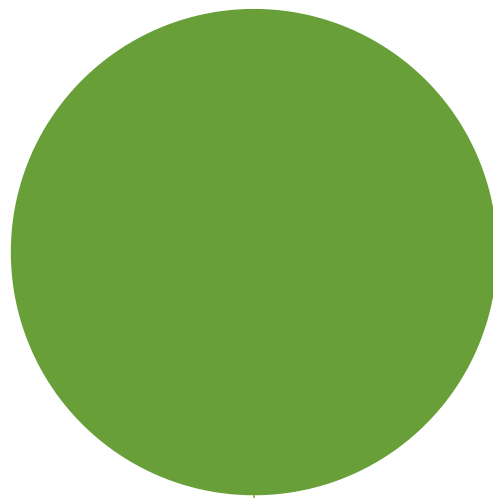
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Equity	\$2,087,795	\$2,027,377		\$0	\$0	0%
Miscellaneous	\$1,890,205	\$2,603,212	\$2,728,911	\$2,511,500	\$2,752,500	9.6%
Other Financing Sources	\$0	\$623	\$825	\$0	\$0	0%
Transfer In	\$0	\$21,131	\$51,828	\$0	\$0	0%
Total Revenue Source:	\$3,978,001	\$4,652,343	\$2,781,564	\$2,511,500	\$2,752,500	9.6%

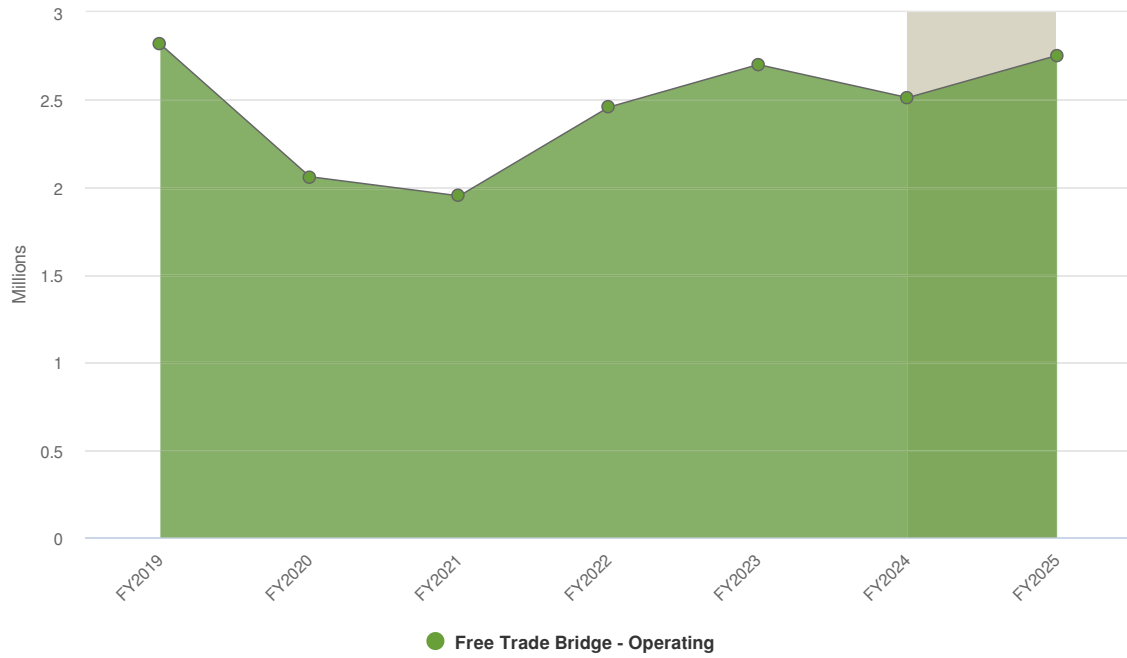
Expenditures by Fund

2025 Expenditures by Fund



Free Trade Bridge - Operating (100%)

Budgeted and Historical 2025 Expenditures by Fund

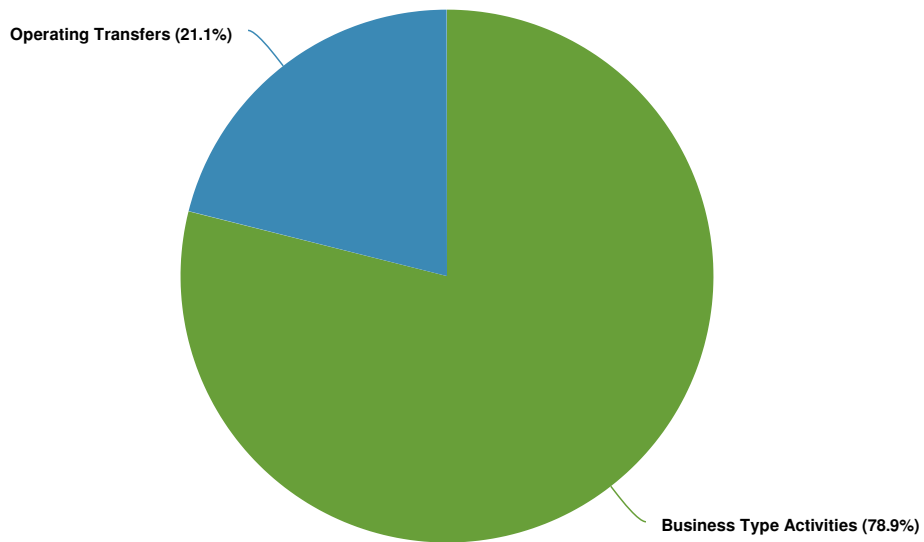


Grey background indicates budgeted figures.

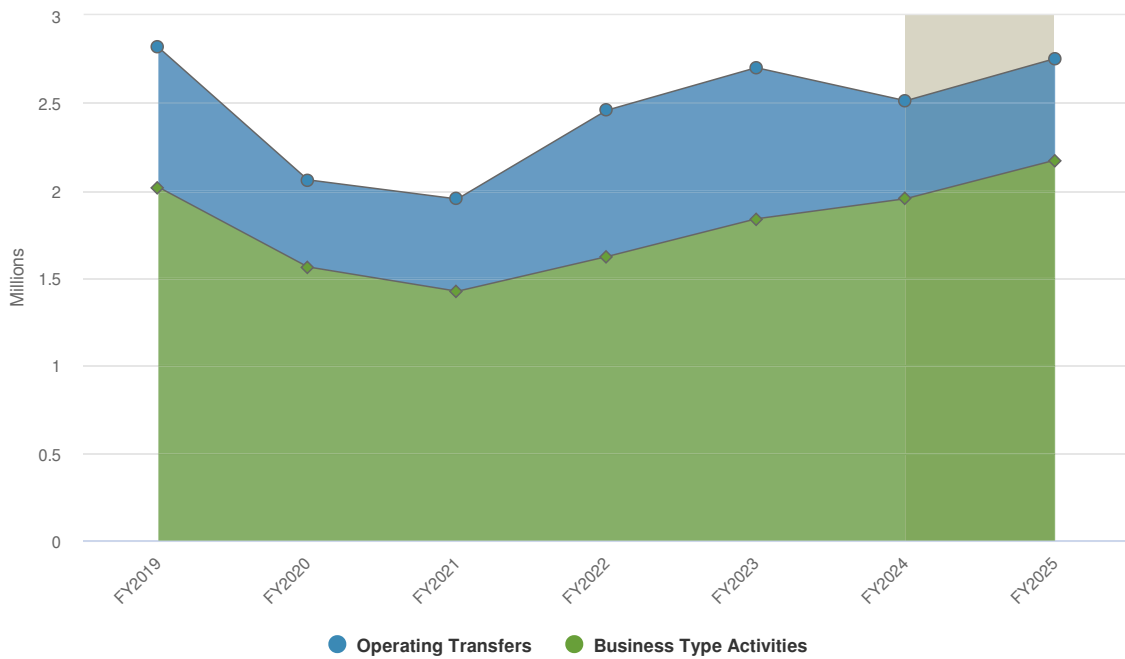
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Free Trade Bridge - Operating	\$1,950,624	\$2,457,218	\$2,700,490	\$2,511,500	\$2,752,500	9.6%
Total Free Trade Bridge - Operating:	\$1,950,624	\$2,457,218	\$2,700,490	\$2,511,500	\$2,752,500	9.6%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

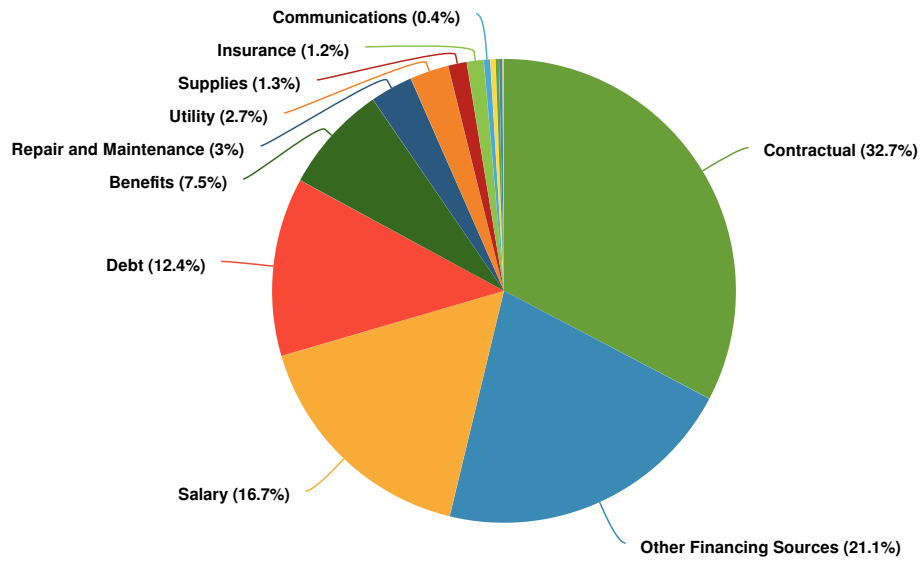


Grey background indicates budgeted figures.

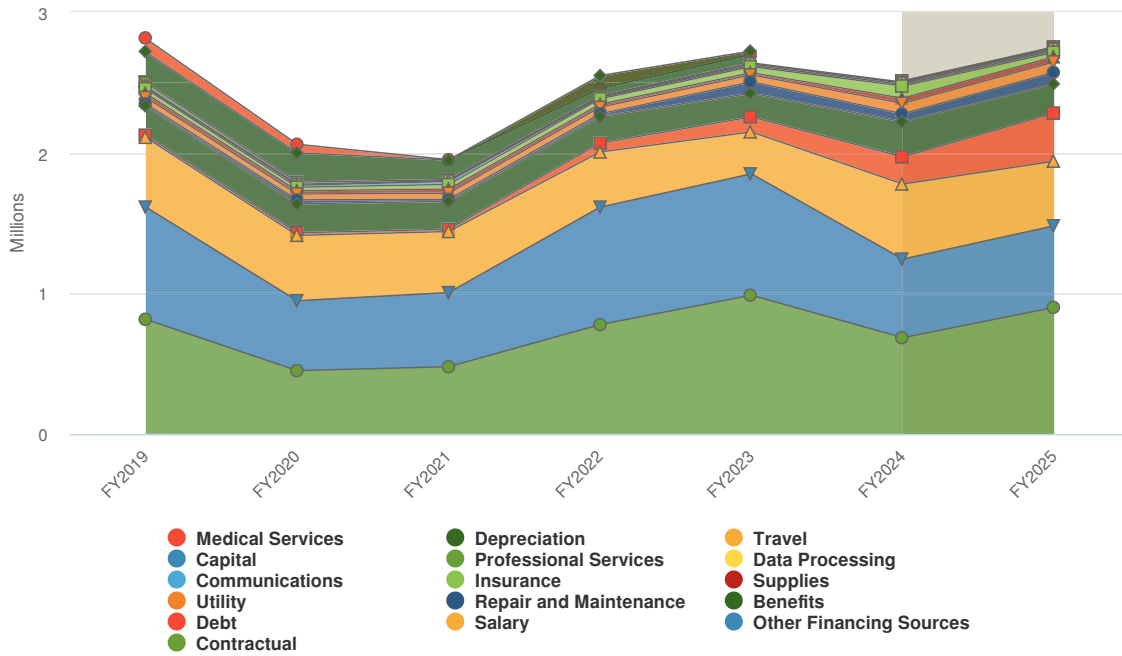
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures						
Business Type Activities	\$1,423,570	\$1,621,502	\$1,837,259	\$1,952,279	\$2,172,516	11.3%
Operating Transfers	\$527,054	\$835,716	\$863,230	\$559,221	\$579,984	3.7%
Total Expenditures:	\$1,950,624	\$2,457,218	\$2,700,490	\$2,511,500	\$2,752,500	9.6%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salary	\$434,204	\$391,833	\$297,945	\$533,673	\$459,605	-13.9%
Benefits	\$198,592	\$189,779	\$167,771	\$249,937	\$207,253	-17.1%
Supplies	\$29,422	\$22,180	\$15,277	\$35,937	\$35,937	0%
Repair and Maintenance	\$14,993	\$19,812	\$81,434	\$57,000	\$82,000	43.9%
Professional Services	\$6,647	\$6,647	\$6,647	\$6,647	\$6,647	0%
Communications	\$21,425	\$9,697	\$10,184	\$11,000	\$12,000	9.1%
Travel	\$0	\$0		\$3,000	\$3,000	0%
Contractual	\$478,029	\$777,217	\$986,524	\$684,223	\$900,183	31.6%
Insurance	\$32,635	\$37,883	\$42,992	\$86,928	\$32,550	-62.6%
Utility	\$43,249	\$45,646	\$49,597	\$74,296	\$74,296	0%
Data Processing	\$6,070	\$5,137	\$9,971	\$10,000	\$10,000	0%
Capital	\$0	\$0	\$0	\$6,500	\$6,500	0%
Debt	\$15,846	\$63,067	\$107,168	\$193,138	\$342,545	77.4%
Medical Services	\$2,487	-\$91,122	-\$22,479	\$0	\$0	0%
Other Financing Sources	\$527,054	\$835,716	\$863,230	\$559,221	\$579,984	3.7%
Depreciation	\$139,972	\$143,726	\$84,226	\$0	\$0	0%
Total Expense Objects:	\$1,950,624	\$2,457,218	\$2,700,490	\$2,511,500	\$2,752,500	9.6%

CAMERON COUNTY, TEXAS
 FREE TRADE BRIDGE - OPERA
 Detail Schedule of Revenues and Sources of Funds
 2024-2025 Fiscal Year

Fund: 770

			<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<u>Revenues</u>						
000	4600	Interest Income	0	18,525	0	0
610	4381	Insurance Proceeds	0	64,987	0	0
610	4451	Tolls - Entrance Fees	2,500,000	2,500,000	2,704,000	2,704,000
610	4600	Interest Income	10,500	10,500	47,000	47,000
610	4841	Concessions Leases	1,000	1,000	1,500	1,500
Total	Miscellaneous		2,511,500	2,595,012	2,752,500	2,752,500
Total	OTHER FINANCING SOURCES		0	0	0	0
		Total Revenues	2,511,500	2,595,012	2,752,500	2,752,500

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

770 Fund:

DEPARTMENT EXPENDITURE SUMMARY

		2024	2024	2025	2025
		Approved	Amended	Recommended	Approved
		<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
610	TOLL BRIDGE OPERATIONS	1,423,534	1,507,046	1,538,533	1,538,533
6115	COLD STORAGE FACILITY	80,378	80,378	54,000	54,000
TOTAL		<u>1,503,912</u>	<u>1,587,424</u>	<u>1,592,533</u>	<u>1,592,533</u>
TOTAL		<u>448,367</u>	<u>448,367</u>	<u>579,983</u>	<u>579,983</u>

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</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>
<u>REVENUE ACCOUNTS</u>						
4600	Interest Income	24,173.55	0	18,525	0	0
	<i>Revenue Total:</i>	24,173.55	0	18,525	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6070	INDIRECT COST	738,350.00	448,367	448,367	579,983	579,983
6099	Fiscal Agent Fees	0.00	0	0	0	0
	<i>Expenditure Total:</i>	738,350.00	448,367	448,367	579,983	579,983

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

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	260,000
6091	Building Improvements	0.00	1,500	66,487	1,500	1,500
6096	Equipment	0.00	5,000	5,000	5,000	5,000
6097	Debt Retirement	0.00	109,148	109,148	175,441	175,441
6098	Debt Interest	107,168.22	83,990	102,515	167,104	167,104
6195	Safety Supplies	0.00	1,000	1,000	1,000	1,000
	<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>1,538,533</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>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6056	Property Insurance	0.00	41,378	41,378	0	0
6060	Electricity	13,527.72	33,000	33,000	33,000	33,000
6062	Water	0.00	1,000	1,000	1,000	1,000
6067	Equipment Maintenance	887.12	5,000	5,000	20,000	20,000
	<i>Expenditure Total:</i>	14,414.84	80,378	80,378	54,000	54,000



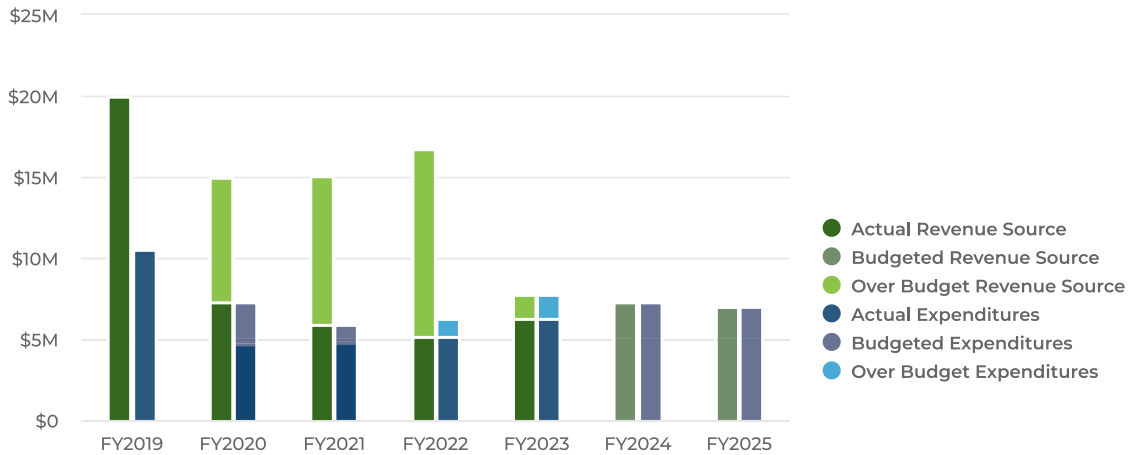
Gateway Bridge - Operating

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

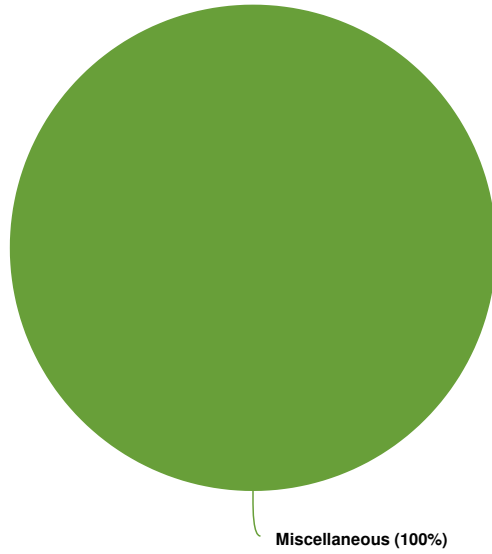
The County of Cameron is projecting \$7.03M of revenue in FY2025, which represents a 4.1% decrease over the prior year. Budgeted expenditures are projected to decrease by 4.1% or \$297K to \$7.03M in FY2025.

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

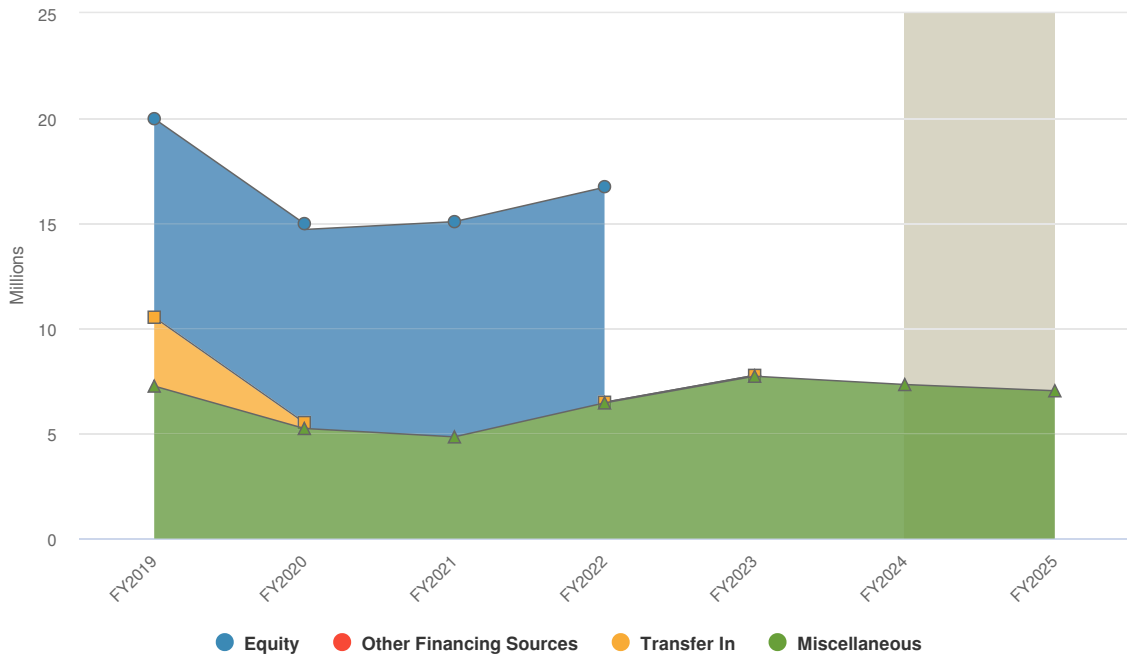


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



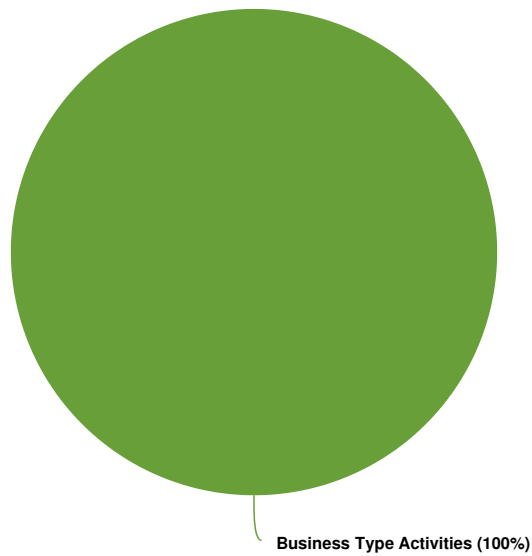
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						

