

## CAMERON COUNTY, TEXAS

This budget will raise more revenue from property taxes than last year's budget by an amount of \$2,714,084 which is a 4.4 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 \$1,092,831.

The members of the Commissioners' Court voting on the adoption of the 2015 budget:

FOR: Commissioner's : Sonia Benavides Pct 1, David Garza Pct. 3, Alex Dominguez Pct. 2, County Judge Carlos Cascos

ABSENT: Commissioner Pct. 4 Dan Sanchez

		<u>2013</u>	<u>2014</u>
Property Tax Rate		.384291	.399291
Effective Tax Rate		.376225	.384894
Effective M&O Tax Rate		.337790	.345117
Rollback Tax Rate		.408984	.423143
Debt Rate		.032139	.050406

The total outstanding debt obligations secured by property taxes on October 1, 2014 will be \$92,779,843.

CAMERON COUNTY, TEXAS  
COMMISSIONERS' COURT APPROVED BUDGET



FISCAL YEAR 2014-2015



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

October 1, 2014

Hon. Carlos H. Cascos, County Judge  
Hon. Sofia Benavidez, Commissioner Pct. 1  
Hon. Alex Dominguez Commissioner Pct. 2  
Hon. David A. Garza, Commissioner Pct. 3  
Hon. Dan Sanchez, Commissioner Pct. 4

Dear Members of the Commissioners Court:

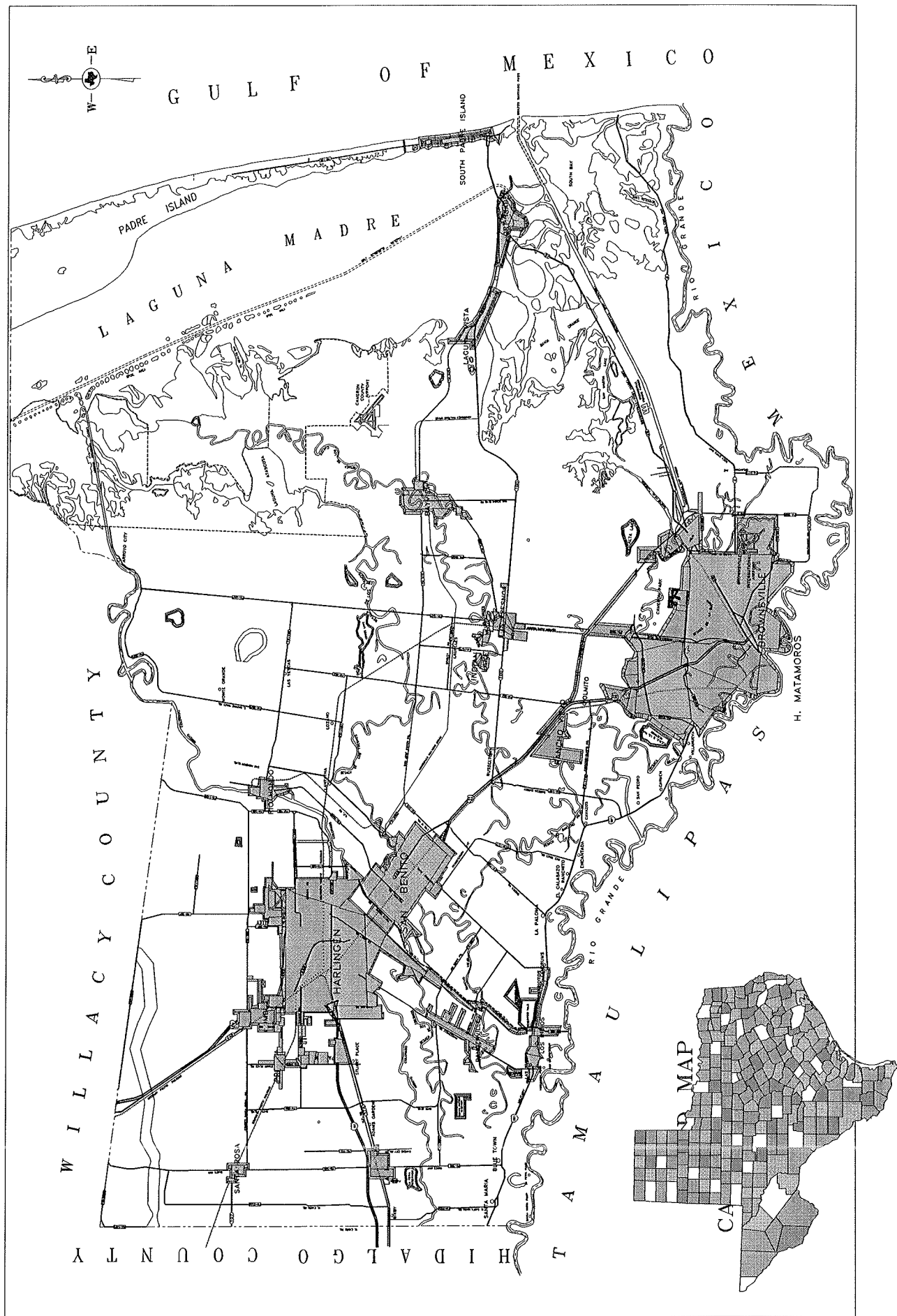
The budgets contained within this document represent the results of the budget development process, the Commissioners' Court review and direction, and required County obligations. The budget represents a starting point from which the County can proceed to operate according to the laws and statutes governing their activities and reflects the growth and implementation of those programs deemed priorities by this government. The following approved budgets were voted upon by Commissioners on September 11, 2014:

	<b>2015 Proposed Budget</b>	<b>2015 Approved Budget</b>	<b>2014 Approved Budget</b>	<b>Increase (Decrease)</b>
General Fund	\$ 79,691,966	\$ 83,226,577	\$ 79,060,112	\$ 4,166,465
Road & Brindge Fund	10,353,718	11,247,713	10,492,242	755,471
Law Library Fund	183,650	183,650	183,650	-
Employee Benefits Fund	9,366,709	10,176,460	9,228,565	947,895
PreTrial Diversion Fund	273,903	483,295	273,903	209,392
Unlimited Tax Revenue I&S Fund	342,652	342,652	340,572	2,080
Limited Tax Revenue I&S Fund	8,065,325	8,065,325	6,453,474	1,611,851
Veterans International Bridge at Los Tomates	7,495,950	7,495,950	7,025,772	470,178
Free Trade Bridge at Los Indios	1,849,000	1,849,000	1,841,067	7,933
Gateway International Toll Bridge	6,562,976	6,562,976	6,926,618	(363,642)
Colonia Light/Scofflaw Fund	164,229	168,921	118,348	50,573
Parks System Revenue Fund	10,720,191	10,875,972	11,180,689	(304,717)
County Airport Fund	137,621	138,981	201,121	(62,140)
Drug Forfeiture Fund	2,955,073	3,050,014	3,158,975	(108,961)
	<u>\$ 138,162,963</u>	<u>\$ 143,867,486</u>	<u>\$ 136,485,108</u>	<u>\$ 7,382,378</u>

Other program and grant budgets will be added during 2015 Fiscal Year. They will be added through the budget amendment process with the benefits and responsibilities discussed at the time of approval. This document is intended to be dynamic in nature, and be changed to address the changing conditions facing the County. However, this document represents the legal appropriations for which all County departments must adhere. We present to you the "CAMERON COUNTY FISCAL YEAR 2015 APPROVED BUDGET."