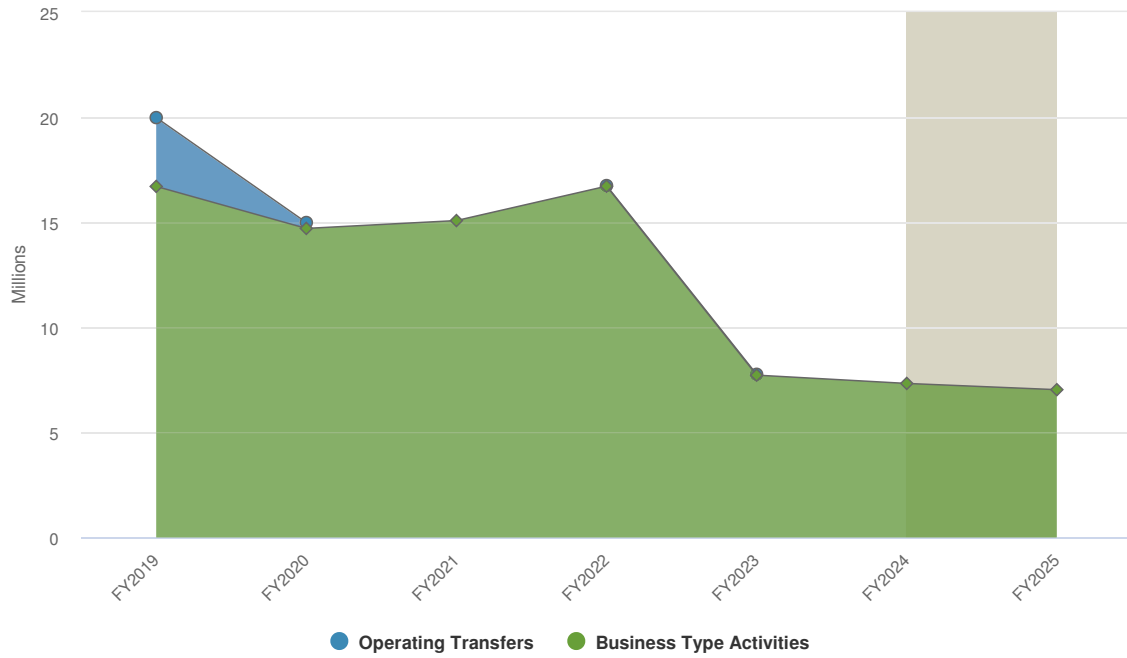
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Equity	\$10,240,438	\$10,260,732		\$0	\$0	0%
Miscellaneous	\$4,839,502	\$6,454,484	\$7,723,953	\$7,330,000	\$7,033,000	-4.1%
Other Financing Sources	\$0	\$971	\$1,172	\$0	\$0	0%
Transfer In	\$0	\$28,827	\$39,497	\$0	\$0	0%
Total Revenue Source:	\$15,079,939	\$16,745,014	\$7,764,623	\$7,330,000	\$7,033,000	-4.1%

Revenue by Department

Projected 2025 Revenue by Department



Budgeted and Historical 2025 Revenue by Department

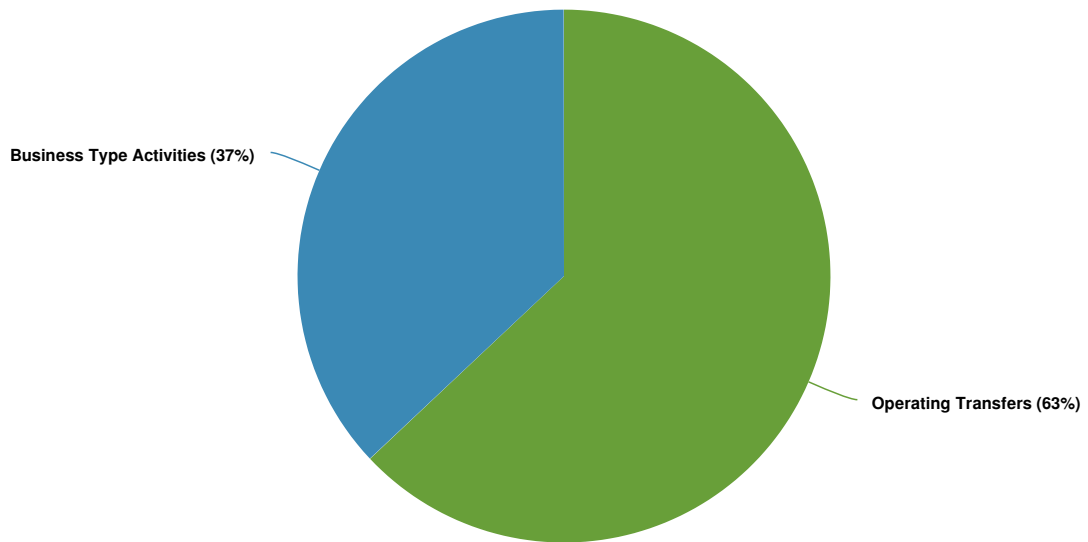


Grey background indicates budgeted figures.

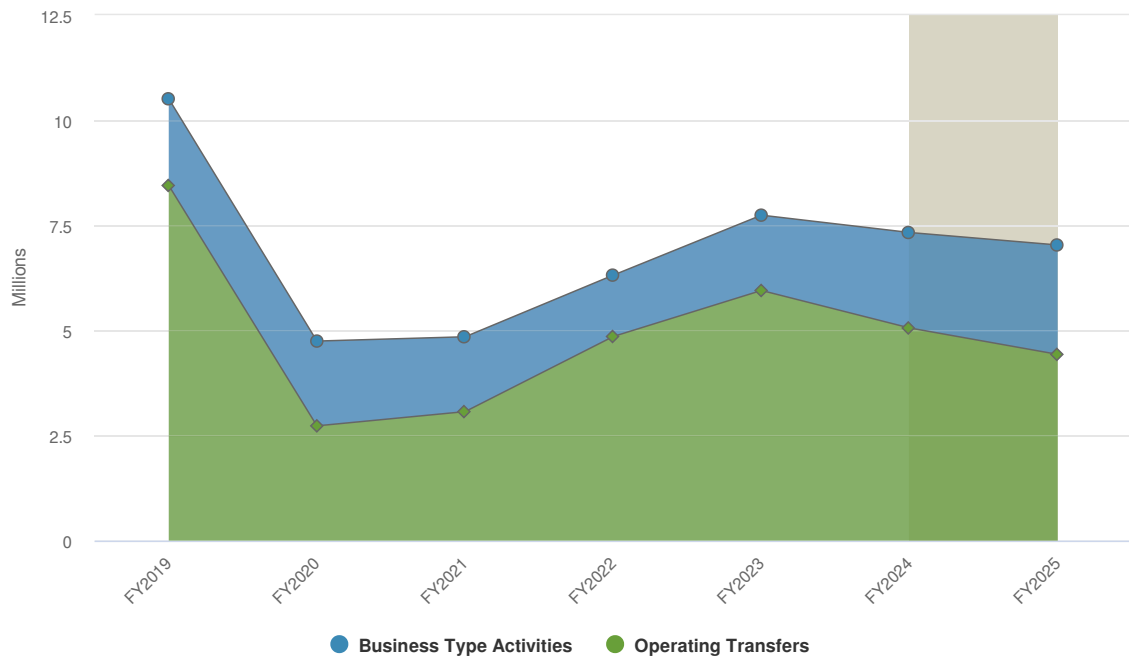
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue						
Operating Transfers	\$0	\$28,827	\$39,497	\$0	\$0	0%
Business Type Activities	\$15,079,939	\$16,716,187	\$7,725,125	\$7,330,000	\$7,033,000	-4.1%
Total Revenue:	\$15,079,939	\$16,745,014	\$7,764,623	\$7,330,000	\$7,033,000	-4.1%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

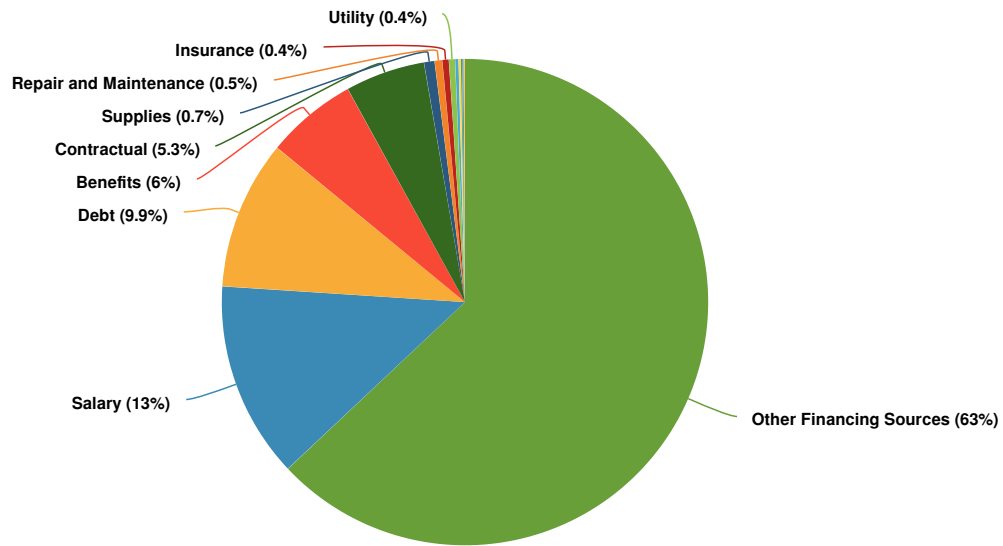


Grey background indicates budgeted figures.

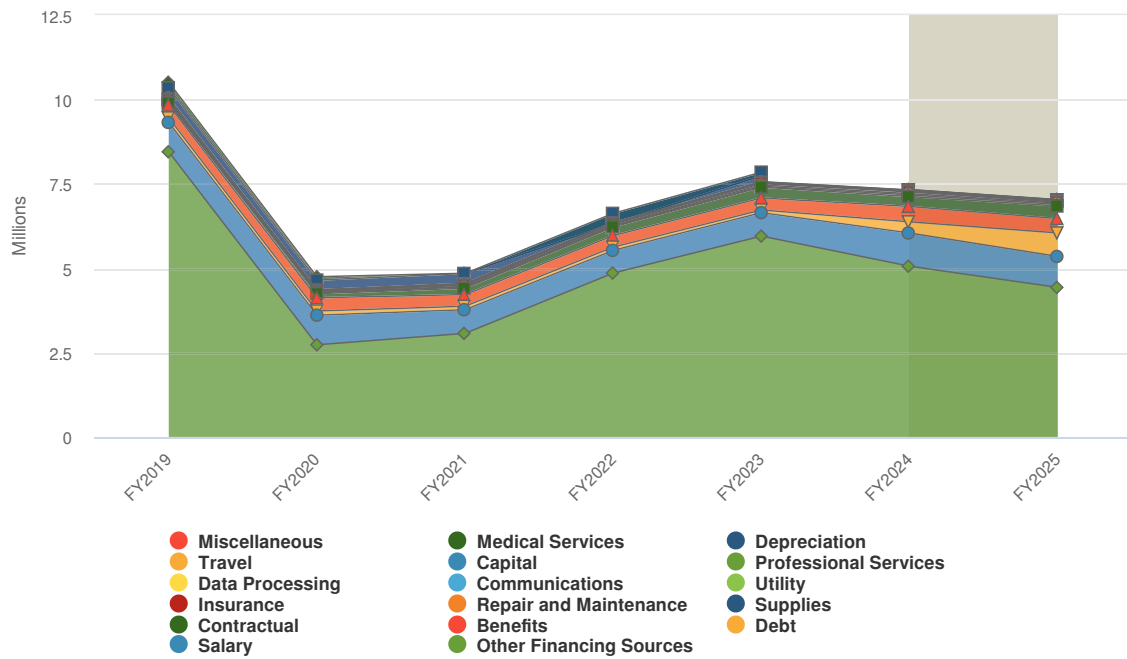
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures						
Business Type Activities	\$1,780,826	\$1,459,766	\$1,791,779	\$2,271,459	\$2,602,894	14.6%
Operating Transfers	\$3,068,310	\$4,855,609	\$5,950,633	\$5,058,541	\$4,430,106	-12.4%
Total Expenditures:	\$4,849,135	\$6,315,375	\$7,742,412	\$7,330,000	\$7,033,000	-4.1%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salary	\$701,000	\$672,434	\$694,853	\$984,342	\$917,537	-6.8%
Benefits	\$345,558	\$340,792	\$355,337	\$455,803	\$425,491	-6.7%
Supplies	\$34,183	\$26,766	\$26,434	\$48,925	\$48,925	0%
Repair and Maintenance	\$18,428	\$19,196	\$38,926	\$36,000	\$36,000	0%
Professional Services	\$6,647	\$6,647	\$6,647	\$6,647	\$6,647	0%
Communications	\$21,616	\$11,697	\$15,189	\$16,000	\$16,000	0%
Travel	\$0	\$0		\$6,000	\$6,000	0%
Contractual	\$190,226	\$256,783	\$321,601	\$294,126	\$373,000	26.8%
Insurance	\$34,588	\$36,939	\$40,957	\$50,000	\$30,000	-40%
Utility	\$19,301	\$20,530	\$23,575	\$26,500	\$29,500	11.3%
Data Processing	\$5,018	\$3,739	\$9,681	\$10,000	\$10,000	0%
Miscellaneous		\$20		\$0	\$0	0%
Capital	\$0	\$0		\$6,500	\$6,500	0%
Debt	\$101,794	\$97,352	\$79,140	\$330,616	\$697,294	110.9%
Medical Services	\$4,592	-\$309,007	-\$103,400	\$0	\$0	0%
Other Financing Sources	\$3,068,310	\$4,855,609	\$5,950,633	\$5,058,541	\$4,430,106	-12.4%
Depreciation	\$297,875	\$275,878	\$282,837	\$0	\$0	0%

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Expense Objects:	\$4,849,135	\$6,315,375	\$7,742,412	\$7,330,000	\$7,033,000	-4.1%

CAMERON COUNTY, TEXAS
 GATEWAY BRIDGE - OPERATING
 Detail Schedule of Revenues and Sources of Funds
 2024-2025 Fiscal Year

Fund: 800

			<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<u>Revenues</u>						
000	4600	Interest Income	0	51,291	0	0
610	4451	Tolls - Entrance Fees	7,000,000	7,000,000	6,630,000	6,630,000
610	4600	Interest Income	72,000	72,000	385,000	385,000
610	4614	Land Rental	258,000	258,000	18,000	18,000
Total	Miscellaneous		7,330,000	7,381,291	7,033,000	7,033,000
Total	OTHER FINANCING SOURCES		0	0	0	0
		Total Revenues	7,330,000	7,381,291	7,033,000	7,033,000

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

800 Fund:

DEPARTMENT EXPENDITURE SUMMARY

		2024	2024	2025	2025
		Approved	Amended	Recommended	Approved
		<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
610	TOLL BRIDGE OPERATIONS	2,271,459	2,322,750	2,602,894	2,602,894
TOTAL		<u>2,271,459</u>	<u>2,322,750</u>	<u>2,602,894</u>	<u>2,602,894</u>
TOTAL		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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>
<u>REVENUE ACCOUNTS</u>						
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
	Revenue Total:	421,906.96	0	51,291	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6076	Bank Fees	0.00	0	0	0	0
	Expenditure Total:	0.00	0	0	0	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 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4451	Tolls - Entrance Fees	7,083,120.81	7,000,000	7,000,000	6,630,000	6,630,000
4600	Interest Income	218,805.07	72,000	72,000	385,000	385,000
4602	Miscellaneous	0.00	0	0	0	0
4614	Land Rental	120.00	258,000	258,000	18,000	18,000
4641	Sale of Capital Assets	0.00	0	0	0	0
	Revenue Total:	7,302,045.88	7,330,000	7,330,000	7,033,000	7,033,000
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	62,430.95	65,522	65,522	70,082	70,082
6003	Salaries-Employees	564,783.08	853,820	799,820	772,455	772,455
6004	Overtime	66,729.93	65,000	65,000	75,000	75,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	51,717.86	75,302	75,302	70,192	70,192
6007	Group Health	215,421.82	257,670	257,670	221,670	221,670
6008	Retirement	81,041.20	115,635	115,635	126,852	126,852
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	6,816.92	15,000	15,000	15,000	15,000
6011	Workers Compensation	4,290.24	3,259	3,259	3,107	3,107
6012	Unemployment Insurance	2,684.81	3,937	3,937	3,670	3,670
6014	Office Supplies	15,462.32	26,525	26,525	26,525	26,525
6016	Gasoline	0.00	1,000	1,000	1,000	1,000
6025	Food-Human	135.00	1,000	1,000	1,000	1,000
6028	Camera and Police Supplies	0.00	1,000	1,000	1,000	1,000
6030	Vehicle Repairs	976.55	1,000	1,000	1,000	1,000
6033	Contingencies	0.00	0	0	0	0
6038	Small Tools and Equipment	2,956.64	2,000	2,000	2,000	2,000
6040	Audit and Accounting	6,647.00	6,647	6,647	6,647	6,647
6045	Professional Services	0.00	0	0	0	0
6047	Mobile Phones	8,166.28	8,000	8,000	8,000	8,000
6048	Communications	7,022.85	8,000	8,000	8,000	8,000
6049	Postage	0.00	400	400	400	400
6050	Travel	0.00	3,000	3,000	3,000	3,000
6054	Advertising	11,852.50	15,000	15,000	20,000	20,000
6056	Property Insurance	40,957.25	50,000	50,000	30,000	30,000
6059	Bonds	0.00	0	0	0	0
6060	Electricity	11,283.35	18,000	18,000	18,000	18,000
6062	Water	4,853.68	3,000	5,000	4,500	4,500
6063	Sewage and Garbage	7,438.20	5,500	7,500	7,000	7,000
6064	Building Maintenance	14,025.84	15,000	15,000	15,000	15,000
6065	Bridge Repair	0.00	0	0		
6067	Equipment Maintenance	23,924.00	20,000	20,000	20,000	20,000
6069	Equipment Rental	218.50	5,000	5,000	5,000	5,000
6073	Dues and Memberships	0.00	3,000	3,000	3,000	3,000
6076	Bank Fees	1,516.05	2,000	2,000	2,000	2,000
6077	Data Processing	9,681.32	10,000	10,000	10,000	10,000
6078	Education and Training	0.00	3,000	3,000	3,000	3,000
6082	Contractual Expense	218,013.70	179,126	229,126	251,000	251,000

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

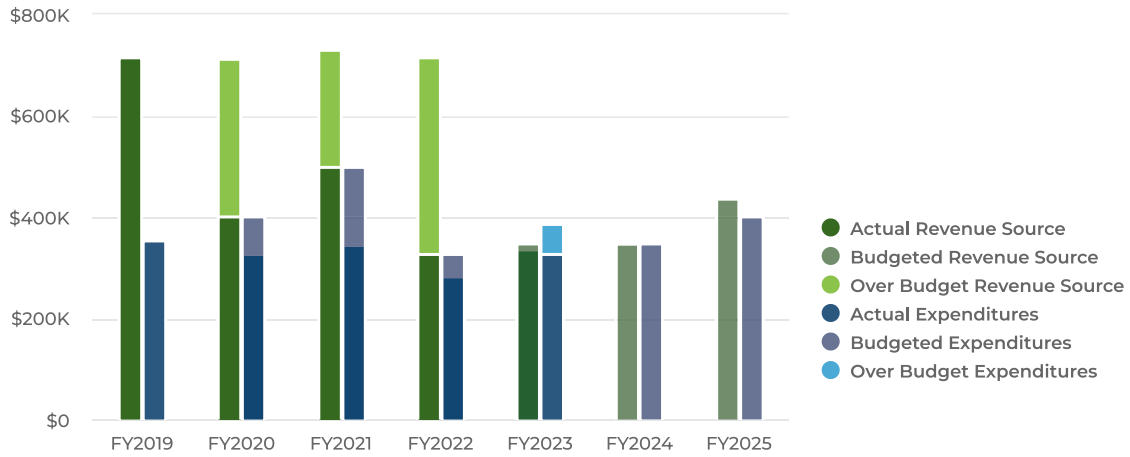


Colonia Lights/Scofflaw

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

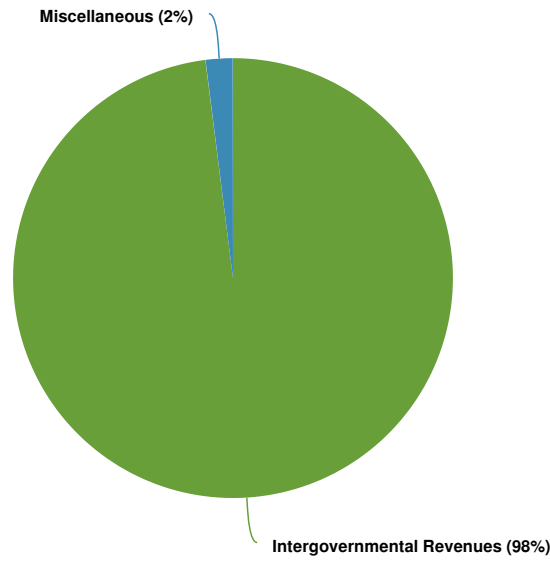
Summary

The County of Cameron is projecting \$439.84K of revenue in FY2025, which represents a 25.9% increase over the prior year. Budgeted expenditures are projected to increase by 15.4% or \$53.68K to \$403.08K in FY2025.