# CAMERON COUNTY, TEXAS



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## *Budget Calendar*

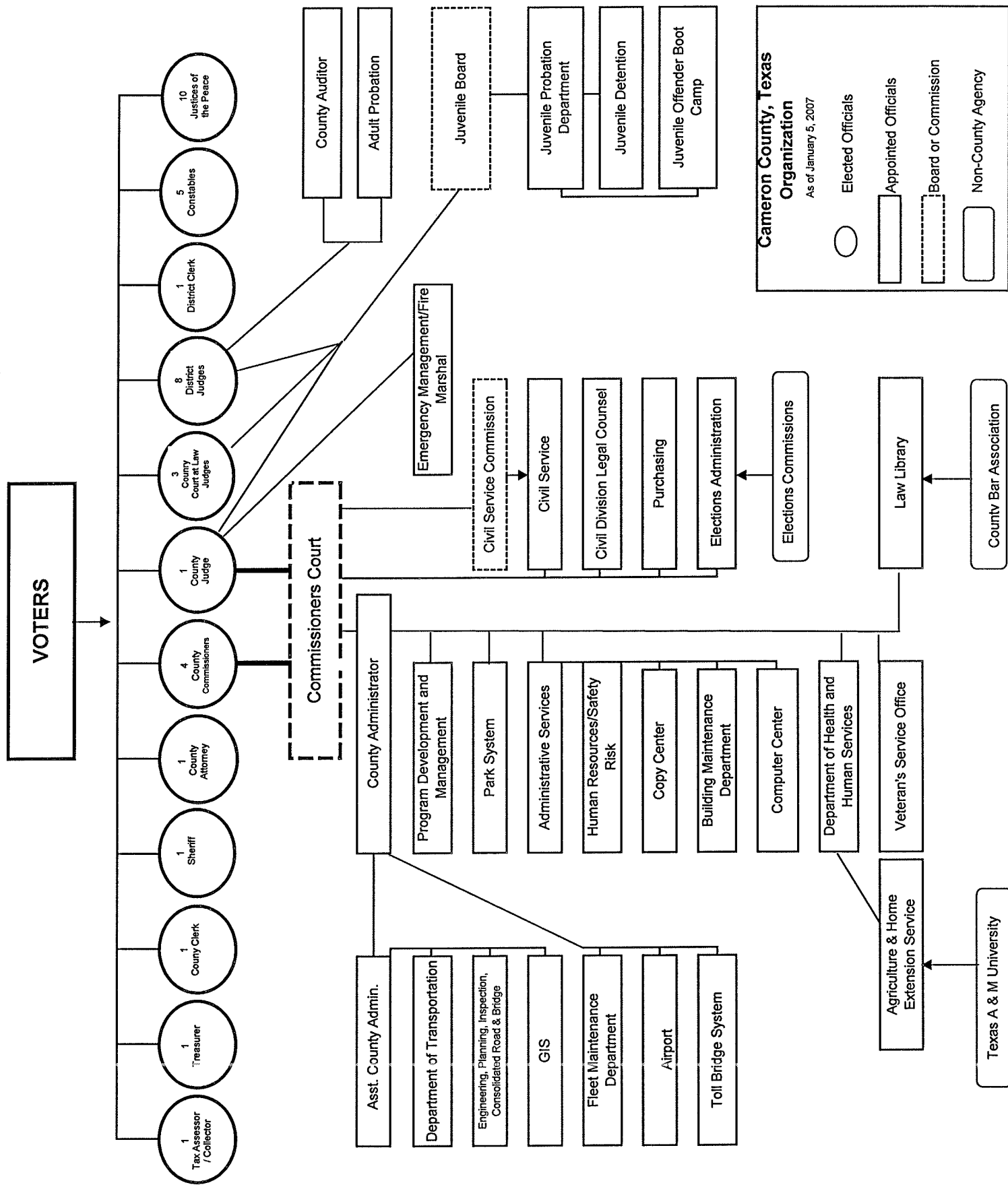
### FY 2014-2015 BUDGET & TAX CALENDAR

May 5, 2014	Budget Packets sent to departments to begin formal budget preparation
May 30, 2014	Deadline for submittal of final budget requests
May 30- July 25, 2014	Preparation of Departmental Budgets & ( Departmental Budget Workshops dates to be determined)
July 25, 2014	Certified Tax Roll Delivered to County
July 31, 2014	Meeting of Commissioners Court to discuss tax rate (effective & rollback rates)
July 31, 2014	Certified Appraisal Roll, collection rate, debt taxes, etc., due to the Commissioners Court FILE Proposed BUDGET W/ CCLERK
August 7, 2014	Meeting to discuss tax rate and record vote and schedule public hearing Discussion regarding Elected Officials maximum compensation for publication
August 10, 2014	"Notice of Public Hearing on Tax Increase" (1st quarter-page notice) published at least seven days before public hearing. Publish Notice of Elected Officials salaries (set 10+ days after notice) Calculation and publication of effective tax rate, rollback rate, etc., as required
August 14, 2014	Meeting to discuss budget.
August 17, 2014	Notice of Public hearing on Budget
August 21, 2014	Public Hearing on tax rate Public Hearing on Budget Public Hearing & Setting salaries of Elected Officials (5 days to file grievance from notice)
<b>August 26, 2014</b>	Last Day to file grievance regarding Elected Officials Salaries ( 5 days from notice of set amount)
August 28, 2014	Meeting to discuss budget.
September 4, 2014	Second Public Hearing on tax rate (announce meeting to adopt) 3-14 days from this date Final changes to budget Commissioners Court considers Grievance Committee recommendations
September 7, 2014	Notice on Vote on Tax Rate (published before meeting to adopt tax rate) 2nd qtr page notice Notice of Public hearing on Budget
<i>September 11, 2014</i>	Public Hearing on Budget Final Adoption of Budget Order adopting tax rate

## ***ELECTED OFFICIALS***

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Carlos H. Cascos	County Judge
Sophia C. Benavides	Commissioner, Precinct 1
Alex Dominguez	Commissioner, Precinct 2
David A. Garza	Commissioner, Precinct 3
Dan A. Sanchez	Commissioner, Precinct 4
Arturo Nelson	Judge, 138 <sup>th</sup> Judicial District
Benjamin Euresti, Jr.	Judge, 107 <sup>th</sup> Judicial District
Oscar X. Garcia (appointed)	Judge, 357 <sup>th</sup> Judicial District
Janet Leal	Judge, 103 <sup>rd</sup> Judicial District
Migdalia Lopez	Judge, 197 <sup>th</sup> Judicial District
Elia Cornejo-Lopez	Judge, 404 <sup>th</sup> Judicial District
David Sanchez	Judge, 444th Judicial District
Jose Rolando Olvera, Jr.	Judge, 445th Judicial District
Arturo McDonald	Judge, County Court at Law #1
Laura Betancourt	Judge, County Court at Law #2
David Gonzalez	Judge, County Court at Law #3
Benito Ochoa	Justice of the Peace, Precinct 1
Linda Salazar	Justice of the Peace, Precinct 2-1
Erin H. Garcia	Justice of the Peace, Precinct 2-2
<i>Vacant</i>	Justice of the Peace, Precinct 2-3
Manuel Flores	Justice of the Peace, Precinct 3-1
David Garza	Justice of the Peace, Precinct 3-2
Juan Mendoza	Justice of the Peace, Precinct 4
Sallie Gonzalez	Justice of the Peace, Precinct 5-1
Eloy Cano	Justice of the Peace, Precinct 5-2
Mike Trejo	Justice of the Peace, Precinct 5-3
Pete Delgadillo	Constable, Precinct 1
Abel Gomez	Constable, Precinct 2
Rolando Cavazos (appointed)	Constable, Precinct 3
Merced Burnias	Constable, Precinct 4
Cesar Diaz	Constable, Precinct 5
Luis Saenz	County Attorney
Joe G. Rivera	County Clerk
Antonio Yzaguirre, Jr.	Tax Assessor-Collector
David Betancourt	County Treasurer
Aurora De La Garza	District Clerk
Omar Lucio	County Sheriff



## *Cameron County General Information*

### ECONOMIC CONDITION AND OUTLOOK

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

#### Population

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

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

#### Climate

The County enjoys a sub-tropical environment with mild, dry winters, and warm, humid summers. The average wind velocity is 14 mph from the southeast. Humidity averages 75.25%. The climate is subtropical, semi-arid, and generally humid. The weather is greatly influenced by the Gulf of Mexico that borders the county to the east. The average daily temperature is 74 degrees, with an average rainfall of 25.5 inches.

#### Employment

	Cameron County			Texas		
	2009 <sup>(1)</sup>	2008	2007	2009	2008	2007
Civilian Labor Force	150,786	145,600	145,600	12,103,200	11,785,700	11,538,600
Employment	134,618	134,800	135,800	11,149,300	11,181,800	10,949,900
Unemployment	16,168	10,800	9,800	953,900	603,900	588,700
Unemployment Rate	10.7%	7.4%	6.7%	7.9%	5.1%	5.1%

(1) As of December, 2009

Source: Texas Workforce Commission

#### "IN-BOND" INDUSTRIALIZED PROGRAM

The two cities, Brownsville, Texas, U.S.A. and H. Matamoros, Tamps., Mexico have established over the past 25 years the "In-Bond" Industrialization or "Maquiladora" program. This program allows the assembly of labor intensive products at advantageous costs; thus, allowing North American products to be more competitive on a worldwide basis. Since its inception in 1966, the "In-bond" program has grown to an estimated 339 companies, expanding to a total of 4,300,000 square feet of manufacturing space, and employing approximately 100,000 people. Cameron County gains greatly from these operations since all of the Mexican plants have offices, warehouses, or twin plants on the U.S. side; U.S. management and technical personnel live in the County; goods and services are purchased in the County for use in the Matamoros facilities. Among the "Fortune 500" companies in the "In-Bond" Industrial Program are: Delphi Automotive, Tyco Electronics and Parker Hannifin.