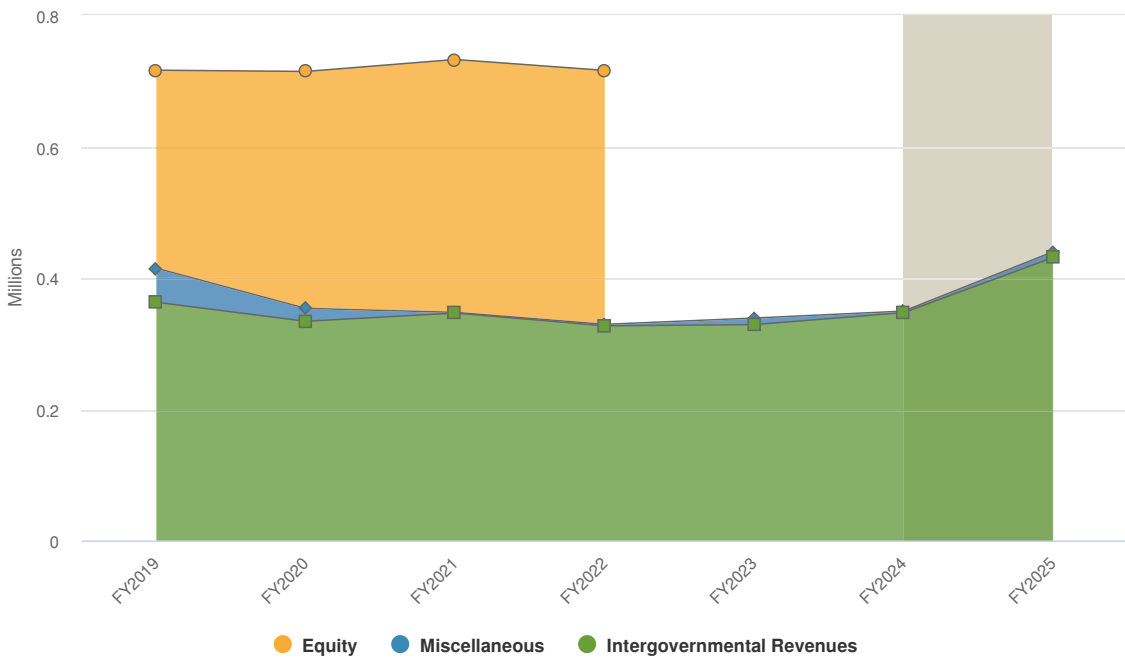


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



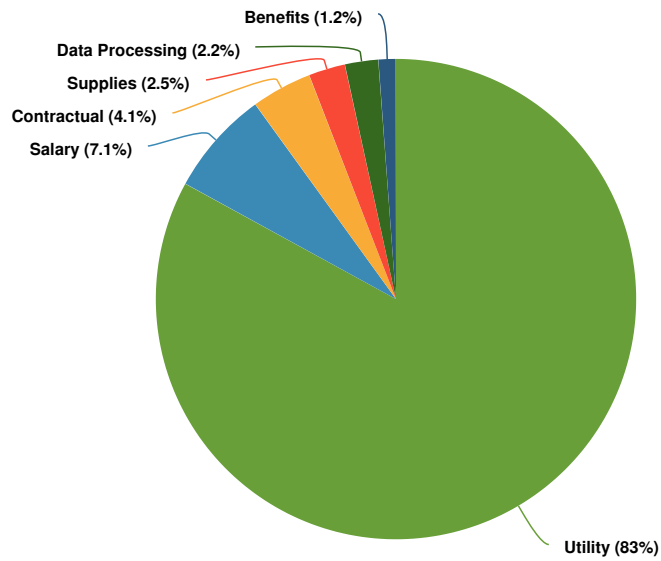
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						

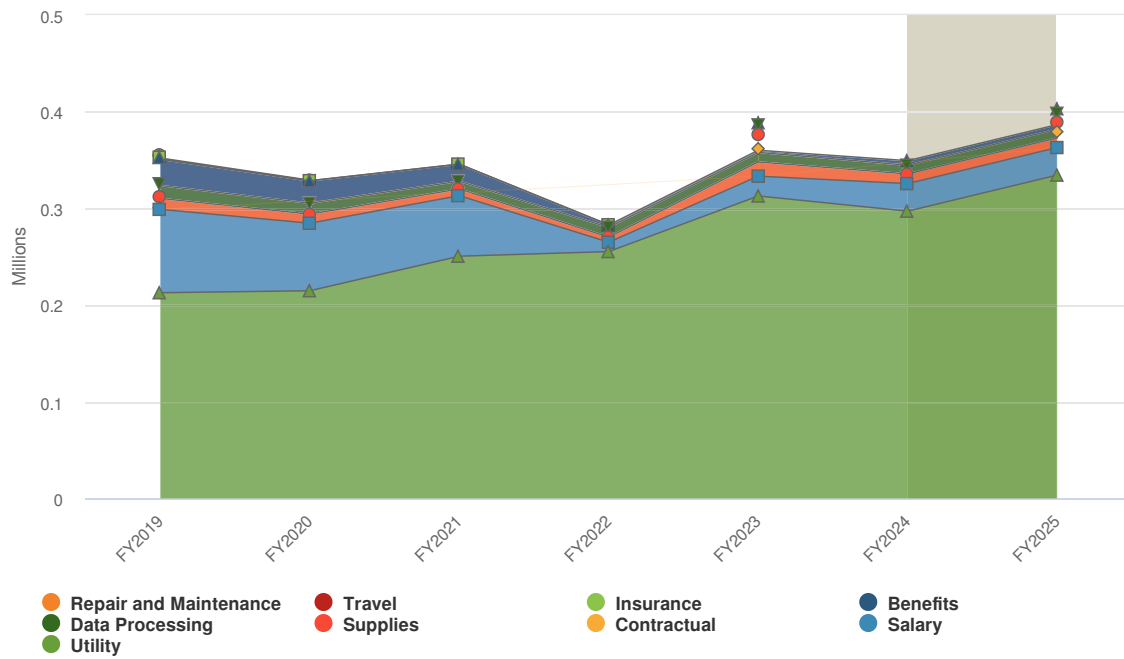
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Equity	\$385,088	\$386,697	\$0	\$0	\$0	0%
Miscellaneous	\$1,027	\$2,308	\$10,003	\$2,400	\$8,800	266.7%
Intergovernmental Revenues	\$346,445	\$326,923	\$328,835	\$347,000	\$431,044	24.2%
Total Revenue Source:	\$732,560	\$715,928	\$338,838	\$349,400	\$439,844	25.9%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY 2024-2025 APPROVED BUDGET (Colonia Lights/Scofflaw)
Expense Objects				
Salary	\$9,675	\$20,523	\$28,500	\$28,500
Benefits	\$2,423	\$2,208	\$4,690	\$4,690
Supplies	\$5,296	\$14,704	\$9,955	\$9,955
Contractual	\$0	\$28,404	\$0	\$16,390
Insurance	\$280		\$0	\$0
Utility	\$255,367	\$312,887	\$297,198	\$334,486
Data Processing	\$10,093	\$9,865	\$9,057	\$9,057
Total Expense Objects:	\$283,133	\$388,591	\$349,400	\$403,078

CAMERON COUNTY, TEXAS
 COLONIA LIGHTS/SCOFFLAW
 Detail Schedule of Revenues and Sources of Funds
 2024-2025 Fiscal Year

Fund: 820

			<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>Tota</u> <u>Approved</u>
<u>Revenues</u>						
542	4458	Solid Waste Collection Fee	347,000	347,000	337,000	431,044
Total	Intergovernmental Revenues		347,000	347,000	337,000	431,044
Total	Charges for Services		0	0	0	0
000	4600	Interest Income	2,400	2,400	8,800	8,800
Total	Miscellaneous		2,400	2,400	8,800	8,800
Total Revenues			349,400	349,400	345,800	439,844

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

820 Fund:

DEPARTMENT EXPENDITURE SUMMARY

	2024	2024	2025	Budg
	Approved	Amended	Recommended	Approved
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
499 TAX ASSESSOR-COLLECTOR	0	0	0	0
542 SOLID WASTE COLLECTION	55,208	52,202	55,208	55,208
5421 CAMERON PARK	25,488	27,371	25,488	27,388
5422 LAGUNA HEIGHTS	4,536	6,610	4,536	6,653
5423 MEADOW BROOKE	3,672	3,072	3,672	3,094
5424 RANCHO GRANDE SOUTH	1,512	1,872	1,512	1,883
5425 SALDIVAR SUBDIVISION	1,512	1,352	1,512	1,354
5426 BENT TREE SUBDIVISION	9,720	14,930	9,720	14,754
5427 SAN CARLOS SUBDIVISION	1,728	2,100	1,728	2,110
5428 LA PALOMA SUBDIVISION	2,592	2,292	2,592	2,320
5429 EL RANCHITO SUBDIVISION	10,584	12,677	10,584	12,755
5430 LAS PALMAS SUBDIVISION	4,536	3,436	4,536	3,480
5431 PASO REAL SUBDIVISION	17,064	9,547	17,064	9,667
5432 OLMITO SUBDIVISION	14,256	17,478	14,256	17,622
5433 VALLE DE CIPRES	7,776	6,732	7,776	6,960
5434 SAN PEDRO SUBDIVISION	6,480	8,218	6,480	8,252
5435 LUZ DEL CIELO SUBDIVISION	5,616	0	5,616	0
5436 OLMITO PHASE II SUBDIVISION	8,424	10,155	8,424	10,222
5437 EL CARIBE ESTATES SUBDIVISION	1,512	1,133	1,512	1,140
5438 RANCHO GRANDE SOUTH SUBDV	58,104	70,044	58,104	70,408
5439 DAKOTA ESTATES SUBDIVISION	5,616	3,970	5,616	3,985
5440 IGLESIA VIEJA SUBDIVISION	6,480	7,815	6,480	7,867
5442 LA GLORIA CANAL SUBDIVISION	10,584	12,881	10,584	12,967
5443 JUAN ABREGO AND FRANCISCA ROAD	1,296	1,296	1,296	1,160
5444 LANTANA ROAD SUBDIVISION	2,160	4,956	2,160	2,372
5445 SUMMERHILL SUBDIVISION	3,672	4,438	3,672	4,466
5446 SANTA MARIA NORTH SUBDIVISION	5,616	5,996	5,616	6,036
5447 LUZ DEL CIELO I&II SUBDIVISION	4,320	11,420	4,320	11,495
5448 IGLESIA ANTIGUA SUBDIVISION	3,888	4,696	3,888	4,728
5449 NICHO ESPARZA SUBDIVISION	3,456	0	3,456	4,424
5450 ENTANADA LOOP SUBDIVISION	5,832	5,745	5,832	5,774
5451 LONGORIA AND EL ROSAL SUBDIVIS	9,504	10,684	9,504	10,746
5452 STA MARIA/J.E. SOLIS SUBDIVISI	8,208	9,895	8,208	9,960
5453 PUERTA DEL CIELO SUBDIVISION	5,400	6,527	5,400	6,559
5454 RESACA SANTA SUBDIVISION	12,744	14,935	12,744	15,011
5455 ESQUINA SUBDIVISION	3,240	3,776	3,240	3,800
5456 WEST LAKESIDE	1,944	0	1,944	2,376
5457 PASO REAL SUBD SECTION IV	9,504	12,098	9,504	12,196
5458 VALLE HERMOSA SUBDIVISION	3,456	3,994	3,456	4,016
5459 NEW COMBES HWY ROAD	2,160	1,475	2,160	1,480
5465 Brent Tree Subd. Section VIII	0	0	4,536	5,544
5466 Tamm Ln. II Subdivision	0	0	1,080	1,320
5467 Bass Blvd. Subdivision Unit 3	0	0	4,536	5,544
5468 Sunny Skies Subdivision	0	1,188	1,080	1,870
5469 CAMPO REAL SUBD PHASE I	0	0	1,728	2,112

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

820 Fund:

DEPARTMENT EXPENDITURE SUMMARY

	2024 Approved <u>Budget</u>	2024 Amended <u>Budget</u>	2025 Recommended <u>Budget</u>	2025 Approved <u>Budget</u>
TOTAL	<u>349,400</u>	<u>379,006</u>	<u>362,360</u>	<u>403,078</u>

CAMERON COUNTY, TEXAS
 COLONIA LIGHTS/SCOFFLAW
 Revenue Total:

Fund 820 Dept. 000

SOLID WASTE COLLECTION

<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>
<u>REVENUE ACCOUNTS</u>						
4600	Interest Income	10,002.91	2,400	2,400	8,800	8,800
	<i>Revenue Total:</i>	10,002.91	2,400	2,400	8,800	8,800

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

Fund 820 Dept. 499

SCOFFLAW

<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>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	0.00	0	0	0	0
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
	<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>
<u>REVENUE ACCOUNTS</u>						
4458	Solid Waste Collection Fee	328,835.26	347,000	347,000	337,000	431,044
	<i>Revenue Total:</i>	328,835.26	347,000	347,000	337,000	431,044
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	0.00	8,000	8,000	8,000	8,000
6003	Salaries-Employees	1,998.34	5,000	5,000	5,000	5,000
6004	Overtime	0.00	0	0		
6005	Extra Help	18,525.00	15,500	15,500	15,500	15,500
6006	FICA	1,469.55	2,027	2,027	2,027	2,027
6007	Group Health	359.73	1,092	1,092	1,092	1,092
6008	Retirement	234.02	1,363	1,363	1,363	1,363
6011	Workers Compensation	74.58	113	113	113	113
6012	Unemployment Insurance	69.88	95	95	95	95
6014	Office Supplies	14,703.62	6,500	6,500	6,500	6,500
6038	Small Tools and Equipment	0.00	0	0	0	0
6049	Postage	0.00	3,455	3,455	3,455	3,455
6060	Electricity	0.00	3,006	0	3,006	3,006
6077	Data Processing	9,864.78	9,057	9,057	9,057	9,057
	<i>Expenditure Total:</i>	47,299.50	55,208	52,202	55,208	55,208

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>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	26,587.63	25,488	27,371	25,488	27,388
	<i>Expenditure Total:</i>	26,587.63	25,488	27,371	25,488	27,388

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>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	6,207.14	4,536	6,610	4,536	6,653
	<i>Expenditure Total:</i>	6,207.14	4,536	6,610	4,536	6,653

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

Fund 820 Dept. 5423

MEADOW BROOKE 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>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	3,113.44	3,672	3,072	3,672	3,094
	<i>Expenditure Total:</i>	3,113.44	3,672	3,072	3,672	3,094

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

Fund 820 Dept. 5424

RANCHO GRANDE 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>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	1,783.15	1,512	1,872	1,512	1,883
	<i>Expenditure Total:</i>	1,783.15	1,512	1,872	1,512	1,883

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

Fund 820 Dept. 5425

SALDIVAR 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>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	1,362.13	1,512	1,352	1,512	1,354
	<i>Expenditure Total:</i>	1,362.13	1,512	1,352	1,512	1,354

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

Fund 820 Dept. 5426

BENT TREE 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>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	11,369.77	9,720	14,930	9,720	14,754
	<i>Expenditure Total:</i>	11,369.77	9,720	14,930	9,720	14,754

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>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	2,017.93	1,728	2,100	1,728	2,110
	<i>Expenditure Total:</i>	2,017.93	1,728	2,100	1,728	2,110

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>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	2,335.08	2,592	2,292	2,592	2,320
	<i>Expenditure Total:</i>	2,335.08	2,592	2,292	2,592	2,320

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>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	12,143.77	10,584	12,677	10,584	12,755
	<i>Expenditure Total:</i>	12,143.77	10,584	12,677	10,584	12,755

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

Fund 820 Dept. 5430

LAS PALMAS 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>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	3,502.62	4,536	3,436	4,536	3,480
	<i>Expenditure Total:</i>	3,502.62	4,536	3,436	4,536	3,480

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>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	9,728.08	17,064	9,547	17,064	9,667
	<i>Expenditure Total:</i>	9,728.08	17,064	9,547	17,064	9,667

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

Fund 820 Dept. 5432

OLMITO 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>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	16,362.65	14,256	17,478	14,256	17,622
	<i>Expenditure Total:</i>	16,362.65	14,256	17,478	14,256	17,622

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</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>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	7,003.70	7,776	6,732	7,776	6,960
	<i>Expenditure Total:</i>	7,003.70	7,776	6,732	7,776	6,960

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

Fund 820 Dept. 5434

SAN PEDRO 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>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	7,820.08	6,480	8,218	6,480	8,252
	<i>Expenditure Total:</i>	7,820.08	6,480	8,218	6,480	8,252

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 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	0.00	5,616	0	5,616	0
	<i>Expenditure Total:</i>	0.00	5,616	0	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>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	9,675.87	8,424	10,155	8,424	10,222
	<i>Expenditure Total:</i>	9,675.87	8,424	10,155	8,424	10,222

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>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	1,084.89	1,512	1,133	1,512	1,140
	<i>Expenditure Total:</i>	1,084.89	1,512	1,133	1,512	1,140

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</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>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	67,880.37	58,104	70,044	58,104	70,408
	<i>Expenditure Total:</i>	67,880.37	58,104	70,044	58,104	70,408

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>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	4,024.86	5,616	3,970	5,616	3,985
	<i>Expenditure Total:</i>	4,024.86	5,616	3,970	5,616	3,985

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>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	6,823.41	6,480	7,815	6,480	7,867
	<i>Expenditure Total:</i>	6,823.41	6,480	7,815	6,480	7,867

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>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	12,273.96	10,584	12,881	10,584	12,967
	<i>Expenditure Total:</i>	12,273.96	10,584	12,881	10,584	12,967

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</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>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	1,167.54	1,296	1,296	1,296	1,160
	<i>Expenditure Total:</i>	1,167.54	1,296	1,296	1,296	1,160

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>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	1,945.19	2,160	4,956	2,160	2,372
	<i>Expenditure Total:</i>	1,945.19	2,160	4,956	2,160	2,372

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

Fund 820 Dept. 5445

SUMMER HILL 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>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	4,227.16	3,672	4,438	3,672	4,466
	<i>Expenditure Total:</i>	4,227.16	3,672	4,438	3,672	4,466

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>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	5,713.16	5,616	5,996	5,616	6,036
	<i>Expenditure Total:</i>	5,713.16	5,616	5,996	5,616	6,036

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>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	10,882.35	4,320	11,420	4,320	11,495
	<i>Expenditure Total:</i>	10,882.35	4,320	11,420	4,320	11,495

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

Fund 820 Dept. 5448

IGLESIA ANTIGUA 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>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	4,474.90	3,888	4,696	3,888	4,728
	<i>Expenditure Total:</i>	4,474.90	3,888	4,696	3,888	4,728

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>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	0.00	3,456	0	3,456	4,424
	<i>Expenditure Total:</i>	0.00	3,456	0	3,456	4,424

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

Fund 820 Dept. 5450

ENTANADA LOOP 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>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	5,567.14	5,832	5,745	5,832	5,774
	<i>Expenditure Total:</i>	5,567.14	5,832	5,745	5,832	5,774

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>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	10,272.51	9,504	10,684	9,504	10,746
	<i>Expenditure Total:</i>	10,272.51	9,504	10,684	9,504	10,746

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 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	9,428.20	8,208	9,895	8,208	9,960
	<i>Expenditure Total:</i>	9,428.20	8,208	9,895	8,208	9,960

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>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	6,324.00	5,400	6,527	5,400	6,559
	<i>Expenditure Total:</i>	6,324.00	5,400	6,527	5,400	6,559

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

Fund 820 Dept. 5454

RESACA SANTA 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>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	16,428.67	12,744	14,935	12,744	15,011
	<i>Expenditure Total:</i>	16,428.67	12,744	14,935	12,744	15,011

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

Fund 820 Dept. 5455

ESQUINA 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>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	4,117.12	3,240	3,776	3,240	3,800
	<i>Expenditure Total:</i>	4,117.12	3,240	3,776	3,240	3,800

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>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	11,027.27	1,944	0	1,944	2,376
	<i>Expenditure Total:</i>	11,027.27	1,944	0	1,944	2,376

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 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	2,242.04	9,504	12,098	9,504	12,196
	<i>Expenditure Total:</i>	2,242.04	9,504	12,098	9,504	12,196

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>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	4,465.20	3,456	3,994	3,456	4,016
	<i>Expenditure Total:</i>	4,465.20	3,456	3,994	3,456	4,016

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>
<u>REVENUE ACCOUNTS</u>						
4458	Solid Waste Collection Fee	0.00	0	0	0	0
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	1,504.04	2,160	1,475	2,160	1,480
6082	Contractual Expense	0.00	0	0		
	<i>Expenditure Total:</i>	1,504.04	2,160	1,475	2,160	1,480

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

Fund 820 Dept. 5465

Brent Tree Subd. Section VIII

<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>
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	1,129.81	0	0	4,536	5,544
	<i>Expenditure Total:</i>	1,129.81	0	0	4,536	5,544

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

Fund 820 Dept. 5466

Tamm Ln. II 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>
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	5,115.53	0	0	1,080	1,320
	<i>Expenditure Total:</i>	5,115.53	0	0	1,080	1,320

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

Fund 820 Dept. 5467

Bass Blvd. Subdivision Unit 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>
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	5,151.37	0	0	4,536	5,544
	<i>Expenditure Total:</i>	5,151.37	0	0	4,536	5,544

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

Fund 820 Dept. 5468

Sunny Skies 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>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	0.00	0	1,188		
6082	Contractual Expense	11,693.29	0	0	1,080	1,870
	<i>Expenditure Total:</i>	11,693.29	0	1,188	1,080	1,870

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

Fund 820 Dept. 5469

CAMPO REAL SUBD PHASE 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>
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	3,113.37	0	0	1,728	2,112
	<i>Expenditure Total:</i>	3,113.37	0	0	1,728	2,112

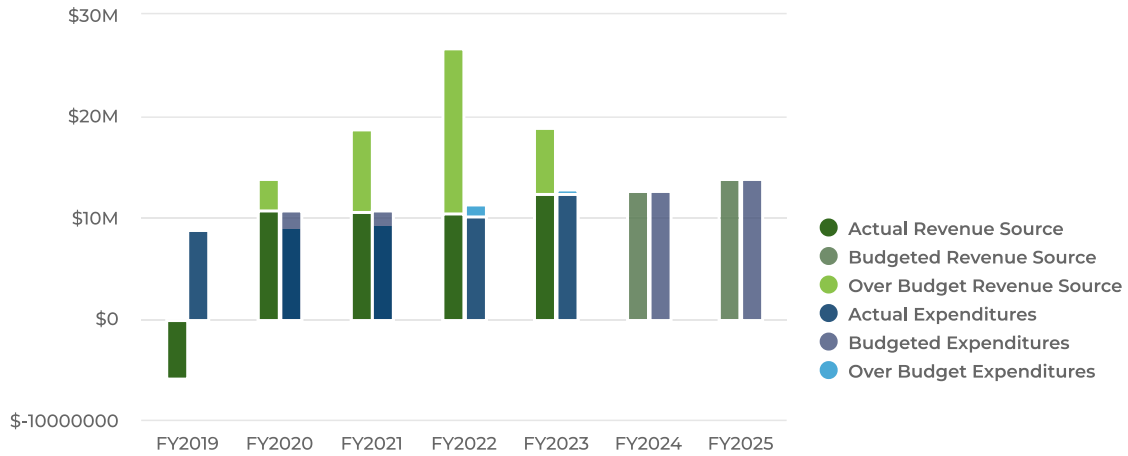


Park System Revenue Fund

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

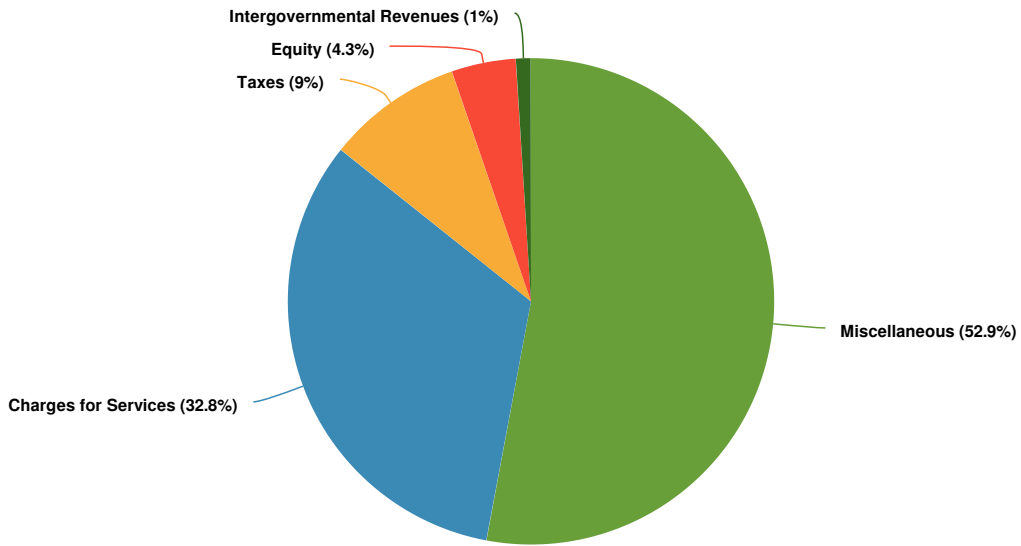
Summary

The County of Cameron is projecting \$13.78M of revenue in FY2025, which represents a 8.6% increase over the prior year. Budgeted expenditures are projected to increase by 8.6% or \$1.1M to \$13.78M in FY2025.