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## *Cameron County General Information*

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### *Intermodal Transportation*

U.S. Highways 77, 83, and 281; State Highways 4, 48, 107, and 245; and nine Farm-to-Market roads traverse the County. The U.S. Congress designated the U.S. Interstate Highway 69 as a high priority corridor of national significance to serve as a primary trade route from Mexico through Texas to Canada. The corridor will traverse eight states and end at two southern points of border entry - Laredo and the Rio Grande Valley. The Interstate Highway 69 is intended to link with the Veteran's International Toll Bridge in Brownsville.

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

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

The Port of Brownsville is the main shipping port for the Rio Grande Valley and South Texas. Port facilities include a man-made basin, connected by seventeen miles of channel to the Gulf of Mexico, various docking and terminal facilities, warehousing and railway switching operations that serve worldwide shipping lines, and barge transportation. There still remains a significant shrimp boat fleet located at the Port of Brownsville and Port Isabel; however, the industry faces serious challenges. Various manufacturers have located facilities in the area, further diversifying the economy. All economic indicators point to continued growth.

### *Tourism/Recreation*

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

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

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

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## *Cameron County General Information*

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

The Park System also provides controlled access to the miles of public beaches north of Andy Bowie Park. The Cameron County Park System also provides commissioned officer park ranger patrol to the parks and the unincorporated public areas.

Each year, thousands of people from states north of Texas spend their winters in Cameron County's warmer climate. Many of the winter Texans who visited here have now become permanent, year-round residents. During Spring Break, it is estimated that over 100,000 college students come to South Padre Island and infuse more than a million dollars into the County's economy.

## 2014 Property Valuations

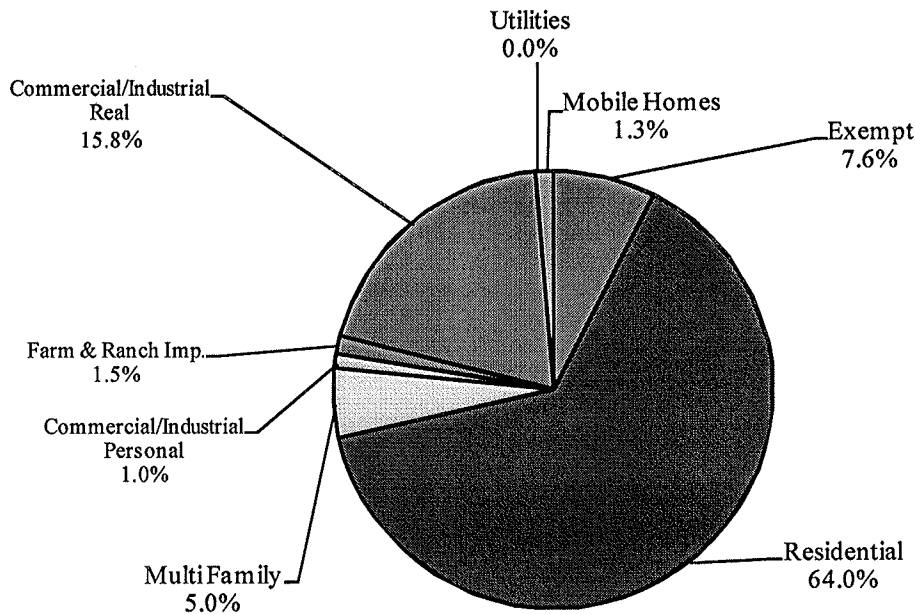
	A	B	C =B-A	D =C/A	E	F
	FY 2013-2014 Tax Year 2013	FY 2014-2015 Tax Year 2014	Increase (Decrease)	Percent Change	Tax Year 2014 100% Tax Levy @ .399291	Tax Year 2013 100% Tax Levy @ .384291 100% Collection Levy Increase @ .399291
Homestead Improvement	5,898,745,752	5,976,929,392	78,183,640	1.33%	23,865,341	22,668,349
Non-Homestead Improvement	4,438,736,531	4,587,028,856	148,292,325	3.34%	18,315,593	17,057,665
Total Improvement	10,337,482,283	10,563,958,248	226,475,965	2.19%	42,180,935	39,726,014
Homestead Land	1,965,291,099	1,960,075,253	(5,215,846)	-0.27%	7,826,404	7,552,437
Non-Homestead Land	3,401,473,728	3,434,132,387	32,658,659	0.96%	13,712,182	13,071,557
Ag Market	873,565,406	897,984,333	24,418,927	2.80%	3,585,571	3,357,033
Total Land	6,240,330,233	6,292,191,973	51,861,740	0.83%	25,124,156	23,981,027
Total Personal Property	2,266,353,976	2,257,660,778	(8,693,198)	-0.38%	9,028,611	8,709,394
Total Mineral Property	1,424,950	1,650,170	225,220	15.81%	6,589	5,476
<b>TOTAL MARKET VALUE +</b>	<b>18,845,591,442</b>	<b>19,115,461,169</b>	<b>269,869,727</b>	<b>1.43%</b>	<b>76,340,291</b>	<b>72,421,912</b>
Homestead Cap -	40,118,593	36,099,692	(4,018,901)	-10.02%	144,143	154,172
Ag Market	873,565,406	897,984,333	24,418,927		3,585,571	3,357,033
Ag Use	90,536,342	94,494,822	3,958,480		377,309	347,923
Deferment	783,029,064	803,489,511	20,460,447	2.61%	3,208,261	3,009,110
<b>TOTAL EXEMPTIONS -</b>	<b>1,318,477,142</b>	<b>1,376,509,388</b>	<b>58,032,246</b>	<b>4.40%</b>	<b>5,496,278</b>	<b>5,066,789</b>
NET TAXABLE	16,703,966,643	16,899,362,578	195,395,935	1.17%	67,491,609	64,191,840
(less) Freeze Taxable	1,300,733,154	1,410,956,979	110,223,825	8.47%	5,633,824	4,998,600
(less) Transfer Adjustment	1,087,369	599,486	(487,883)		2,394	4,179
Freeze Actual Tax					4,532,221	3,860,007
Over 65 Deferrals	-	-	-	0.00%	-	-
Final Taxable Value	15,402,146,120	15,487,806,113	85,659,993	0.56%	66,387,612	63,049,068
Less: Tax from new construction						
Net Tax from re-Appraisal Values						
						(967,983)
						\$ 2,370,560
<b>New Construction</b>	<b>\$ 238,404,486</b>	<b>\$ 251,888,148</b>	<b>\$ 13,483,662</b>	<b>5.66%</b>	<b>\$ 967,983</b>	

## *Property Appraisal Comparison*

### New Construction Tax Year 2014

	New Construction Market Value	Tax Levy at Current Rate
Residential	173,200,896	691,576
Multi Family	13,573,387	54,197
Farm & Ranch Improvements	3,946,563	15,758
Commercial/Industrial Personal	2,790,359	11,142
Commercial/Industrial Real	53,177,765	212,334
Utilities	130,116	520
Mobile Homes	3,384,505	13,514
Real Inventories	2,995,500	11,961
Exempt	20,493,773	81,830
Other	-	-
<b>Total</b>	<b>273,692,864</b>	<b>1,092,831</b>

### New Construction

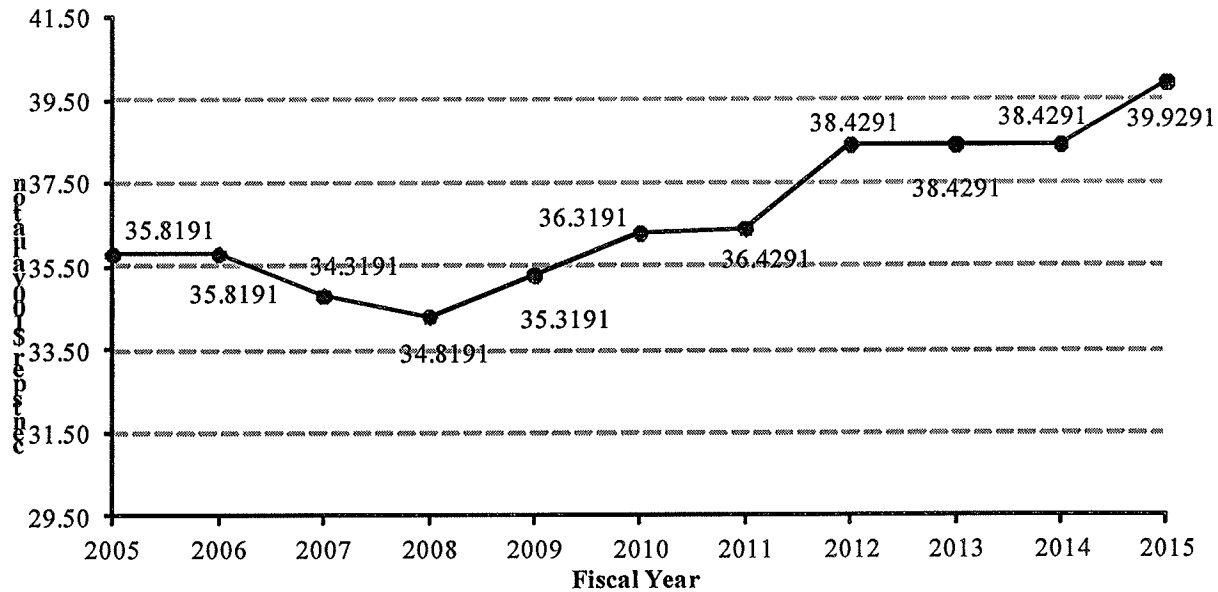


Cameron County's taxable values grew by 1.36% since January 2013. New construction in the county provided \$273,392,864 in new property values. New construction decreased by 21% less than last year's amount. Residential construction represents 64% of the new properties. Commercial construction is also providing booming growth representing 15.8% of all new construction. Based upon the approved tax rate of \$0.399291 per \$100, at a 100% collection rate, total new construction should generate over \$1,092,831 in tax revenue.

## 2013-2014 Tax Rate and Tax Levy

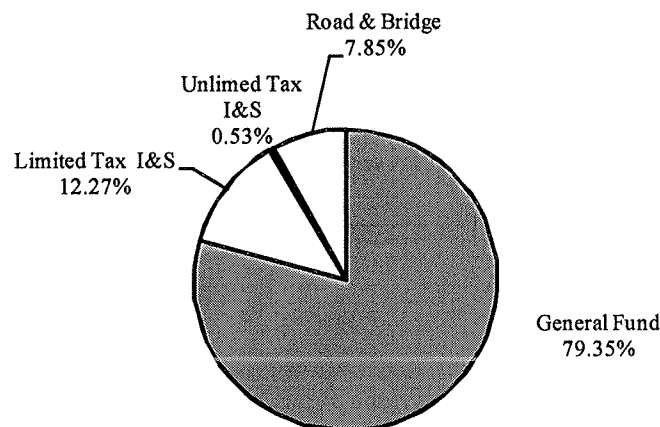
The Commissioners Court approved the tax rate of \$0.399291 per \$100 assessed property valuation. The tax rate is equal to a one and a half cent increase over the tax rate calculated for FY 2013-2014. At this rate, current property tax revenues are budgeted to increase by 4.4% generating \$2,714,084 in additional tax revenues at a 100% collection rate.

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



## TAX RATE DISTRIBUTION

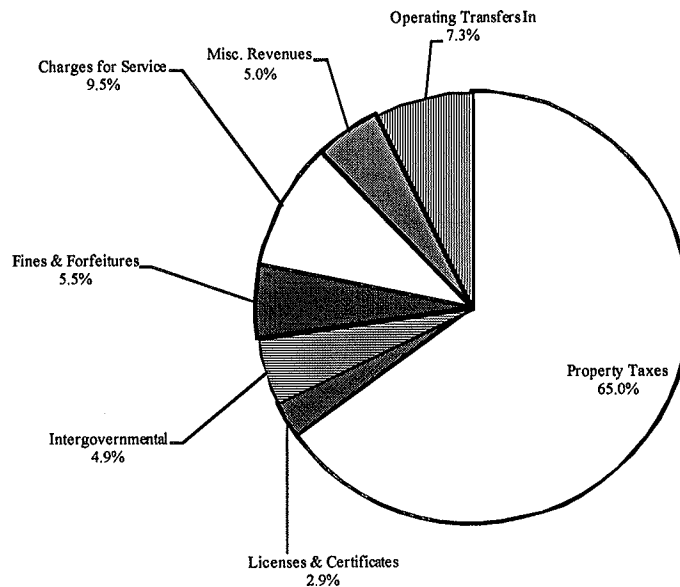
The General Fund portion of the tax revenues increased from 79.12% to 79.35% of the total levy for FY 2014-2015, compared to FY 2013-2014. Road and Bridge tax revenues decreased from 10.82% to 7.85% for the corresponding years. Debt issue tax revenues increased from 10.05% to 12.8%.



## *Your Tax Dollars at Work*

County's total Operating Budget for Fiscal Year 2013-2014, including the General Fund, Road & Bridge/Public Works, and Debt Service, is \$143,867,486, an increase of \$7,382,378 above the prior year's resources reflecting a 5.4% increase in government in just one year. The following chart illustrates that the County relies on property tax revenue for over half of its needed resources:

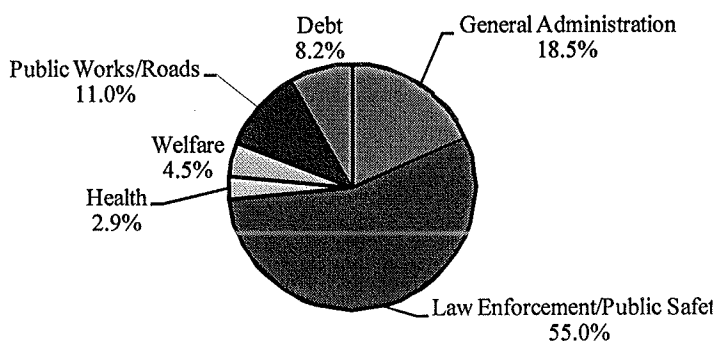
### Funding Sources for County Operations



A property owner with a \$85,806 home will pay \$342.62 in County property taxes for Fiscal Year 2015, an increase of \$12.88 over last year if the value of the property remained the same. These property taxes will pay the following General Government Operations, Road & Bridge/Public Works, and Debt Service requirements:

#### Appropriations for County Operations

#### How the \$342.62 is Spent?



General Administration	\$63.30
General Gov't.	
Law Enforcement	188.28
Health	10.00
Welfare	<u>15.35</u>
Health & Welfare	25.35
Public Works / Roads	37.59
Debt	<u>28.10</u>
<b>TOTAL</b>	<b>\$342.62</b>

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## *Fiscal Policy*

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

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

### **Fund Balance**

The General Fund fund balance at September 30, 2013, was \$16,028,631 compared to \$11,662,328 at September 30, 2012 and \$6,551,829 at September 30, 2012. The unassigned portion of the fund balance was \$14,080,281. 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.

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 22.07% of the Fiscal Year 2013 total General Fund expenditures of \$72,622,782 (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 80 days based on 2013 expenditures. It is likely, this would never happen. The more realistic use of the General Fund fund balance would be to provide for interim funding of County operations in the event of a hurricane or natural disaster. Available Federal emergency funds would likely take as long as several months to reach the County after such an event.

Revenues generated during FY 2014 but received up to 60 days after year-end will be attributed to FY 2014. The effect on the General Fund fund balance may not be as much as reported in this preliminary estimate.

Fund Balance in the Special Road and Bridge Fund at September 30, 2013, was \$5,621,965 compared to \$3,730,031 at September 30, 2012. The 2013 fund balance represents 58.22% of the \$9,657,215 annual Road and Bridge expenditures for FY 2013. Again, if all resources were not available, the Road and Bridge fund could operate for 212 days based on 2013 expenditures. Fund balance for the Road & Bridge Fund for Fiscal Year-end 2014 is estimated at \$5,699,270 , an amount greater than 198 days of operation.