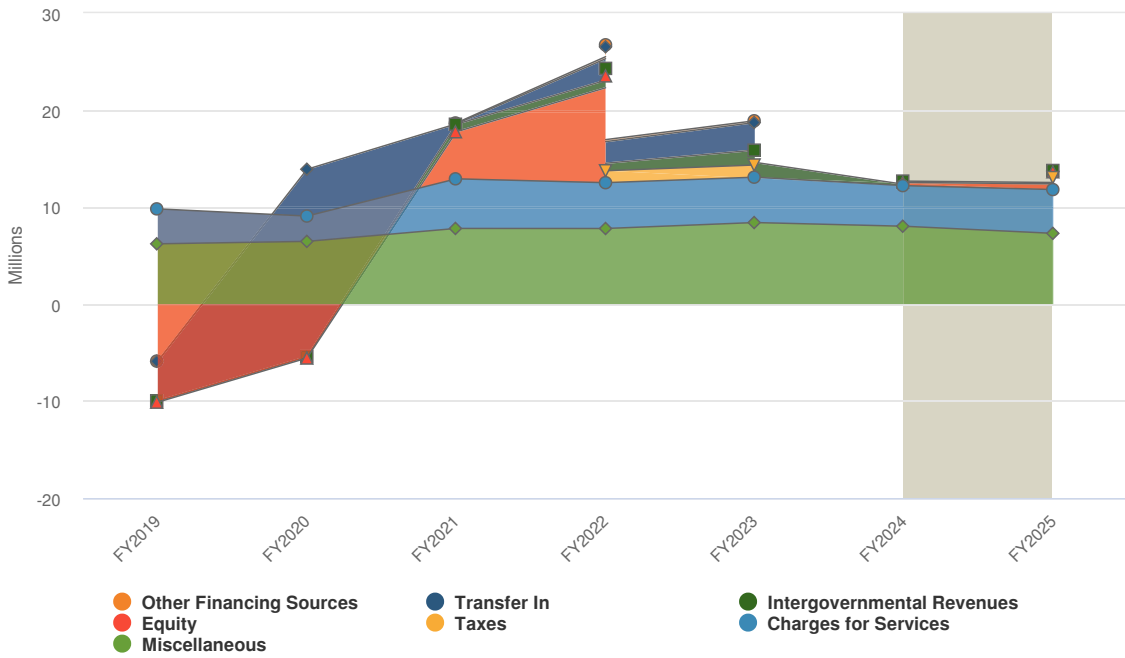


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

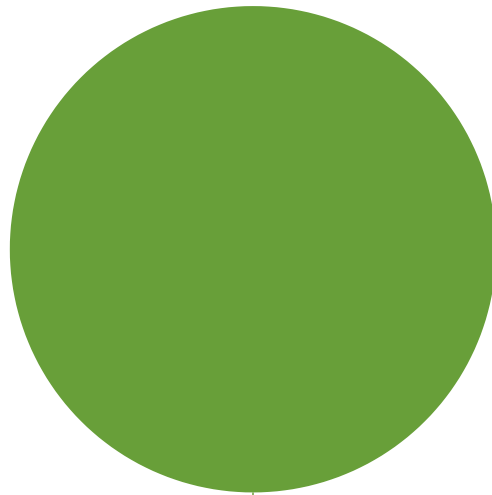


Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Equity	\$4,852,602	\$9,781,639	\$0	\$330,108	\$591,375	79.1%
Taxes	\$0	\$1,231,955	\$1,255,523	\$0	\$1,240,000	N/A
Miscellaneous	\$7,800,461	\$7,793,957	\$8,408,112	\$8,028,060	\$7,294,500	-9.1%
Charges for Services	\$5,116,079	\$4,725,449	\$4,679,581	\$4,187,600	\$4,516,000	7.8%
Intergovernmental Revenues	\$777,645	\$773,764	\$1,528,983	\$136,000	\$136,000	0%
Other Financing Sources	\$97,017	\$210,490	\$179,920	\$0	\$0	0%
Transfer In	\$35,002	\$2,222,853	\$2,852,302	\$0	\$0	0%
Total Revenue Source:	\$18,678,807	\$26,740,105	\$18,904,419	\$12,681,768	\$13,777,875	8.6%

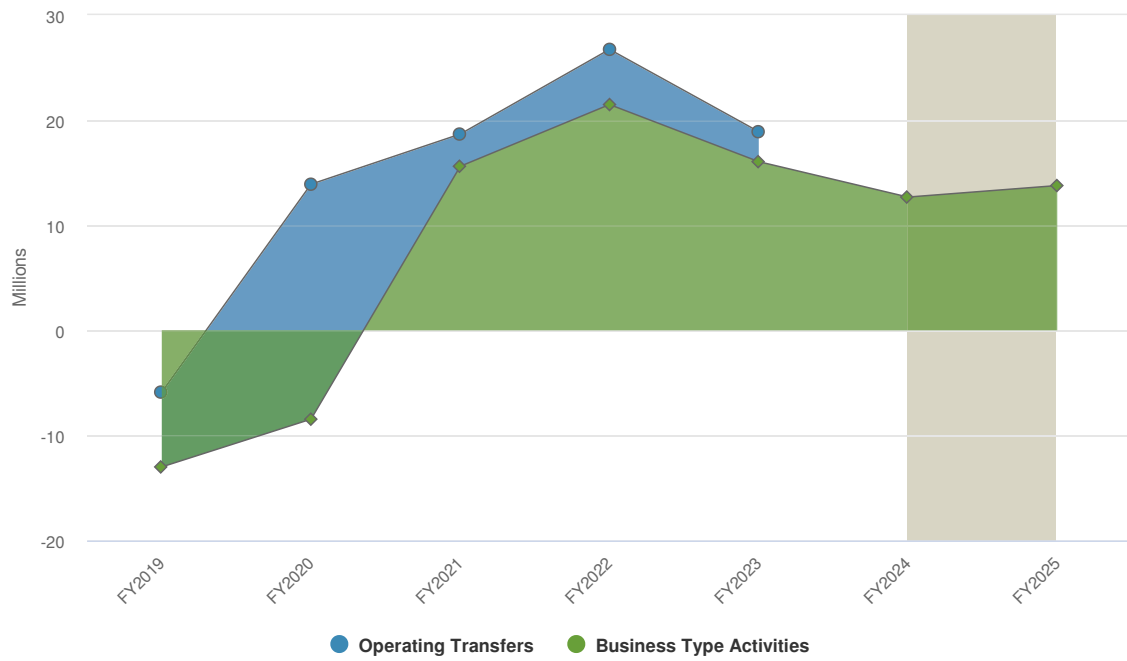
Revenue by Department

Projected 2025 Revenue by Department



Business Type Activities (100%)

Budgeted and Historical 2025 Revenue by Department

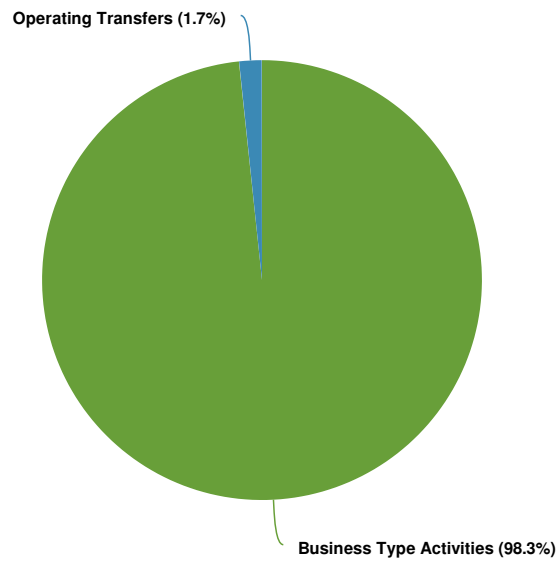


Grey background indicates budgeted figures.

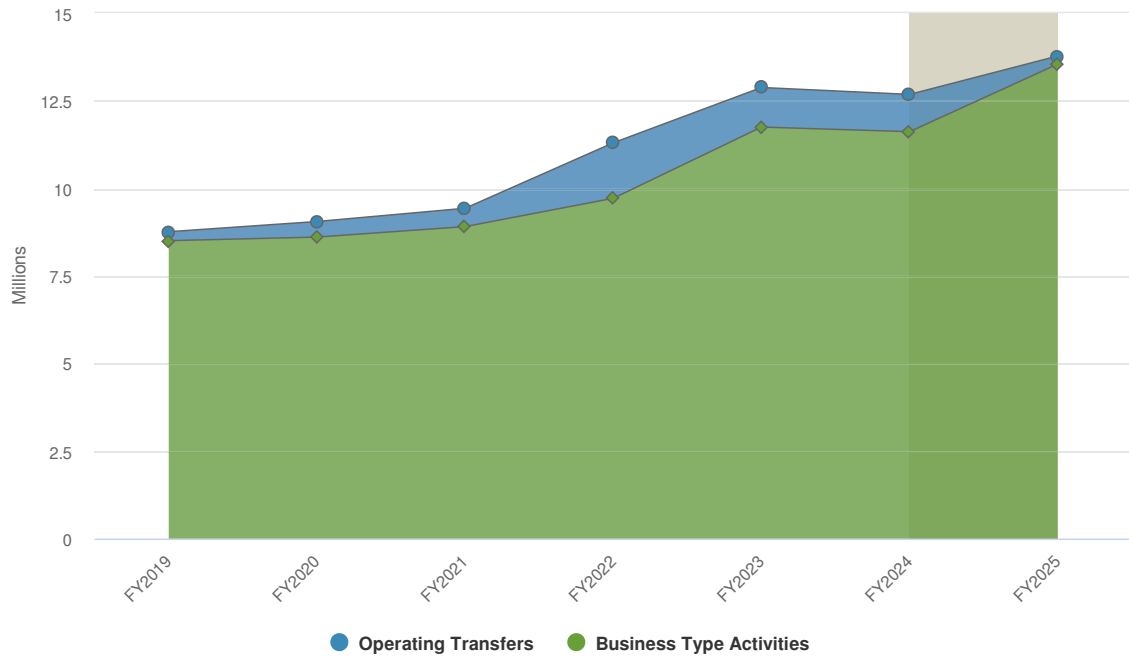
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue						
Operating Transfers	\$3,065,488	\$5,253,339	\$2,852,302	\$0	\$0	0%
Business Type Activities	\$15,613,318	\$21,486,767	\$16,052,118	\$12,681,768	\$13,777,875	8.6%
Total Revenue:	\$18,678,807	\$26,740,105	\$18,904,419	\$12,681,768	\$13,777,875	8.6%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

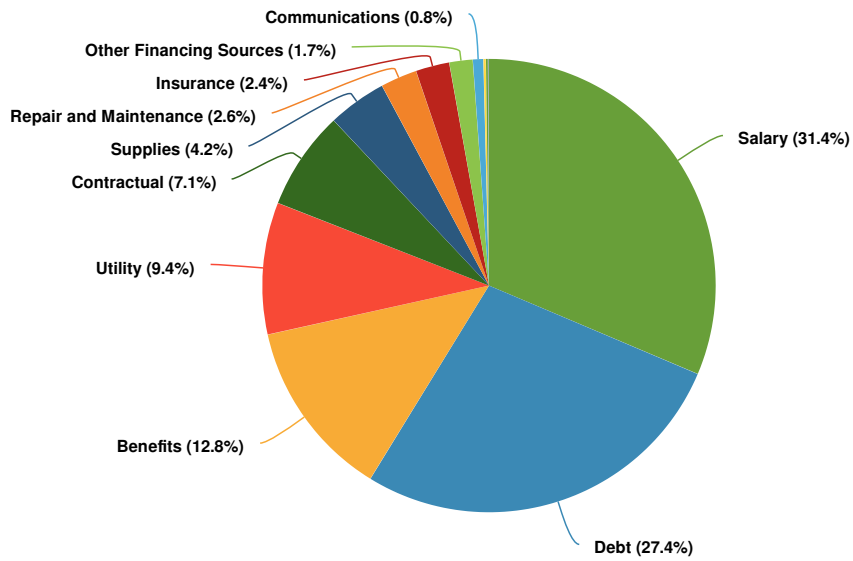


Grey background indicates budgeted figures.

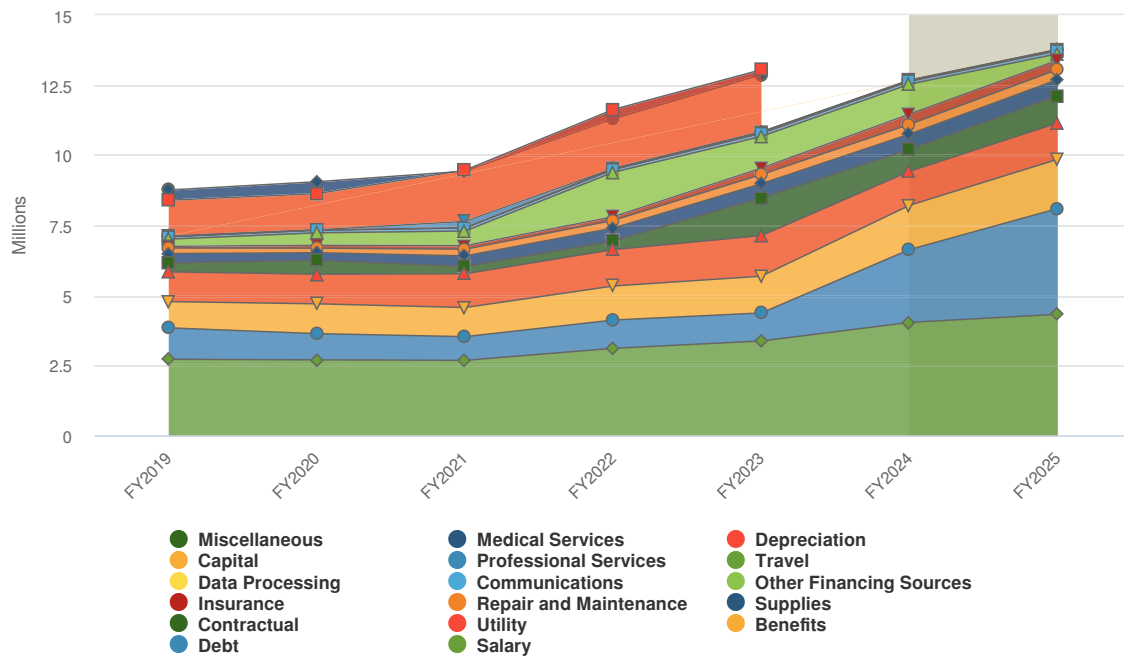
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures						
Business Type Activities	\$8,907,363	\$9,715,947	\$11,749,386	\$11,617,203	\$13,549,119	16.6%
Operating Transfers	\$522,982	\$1,584,328	\$1,129,615	\$1,064,565	\$228,756	-78.5%
Total Expenditures:	\$9,430,345	\$11,300,275	\$12,879,001	\$12,681,768	\$13,777,875	8.6%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Contractual expenses are seeing the largest increase for FY 2025 with a 23.9% increase followed by employee benefits with an 11.4% increase over FY 2023. Employee salaries increased with the creation of one additional full time position during the year and with the approved 5% across the board increases for a total 7.18% to the budget.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salary	\$2,678,902	\$3,107,835	\$3,369,644	\$4,033,289	\$4,322,815	7.2%
Benefits	\$1,039,111	\$1,214,974	\$1,312,021	\$1,578,799	\$1,758,795	11.4%
Supplies	\$374,613	\$458,222	\$502,913	\$543,991	\$575,891	5.9%
Repair and Maintenance	\$241,035	\$274,839	\$327,128	\$348,138	\$359,588	3.3%
Professional Services	\$230,580	\$8,001	\$7,731	\$8,416	\$8,816	4.8%
Communications	\$102,622	\$86,862	\$97,660	\$94,303	\$104,603	10.9%
Travel	\$3,001	\$17,688	\$16,069	\$19,900	\$19,900	0%
Contractual	\$262,368	\$310,695	\$1,349,468	\$784,493	\$972,028	23.9%
Insurance	\$125,273	\$130,218	\$232,900	\$368,271	\$332,182	-9.8%
Utility	\$1,205,034	\$1,298,355	\$1,448,370	\$1,214,325	\$1,295,625	6.7%
Data Processing	\$7,725	\$24,749	\$42,999	\$23,700	\$23,700	0%
Miscellaneous	\$0	\$9,275	\$6,767	\$0	\$0	0%
Capital	\$0	\$0	\$0	\$0	\$200	N/A
Debt	\$844,608	\$1,009,129	\$1,000,484	\$2,599,578	\$3,774,976	45.2%
Medical Services	-\$38,056	-\$340,225	-\$178,810	\$0	\$0	0%

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Other Financing Sources	\$522,982	\$1,584,328	\$1,129,615	\$1,064,565	\$228,756	-78.5%
Depreciation	\$1,830,547	\$2,105,331	\$2,214,043	\$0	\$0	0%
Total Expense Objects:	\$9,430,345	\$11,300,275	\$12,879,001	\$12,681,768	\$13,777,875	8.6%

Fund Balance

The County Park system fund balance was \$12,594,525 at the end of FY 2023 compared to \$10,065,359 at the end of FY 2022, an increase of over \$2.5M. The reserve days of operation at the end of fy 2023 was 428 days.



Financial Summary	FY2023
Fund Balance	—
Restricted	\$12,594,525
Total Fund Balance:	\$12,594,525

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
Detail Schedule of Revenues and Sources of Funds
2024-2025 Fiscal Year

Fund: 830

			<u>2024</u>	<u>2024</u>	<u>2025</u>	<u>2025</u>
			<u>Approved</u>	<u>Amended</u>	<u>Recommended</u>	<u>Approved</u>
<u>Revenues</u>						
660	4152	Commissions	0	0	1,010,000	1,010,000
661	4152	Commissions	0	0	230,000	230,000
Total	Taxes		<u>0</u>	<u>0</u>	<u>1,240,000</u>	<u>1,240,000</u>
653	4300	State Revenue	0	200,000		0
653	4300	State Revenue	0	2,500,000		0
655	4300	State Revenue	0	643,097	0	0
655	4300	State Revenue	0	3,350,000	0	0
655	4300	State Revenue	0	1,000,000	0	0
656	4300	State Revenue	0	750,000		0
656	4300	State Revenue	0	1,000,000		0
660	4459	Beach Cleanup - Pct#1	136,000	136,000	136,000	136,000
660	4300	State Revenue	0	500,000		0
Total	Intergovernmental Revenues		<u>136,000</u>	<u>10,079,097</u>	<u>136,000</u>	<u>136,000</u>
660	4821	Daily Entrance Fees	1,770,000	1,770,000	1,890,000	1,890,000
661	4821	Daily Entrance Fees	160,000	160,000	160,000	160,000
662	4821	Daily Entrance Fees	314,000	314,000	314,000	314,000
664	4821	Daily Entrance Fees	1,600,000	1,600,000	1,800,000	1,800,000
668	4489	Park Ranger Arrest Fees-Misc	8,600	8,600	11,000	11,000
668	4821	Daily Entrance Fees	335,000	335,000	341,000	341,000
Total	Charges for Services		<u>4,187,600</u>	<u>4,187,600</u>	<u>4,516,000</u>	<u>4,516,000</u>
661	4500	Federal Grant Revenue	0	3,780,547	0	0
Total	Fines and Forfeitures		<u>0</u>	<u>3,780,547</u>	<u>0</u>	<u>0</u>
000	4600	Interest Income	125,000	301,603	791,000	791,000
652	4840	Community Center Rental	8,000	8,000	4,000	4,000
660	4381	Insurance Proceeds	0	110,213	0	0
660	4602	Miscellaneous	227,000	227,000	227,000	227,000
660	4830	RV Full	4,150,000	4,150,000	3,930,000	3,930,000
660	4841	Concessions Leases	1,810,000	1,810,000	850,000	850,000
660	4845	Electricity	260,000	260,000	282,000	282,000
660	4846	Water	1,000	1,000	1,000	1,000
660	4849	Tents	21,500	21,500	21,500	21,500
660	4850	CABANAS RENTAL	40,000	40,000	40,000	40,000
660	4381	Insurance Proceeds	0	7,244		0
660	4822	Annual Passes	133,000	133,000	130,000	130,000
660	4824	90 Day Passes	54,000	54,000	54,000	54,000
661	4602	Miscellaneous	22,000	22,000	22,000	22,000
661	4830	RV Full	173,000	173,000	165,000	165,000
661	4841	Concessions Leases	490,000	490,000	258,000	258,000
661	4845	Electricity	9,300	9,300	9,300	9,300
661	4849	Tents	19,660	19,660	18,000	18,000
661	4822	Annual Passes	12,000	12,000	12,000	12,000
661	4824	90 Day Passes	11,800	11,800	10,000	10,000

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
Detail Schedule of Revenues and Sources of Funds
2024-2025 Fiscal Year

Fund: 830

			2024	2024	2025	2025
			<u>Approved</u>	<u>Amended</u>	<u>Recommended</u>	<u>Approved</u>
662	4602	Miscellaneous	10,000	10,000	16,600	16,600
662	4822	Annual Passes	78,500	78,500	78,500	78,500
662	4824	90 Day Passes	4,700	4,700	4,000	4,000
662	4830	RV Full	180,000	180,000	183,000	183,000
662	4839	Apartment Rental	2,100	2,100	2,100	2,100
662	4845	Electricity	8,000	8,000	8,000	8,000
662	4849	Tents	11,000	11,000	11,000	11,000
6641	4843	Trash Bag Revenue	165,000	165,000	165,000	165,000
6682	4200	Program Revenues	1,500	1,500	1,500	1,500
Total	Miscellaneous		<u>8,028,060</u>	<u>8,322,120</u>	<u>7,294,500</u>	<u>7,294,500</u>
Total	OTHER FINANCING SOURCES		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
		Total Revenues	12,351,660	26,369,364	13,186,500	13,186,500

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

830 Fund:

DEPARTMENT EXPENDITURE SUMMARY

		2024	2024	2025	2025
		Approved	Amended	Recommended	Approved
		<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
LAW ENFORCEMENT & PUBLIC SAFETY					
668	PARK RANGERS	983,555	973,555	1,060,884	1,060,884
6681	CODE ENFORCEMENT	34,397	44,397	34,569	34,569
TOTAL	LAW ENFORCEMENT & PUBLIC SAFETY	<u>1,017,952</u>	<u>1,017,952</u>	<u>1,095,453</u>	<u>1,095,453</u>
 LAW ENFORCEMENT & PUBLIC SAFETY					
401	COUNTY JUDGE'S OFFICE	0	0	0	0
535	LAURELS	67,370	67,370	69,164	69,164
541	CAMERON PARK	0	0	0	0
652	COMMUNITY PARKS	774,660	694,714	736,356	736,356
6522	SANTA ROSA-LEARNING CENTER	0	0	0	0
6524	RIO HONDO	0	0	0	0
6525	LOS INDIOS-LEARNING CENTER	0	0	0	0
6528	LA PALOMA PARK	52,858	52,858	54,824	54,824
6531	SANTA ROSA PARK	25,265	25,265	101,337	101,337
6532	OLMITO PARK NATURE TRAIL	0	250,000	0	0
6533	OLMITO NATURE PARK GRANT	0	2,500,000	0	0
654	BROWNE ROAD PARK	289,239	289,239	301,319	301,319
6541	EL RANCHTIO PARK	45,088	45,088	46,665	46,665
6542	OLMITO PARK	0	542,509	69,651	69,651
655	CIAP GRANT PROJECTS	171,750	171,750	171,750	171,750
6551	CIAP-ADMIN	0	643,097	0	0
6552	CIAP-NATURE PARK	0	0	0	0
6553	CIAP-DEEP RIVER	0	0	0	0
6554	CIAP-BEACH ENHANCEMENT	0	3,350,000	0	0
6556	THOMAE PARK BOAT RAMP	0	0	0	0
6557	CIAP-PLANT CENTER	0	1,000,000	0	0
6558	CIAP-SHORELINE STABILIZATION	0	0	0	0
6567	TPWD-Olmito Nature Park	0	750,000	0	0
6568	TPWD - SANTA MARIA PARK	0	1,000,000	0	0
660	ISLA BLANCA PARK	1,778,941	1,729,181	2,001,642	2,001,642
6601	ISLA BLANCA BEACH MAINTENANCE	722,259	1,070,032	747,936	747,936
6604	VALLEY BAPTIST LEAGACY FOUNDAT	0	500,000	0	0
661	ANDY BOWIE PARK	352,161	292,664	363,628	363,628
6611	ANDY BOWIE BEACH MAINTENANCE	99,903	202,021	123,749	123,749
6612	Beach Maintenance Fund Balance	0	3,780,547	0	0
662	THOMAE PARK	506,062	501,062	519,343	519,343
6621	THOMAE PARK SURPLUS	0	688,824	0	0
663	PARKS CAPITAL IMPROVEMENTS	0	0	0	0
6631	PARKS CAPITAL IMPROVEMNTS	244,000	361,606	244,000	244,000
664	PUBLIC BEACHES	476,476	596,476	501,183	501,183
6641	TRASH BAG COLLECTION PROGRAM	126,033	126,033	124,845	124,845
6682	BEACH SAFETY PROGRAM	433,428	433,428	441,953	441,953
669	PARK SYSTEM ADMINISTRATION	2,367,911	2,226,104	3,738,640	3,738,640
6691	GREENS DIVISION	347,443	356,968	376,017	376,017
6692	Parks Donation	0	0	0	0
6694	PARKS SUMMER PROGRAM	22,980	22,980	22,640	22,640

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

830 Fund:

DEPARTMENT EXPENDITURE SUMMARY

	2024	2024	2025	2025
	Approved	Amended	Recommended	Approved
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
6695 PARK ADMIN BUF	47,574	445,984	47,574	47,574
6696 2016 CO's	1,647,850	1,647,850	1,649,450	1,649,450
TOTAL LAW ENFORCEMENT & PUBLIC SAFETY	<u>10,599,251</u>	<u>26,363,650</u>	<u>12,453,666</u>	<u>12,453,666</u>

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 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4600	Interest Income	755,615.93	125,000	301,603	791,000	791,000
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	791,000
<u>EXPENDITURE ACCOUNTS</u>						
	<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</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>
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	12,305.00	16,016	16,016	16,016	16,016
6006	FICA	941.34	868	868	1,225	1,225
6007	Group Health	0.00	0	0	0	0
6008	Retirement	0.00	0	0	2,214	2,214
6010	Uniforms	199.00	200	200	200	200
6011	Workers Compensation	159.36	441	441	159	159
6012	Unemployment Insurance	48.28	62	62	64	64
6014	Office Supplies	2,371.25	3,000	3,000	3,000	3,000
6016	Gasoline	0.00	0	0	0	0
6022	Drugs Medicine	0.00	3,000	1,000	3,000	3,000
6037	Road Materials	421.00	1,500	1,500	1,500	1,500
6038	Small Tools and Equipment	0.00	0	0	0	0
6056	Property Insurance	5,808.99	3,473	3,473	2,976	2,976
6060	Electricity	21,413.65	20,000	15,800	20,000	20,000
6062	Water	6,189.61	4,600	4,600	4,600	4,600
6063	Sewage and Garbage	11,072.86	9,900	18,100	9,900	9,900
6064	Building Maintenance	1,171.00	1,200	1,200	1,200	1,200
6067	Equipment Maintenance	2,687.97	3,000	1,000	3,000	3,000
6069	Equipment Rental	0.00	0	0	0	0
6195	Safety Supplies	45.96	110	110	110	110
6198	Depreciation	100,962.67	0	0	0	0
	<i>Expenditure Total:</i>	165,797.94	67,370	67,370	69,164	69,164

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

Fund 830 Dept. 541

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

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

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

Fund 830 Dept. 6525

LOS INDIOS-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>
<u>EXPENDITURE ACCOUNTS</u>						
6198	Depreciation	3,119.82	0	0	0	0
	<i>Expenditure Total:</i>	3,119.82	0	0	0	0

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

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

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>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	0	200,000		
	<i>Revenue Total:</i>	<u>0.00</u>	<u>0</u>	<u>200,000</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	0.00	0	250,000		
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>0</u>	<u>250,000</u>	<u>0</u>	<u>0</u>

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>
<u>REVENUE ACCOUNTS</u>						
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>
<u>EXPENDITURE ACCOUNTS</u>						
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 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<i>EXPENDITURE ACCOUNTS</i>						
6003	Salaries-Employees	77,350.02	98,540	98,540	102,697	102,697
6004	Overtime	0.00	500	0	500	500
6005	Extra Help	14,883.25	13,104	13,104	13,104	13,104
6006	FICA	7,015.77	8,579	8,579	8,897	8,897
6007	Group Health	19,950.00	27,000	27,000	27,000	27,000
6008	Retirement	8,978.53	11,635	11,635	16,079	16,079
6010	Uniforms	703.35	585	585	585	585
6011	Workers Compensation	1,111.13	1,052	1,052	1,121	1,121
6012	Unemployment Insurance	352.10	449	449	465	465
6014	Office Supplies	11,048.53	12,800	12,800	12,800	12,800
6016	Gasoline	0.00	1,725	1,725	1,725	1,725
6022	Drugs Medicine	1,453.22	2,300	2,300	2,300	2,300
6030	Vehicle Repairs	639.43	1,000	0	1,000	1,000
6037	Road Materials	0.00	2,000	2,000	2,000	2,000
6048	Communications	9,471.45	9,204	9,204	9,204	9,204
6056	Property Insurance	27,662.54	32,419	32,419	35,495	35,495
6057	Vehicle Insurance	710.50	1,012	1,012	1,012	1,012
6060	Electricity	34,423.36	30,023	30,023	30,023	30,023
6062	Water	6,563.23	8,000	8,000	8,000	8,000
6063	Sewage and Garbage	5,235.62	6,800	6,800	6,800	6,800
6064	Building Maintenance	9,367.89	6,200	6,200	6,200	6,200
6067	Equipment Maintenance	6,938.74	9,000	14,200	9,000	9,000
6069	Equipment Rental	671.16	1,662	728	1,662	1,662
6077	Data Processing	0.00	1,500	0	1,500	1,500
6082	Contractual Expense	474.00	2,000	734	2,000	2,000
6096	Equipment	0.00	0	0	0	0
6195	Safety Supplies	155.40	150	150	150	150
6198	Depreciation	111,278.64	0	0	0	0
	<i>Expenditure Total:</i>	356,437.86	289,239	289,239	301,319	301,319

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

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

Fund 830 Dept. 6542

OLMITO 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>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	0.00	0	0	0	0
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	0.00	0	0	16,016	16,016
6006	FICA	0.00	0	0	1,225	1,225
6008	Retirement	0.00	0	0	2,214	2,214
6010	Uniforms	0.00	0	0	200	200
6011	Workers Compensation	0.00	0	0	159	159
6012	Unemployment Insurance	0.00	0	0	164	164
6014	Office Supplies	0.00	0	0	3,000	3,000
6022	Drugs Medicine	0.00	0	0	1,000	1,000
6056	Property Insurance	0.00	0	0	3,473	3,473
6060	Electricity	0.00	0	0	15,800	15,800
6062	Water	0.00	0	0	4,600	4,600
6063	Sewage and Garbage	0.00	0	0	18,100	18,100
6064	Building Maintenance	0.00	0	0	1,200	1,200
6067	Equipment Maintenance	0.00	0	0	1,000	1,000
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	1,500
	<i>Expenditure Total:</i>	8,000.00	0	542,509	69,651	69,651

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>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	0.00	171,750	171,750	171,750	171,750
	<i>Expenditure Total:</i>	0.00	171,750	171,750	171,750	171,750

CAMERON COUNTY, TEXAS
 PARK SYSTEM REVENUE FUND
 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>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	4,500.00	0	643,097	0	0
	<i>Revenue Total:</i>	4,500.00	0	643,097	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	0.00	0	643,097	0	0
	<i>Expenditure Total:</i>	0.00	0	643,097	0	0

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

Fund 830 Dept. 6554

TCEQ-E.K. Pavilion Improvement

<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>
<u>REVENUE ACCOUNTS</u>						
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
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	0.00	0	2,350,000		
6089	Land Acquisitions	0.00	0	1,000,000		
	<i>Expenditure Total:</i>	0.00	0	3,350,000	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>
<u>REVENUE ACCOUNTS</u>						
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
<u>EXPENDITURE ACCOUNTS</u>						
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. 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>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	0	750,000		
	<i>Revenue Total:</i>	0.00	0	750,000	0	0
<u>EXPENDITURE ACCOUNTS</u>						
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. 6568

TPWD - SANTA MARIA 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>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	0	1,000,000		
	<i>Revenue Total:</i>	0.00	0	1,000,000	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	0.00	0	1,000,000		
	<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. 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>
<u>REVENUE ACCOUNTS</u>						
4152	Commissions	1,019,330.18	0	0	1,010,000	1,010,000
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	136,000
4602	Miscellaneous	201,466.46	227,000	227,000	227,000	227,000
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	3,930,000
4838	Boat Slips Marina	0.00	0	0	0	0
4841	Concessions Leases	547,539.16	1,810,000	1,810,000	850,000	850,000
4842	Parks Tag Fee	0.00	0	0	0	0
4845	Electricity	289,042.06	260,000	260,000	282,000	282,000
4846	Water	262.32	1,000	1,000	1,000	1,000
4849	Tents	22,998.50	21,500	21,500	21,500	21,500
4850	CABANAS RENTAL	25,999.99	40,000	40,000	40,000	40,000
	<i>Revenue Total:</i>	6,294,823.01	6,645,500	6,755,713	6,497,500	6,497,500
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	153,834.52	576,612	493,212	612,647	612,647
6004	Overtime	396.86	8,000	8,000	8,000	8,000
6005	Extra Help	12,584.52	8,800	8,800	8,800	8,800
6006	FICA	13,017.96	45,396	40,496	48,153	48,153
6007	Group Health	42,114.89	171,000	161,517	171,000	171,000
6008	Retirement	17,653.82	68,677	62,313	85,806	85,806
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	529.71	2,818	2,818	2,818	2,818
6011	Workers Compensation	1,546.00	2,441	2,441	2,665	2,665
6012	Unemployment Insurance	711.94	2,403	1,903	2,547	2,547
6014	Office Supplies	19,281.08	25,000	30,933	35,000	35,000
6016	Gasoline	6,461.30	9,750	4,350	9,750	9,750
6018	Diesel Fuel	0.00	0	0	0	0
6025	Food-Human	0.00	0	0	5,000	5,000
6030	Vehicle Repairs	2,486.05	3,800	3,800	3,800	3,800
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	7,166
6046	Medical and Dental	350.00	750	750	750	750
6047	Mobile Phones	6,405.32	7,170	6,320	7,170	7,170
6048	Communications	20,556.41	27,000	19,191	27,000	27,000
6049	Postage	120.76	300	300	300	300
6050	Travel	0.00	1,500	1,500	1,500	1,500
6054	Advertising	1,424.00	1,500	1,500	1,500	1,500
6056	Property Insurance	78,142.09	110,210	110,210	98,622	98,622
6057	Vehicle Insurance	1,061.00	1,070	1,070	1,070	1,070
6058	Liability Other Insurance	0.00	0	0	0	0
6060	Electricity	355,219.76	214,000	174,000	214,000	214,000
6062	Water	95,447.70	70,000	70,000	70,000	70,000

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>
6063	Sewage and Garbage	233,079.21	188,000	178,000	188,000	188,000
6064	Building Maintenance	26,326.79	48,428	46,828	48,428	48,428
6067	Equipment Maintenance	7,043.56	7,500	10,300	7,500	7,500
6068	Real Estate Rental	14,000.00	0	0	0	0
6069	Equipment Rental	2,576.89	2,000	2,000	2,000	2,000
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	75.00	500	500	500	500
6074	Credit Services	41,190.44	1,000	1,000	80,000	80,000
6075	Taxes	25,157.61	28,200	28,200	28,200	28,200
6076	Bank Fees	0.00	0	0		
6077	Data Processing	6,274.62	4,000	4,000	4,000	4,000
6078	Education and Training	41.00	400	400	400	400
6082	Contractual Expense	378,645.43	133,000	133,000	217,000	217,000
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	550
6198	Depreciation	1,291,532.49	0	0	0	0
	Expenditure Total:	<u>2,863,623.79</u>	<u>1,778,941</u>	<u>1,729,181</u>	<u>2,001,642</u>	<u>2,001,642</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 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<u>REVENUE ACCOUNTS</u>						
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	1,890,000
4822	Annual Passes	129,426.00	133,000	133,000	130,000	130,000
4824	90 Day Passes	56,459.00	54,000	54,000	54,000	54,000
4842	Parks Tag Fee	0.00	0	0	0	0
	Revenue Total:	<u>2,128,821.00</u>	<u>1,957,000</u>	<u>1,964,244</u>	<u>2,074,000</u>	<u>2,074,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	495,499.04	189,500	242,900	201,890	201,890
6004	Overtime	3,980.95	9,700	9,700	9,700	9,700
6005	Extra Help	62,789.21	45,256	45,256	45,256	45,256
6006	FICA	40,956.18	18,701	23,601	19,649	19,649
6007	Group Health	162,635.11	63,000	72,483	63,000	63,000
6008	Retirement	58,248.91	23,401	29,765	35,510	35,510
6010	Uniforms	7,506.67	6,900	6,161	6,900	6,900
6011	Workers Compensation	6,262.70	1,977	2,716	2,158	2,158
6012	Unemployment Insurance	2,140.81	978	1,390	1,027	1,027
6014	Office Supplies	83,701.64	69,000	68,411	69,000	69,000
6016	Gasoline	9,426.33	10,414	16,264	10,414	10,414
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	16,000
6038	Small Tools and Equipment	0.00	0	5,000	0	0
6047	Mobile Phones	5,889.13	2,021	2,871	2,021	2,021
6048	Communications	8,288.24	1,000	7,809	1,000	1,000
6049	Postage	0.00	0	0	0	0
6057	Vehicle Insurance	679.00	687	687	687	687
6058	Liability Other Insurance	0.00	0	0	0	0
6060	Electricity	140,855.38	115,000	155,000	115,000	115,000
6062	Water	30,788.72	25,000	25,000	25,000	25,000
6063	Sewage and Garbage	182,070.62	90,000	100,000	90,000	90,000
6064	Building Maintenance	26,383.60	18,200	22,879	18,200	18,200
6067	Equipment Maintenance	13,324.44	10,000	10,000	10,000	10,000
6068	Real Estate Rental	0.00	0	0	0	0
6082	Contractual Expense	1,277.06	5,000	6,065	5,000	5,000
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	524
	Expenditure Total:	<u>1,354,509.00</u>	<u>722,259</u>	<u>1,070,032</u>	<u>747,936</u>	<u>747,936</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>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	0	500,000		
	<i>Revenue Total:</i>	0.00	0	500,000	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	0.00	0	500,000		
	<i>Expenditure Total:</i>	0.00	0	500,000	0	0

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>
<u>REVENUE ACCOUNTS</u>						
4152	Commissions	236,192.90	0	0	230,000	230,000
4451	Tolls - Entrance Fees	0.00	0	0	0	0
4602	Miscellaneous	13,241.43	22,000	22,000	22,000	22,000
4705	Long/Short	0.00	0	0		
4830	RV Full	165,620.57	173,000	173,000	165,000	165,000
4839	Apartment Rental	0.00	0	0	0	0
4841	Concessions Leases	15,628.10	490,000	490,000	258,000	258,000
4842	Parks Tag Fee	0.00	0	0	0	0
4845	Electricity	11,717.52	9,300	9,300	9,300	9,300
4849	Tents	18,764.50	19,660	19,660	18,000	18,000
	<i>Revenue Total:</i>	461,165.02	713,960	713,960	702,300	702,300
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	64,871.98	168,719	109,209	176,437	176,437
6004	Overtime	93.15	1,800	1,700	1,800	1,800
6005	Extra Help	6,715.24	8,800	8,187	8,800	8,800
6006	FICA	5,421.14	13,718	9,771	14,308	14,308
6007	Group Health	16,232.27	45,000	33,177	45,000	45,000
6008	Retirement	7,461.61	20,854	14,564	25,610	25,610
6010	Uniforms	971.09	2,500	2,500	2,500	2,500
6011	Workers Compensation	247.92	715	715	729	729
6012	Unemployment Insurance	292.63	717	501	748	748
6014	Office Supplies	6,103.20	14,500	12,833	14,500	14,500
6016	Gasoline	0.00	0	1	0	0
6022	Drugs Medicine	150.00	150	150	150	150
6030	Vehicle Repairs	-738.94	1,000	1,000	1,000	1,000
6037	Road Materials	2,567.33	5,000	0	5,000	5,000
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	809.10	585	466	585	585
6048	Communications	8,853.31	8,500	6,764	8,500	8,500
6049	Postage	0.00	0	0	0	0
6054	Advertising	925.00	1,500	1,500	1,500	1,500
6056	Property Insurance	5,701.25	10,724	10,724	7,082	7,082
6057	Vehicle Insurance	101.50	406	406	406	406
6060	Electricity	10,357.01	9,000	9,000	9,000	9,000
6062	Water	2,859.15	3,000	3,000	3,000	3,000
6063	Sewage and Garbage	9,646.14	9,000	7,898	9,000	9,000
6064	Building Maintenance	8,839.87	13,500	13,500	13,500	13,500
6067	Equipment Maintenance	1,524.40	2,500	2,500	2,500	2,500
6069	Equipment Rental	1,509.30	0	0	0	0
6074	Credit Services	4,016.95	3,500	3,500	5,500	5,500
6076	Bank Fees	0.00	0	0		
6077	Data Processing	1,093.33	500	500	500	500
6082	Contractual Expense	0.00	5,800	38,481	5,800	5,800
6195	Safety Supplies	33.45	173	117	173	173
6198	Depreciation	4,976.93	0	0	0	0
	<i>Expenditure Total:</i>	171,635.31	352,161	292,664	363,628	363,628

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>
<u>REVENUE ACCOUNTS</u>						
4451	Tolls - Entrance Fees	0.00	0	0	0	0
4821	Daily Entrance Fees	169,209.00	160,000	160,000	160,000	160,000
4822	Annual Passes	12,296.00	12,000	12,000	12,000	12,000
4824	90 Day Passes	10,673.00	11,800	11,800	10,000	10,000
	<i>Revenue Total:</i>	<u>192,178.00</u>	<u>183,800</u>	<u>183,800</u>	<u>182,000</u>	<u>182,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	82,139.23	0	53,510	0	0
6004	Overtime	840.08	0	100	0	0
6005	Extra Help	15,323.65	8,800	9,413	8,800	8,800
6006	FICA	7,101.91	674	4,621	674	674
6007	Group Health	23,142.73	0	11,823	0	0
6008	Retirement	9,698.63	0	6,290	0	0
6010	Uniforms	2,625.29	850	850	850	850
6011	Workers Compensation	549.20	239	239	85	85
6012	Unemployment Insurance	370.85	35	251	35	35
6014	Office Supplies	21,417.92	13,000	11,516	13,000	13,000
6016	Gasoline	7,910.07	13,000	11,110	13,000	13,000
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	3,281.48	3,000	1,350	3,000	3,000
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	895	700	700
6048	Communications	6,777.27	3,000	4,700	3,000	3,000
6049	Postage	0.00	0	0	0	0
6060	Electricity	8,994.58	9,200	9,200	9,200	9,200
6062	Water	1,468.89	2,500	4,150	2,500	2,500
6063	Sewage and Garbage	49,327.36	25,000	50,102	49,000	49,000
6064	Building Maintenance	5,792.40	3,195	3,195	3,195	3,195
6067	Equipment Maintenance	2,175.60	1,200	1,200	1,200	1,200
6068	Real Estate Rental	0.00	0	0	0	0
6077	Data Processing	5,626.17	1,700	1,700	1,700	1,700
6082	Contractual Expense	952.46	13,760	10,700	13,760	13,760
6109	Emergency-Hospital	0.00	0	0	0	0
6195	Safety Supplies	200.90	50	106	50	50
	<i>Expenditure Total:</i>	<u>256,263.38</u>	<u>99,903</u>	<u>202,021</u>	<u>123,749</u>	<u>123,749</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>
<u>REVENUE ACCOUNTS</u>						
4500	Federal Grant Revenue	0.00	0	3,780,547	0	0
	<i>Revenue Total:</i>	0.00	0	3,780,547	0	0
<u>EXPENDITURE ACCOUNTS</u>						
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>
<u>REVENUE ACCOUNTS</u>						
4602	Miscellaneous	15,344.55	10,000	10,000	16,600	16,600
4705	Long/Short	295.82	0	0	0	0
4821	Daily Entrance Fees	313,115.00	314,000	314,000	314,000	314,000
4822	Annual Passes	79,800.00	78,500	78,500	78,500	78,500
4824	90 Day Passes	3,440.00	4,700	4,700	4,000	4,000
4830	RV Full	176,413.89	180,000	180,000	183,000	183,000
4838	Boat Slips Marina	0.00	0	0	0	0
4839	Apartment Rental	2,100.00	2,100	2,100	2,100	2,100
4842	Parks Tag Fee	0.00	0	0	0	0
4845	Electricity	8,828.50	8,000	8,000	8,000	8,000
4849	Tents	10,380.00	11,000	11,000	11,000	11,000
	<i>Revenue Total:</i>	609,717.76	608,300	608,300	617,200	617,200
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	0.00	0	0		
6003	Salaries-Employees	166,376.22	209,659	209,659	219,505	219,505
6004	Overtime	0.00	1,000	1,000	1,000	1,000
6006	FICA	12,385.16	16,189	16,189	16,869	16,869
6007	Group Health	53,550.00	63,000	63,000	63,000	63,000
6008	Retirement	19,471.06	24,747	24,747	30,485	30,485
6010	Uniforms	2,073.25	1,980	1,980	1,980	1,980
6011	Workers Compensation	329.24	512	512	523	523
6012	Unemployment Insurance	664.66	843	843	882	882
6014	Office Supplies	18,233.43	20,000	20,000	20,000	20,000
6016	Gasoline	14,505.94	14,375	14,375	14,375	14,375
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	4,000
6037	Road Materials	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	4,000	4,000	4,000	4,000
6047	Mobile Phones	1,328.74	2,995	2,995	2,995	2,995
6048	Communications	7,837.43	9,000	9,000	9,000	9,000
6054	Advertising	3,400.00	2,000	2,000	2,000	2,000
6056	Property Insurance	17,209.90	23,952	23,952	20,919	20,919
6057	Vehicle Insurance	323.50	310	310	310	310
6060	Electricity	11,245.42	15,800	15,800	15,800	15,800
6062	Water	6,852.11	6,500	6,500	6,500	6,500
6063	Sewage and Garbage	37,303.32	30,000	35,000	30,000	30,000
6064	Building Maintenance	17,453.04	18,000	18,000	18,000	18,000
6067	Equipment Maintenance	1,602.38	2,500	2,500	2,500	2,500
6069	Equipment Rental	307.80	500	500	500	500
6074	Credit Services	7,621.95	6,000	6,000	6,000	6,000
6076	Bank Fees	0.00	0	0		
6077	Data Processing	7,684.50	3,000	3,000	3,000	3,000
6082	Contractual Expense	758,510.22	25,000	15,000	25,000	25,000
6096	Equipment	0.00	0	0	0	0
6195	Safety Supplies	0.00	200	200	200	200

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</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>
	<i>Expenditure Total:</i>	1,168,383.48	506,062	501,062	519,343	519,343

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>
<u>EXPENDITURE ACCOUNTS</u>						
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. 6631

PARKS CAPITAL IMPROVEMENTS

<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>
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	-0.04	244,000	361,606	244,000	244,000
	<i>Expenditure Total:</i>	-0.04	244,000	361,606	244,000	244,000