## *Fiscal Policy*

### *Enterprise Operations:*

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

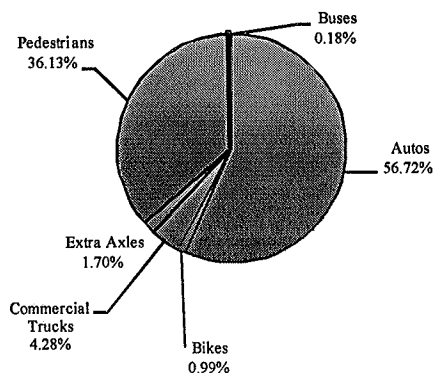
All bridges within the Cameron County International Toll Bridge System are operated under a joint agreement with the Government of Mexico. County ownership of the bridges extends to a point over the river representing the international boundary between the United States and Mexico. The respective owner governments repair and maintain specific portions of the structures. Tolls for Southbound traffic are set independently by action of the Cameron County Commissioners' Court. The following are the tolls in effect at September 30, 2014, and the changes to the toll rates to be in effect October 1, 2014:

Type of Customer/Vehicle	Sept. 30, 2014 Rate	Oct. 01, 2014 Rate
Pedestrians	\$1.00	\$1.00
Motorcycles	3.25	3.25
Passenger Autos	3.25	3.25
Commercial Trucks:		
Two Axle	8.50	8.50
Three Axle	12.50	12.50
Four Axle	14.75	14.75
Five Axle	19.50	19.50
Six Axle	\$22.50	\$22.50

### *CROSSINGS*

During the year ended September 30, 2013, over 5 million southbound cars, trucks, bicycles, motorcycles, and pedestrians crossed south into Mexico via the Cameron County International Toll Bridges

#### SOUTHBOUND CROSSINGS



	FY 2012-2013	FY 2011-2012	Increase/ (Decrease)	% Change
Autos	2,816,848	2,906,727	(89,879)	-3.2%
Bikes	49,389	31,374	18,015	57.4%
Commercial	212,630	219,799	(7,169)	-3.3%
Extra Axles	84,516	96,492	(11,976)	-12.4%
Pedestrians	1,794,070	1,750,867	43,203	2.5%
Buses	8,766	8,152	614	7.5%
	4,966,219	5,013,411	(47,192)	-0.9%

Southbound auto crossings, System-wide, decreased by 47,192 reflecting a 1% decrease. It is believed that the increased security alerts and violence in Mexico is deterring individuals from crossing for shopping or dining out. Commercial truck crossings decreased by 7,169, an 3.3% decrease compared to the prior year's level.



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## *Fiscal Policy*

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### *Enterprise Operations: continued*

#### **International Toll Bridge System: continued**

Pedestrian crossings increased by over 43,000 for the current year compared to the prior year. 99.9% of the pedestrian traffic for the System crosses at Gateway International Bridge. It is believed that the increased security alerts and ongoing violence caused people not to venture into Mexico.

Total operating revenue for the International Toll Bridge System was \$15,234,660, down from the prior year's \$15,603,112, a decrease of \$368,452, or a 2.4% decrease. At September 30, 2013, the Cameron County International Toll Bridge System had \$4,494,018 in working capital, an amount sufficient to provide for 221 days of operations based on fiscal year 2013 activity.

**Park System:** The County Park System operations generated \$6,833,273 in fees, rentals and other income for the year, which was approximately .4% above last year's totals. The net income from all Park System operations was \$582,946. At September 30, 2013, the Park System had \$4,132,159 in working capital, an amount sufficient to satisfy the following year's debt service and provide for 218 days of operations based on activity during fiscal year 2013.

**County Airport:** The Airport operations provided \$23,550 from rental revenue and commissions on aviation fuel sales. The Airport is currently undergoing renovations and expansion of facilities largely due to grant funding.

### *Debt Administration*

At September 30, 2013, the County has unlimited tax and limited tax general obligation bonds outstanding in the amount of \$75,470,000. According to Texas statutes, the County has two debt limits. Bonds issued under Article 3, Section 52e of the Texas Constitution total \$72,150,000 and bonds issued under Article 722 of Vernon's Civil Statutes total \$3,320,000. The debt limits for the two authorizations are \$3,999,627,317 (25% of real property assessed valuation) and \$770,500,015 (5% of assessed valuation of all taxable property); therefore, the County has a legal debt margin on general obligation debt of \$3,952,891,939.

The County's bond rating is "A+" from Standard & Poor's, "A1" rating from Moody's and "AA-" from Fitch for general obligation debt.

### *Cash Management*

Cash temporarily idle during the year was invested in certificates of deposit, money market funds, and state agency sponsored investment pools. The average yield on investments was .14%. Cameron County's investment policy is to minimize credit and market risks, while maintaining a competitive yield on its portfolio. Accordingly, the deposits were either insured by Federal Depository Insurance or collateralized. All collateral on deposits was held by the County, its agent, or a financial institution's trust department in the County's name. All investments held by the County during the year ended September 30, 2013, were classified in the category of "lowest credit risk" or Uncategorized if invested in an investment pool as defined by the Governmental Accounting Standards Board.

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## *Fiscal Policy*

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### *Employee and Dependents' Health Benefits*

On May 1, 1989, Cameron County established a Limited Risk Management Program for health and life benefits provided to County employees. Premiums are paid into an internal service fund (Health and Life Benefits Fund) by all other funds and are available to pay claims, administrative costs, and claims' reserves. Administrative costs include the cost of individual stop loss insurance (\$100,000 per insured) and aggregate stop loss insurance (determined by the monthly number of insured lives, at a specified dollar value times twelve). Premiums are actuarially calculated based on prior claims' history for the County and include an amount needed to accumulate claims' reserves for catastrophic claims. This year the Commissioners' Court approved a \$5,000 per employee premium for health insurance.

During Fiscal Year 2013, a total of \$8,447,028 was paid in benefits and \$1,492,622 was paid in administrative costs. Incurred, but not reported, claims in the amount of \$876,838 have been accrued as a liability and were actuarially determined. The Health and Life Benefits Fund reported net operating loss of \$983,633, as compared to a net loss of \$1,422,958 in fiscal year 2012. Preliminary Employee Benefits Fund fund balance for Fiscal Year-end September 30, 2014, is projected to be approximately \$0.

### *Budgeting Controls*

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

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

## SUMMARY

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

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## *Investment Policy*

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### **1.0 INVESTMENT STRATEGY**

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

#### 1.01 Investment Pools

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

#### 1.02 Operating Funds

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

#### 1.03 Capital Project Funds

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

#### 1.04 Reserve Funds

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

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

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

### **2.0 INVESTMENT SCOPE**

#### 2.01 Legal Authority to Invest

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

#### 2.02 County Investment Portfolio Structure

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

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## *Investment Policy*

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is in contravention of any depository contract between Cameron County and any depository bank, and or expressly prohibited by law.

### 2.03 Applicability of Policy

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

## **3.0 INVESTMENT OBJECTIVES AND PRIORITIES**

### 3.01 General Statement

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

### 3.02 Safety of Principal

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

### 3.03 Maintenance of Adequate Liquidity

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

### 3.04 Desired Diversification

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

### 3.05 Rate of Return on Investments

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

### 3.06 Maturity

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

### 3.07 Quality and Capability of Investment Manager

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

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## *Investment Policy*

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### **4.0 INVESTMENT RESPONSIBILITY AND CONTROL**

#### **4.01 Delegation of Investment Authority**

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

#### **4.02 Investment Advisory Committee**

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

#### **4.03 Prudence and Ethical Standards**

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

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

#### **4.04 Liability of Investment Officer**

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

#### **4.05 Accounting and Audit Control**

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

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

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## *Investment Policy*

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### **5.0 INVESTMENT REPORTING**

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

### **6.0 INVESTMENT INSTITUTIONS**

#### **6.01 Depository Bank**

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

#### **6.02 Broker/Dealers**

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

#### **6.03 Approval of Broker/Dealer**

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

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

### **7.0 INVESTMENT INSTRUMENTS**

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

#### **7.01 Bank Investments**

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

#### **7.02 Direct Investments**

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

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## *Investment Policy*

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### **8.0 INVESTMENT PROCEDURES**

#### **8.01 Confirmation of Trade**

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

#### **8.02 Delivery versus Payment**

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

#### **8.03 Safekeeping Institution**

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

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

### **9.0 COLLATERAL AND SAFEKEEPING**

#### **9.01 Collateral or Insurance**

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

9.011 FDIC insurance coverage,

9.012 United States Government Bonds, Notes, and Bills,

9.013 Securities of federally sponsored U. S. Agencies and instrumentality's of the United States Government and/or obligations, including letters of credit, of the United States or its agencies and instrumentalities.

9.014 No Collateralized Mortgage Obligations are acceptable.

#### **9.02 Safekeeping**

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

#### **9.03 Collateral Reporting**

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

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## *Investment Policy*

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### **10.0 INVESTMENT POLICY REVIEW AND AMENDMENT**

#### **10.01 Review Procedures**

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

#### **10.02 Changes to the Investment Policy**

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

### **11.0 EXHIBITS AND APPENDICES**

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



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## *Approved Budget*

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The Commissioners Court's priorities for the 2013-2014 Fiscal Year were to minimize the effects of major revenue losses, maintain the same level of services, to provide for the mandatory requirements of the County and to minimize any tax rate increase.

### ***REVENUES***

Current Tax revenues were budgeted at a 94.5% collection rate equal to last years rate. With a 2.99% taxable valuation growth and an increase in the tax rate the General Fund current tax revenue is projected to grow by \$924,484 dollars.