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>
<u>REVENUE ACCOUNTS</u>						
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	1,800,000
	Revenue Total:	<u>1,892,397.50</u>	<u>1,600,000</u>	<u>1,600,000</u>	<u>1,800,000</u>	<u>1,800,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	60,930.05	119,604	99,604	132,989	132,989
6004	Overtime	6,234.59	4,500	4,500	4,500	4,500
6005	Extra Help	102,327.49	90,524	90,524	90,524	90,524
6006	FICA	12,530.59	16,419	16,419	17,443	17,443
6007	Group Health	14,175.00	36,000	36,000	36,000	36,000
6008	Retirement	7,120.49	14,579	14,579	31,523	31,523
6010	Uniforms	2,174.64	2,000	2,000	2,000	2,000
6011	Workers Compensation	1,240.03	300	300	324	324
6012	Unemployment Insurance	648.51	859	859	912	912
6014	Office Supplies	12,914.82	13,000	13,000	13,000	13,000
6016	Gasoline	0.00	0	0	0	0
6049	Postage	0.00	200	200	200	200
6056	Property Insurance	34,799.14	47,027	47,027	40,304	40,304
6060	Electricity	5,755.74	5,900	5,900	5,900	5,900
6062	Water	2,019.69	8,000	8,000	8,000	8,000
6063	Sewage and Garbage	55,323.97	86,000	86,000	86,000	86,000
6064	Building Maintenance	3,006.81	3,000	3,000	3,000	3,000
6067	Equipment Maintenance	2,687.12	2,800	2,800	2,800	2,800
6069	Equipment Rental	555.21	700	700	700	700
6076	Bank Fees	0.00	0	0		
6077	Data Processing	7,290.13	3,000	3,000	3,000	3,000
6082	Contractual Expense	1,417.51	21,564	11,564	21,564	21,564
6096	Equipment	0.00	0	150,000	0	0
6195	Safety Supplies	456.25	500	500	500	500
6198	Depreciation	39,022.80	0	0	0	0
	Expenditure Total:	<u>372,630.58</u>	<u>476,476</u>	<u>596,476</u>	<u>501,183</u>	<u>501,183</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>
<u>REVENUE ACCOUNTS</u>						
4705	Long/Short	-3.00	0	0	0	0
4843	Trash Bag Revenue	164,616.00	165,000	165,000	165,000	165,000
	Revenue Total:	<u>164,613.00</u>	<u>165,000</u>	<u>165,000</u>	<u>165,000</u>	<u>165,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6004	Overtime	6,481.18	3,000	3,000	3,000	3,000
6005	Extra Help	74,971.27	67,884	67,884	67,884	67,884
6006	FICA	6,204.18	5,423	5,423	5,423	5,423
6007	Group Health	0.00	0	0	0	0
6010	Uniforms	0.00	200	200	200	200
6011	Workers Compensation	851.18	1,895	1,895	704	704
6012	Unemployment Insurance	322.35	281	281	284	284
6014	Office Supplies	15,150.23	17,000	17,000	17,000	17,000
6016	Gasoline	0.00	0	0	0	0
6063	Sewage and Garbage	4,603.41	30,000	30,000	30,000	30,000
6064	Building Maintenance	0.00	0	0	0	0
6195	Safety Supplies	350.00	350	350	350	350
	Expenditure Total:	<u>108,933.80</u>	<u>126,033</u>	<u>126,033</u>	<u>124,845</u>	<u>124,845</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>
<u>REVENUE ACCOUNTS</u>						
4489	Park Ranger Arrest Fees-Misc	9,488.24	8,600	8,600	11,000	11,000
4602	Miscellaneous	0.00	0	0	0	0
	<i>Revenue Total:</i>	9,488.24	8,600	8,600	11,000	11,000
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	436,260.32	556,658	550,000	598,295	598,295
6004	Overtime	17,647.23	18,000	18,000	20,000	20,000
6005	Extra Help	0.00	0	518		
6006	FICA	33,101.18	43,961	43,961	47,300	47,300
6007	Group Health	94,909.20	117,000	117,000	117,000	117,000
6008	Retirement	53,025.93	65,175	65,175	82,426	82,426
6010	Uniforms	4,963.67	5,500	11,096	6,000	6,000
6011	Workers Compensation	5,921.39	7,453	7,453	8,681	8,681
6012	Unemployment Insurance	1,796.50	2,291	2,291	2,465	2,465
6014	Office Supplies	2,767.72	3,000	3,830	3,000	3,000
6016	Gasoline	50,076.51	89,300	74,300	89,300	89,300
6028	Camera and Police Supplies	18,570.09	5,000	6,522	7,000	7,000
6030	Vehicle Repairs	57,580.64	36,000	42,000	36,000	36,000
6038	Small Tools and Equipment	0.00	0	0	500	500
6046	Medical and Dental	0.00	100	530	500	500
6047	Mobile Phones	3,721.19	2,600	5,973	9,000	9,000
6048	Communications	129.20	500	200	1,000	1,000
6049	Postage	17.70	100	0	300	300
6050	Travel	1,589.15	1,400	27	1,400	1,400
6056	Property Insurance	0.00	0	0	0	0
6057	Vehicle Insurance	6,559.75	9,655	9,655	9,655	9,655
6059	Bonds	71.00	150	71	150	150
6067	Equipment Maintenance	4,877.09	4,000	3,892	4,000	4,000
6068	Real Estate Rental	2,480.00	2,300	2,450	2,300	2,300
6069	Equipment Rental	-4,929.84	1,812	1,812	1,812	1,812
6077	Data Processing	6,114.78	5,000	330	5,000	5,000
6078	Education and Training	2,494.78	4,500	2,619	4,500	4,500
6079	Legal Books, Publications	0.00	100	0	300	300
6195	Safety Supplies	1,549.21	2,000	3,850	3,000	3,000
	<i>Expenditure Total:</i>	801,294.39	983,555	973,555	1,060,884	1,060,884

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>
<u>REVENUE ACCOUNTS</u>						
4381	Insurance Proceeds	0.00	0	0	0	0
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6004	Overtime	480.00	300	300	600	600
6005	Extra Help	20,197.50	25,600	38,600	25,600	25,600
6006	FICA	1,581.72	1,981	2,364	2,004	2,004
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	1,000
6011	Workers Compensation	213.28	712	309	260	260
6012	Unemployment Insurance	82.71	104	124	105	105
6014	Office Supplies	2,008.72	2,000	2,000	2,000	2,000
6016	Gasoline	0.00	2,000	0	2,000	2,000
6067	Equipment Maintenance	266.95	1,000	0	1,000	1,000
6076	Bank Fees	0.00	0	0	0	0
	<i>Expenditure Total:</i>	25,564.33	34,397	44,397	34,569	34,569

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>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	1,600.00	1,500	1,500	1,500	1,500
4821	Daily Entrance Fees	352,435.00	335,000	335,000	341,000	341,000
	Revenue Total:	<u>354,035.00</u>	<u>336,500</u>	<u>336,500</u>	<u>342,500</u>	<u>342,500</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	89,456.62	91,926	91,926	97,238	97,238
6004	Overtime	3,619.26	1,000	1,000	1,000	1,000
6005	Extra Help	165,016.41	223,800	216,800	223,800	223,800
6006	FICA	19,482.99	24,230	24,230	24,636	24,636
6007	Group Health	18,000.00	18,000	18,000	18,000	18,000
6008	Retirement	10,464.00	10,799	10,799	13,443	13,443
6010	Uniforms	6,702.02	5,000	6,500	5,000	5,000
6011	Workers Compensation	2,847.06	3,056	3,056	3,198	3,198
6012	Unemployment Insurance	1,004.44	1,267	1,267	1,288	1,288
6014	Office Supplies	4,081.34	3,300	3,700	3,300	3,300
6016	Gasoline	14,686.50	9,370	16,370	9,370	9,370
6018	Diesel Fuel	0.00	0	0	0	0
6022	Drugs Medicine	3,044.72	4,000	2,255	4,000	4,000
6030	Vehicle Repairs	5,300.00	5,300	5,300	5,300	5,300
6037	Road Materials	0.00	0	0	0	0
6047	Mobile Phones	470.85	800	800	800	800
6050	Travel	6,839.59	2,000	1,000	2,000	2,000
6056	Property Insurance	0.00	420	420	420	420
6057	Vehicle Insurance	2,026.00	2,320	2,320	2,320	2,320
6060	Electricity	0.00	0	0	0	0
6064	Building Maintenance	1,248.15	2,500	2,500	2,500	2,500
6067	Equipment Maintenance	1,688.29	2,700	2,700	2,700	2,700
6069	Equipment Rental	4,591.92	6,480	6,480	6,480	6,480
6073	Dues and Memberships	1,855.00	2,060	2,060	2,060	2,060
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	527.00	2,500	2,500	2,500	2,500
6082	Contractual Expense	8,800.00	9,600	10,445	9,600	9,600
6096	Equipment	0.00	0	0	0	0
6195	Safety Supplies	669.73	1,000	1,000	1,000	1,000
6198	Depreciation	20,340.47	0	0	0	0
	Expenditure Total:	<u>392,762.36</u>	<u>433,428</u>	<u>433,428</u>	<u>441,953</u>	<u>441,953</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 Actual</u>	<u>2024 Approved</u>	<u>2024 Amended</u>	<u>2025 Recommended</u>	<u>2025 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4602	Miscellaneous	0.00	0	0	0	0
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	118,218.67	302,041	202,694	385,510	385,510
6003	Salaries-Employees	214,343.41	521,087	348,324	554,833	554,833
6004	Overtime	5,552.72	10,220	6,972	10,220	10,220
6005	Extra Help	0.00	14,215	13,712	14,215	14,215
6006	FICA	24,975.32	64,912	44,814	73,879	73,879
6007	Group Health	61,302.75	149,688	102,312	157,185	157,185
6008	Retirement	38,994.85	97,897	66,434	133,383	133,383
6009	Auto Allowance	192.30	0	264	0	0
6010	Uniforms	1,111.95	1,000	710	1,000	1,000
6011	Workers Compensation	1,945.73	4,218	2,771	4,654	4,654
6012	Unemployment Insurance	1,345.75	3,390	2,304	3,859	3,859
6014	Office Supplies	6,024.50	18,000	14,805	18,000	18,000
6016	Gasoline	3,293.40	16,000	14,542	16,000	16,000
6018	Diesel Fuel	2,439.64	2,500	2,579	2,500	2,500
6022	Drugs Medicine	500.00	500	500	500	500
6025	Food-Human	694.61	1,000	1,000	1,000	1,000
6030	Vehicle Repairs	4,989.19	7,000	7,000	7,000	7,000
6033	Contingencies	0.00	0	0	0	0
6046	Medical and Dental	215.00	400	400	400	400
6047	Mobile Phones	3,822.71	1,000	3,740	1,000	1,000
6048	Communications	160.16	7,500	4,760	7,500	7,500
6049	Postage	107.55	125	125	125	125
6050	Travel	3,947.19	6,400	6,400	6,400	6,400
6052	Travel-Mileage Reimbursement	0.00	0	0	0	0
6054	Advertising	0.00	3,100	3,100	3,100	3,100
6056	Property Insurance	8,979.71	40,193	40,193	40,304	40,304
6057	Vehicle Insurance	6,530.50	7,780	7,079	7,780	7,780
6058	Liability Other Insurance	0.00	19,000	19,000	19,000	19,000
6059	Bonds	0.00	97	97	97	97
6060	Electricity	6,678.20	15,000	24,000	24,000	24,000
6062	Water	4,194.58	3,000	6,000	6,000	6,000
6063	Sewage and Garbage	2,354.18	5,260	5,260	5,260	5,260
6064	Building Maintenance	1,107.90	5,000	4,509	7,750	7,750
6067	Equipment Maintenance	4,103.04	8,815	8,815	8,815	8,815
6068	Real Estate Rental	0.00	500	500	500	500
6069	Equipment Rental	6,656.68	4,705	4,705	4,705	4,705
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	140.00	500	500	500	500
6077	Data Processing	4,548.30	5,000	5,000	5,000	5,000
6078	Education and Training	375.00	1,200	1,200	1,200	1,200
6082	Contractual Expense	72,267.81	67,540	74,404	79,540	79,540
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	1,200,837
6098	Debt Interest	201,807.20	171,408	348,011	924,689	924,689
6109	Emergency-Hospital	0.00	0	0	0	0
6195	Safety Supplies	0.00	400	400	400	400
	<i>Expenditure Total:</i>	813,920.50	2,367,911	2,226,104	3,738,640	3,738,640

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

Fund 830 Dept. 6691

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

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

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>
<i>EXPENDITURE ACCOUNTS</i>						
6002	Salaries-Assistants/Deputies	135,776.22	0	94,498	0	0
6003	Salaries-Employees	242,507.42	0	172,763	0	0
6004	Overtime	6,225.50	0	3,248	0	0
6005	Extra Help	0.00	0	503	0	0
6006	FICA	28,224.07	0	20,098	0	0
6007	Group Health	81,082.05	0	47,376	0	0
6008	Retirement	45,380.07	0	31,463	0	0
6009	Auto Allowance	226.64	0	137	0	0
6010	Uniforms	392.55	1,000	1,290	1,000	1,000
6011	Workers Compensation	3,276.39	0	1,447	0	0
6012	Unemployment Insurance	1,481.63	0	1,086	0	0
6014	Office Supplies	11,843.17	2,700	5,895	2,700	2,700
6016	Gasoline	15,284.30	4,830	5,949	4,830	4,830
6018	Diesel Fuel	4,912.93	10,000	10,260	10,000	10,000
6022	Drugs Medicine	0.00	0	0	0	0
6030	Vehicle Repairs	13,487.36	9,300	9,600	9,300	9,300
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	1,438.65	2,000	2,000	2,000	2,000
6048	Communications	1,378.84	450	450	450	450
6049	Postage	0.00	0	0	0	0
6057	Vehicle Insurance	1,108.00	303	0	303	303
6058	Liability Other Insurance	0.00	0	0	0	0
6064	Building Maintenance	0.00	0	491	0	0
6067	Equipment Maintenance	18,720.83	15,000	15,760	15,000	15,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	1,310.37	1,795	1,338	1,795	1,795
6070	INDIRECT COST	0.00	0	0	0	0
6082	Contractual Expense	0.00	0	20,136	0	0
6195	Safety Supplies	0.00	196	196	196	196
	<i>Expenditure Total:</i>	<u>614,056.99</u>	<u>47,574</u>	<u>445,984</u>	<u>47,574</u>	<u>47,574</u>

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

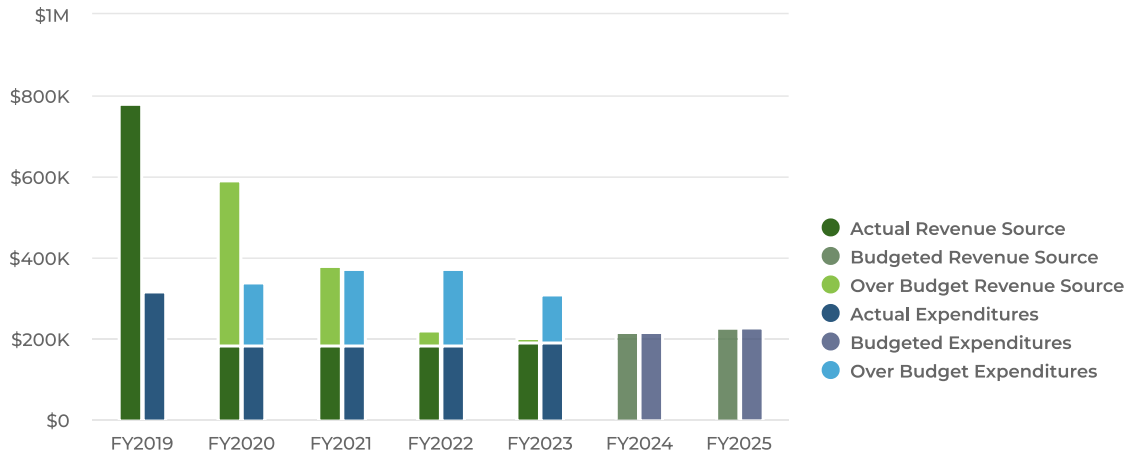


Airport - Operating

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.

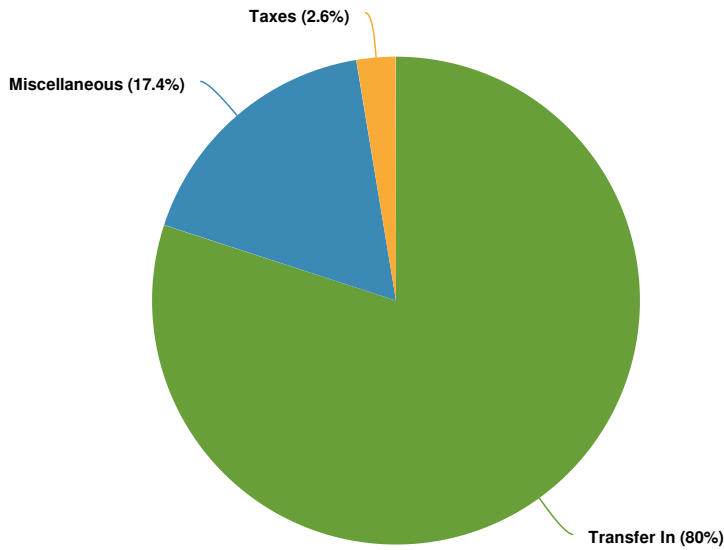
Summary

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.

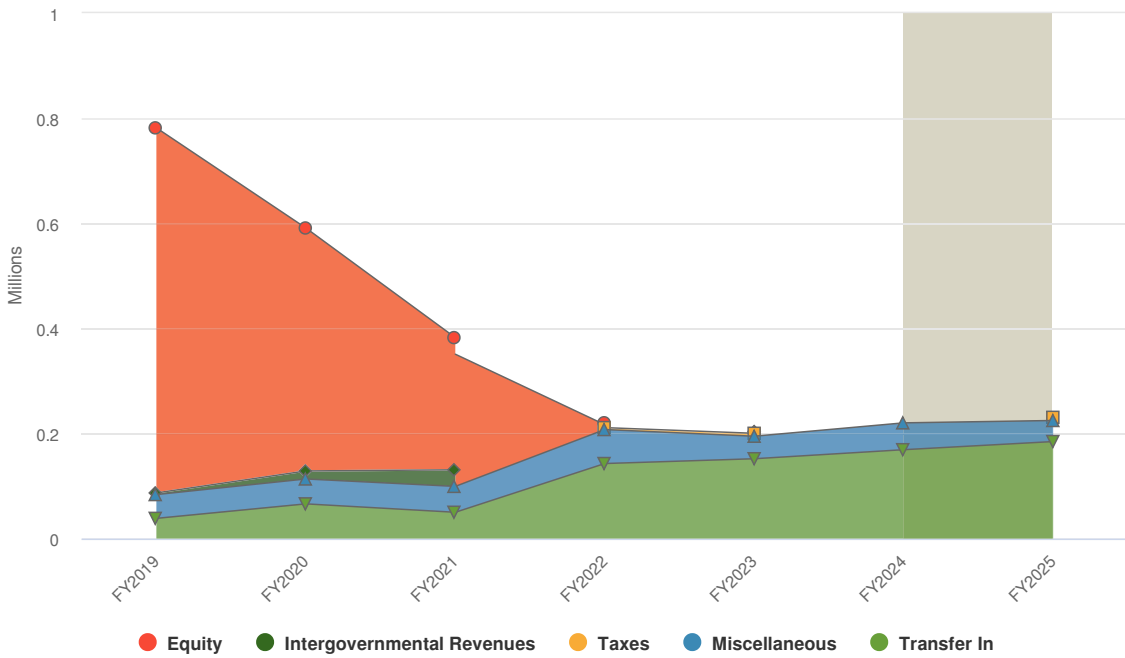


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



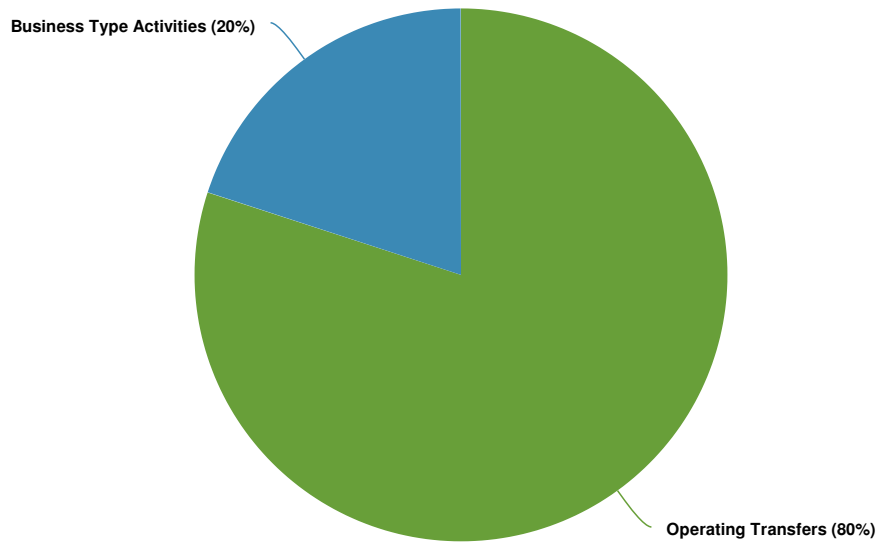
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						

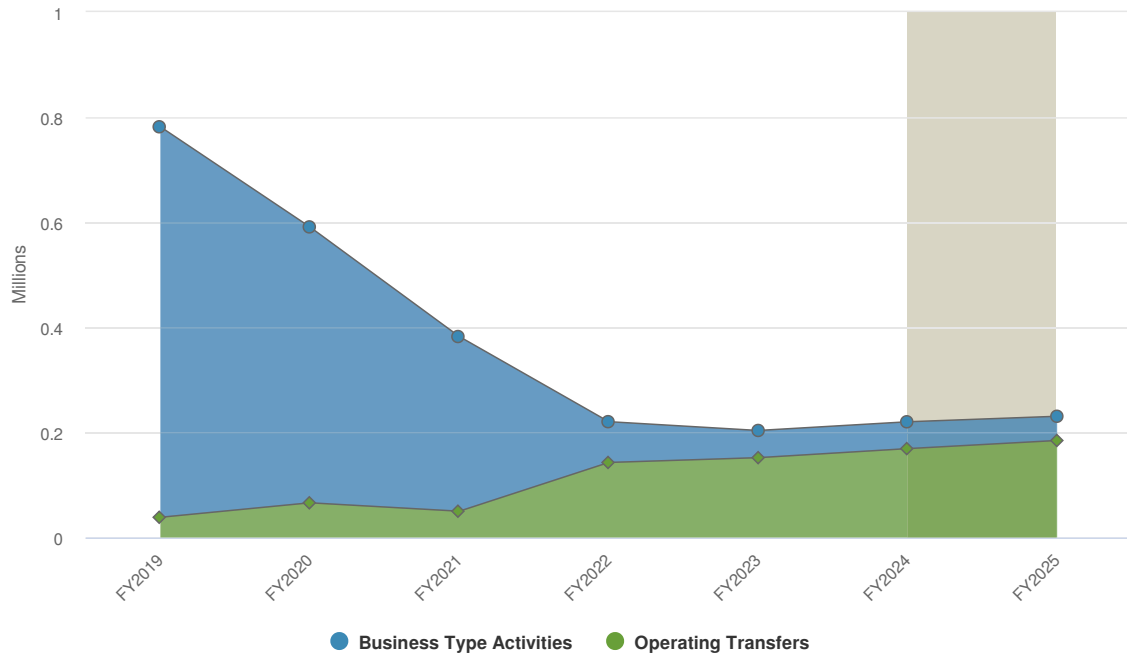
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Equity	\$251,629	\$9,290		\$0	\$0	0%
Taxes		\$3,668	\$5,567	\$0	\$6,000	N/A
Miscellaneous	\$49,281	\$64,690	\$42,865	\$51,100	\$40,100	-21.5%
Intergovernmental Revenues	\$31,557	\$0	\$3,336	\$0	\$0	0%
Transfer In	\$50,000	\$142,774	\$151,904	\$169,114	\$184,605	9.2%
Total Revenue Source:	\$382,467	\$220,422	\$203,673	\$220,214	\$230,705	4.8%

Revenue by Department

Projected 2025 Revenue by Department



Budgeted and Historical 2025 Revenue by Department

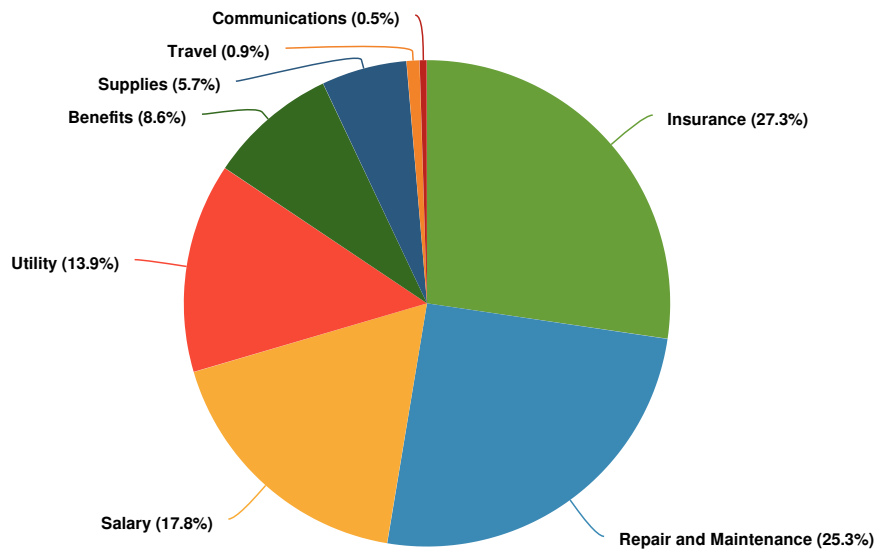


Grey background indicates budgeted figures.

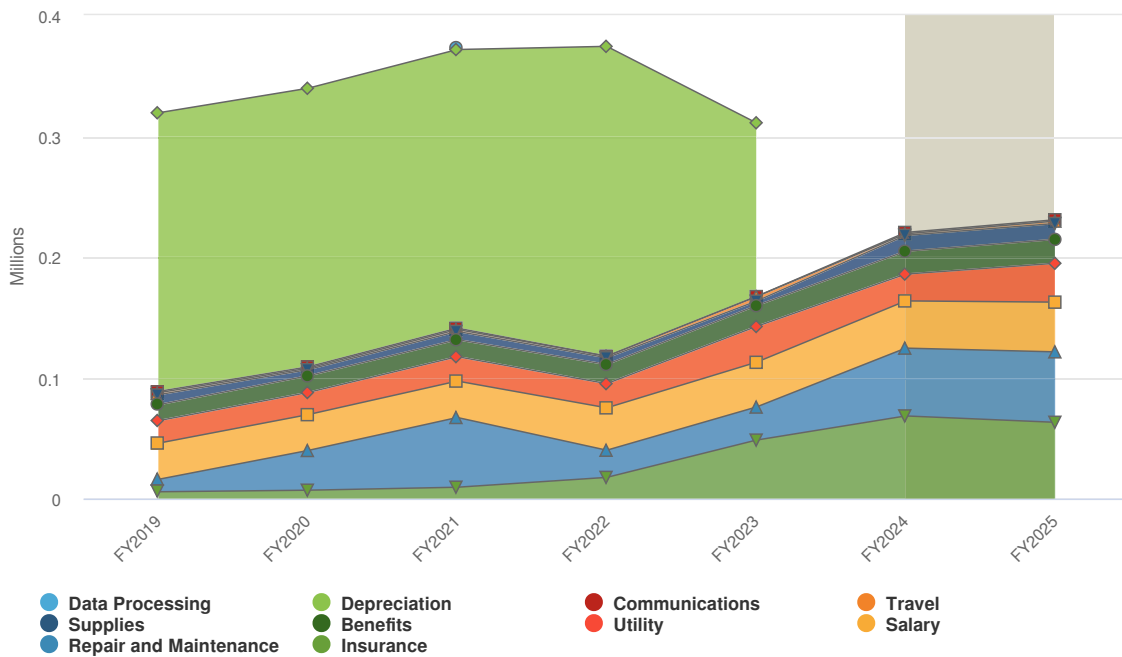
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue						
Operating Transfers	\$50,000	\$142,774	\$151,904	\$169,114	\$184,605	9.2%
Business Type Activities	\$332,467	\$77,648	\$51,769	\$51,100	\$46,100	-9.8%
Total Revenue:	\$382,467	\$220,422	\$203,673	\$220,214	\$230,705	4.8%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salary	\$30,147	\$35,060	\$37,027	\$39,064	\$41,136	5.3%
Benefits	\$14,035	\$15,876	\$17,239	\$18,937	\$19,795	4.5%
Supplies	\$6,832	\$5,564	\$3,697	\$13,118	\$13,118	0%
Repair and Maintenance	\$57,709	\$22,502	\$27,371	\$56,119	\$58,314	3.9%
Communications	\$1,131	\$59	\$63	\$1,100	\$1,100	0%
Travel	\$1,600	\$1,250	\$3,764	\$1,300	\$2,000	53.8%
Insurance	\$9,366	\$17,504	\$48,343	\$68,366	\$63,092	-7.7%
Utility	\$20,199	\$20,031	\$29,635	\$22,210	\$32,150	44.8%
Data Processing	\$1,577	\$0		\$0	\$0	0%
Depreciation	\$230,583	\$256,378	\$143,831	\$0	\$0	0%
Total Expense Objects:	\$373,177	\$374,225	\$310,971	\$220,214	\$230,705	4.8%

CAMERON COUNTY, TEXAS
 AIRPORT - OPERATING
 Detail Schedule of Revenues and Sources of Funds
 2024-2025 Fiscal Year

Fund: 880

			<u>2024</u> <u>Approved</u>	<u>2024</u> <u>Amended</u>	<u>2025</u> <u>Recommended</u>	<u>2025</u> <u>Approved</u>
<u>Revenues</u>						
519	4152	Commissions	0	0	6,000	6,000
Total	Taxes		0	0	6,000	6,000
8841	4300	State Revenue	0	100,000		0
8842	4300	State Revenue	0	305,730		0
Total	Intergovernmental Revenues		0	405,730	0	0
000	4600	Interest Income	100	100	100	100
519	4614	Land Rental	40,000	40,000	40,000	40,000
519	4841	Concessions Leases	11,000	11,000	0	0
Total	Miscellaneous		51,100	51,100	40,100	40,100
Total	OTHER FINANCING SOURCES		0	0	0	0
Total Revenues			51,100	456,830	46,100	46,100

CAMERON COUNTY, TEXAS
 AIRPORT - OPERATING
 2024-2025 Budget

880 Fund:

DEPARTMENT EXPENDITURE SUMMARY

		2024	2024	2025	2025
		Approved	Amended	Recommended	Approved
		<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
519	AIRPORT MAINTENANCE	220,214	239,675	230,705	230,705
8841	Routine Airport Maintenance Pr	0	111,112	0	0
8842	TXDOT AIRPORT LAYOUT PROJECT P	0	305,730	0	0
TOTAL		<u>220,214</u>	<u>656,517</u>	<u>230,705</u>	<u>230,705</u>

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>
<u>REVENUE ACCOUNTS</u>						
4600	Interest Income	50.86	100	100	100	100
4702	ACH UNIDENTIFIED	0.00	0	0	0	0
	<i>Revenue Total:</i>	50.86	100	100	100	100

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

CAMERON COUNTY, TEXAS
 AIRPORT - OPERATING
 2024-2025 Budget

Fund 880 Dept. 8841

Routine Airport Maintenance Pr

<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>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	0	100,000		
	<i>Revenue Total:</i>	0.00	0	100,000	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6067	Equipment Maintenance	0.00	0	111,112		
	<i>Expenditure Total:</i>	0.00	0	111,112	0	0

CAMERON COUNTY, TEXAS
 AIRPORT - OPERATING
 2024-2025 Budget

Fund 880 Dept. 8842

TXDOT AIRPORT LAYOUT PROJECT P

<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>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	0	305,730		
	<i>Revenue Total:</i>	0.00	0	305,730	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	0.00	0	305,730		
	<i>Expenditure Total:</i>	0.00	0	305,730	0	0

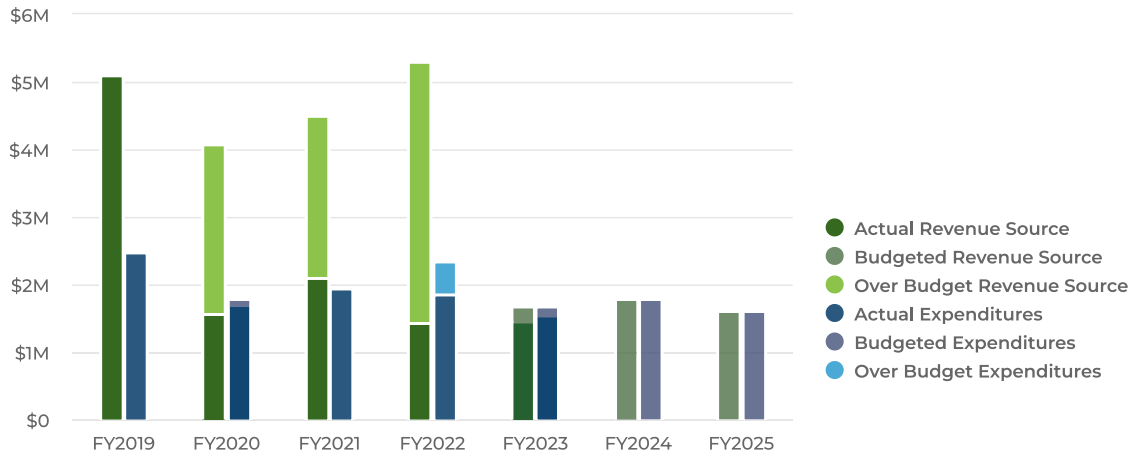


Drug Forfeitures

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.

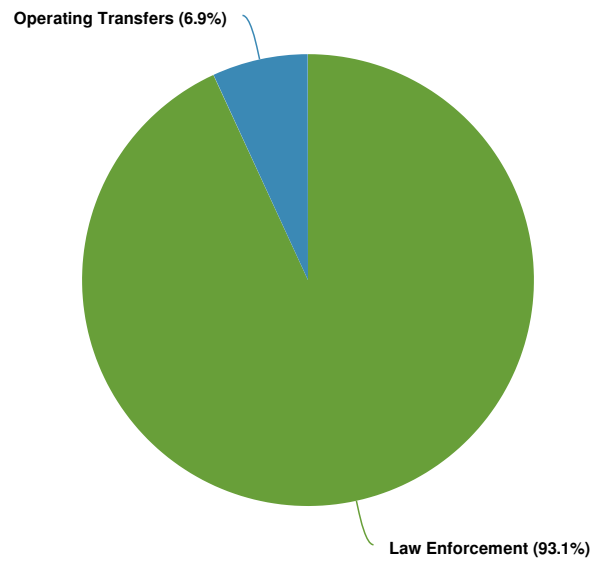
Summary

The County of Cameron is projecting \$1.61M of revenue in FY2025, which represents a 10.9% decrease over the prior year. Budgeted expenditures are projected to decrease by 10.9% or \$198.12K to \$1.61M in FY2025.

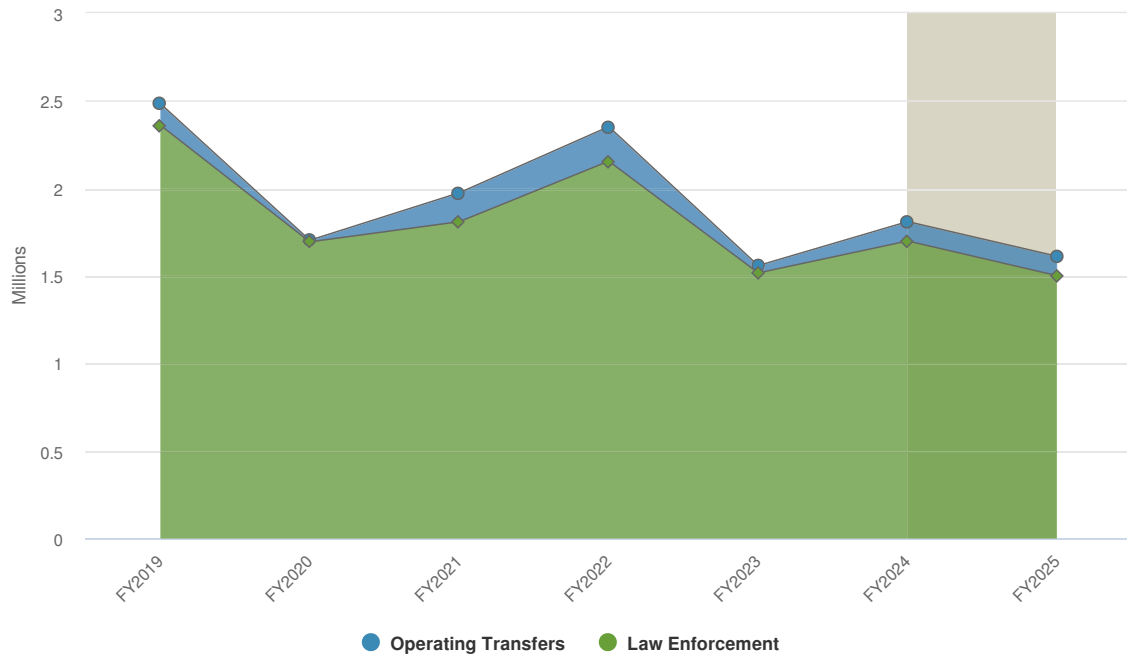


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

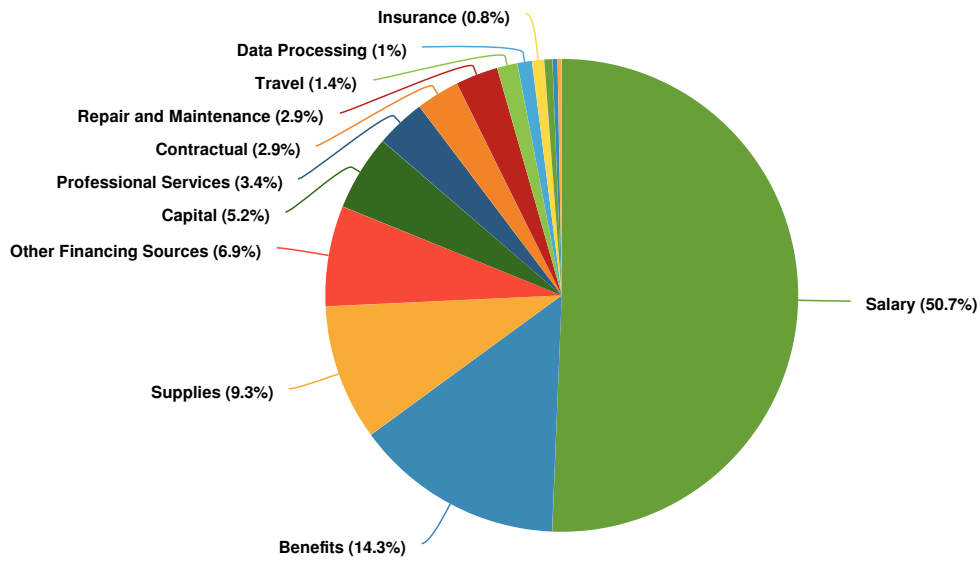


Grey background indicates budgeted figures.

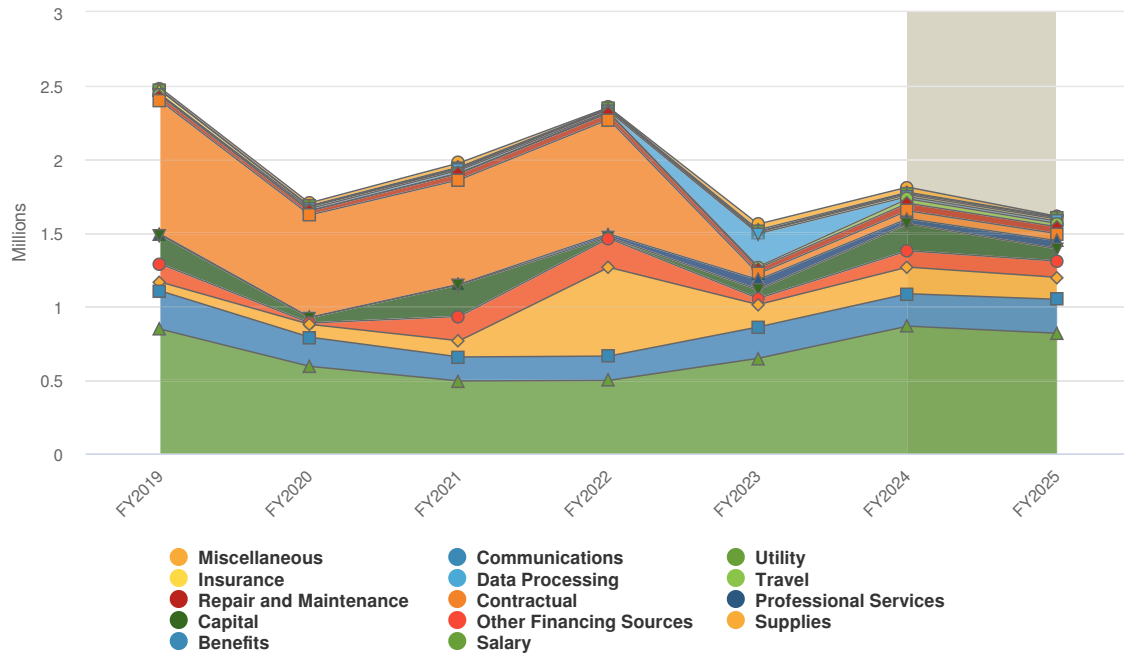
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures						
Law Enforcement	\$1,809,578	\$2,155,264	\$1,517,053	\$1,699,390	\$1,501,272	-11.7%
Operating Transfers	\$165,098	\$196,925	\$41,753	\$110,749	\$110,749	0%
Total Expenditures:	\$1,974,677	\$2,352,189	\$1,558,806	\$1,810,139	\$1,612,021	-10.9%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salary	\$492,480	\$496,058	\$646,453	\$865,170	\$816,659	-5.6%
Benefits	\$163,163	\$165,377	\$213,018	\$220,332	\$230,614	4.7%
Supplies	\$110,116	\$603,599	\$152,132	\$181,152	\$149,852	-17.3%
Repair and Maintenance	\$43,586	\$44,199	\$37,598	\$52,000	\$47,000	-9.6%
Professional Services	\$3,416	\$22,503	\$68,266	\$35,000	\$55,000	57.1%
Communications	\$7,893	\$5,721	\$11,710	\$6,089	\$5,500	-9.7%
Travel	\$4,048	\$5,079	\$10,754	\$29,500	\$22,500	-23.7%
Contractual	\$709,612	\$777,404	\$39,890	\$53,000	\$47,500	-10.4%
Insurance	\$9,865	\$11,899	\$11,247	\$13,468	\$13,468	0%
Utility	\$4,152	\$3,791	\$4,165	\$10,000	\$9,000	-10%
Data Processing	\$17,297	\$7,251	\$223,262	\$15,000	\$16,000	6.7%
Miscellaneous	\$27,899	\$4,619	\$38,372	\$35,000	\$4,500	-87.1%
Capital	\$216,051	\$7,764	\$60,185	\$183,679	\$83,679	-54.4%
Other Financing Sources	\$165,098	\$196,925	\$41,753	\$110,749	\$110,749	0%
Total Expense Objects:	\$1,974,677	\$2,352,189	\$1,558,806	\$1,810,139	\$1,612,021	-10.9%

Fund Balance



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

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2024-2025 Budget

Fund 900 Dept. 475

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

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>
<u>REVENUE ACCOUNTS</u>						
4342	State Bingo Tax	0.00	0	0		
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
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>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	76,751.49	137,827	137,827	139,827	139,827
6006	FICA	5,793.47	10,544	10,544	10,697	10,697
6007	Group Health	13,263.38	23,400	23,400	27,000	27,000
6008	Retirement	8,935.82	14,803	14,803	19,331	19,331
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	1,011.12	455	455	1,475	1,475
6012	Unemployment Insurance	302.80	495	495	559	559
6014	Office Supplies	-74.72	500	500	500	500
6016	Gasoline	42,069.78	30,000	30,000	5,000	5,000
6022	Drugs Medicine	0.00	3,000	3,000	1,000	1,000
6024	Animal Feed	0.00	2,000	2,000	1,000	1,000
6028	Camera and Police Supplies	332.34	7,000	7,000	1,000	1,000
6030	Vehicle Repairs	-427.80	2,000	2,000	2,000	2,000
6038	Small Tools and Equipment	0.00	2,000	2,000	2,000	2,000
6045	Professional Services	150.00	5,000	5,000	10,000	10,000
6047	Mobile Phones	1,815.41	1,000	1,000	1,000	1,000
6048	Communications	0.00	500	500	500	500
6050	Travel	0.00	7,500	7,500	5,500	5,500
6054	Advertising	0.00	5,000	5,000	1,000	1,000
6056	Property Insurance	0.00	500	500	500	500
6057	Vehicle Insurance	0.00	500	500	500	500
6059	Bonds	0.00	250	250	250	250
6060	Electricity	0.00	2,000	2,000	1,000	1,000
6062	Water	0.00	1,000	1,000	1,000	1,000
6063	Sewage and Garbage	0.00	1,000	1,000	1,000	1,000
6064	Building Maintenance	0.00	500	500	500	500
6067	Equipment Maintenance	3,511.92	7,000	7,000	1,000	1,000
6069	Equipment Rental	0.00	1,000	1,000	1,000	1,000
6071	Court Costs and Transcripts	10.21	5,000	5,000	1,000	1,000
6073	Dues and Memberships	0.00	1,000	1,000	1,000	1,000
6077	Data Processing	4,872.90	5,000	5,000	10,000	10,000
6078	Education and Training	0.00	5,000	5,000	5,000	5,000
6079	Legal Books, Publications	0.00	1,000	1,000	1,000	1,000
6082	Contractual Expense	550.00	10,000	10,000	10,000	10,000
6087	Miscellaneous	528.38	1,000	1,000	1,000	1,000
6096	Equipment	4,890.53	5,000	5,000	5,000	5,000
	<i>Expenditure Total:</i>	164,287.03	299,774	299,774	270,139	270,139

CAMERON COUNTY, TEXAS
 DRUG FORFEITURES
 2024-2025 Budget

Fund 900 Dept. 485

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

CAMERON COUNTY, TEXAS
 DRUG FORFEITURES
 2024-2025 Budget

Fund 900 Dept. 552

CONSTABLE 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>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6028	Camera and Police Supplies	0.00	0	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>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
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>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
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>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
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</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>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
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. 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>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	12,507.98	17,000	17,000	8,500	8,500
6003	Salaries-Employees	107,710.93	142,571	142,571	74,000	138,045
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	11,211
6007	Group Health	16,519.48	0	0	0	0
6008	Retirement	16,222.71	18,408	18,408	10,028	17,812
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	2,057
6012	Unemployment Insurance	628.41	646	646	330	586
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	10,000	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	22,500	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	178,211

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

CAMERON COUNTY, TEXAS
 DRUG FORFEITURES
 2024-2025 Budget

900 Fund:

DEPARTMENT EXPENDITURE SUMMARY

	2024	2024	2025	2025
	Approved	Amended	Recommended	Approved
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
LAW ENFORCEMENT & PUBLIC SAFETY				
475 DISTRICT ATTORNEY	722,722	728,222	733,128	733,128
4751 UNITF	5,000	5,000	0	0
484 DA Federal Forfeiture DOJ	299,774	299,774	270,139	270,139
4841 DA FORFEITURES FD DOJ ACCOUNT	0	0	0	0
485 DA FEDERAL FORFEITURE DOT	106,750	381,750	215,250	215,250
4851 DA FORFEITURES FD DOT ACCOUNT	0	0	0	0
552 CONSTABLE PRECINCT #2	0	6,000	0	0
553 CONSTABLE PRECINCT #3	0	1,400	0	0
5532 CONSTABLE PCT. 3 FD DOT	0	7,193	0	0
554 CONSTABLE PRECINCT #4	0	10,722	0	0
5543 CONSTABLES PCT 4 DOT	0	49,819	0	0
555 CONSTABLE PCT #5	0	0	0	0
5551 CONSTABLE PCT 5,1/13	0	0	0	0
560 SHERIFF	460,600	478,600	100,327	178,211
5602 SHERIFF FEDERAL FORFEITURE DOT	104,544	104,544	104,544	104,544
5604 SHERIFF FEDERAL FORFEITURES DOJ	0	0	0	0
668 PARK RANGERS	0	0	0	0
TOTAL LAW ENFORCEMENT & PUBLIC SAFETY	<u>1,699,390</u>	<u>2,073,024</u>	<u>1,423,388</u>	<u>1,501,272</u>

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.