Intergovernmental revenues are projected to increase by \$407,575. The main areas that account for the decreases is reimbursements by other governmental agencies. The major increase is a mandated transfer of vehicle sales tax from the Road & Bridge fund to the General Fund.

Charges for services have been budgeted to increase by \$2,616,548 in revenues over last years budget. The largest increase is due the increase revenues generated for the housing of federal inmates due to an increase in the daily rate.

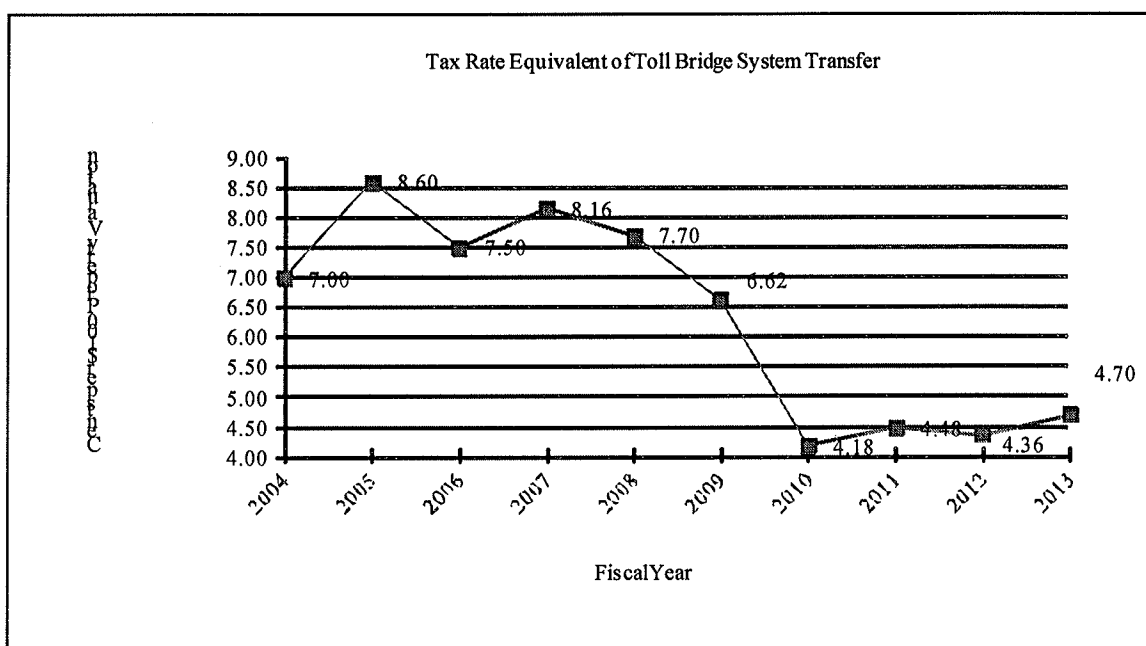
Fines and Forfeiture revenues are projected to decrease by approximately \$104,635 over last fiscal year due to a decrease in the collections in all the Courts.

Miscellaneous Revenue includes interest earnings, sales of surplus properties, commissions from rents or sales, and commissions on the collections of other governmental entities property taxes. The budgeted revenues are budgeted to increase compared to last fiscal year. The total is made up of various line item increases and decreases. The largest group of increases is inmate phone commissions. The budget was increased by \$774,418.

Toll Bridge revenues and its transfer to the General Fund constitute a significant portion of the resources available to support the County's operations. The charts below illustrate the importance of the transfer of funds from the Cameron County Toll Bridge System to the County's General Fund. The transfer for Fiscal Year 2013-2014 is scheduled to be \$6,915,368, roughly equivalent in tax rate to \$0.047 per \$100 valuation. If the County did not have this source of funding for the General Fund, the tax rate necessary to support county operations could be as high as \$0.431291 per \$100 property valuation.

## Approved Budget

Year	Transfer	Valuation	Equivalent
2004	7,722,234	9,708,699,933	7.00
2005	7,641,622	10,737,499,435	8.60
2006	8,951,520	11,609,551,743	7.50
2007	9,079,898	12,236,589,466	8.16
2008	8,427,055	13,148,618,773	7.70
2009	6,991,408	14,381,842,729	6.62
2010	5,699,200	14,414,175,498	4.18
2011	6,070,577	14,538,184,554	4.48
2012	6,097,063	14,554,142,784	4.36
2013	6,915,368	15,410,000,309	4.70



The revenue from the system is expected to increase as a result of the a increase in toll rates. Toll revenue for the Toll Bridge System is projected to reach \$15,793,457 an increase of nearly 5.5% above the Year 2013 budget and 1.4% above the actual Fiscal Year 2012 revenues.

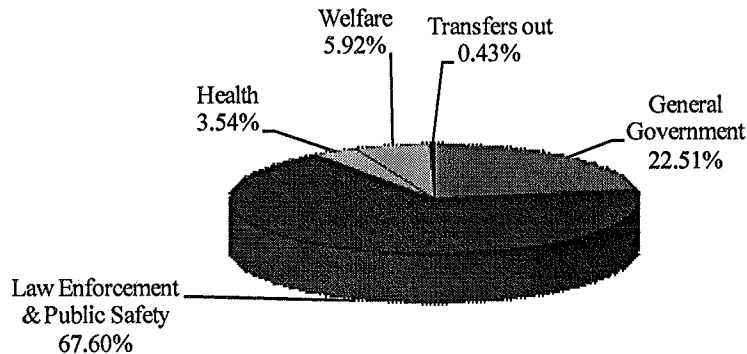
## Approved Budget

### EXPENDITURES

Total General Fund appropriations are \$74,465,553 increasing by \$2,145,657 or 2.97% over the 2011-2012 Approved Budget. Transfers out reflects the largest increase, growing by 44.22% over the prior years approved budget. The increase in appropriations is accounted for in the additional match requirements.

	FY 2013-2014 Approved Budget	FY 2012-2013 Approved Budget	Increase (Decrease)	Percent Change
General Government	\$ 17,799,555	\$ 15,962,873	\$ 1,836,682	11.51%
Law Enforcement & Public Safety	53,442,657	50,855,328	2,587,329	5.09%
Health	2,800,332	2,591,161	209,171	8.07%
Welfare	4,679,786	4,684,997	(5,211)	-0.11%
Transfers out	337,782	371,174	(33,392)	-9.00%
Total	<u>\$ 79,060,112</u>	<u>\$ 74,465,533</u>	<u>\$ 4,594,579</u>	<u>6.17%</u>

Law Enforcement and Public Safety represent the largest segment of General Fund Appropriations at 67.60%. Funded within Law Enforcement and Public Safety are the County Courts at Law, Justice of the Peace Courts, District Courts, County Clerk, District Clerk, District Attorney, Jail, Sheriffs Office, Constables, Juvenile Department, Juvenile Boot-camp, Auto Theft Prevention Program and the Bail Bond Administration.



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

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CAMERON COUNTY, TEXAS

PERSONNEL

APPROVED 2014-2015 BUDGET



## *General Fund-General Administration Personnel*

**County Judges Office***(956) 544-0830*

County Judge	\$64,062
& \$5,400 Juvenile Board	
Executive Secretary	43,000
Receptionist	31,000
Community Outreach Coordinator	41,000

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

Administrative Asst.	41,500
(split 50/50 with R&B fund)	
Benefits Specialist	25,519
Civil Service Coordinator	34,900
Civil Service Clerk	21,840

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

County Clerk	\$81,000
Chief Deputy-Administrative	44,427
\$55,000 total-\$10,573 records mgmt.	
Office Manager-Budget	22,000
Vault Supervisor	33,708
Recording Stats	28,000
Vault Clerk	25,288
Vital Stats Supervisor	33,708
Filing	29,000
Administrative Asst.	28,467
Vital stats Clerk	23,239
Vault Clerk	26,000
Vital Stats Clerk	24,000
Data Entry Clerk	22,500
Vital Stats Clerk	22,500
Indexing Supervisor	32,840

**County Clerk's Records Management**

Chief Deputy-supplement	\$ 10,000
Commissioners Ct. Secretary-supplement	6,600
Criminal Records Manager	2,238
Records Manager	3,520
Criminal Clerk	22,786
Civil Clerk	22,205
Civil Clerk	23,000
Collection Manager	23,000
Liquidation Clerk	24,000
Collection Clerk	26,500
Vault Supervisor	1,793
Vital Stats	1,793
Filing Supervisor	3,500
Criminal Supervisor	2,100
Financial Investment Officer	2,465
Vault Assistant Supervisor	1,602
Vault Stats Clerk	1,500
Civil Probate Supervisor	2,100
Chief Deputy Criminal	1,790

**Archive Records Mgmt**

Chief Deputy-Judicial	2,905
Data Entry Clerk	22,456
Scanning Clerk	22,834
Records Manager	2,575
Probate Clerk	25,582
Chief Deputy-Admin	1,073

**Emergency Preparedness***(956) 544-0830*

Emergency Mgt. Coord.	\$57,918
(Total \$63,000-5,082 from ESD)	
Secretary	29,000
Administrative Asst.	34,000
Asst. Emergency Coordinator	53,500
Fire Marshal	52,000
Deputy Fire Marshall	38,000
Administrative Assistant	26,000

**Computer Center**

Supervisor	55,500
Operations /Technician Manager	49,000
Data Base Administrator	47,000
Computer Technician	24,500
Programmer Analyst	41,809
Sr. Systems Analyst	53,000
Network Administrator	47,400
Computer Technician	34,262
Computer Technician	34,980
Programmer Analyst	41,975
Purchasing/Office Asst.	32,672
Communications Specialist	45,219
Administrative Services Director	17,290
Odyssey Network Administrator	48,000
Functional Analyst-Jail	40,000

**County Commissioners**

Commissioner, Precinct 1,2,3,4	\$37,738
& \$9,235 from R&B	
Commissioner, Precinct 1	
Secretary	16,620
& \$16,620 from R&B	
Commissioner, Precinct 3	
Secretary	18,275
& \$16,490 from R&B	
Commissioner, Precinct 2,4	
Secretary	15,500
& \$15,250 from R&B	

**Veteran's Service Office**

Veteran's Service Officer	\$46,417
Asst. Vet. Officer	27,138
Secretary	25,666
Clerk	21,653
Clerk	17,140

## *General Fund-General Administration Personnel*

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

Elections Administrator	\$64,554
Chief Deputy	37,500
Voter Registration Clerk	28,348
Voter Registration Elections Clerk	23,823
Info. Systems Coordinator	34,738
Administrative Aide	28,018
Clerk	23,625
Administrative Asst.	28,135

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

County Auditor	\$97,160
First Assistant-Assist. County Auditor	85,504
Internal Audit Senior III-Asst. Auditor	49,828
Internal Audit Senior V-Asst. Auditor	67,136
Internal Audit Senior V-Asst. Auditor	69,759
Internal Audit Senior III-Asst. Auditor	48,779
Tax/Revenue-Assist. County Auditor	54,024
Internal Audit -Asst. Auditor/Property	48,254
Payroll Claims Supervisor	39,521
Asst. Payroll Claims Auditor	28,323
Asst. Payroll Claims Auditor	32,026
Asst. Auditor-Network Admin.	49,974
Receptionist	28,500
Accounts Payable Claims Supervisor	37,675
(3) Asst. Claims Auditor I	28,323
Audit Records Manager	28,323
Internal Audit Senior IV-Asst. Auditor	53,499
(2) Internal Audit Senior III -Asst. Auditor	47,205

**Purchasing Department**

Purchasing Agent	73,400
Purchasing Manager	41,700
Purchase Order Coordinator	31,500
Bid Coordinator	32,640
Asst. PO Coordinator	24,000
Contract Monitor	34,700
Fixed Asset Technician	27,500

**County Treasurer***(956) 544-0819*

County Treasurer	\$60,721
Deputy Treasurer	45,730
Cashier Clerk	32,093
Cashier Clerk	27,630

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

Tax Assessor-Collector	\$86,230
Chief of Investigations	44,380
Chief Deputy Tax A/C-Administration	62,646

*(\$72,646) total salary-\$5,000 from VIT \$2,500, 820-5420 \$2,500 820-4990)*

Front Line Supervisor	29,161
Tax Office Branch Mgr.-Harlingen	35,059
Tax Office Branch Mgr.-San Benito	31,488
Tax Office Branch Mgr.-Southmost	27,161
Tax Office Branch Mgr.-Port Isabel	32,148
Tax Office Branch Mgr.-Rio Hondo	27,000
Tax Office Branch Mgr.-La Feria	27,161
Tax Office Branch Mgr.	35,894
Assistant Property Tax Supervisor	34,969
Property Tax Division Supervisor	39,000
Executive Secretary	40,460

*(Total \$41,460 --\$1,000 additional in VIT)*

Asst. Branch Mgr.—Harlingen	34,469
Bookkeeper	27,161
Bookkeeper	27,809
Bookkeeper	28,447
Bookkeeper	32,406
Motor Vehicle Bookkeeper	39,000
Motor Vehicle Title Examiner	29,993
(2) Auto /Tax Clerk	23,000
(14) Auto/Tax Clerk	23,749
(2) Auto/Tax Clerk	23,888
(5) Auto/Tax Clerk	24,085
(1) Auto/Tax Clerk	24,183
(1) Auto/Tax Clerk	24,372
(1) Auto/Tax Clerk	24,739
(1) Auto/Tax Clerk	24,977
(1) Auto/Tax Clerk	25,184
(1) Auto/Tax Clerk	25,260
(1) Auto/Tax Clerk	25,646
(1) Auto/Tax Clerk	26,082
(1) Auto/Tax Clerk	26,259
(1) Auto/Tax Clerk	26,390
(1) Auto/Tax Clerk	26,500
(1) Auto/Tax Clerk	27,005
(3) Auto/Tax Clerk	27,161
(1) Auto/Tax Clerk	27,363
(1) Auto/Tax Clerk	29,000
(1) Westside Manager	26,748
(1) Auto/Tax Clerk	28,500
(1) Auto/Tax Clerk	28,661
Taxpayer Advocate	28,556
Administrative Asst.	48,006
<i>(Total \$54,060--\$2,000 in VIT \$1,500-820-5420 \$2,500 in 820-4990)</i>	
Operations Manager	42,500
<i>(Total \$42,000 --\$1,000 additional in VIT \$2,000 --820-4990)</i>	
Compliance Officer	36,000
Special Projects Coordinator	29,750

## ***General Fund-General Administration Personnel***

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**Reproduction Department***(956) 544-0872*

Printer	\$43,634
Assistant Printer	26,296
Assistant Printer	26,296

**Vehicle Maintenance***(956) 399-6700*

Director	48,125
& \$6,103 from Road & Bridge	
Chief Mechanic	30,607
Mechanic	28,037
Mechanic	24,763
Mechanic	24,035
Mechanic	23,400
Clerk	22,353

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

P.D.&M. Director	67,406
Planning Coordinator	42,058
<i>(Total \$46,683-\$4,625 from ESD)</i>	
Fiscal Analyst/Manager	40,014
<i>(Total \$43,089- 3,075 from ESD)</i>	
Secretary	25,667
Community Development Coordinator	48,228

**Civil Division***(956) 544-0880*

Chief Civil Counsel	\$122,000
Civil Counsel-Litigation	106,044
Civil Counsel-Contracts	87,400
Paralegal	34,915
Legal Secretary	27,687

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

(2) Extension Agent-supp.	\$22,592
Extension Agent-Home Econ.-supp.	19,396
Extension Agent-Marine-supplement	18,724
Office Manager	26,936
Extension Agent-Horticulture	34,000
Clerk	19,396



## ***Building Maintenance Personnel***

**M&O Brownsville Health Clinic**

Custodian	\$21,278
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**M&O Fr. O'Brien Health Clinic –Port Isabel**

Custodian	\$22,342
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**M&O San Benito Annex.**

Custodian	23,001
Custodian	22,178

**M&O Jail**

Maintenance Technician IV	\$31,052
Maintenance Technician I	26,000
Custodian	21,570
Electrician	35,335
Maintenance Technician I	27,904
Maintenance Technician	21,212

**M&O Harlingen Annex**

Custodian	\$21,570
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**M&O Health Clinic-Harlingen**

Custodian	\$22,502
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**M&O Darrell Hester Bldg.**

Custodian	\$21,228
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**M&O Orange St.**

Custodian	\$22,430
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**M&O Courthouse***(956) 544-0823*

Building Superintendent	\$53,650
Carpentry Supervisor	36,500
Carpenter II	31,365
Carpenter I	26,298
Carpenter I	29,942
Clerk	25,693
Gardener	23,797
Maintenance Technician I	23,132
Maintenance Technician II	31,754
Maintenance Technician II	37,125
Custodian	21,728
(3) Custodian	21,570
Maintenance Technician	26,516
Office Manager	35,997
Carpenter Helper	24,092
Maintenance Technician	24,990
Custodian	23,099
Air Condition Technician	30,937
Gardener	20,704
(2) Maintenance Technician	21,860
Gardener	20,204

**M&O La Feria Bldg.**

Maintenance Technician	\$26,172
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**M&O Dancy Bldg.**