Burton, McCumber, & Longoria LLP.

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)
Total Assets	430,717,776	467,967,084	(37,249,308)
Deferred outflows of resources	26,826,852	24,594,614	2,232,238
Total Assets and Deferred outflows of resources	457,544,628	492,561,698	(35,017,070)
Current liabilities	97,281,189	111,368,097	(14,086,908)
Non-current liabilities	181,441,225	178,946,421	2,494,804
Total Liabilities	278,722,414	290,314,518	(11,592,104)
Deferred inflows of resources	11,699,251	54,197,899	(42,498,648)
Total Liabilities and Deferred inflows of resources	290,421,665	344,512,417	(54,090,752)
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
Total Net Position	\$ 167,122,963	\$ 148,049,281	\$ 19,073,682

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.

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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.

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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)
Total Assets	109,205,781	109,625,164	(419,983)
Deferred outflow of resources	2,980,326	3,234,785	(254,459)
Total Assets and Deferred outflows of resources	112,186,107	112,859,949	(673,842)
Current liabilities	8,571,896	6,991,697	1,580,199
Non-current liabilities	36,368,366	38,132,203	(1,763,837)
Total Liabilities	44,940,262	45,123,900	(183,638)
Deferred inflow of resources	5,744,906	11,482,177	(5,737,271)
Total Liabilities and Deferred inflows of resources	50,685,168	56,606,077	(5,920,909)
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
Total Net Position	\$ 61,500,939	\$ 56,253,872	\$ 5,247,067

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.

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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
Total revenues	41,212,931	35,578,341	5,634,590
<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
Total expenses	25,335,204	21,327,008	4,008,196
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)
Net position – ending	\$ 61,500,939	\$ 56,253,872	\$ 5,247,067

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.

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

Governmental Funds – Expenditures by Function					
			Increase	Percent of	
	FY 2023	FY 2022	(Decrease)	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.

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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.

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DEBT ADMINISTRATION AND CAPITAL ASSETS

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

At September 30, 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
Governmental Activities:				
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
Total	\$ 161,502,620	\$ 3,749,256	\$ (15,191,657)	\$ 150,060,219
Business-Type Activities:				
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
Total	\$ 38,062,910	\$ 219,981	\$ (3,210,175)	\$ 35,072,716

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

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Capital assets - The capital assets of the County are those assets (land, buildings, improvements, roads, bridges and machinery & equipment, 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
Governmental Activities:		
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
Business-Type Activities:		
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**

	PRIMARY GOVERNMENT			COMPONENT UNITS			
	GOVERNMENTAL ACTIVITIES		BUSINESS-TYPE ACTIVITIES	TOTAL	CCRMA	CCHCFD	NON-MAJOR
	\$	\$	\$				
ASSETS							
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>	
TOTAL ASSETS	<u>430,717,776</u>	<u>109,205,781</u>	<u>539,923,557</u>	<u>152,514,288</u>	<u>4,972,459</u>	<u>27,774</u>	
DEFERRED OUTFLOWS OF RESOURCES							
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	-	-	-	
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>26,826,852</u>	<u>2,980,326</u>	<u>29,807,178</u>	<u>288,854</u>	<u>-</u>	<u>-</u>	
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 457,544,628</u>	<u>\$ 112,186,107</u>	<u>\$ 569,730,735</u>	<u>\$ 152,803,142</u>	<u>\$ 4,972,459</u>	<u>\$ 27,774</u>	

See accompanying notes to the financial statements.

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

	PRIMARY GOVERNMENT			COMPONENT UNITS		
	GOVERNMENTAL BUSINESS-TYPE			CCRMA	CCHCFD	NON-MAJOR
	ACTIVITIES	ACTIVITIES	TOTAL			
LIABILITIES						
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	-	-
TOTAL LIABILITIES	278,722,414	44,940,262	323,662,676	96,941,624	-	-
DEFERRED INFLOWS OF RESOURCES						
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	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	11,699,251	5,744,906	17,444,157	170,943	-	-
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	290,421,665	50,685,168	341,106,833	97,112,567	-	-
NET POSITION						
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	-	-
TOTAL NET POSITION	167,122,963	61,500,939	228,623,902	55,690,575	4,972,459	27,774
TOTAL LIABILITIES, DEFERRED INFLOWS AND NET POSITION	\$ 457,544,628	\$ 112,186,107	\$ 569,730,735	\$ 152,803,142	\$ 4,972,459	\$ 27,774

See accompanying notes to the financial statements.

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

FUNCTION/PROGRAMS	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
Primary Government:										
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)	-	-	-
Total governmental activities	<u>195,928,580</u>	<u>51,601,292</u>	<u>46,037,323</u>	<u>852,670</u>	<u>(97,437,295)</u>	<u>-</u>	<u>(97,437,295)</u>	<u>-</u>	<u>-</u>	<u>-</u>
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	-	-	-
Total business-type activities	<u>25,335,204</u>	<u>36,749,430</u>	<u>-</u>	<u>2,478,212</u>	<u>-</u>	<u>13,892,438</u>	<u>13,892,438</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Primary Government	<u>221,263,784</u>	<u>88,350,722</u>	<u>46,037,323</u>	<u>3,330,882</u>	<u>(97,437,295)</u>	<u>13,892,438</u>	<u>(83,544,857)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Component Units:										
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	-	-	-	-	-	-	-
Total component units	<u>\$ 87,451,065</u>	<u>\$ 62,099,116</u>	<u>\$ 5,000,000</u>	<u>\$ 17,917,414</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ 3,082,143</u>	<u>\$ (5,516,678)</u>	<u>\$ -</u>

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)	-	-	-	-
Total general revenues and transfers	<u>116,510,977</u>	<u>(8,645,371)</u>	<u>107,865,606</u>	<u>554,056</u>	<u>203,784</u>	<u>11,632</u>
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	<u>\$ 167,122,963</u>	<u>\$ 61,500,939</u>	<u>\$ 228,623,902</u>	<u>\$ 55,690,575</u>	<u>\$ 4,972,459</u>	<u>\$ 27,774</u>

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

	GENERAL FUND	SPECIAL ROAD & BRIDGE FUND	I & S LIMITED TAX REV BONDS	AMERICAN RESCUE PLAN ACT	NON-MAJOR FUNDS	TOTAL
ASSETS						
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
TOTAL ASSETS	69,798,636	19,054,162	15,757,425	54,903,043	92,655,852	252,169,118
LIABILITIES						
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
TOTAL LIABILITIES	26,446,048	2,580,446	13,517,165	51,868,809	37,311,358	131,723,826
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	5,488,115	792,392	835,602	-	13,133	7,129,242
TOTAL DEFERRED INFLOWS OF RESOURCES	5,488,115	792,392	835,602	-	13,133	7,129,242
FUND BALANCES						
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
TOTAL FUND BALANCES	37,864,473	15,681,324	1,404,658	3,034,234	55,331,361	113,316,050
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 69,798,636	\$ 19,054,162	\$ 15,757,425	\$ 54,903,043	\$ 92,655,852	\$ 252,169,118

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:

Fund Balances - Total Governmental Funds		\$ 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
Net position of governmental activities		\$ 167,122,963

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

	GENERAL FUND	SPECIAL ROAD & BRIDGE FUND	I & S LIMITED TAX REV BONDS	AMERICAN RESCUE PLAN ACT	NON- MAJOR FUNDS	TOTAL
REVENUES						
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
TOTAL REVENUES	99,757,140	17,692,140	10,798,574	16,438,352	40,836,752	185,522,958
EXPENDITURES						
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
TOTAL EXPENDITURES	99,350,686	16,258,676	14,475,216	8,138,436	52,749,828	190,972,842
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES						
	406,454	1,433,464	(3,676,642)	8,299,916	(11,913,076)	(5,449,884)
OTHER FINANCING SOURCES (USES)						
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)
TOTAL OTHER FINANCING SOURCES (USES)	12,847,921	1,352,384	2,914,311	(5,685,930)	(1,578,784)	9,849,902
NET CHANGE IN FUND BALANCES	13,254,375	2,785,848	(762,331)	2,613,986	(13,491,860)	4,400,018
Fund Balances - October 1, 2022	24,610,098	12,895,476	2,166,989	420,248	68,823,221	108,916,032
Fund Balances - September 30, 2023	\$ 37,864,473	\$ 15,681,324	\$ 1,404,658	\$ 3,034,234	\$ 55,331,361	\$ 113,316,050

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:

Net Change in Fund Balances - Total Governmental Funds	\$	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)
Net change in net position - governmental activities		<u><u>\$ 19,073,682</u></u>

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

	Business-Type Activities - Enterprise Funds				Governmental Activities
	Bridge System	Park System	Non-major	Total	Internal Service Funds
			Enterprise Funds	Enterprise Funds	
ASSETS					
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>
TOTAL ASSETS	<u>54,492,858</u>	<u>66,913,951</u>	<u>5,191,699</u>	<u>126,598,508</u>	<u>6,797,053</u>
DEFERRED OUTFLOWS OF RESOURCES					
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	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>1,733,364</u>	<u>1,246,962</u>	<u>-</u>	<u>2,980,326</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<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>

See accompanying notes to the financial statements.

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

	Business-Type Activities - Enterprise Funds				Governmental Activities
	Bridge System	Park System	Non-major	Total	Internal Service Funds
			Enterprise Funds	Enterprise Funds	
LIABILITIES					
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>
TOTAL LIABILITIES	<u>29,935,726</u>	<u>31,485,065</u>	<u>912,198</u>	<u>62,332,989</u>	<u>5,297,144</u>
DEFERRED INFLOWS OF RESOURCES					
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	-
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>2,135,090</u>	<u>3,609,816</u>	<u>-</u>	<u>5,744,906</u>	<u>-</u>
NET POSITION					
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	<u>6,106,942</u>	<u>12,594,525</u>	<u>1,418,732</u>	<u>20,120,199</u>	<u>1,499,909</u>
TOTAL NET POSITION	<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>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<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

	Business-Type Activities - Enterprise Funds				Governmental Activities
	Bridge System	Park System	Non-major Enterprise Funds	Total Enterprise Funds	Internal Service Funds
OPERATING REVENUES					
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
TOTAL OPERATING REVENUES	22,706,991	12,532,133	1,510,306	36,749,430	18,031,744
OPERATING EXPENSES					
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
TOTAL OPERATING EXPENSES	5,889,344	10,748,904	1,589,588	18,227,836	19,532,985
OPERATING INCOME (LOSS)	16,817,647	1,783,229	(79,282)	18,521,594	(1,501,241)
NON-OPERATING REVENUES (EXPENSES)					
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)	-
TOTAL NON-OPERATING REVENUES (EXPENSES)	(5,186,859)	50,169	14,610	(5,122,080)	-
Income (Loss) before capital contributions and transfers	11,630,788	1,833,398	(64,672)	13,399,514	(1,501,241)
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)	-
CHANGE IN NET POSITION	(111,089)	5,270,924	87,232	5,247,067	(33,451)
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>
CASH FLOWS FROM OPERATING ACTIVITIES:					
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>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:					
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>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
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>
CASH FLOWS FROM INVESTING ACTIVITIES:					
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	<u>28,187,504</u>	<u>19,782,429</u>	<u>947,911</u>	<u>48,917,844</u>	<u>3,810,447</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>26,396,306</u>	<u>25,607,558</u>	<u>1,278,187</u>	<u>53,282,051</u>	<u>6,399,207</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>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:					
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	-
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>

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

ASSETS	PRIVATE PURPOSE TRUST FUNDS	CUSTODIAL FUNDS
Cash	\$ 18,424,969	\$ 8,597,472
Investments	14,947,199	-
TOTAL ASSETS	33,372,168	8,597,472
 LIABILITIES		
Due to other governments	-	2,239,980
TOTAL LIABILITIES	-	2,239,980
 FIDUCIARY NET POSITION - Restated		
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
ADDITIONS		
Contributions:		
Registry	\$ 21,218,723	\$ -
Fees and deposits	-	703,668,886
TOTAL CONTRIBUTIONS	<u>21,218,723</u>	<u>703,668,886</u>
Investment earnings:		
Investment income	463,159	206,922
TOTAL INVESTMENT EARNINGS	<u>463,159</u>	<u>206,922</u>
TOTAL ADDITIONS	<u>21,681,882</u>	<u>703,875,808</u>
DEDUCTIONS		
Judgments	12,112,025	-
Administrative expenses	410,584	-
Disbursements and refunds	-	703,188,981
TOTAL DEDUCTIONS	<u>12,522,609</u>	<u>703,188,981</u>
CHANGE IN NET POSITION	9,159,273	686,827
Net position, September 30, 2022, as restated	24,212,895	5,670,665
Net position, September 30 ,2023	<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.

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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 Regional Mobility Authority	Cameron County Health Care Funding District	Non-Major Component Unit Cameron County Spaceport Development Corporation	Total Component Units
CONDENSED STATEMENT OF NET POSITION:				
ASSETS				
Current assets	\$ 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>
DEFERRED OUTFLOWS OF RESOURCES				
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>
LIABILITIES				
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>
DEFERRED INFLOWS OF RESOURCES				
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>
NET POSITION				
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)

	Cameron County Regional Mobility Authority	Cameron County Health Care Funding District	Non-Major Component Unit Cameron County Spaceport Development Corporation	Total Component Units
CONDENSED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION:				
REVENUES				
User fees and other	\$ 8,481,580	\$ 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
EXPENSES				
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

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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.

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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 an 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.

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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.

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**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 & BRIDGE FUND</u>	<u>I & 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.

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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>

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**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.

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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:

	Governmental Activities	Business-Type Activities	Total Primary Government
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.

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**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:

	<u>Maintenance and Operation</u>
General Fund	\$ 0.343054
Special Road & Bridge Funds	0.046465
Total	<u>\$ 0.389519</u>
	<u>Interest and Sinking</u>
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.

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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:

Right-to-use lease assets:	Beginning Balance 9/30/2022	Increases	Decreases	Ending Balance 9/30/2023
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:

Right-to-use lease assets:	Beginning Balance 9/30/2022	Increases	Decreases	Ending Balance 9/30/2023
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>

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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:

Governmental Activities:	Beginning Balance 9/30/2022	Increases	Decreases	Ending Balance 9/30/2023
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>

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

7. CAPITAL ASSETS (CONTINUED)

Business-Type activities:	Beginning		Ending Balance	
	Balance		Decreases	9/30/2023
	9/30/2022	Increases		
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	68,915
	<u> </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	234,594
	<u> </u>
Total depreciation and amortization expense - business-type activities	<u>\$ 3,802,814</u>

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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:

Receivable Fund	Payable Fund	Amount
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
	Total Governmental Funds - Due from other funds	
Internal Service Funds	Special Road and Bridge Fund	152,365
	American Rescue Plan Act Fund	3,478
	Enterprise Funds	166,352
Total Internal Service Funds - Due from other funds		322,195
Enterprise Funds	Due from other funds	373,282
Total Primary Government - Due from other funds		73,511,851
Internal Service Funds	Due to other funds	(1,063,798)
Enterprise Funds	Due to other funds	(17,392,727)
Total Governmental Activities - Due to other funds		\$ 55,055,326

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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 & Bridge Fund</u>	<u>I&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>
Total Transfers In	<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:

Changes in Notes Payable - Bank of America	<u>Principal</u>
Notes payable at October 1, 2022	\$ 166,244
Debt retired	(166,244)
Notes payable at September 30, 2023	<u>\$ -</u>

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.

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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:

Fiscal Year Ending September 30,	Principal	Interest	Total
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:

Fiscal Year Ending September 30,	Principal	Interest	Total
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:

Fiscal year ending September 30,	Principal	Interest	Total
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:

	September 30, 2022	Additions	Reductions	September 30, 2023
Governmental Activities:				
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>

	September 30, 2022	Additions	Reductions	September 30, 2023
Business-Type Activities:				
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:

Fiscal Year Ending September 30,	Governmental Activities		Business-Type Activities		Total Primary Government	
	Principal	Interest	Principal	Interest	Principal	Interest
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:

Fiscal Year Ending September 30,	Principal	Interest	Total
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:

Fiscal Year Ending September 30,	Principal	Interest	Total
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:

	Outstanding Balance September 30, 2023	Less Current Maturities (to be paid in FY 2024)	Long-Term Maturities September 30, 2023
<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)

	Outstanding Balance September 30, 2023	Less Current Maturities (to be paid in FY 2024)	Long-Term Maturities September 30, 2023
<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	-	-
Total	\$ 171,024,050	\$ 10,430,000	\$ 147,710,000

Cameron County issued \$6,050,000 International Toll Bridge System Revenue Bonds, Taxable Series 2022 dated June 9, 2022 to pay for the purpose of making improvements to the Veterans International Toll Bridge, funding a reserve fund, and payment of the costs of issuance. The Bonds are secured by and payable from a pledge of and lien on the Net Revenues of the County's Toll Bridge System. The annual interest rate is 4.0%. Interest accrues semiannually and the bonds mature in fiscal year 2042.

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

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**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:

Fiscal Year Ending September 30,	Principal	Interest	Total
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:

Fiscal Year Ending September 30,	Principal	Interest	Amount
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>

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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

Bodily Injury	Property Damage	Personal Injury Protection
\$100,000 per person	\$100,000 per occurrence	\$5,000 per person
\$300,000 per occurrence		
-Coverage for County-owned vehicles		-Coverage for non-owned and hired vehicles
-Personal injury protection for specified vehicles		-Limited Mexico coverage
		-The deductible is \$1,000 per occurrence

The annual premium is \$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

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

The deductible is \$5,000 per occurrence. The annual premium is \$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:

	2023-2022	2022-2021	2021-2020
	Fiscal Year	Fiscal Year	Fiscal Year
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>

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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:

Fiscal Year Ended September 30,	Cameron County	City of Brownsville	Total Surplus (Deficiency)
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. 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
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**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.

Net Pension Liability /(Asset)	December 31, 2021	December 31, 2022
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 ⁽¹⁾	 78,316,405	 75,424,285
Net pension liability/(asset) as a % of covered payroll	(35.08)%	27.89 %

⁽¹⁾Payroll is calculated on actual contributions reported to TCDRS.

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

Asset Class	Benchmark	Target Allocation (1)	Geometric Real Rate of Return (Expected minus Inflation) (2)
US Equities	Dow Jones U.S. Total Stock Market Index	11.50 %	4.95 %
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) Cambridge Associates Global Private Equity & Venture	6.00 %	5.70 %
Private Equity	Capital Index (5) Hedge Fund Research, Inc. (HFRI) Fund of Funds	25.00 %	7.95 %
Hedge 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.

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**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)

	Net Pension Liability/(Asset)
Balance as of December 31, 2021	\$ (27,470,441)
Changes for the year:	
Service Cost	10,500,204
Interest on total pension liability ⁽¹⁾	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 ⁽²⁾	172,960
Balance as of December 31, 2022	21,034,971
Due within one year	\$ 6,189,679

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

⁽²⁾ Relates to allocation of system-wide items.

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

	1% Decrease	Current Discount Rate	1% Increase
	6.60%	7.60%	8.60%
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>

Pension Expense / (Income)	January 1, 2022 to December 31, 2022
Service cost	\$ 10,500,204
Interest on total pension liability ⁽¹⁾	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>

⁽¹⁾ 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:

Deferred Inflows/Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources
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 ⁽²⁾	-	6,666,176
Total	<u>\$ 4,073,934</u>	<u>\$ 24,432,875</u>

⁽²⁾ 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:

	Retiree	Retiree & Spouse	Retiree & 1 Child	Retiree & Children	Family including spouse
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

	Increase/(Decrease) Total OPEB Liability
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 ⁽³⁾	(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)

Medical OPEB Liability	<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.

1% Decrease	Current Discount Rate	1% Increase
3.09%	4.09%	5.09%

Total OPEB Liability	\$ 32,201,174	\$ 29,569,838	\$ 27,136,888
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The following presents the total OPEB liability of the county, calculated using the current healthcare cost trend rate as well as what County's total OPEB liability would be if it were calculated using trend rates that are 1 percentage point lower or 1 percentage point higher than the current trend rates.

1% Decrease	Current Trend Rate	1% Increase
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Total OPEB Liability	\$ 25,707,230	\$ 29,569,838	\$ 34,200,453
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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.

OPEB Expense	<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>

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**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:

	Deferred Inflows of Resources	Deferred Outflows of Resources
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.*

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**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.

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**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.

	December 31, 2021	December 31, 2022
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 ⁽¹⁾	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 %

⁽¹⁾ The OPEB plan has been determined to be an unfunded OPEB plan: therefore only the municipal bond rate applies

Key Actuarial Assumptions:

All actuarial assumptions that determined the total OPEB liability as of December 31, 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.

	Beginning Date	Ending Date
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

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**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

	Increase (Decrease) Total OPEB Liability
Balance as of December 31, 2021	\$ 4,337,807
Changes for the year:	
Service Cost	153,438
Interest on total OPEB liability ⁽¹⁾	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

⁽¹⁾Reflects change in liability due to time value of money

Sensitivity Analysis

The GTL program covers both active and retirees and is treated as an unfunded OPEB plan. Under GASB75 (paragraph 155), the discount rate for an unfunded OPEB plan should be based on 20-year tax-exempt AA or higher Municipal Bonds. Therefore a discount rate of 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.

1% Decrease	Current Discount Rate	1% Increase
2.72%	3.72%	4.72%

Total OPEB Liability

\$ 3,918,093 \$ 3,236,489 \$ 2,711,755

OPEB Expense/Income:

	January 1, 2022 to December 31, 2022
Service Cost	\$ 153,438
Interest on total OPEB liability ⁽¹⁾	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

⁽¹⁾Reflects change in liability due to time value of money

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

	Deferred Inflows of Resources	Deferred Outflows of Resources
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	\$ 1,174,932	\$ 782,682

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	(210,573)
Total	\$ (445,146)

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.

<u>Coverage Type</u>	<u>Amount</u>
Active Member GTL Benefit	\$ 98,052
Retiree GTL Benefit	\$ 82,967

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**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	Depositing Members: 135% of Pub-2010 General Employees Amount-Weighted Mortality Table for males, and 120% for females. Both projected with 100% of the MP-2021 scale after 2010.
	Service Retirees, beneficiaries and non-depositing members: 135% of Pub-2010 General Healthy Retirees Amount-Weighted Mortality Table for males and 120% for females. Both projected with 100% of the MP-021 Ultimate scale after 2010.
	Disabled Retirees: 160% of Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for males, and 125% for females. Both projected with 100% of the MP-2021 Ultimate scale after 2010.

The GTLF is a separate trust administered by the TCDRS board of trustees. TCDRS issues a publicly available annual comprehensive financial report (ACFR) that includes financial statements and required supplementary information for the GTLF. This report is available at www.tcdrs.org. TCDRS' ACFR may also be obtained by writing to the Texas County & District Retirement System, P.O. Box 2034, Austin, TX 78768- 2034 or by calling 1-800-823-7782.

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