(2) Custodian	\$21,047
Custodian	21,728

## *Judicial Courts Personnel*

**Bail Bond Administration**

(956) 544-0818

Bail Bond Administrator	\$35,930
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**County Court At Law #1**

(956) 544-0855

Judge	151,600
<i>(\$157,000 total salary- \$5,400 supplement in Juvenile Probation budget)</i>	
Court Administrator	41,744
Court Coordinator	36,136
Court Bailiff	34,263
Court Reporter	74,800
Court Records Coordinator	33,036

**County Court At Law #2**

(956) 544-0856

Judge	151,600
<i>(\$157,000 total salary- \$5,400 supplement in Juvenile Probation budget)</i>	
Court Administrator	41,744
Court Coordinator	36,136
Records Coordinator	24,763
Court Bailiff	34,263
Court Reporter	74,800

**County Court At Law #3**

(956) 514-0881

Judge	151,600
<i>(\$157,000 total salary- \$5,400 supplement in Juvenile Probation budget)</i>	
Court Administrator	41,744
Court Coordinator	42,682
Court Bailiff	34,263
Court Reporter	74,800
Records Coordinator	24,763
Court Interpreter	51,591

**District Trial Courts**138<sup>th</sup> Judicial District Court (956) 544-0877107<sup>th</sup> Judicial District Court (956) 544-8045357<sup>th</sup> Judicial District Court (956) 544-0837103<sup>rd</sup> Judicial District Court (956) 544-0844197<sup>th</sup> Judicial District Court (956) 574-8150404<sup>th</sup> Judicial District Court (956) 574-0837444<sup>th</sup> Judicial District Court445<sup>th</sup> Judicial District Court

(8) District Judges	\$12,600	ea.
(9) Court Reporters	92,232	ea.
(8) Court Coordinator	36,136	ea.
(3) Interpreters	44,091	ea.
(6) Court Administrators	41,744	ea.
Local Administrator-Admin. Assist.	48,290	ea.
Court Administrator-Veterans CourtSupp	56,144	
(8) Bailiffs	34,263	ea.
Chief Bailiff	36,500	

**District Trial Courts-continued**

Juvenile Court Reporter	92,232
Juvenile Court Coordinator	36,136
(2) Bailiffs	34,263

**Indigent Defense/Pretrial Office**

Juvenile Court Public Defender	58,582
Juvenile Court Public Defender	57,722
Defense Coordinator	35,717
Pretrial Director	17,441
Administrative Asst.	30,000
Secretary	27,000
Interviewer	45,099
Interviewer	34,129
(2) Interviewer	30,000
Indigent Defense Interrogator	34,130
Indigent Defense Interrogator	27,000

**Criminal Hearing Office**

(2) Magistrate	44,000
Court Administrator	33,120

**County Clerk-Judicial**

(956) 544-0848

Chief Deputy-Judicial	43,368
<i>(Total \$45,710-\$2,842 100-4041)</i>	
Collections Supervisor	34,262
<i>(Total \$34,960-\$1,198 100-4040)</i>	
Records Mgmt. Supervisor	30,480
<i>(Total \$34,000-\$1,520 100-4040-\$2,500 100-4041)</i>	
Bookkeeper	37,035
Criminal Clerk	23,239
Criminal Clerk	23,110
Criminal Clerk	24,600
Criminal Clerk	26,398
Criminal Supervisor	30,400
Admin. Assist./Comm. Court Secretary	28,926
<i>(Total \$32,626- \$4,200 100-4040)</i>	
Mentals Clerk	21,000
Probate Clerk	24,687
Probate Supervisor	30,400
Collection Court Clerk	24,000
Civil Clerk	24,412
Civil Clerk	24,600
Programmer	23,262
Collections Clerk	25,682
Collections Clerk	27,690
(2) Clerk	22,000
Supervisor-SB	27,000
Scanning Clerk	23,000
Asst. Bookkeeper	25,326
(2) Collections Clerk	23,000

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## *Judicial Courts Personnel*

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**District Clerk's Office***(956) 544-0838*

District Clerk	81,000
Chief Deputy	49,912
Office Manager	43,851
Criminal Manager	48,073
Court Clerk Manager	37,000
Collections Specialist	26,578
Administrative Asst.	39,500
Bookkeeping Manager	39,500
Bookkeeper	29,314
(5) District Court Clerk	31,274
Records Mgmt. Manager	34,750
Court Clerk	24,849
Jury Manager	34,750
Civil Clerk	23,508
Criminal Clerk	24,597
(3) Civil Clerk	23,602
Court Clerk	22,969
Court Clerk	21,569
Civil Clerk	26,728
Criminal Clerk	21,212
Criminal Clerk	24,597
Records Mgmt Clerk	22,969
Juvenile Court Clerk	31,274
Court Clerk	31,274
Records Mgmt Clerk	22,969
Filing Clerk	21,728
Criminal Clerk	22,746
Collections Supervisor	35,870
(3) Collection Clerk	24,600
(2) Court Clerk	31,274
Civil Clerk	26,000
Child Support Clerk	30,672
Records Mgmt. Clerk	21,228
Warehouse Clerk	22,246
Extra Help	10,000

## *Justice of the Peace Personnel*

**Justice of the Peace, Precinct 1**

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

Justice of the Peace*	\$46,348
(*\$5,400 Annual Auto Allowance)	
Court Administrator	33,120
Court Assistant II	29,760
Court Assistant I	26,400

**Justice of the Peace, Precinct 2-1**

*Brownville / Southmost Area*  
(956) 544-0857

Justice of the Peace*	\$46,348
(*\$5,400 Annual Auto Allowance)	
Court Administrator	33,120
Court Assistant II	29,760
Court Assistant I	26,400
Court Assistant I	26,400
Court Assistant I	26,400

**Justice of the Peace, Precinct 2-2**

*Brownville / Southmost Area*  
(956) 544-0858

Justice of the Peace*	\$46,348
(*\$5,400 Annual Auto Allowance)	
Court Administrator	33,120
Court Assistant II	29,760
Court Assistant I	26,400
Court Assistant I	26,400

**Justice of the Peace, Precinct 3-1**

*San Benito*  
(956) 399-1387

Justice of the Peace*	\$46,348
(*\$5,400 Annual Auto Allowance)	
Court Administrator	33,120
Court Assistant I	26,400

**Justice of the Peace, Precinct 3-2**

*San Benito*  
(956) 399-3525

Justice of the Peace*	\$46,348
(*\$5,400 Annual Auto Allowance)	
Court Administrator	33,120
Court Assistant I	26,400

**Justice of the Peace, Precinct 4**

*Los Fresnos*

Justice of the Peace*	\$46,348
(*\$5,400 Annual Auto Allowance)	
Court Administrator	33,120
Court Assistant I	26,400

**Justice of the Peace, Precinct 5-1**

*Harlingen Area*

(956) 427-8057

Justice of the Peace*	\$46,348
(*\$5,400 Annual Auto Allowance)	
Court Administrator	33,120
Court Assistant II	29,760
Court Assistant I	26,400
Warrant Officer	34,263

**Justice of the Peace, Precinct 5-2**

*Harlingen Area*

(956) 427-8058

Justice of the Peace*	\$47,172
(*\$5,400 Annual Auto Allowance)	
Court Administrator	33,120
Court Assistant II	29,760
Court Assistant II	29,760

**Justice of the Peace, Precinct 5-3**

*Harlingen Area/La Feria*  
(956)

Justice of the Peace*	\$47,172
(*\$5,400 Annual Auto Allowance)	
Court Administrator	33,120
Court Assistant II	29,760
Court Assistant I	26,400

**Justice of the Peace, Precinct 2-3**

*Brownsville*

Justice of the Peace*	\$46,348
(*\$5,400 Annual Auto Allowance)	
Court Administrator	33,120
Court Assistant II	29,760
Court Assistant I	26,400

## *District Attorney Personnel*

	General	Forfeiture	PreTrial				General	Forfeiture	PreTrial			
	Fund	Fund	Other	Diversion	Total		Fund	Fund	Other	Diversion	Total	
County Attorney	\$ 27,604		-		\$ 27,604	(continued)						
Chief First Asst. D.A.	70,500	16,000	-	20,000	106,500	Investigator	45,500	-	-	1,500	47,000	
Executive First Asst. DA	70,500	5,500	-	20,000	96,000	Investigator	40,500	3,500	-	3,500	47,500	
Assistant D.A.	70,500	5,500	-	20,000	96,000	Investigator	38,500	-	-	-	38,500	
Assistant D.A.	70,500	1,500	-	20,000	92,000	Investigator	-	-	-	-	-	
Assistant D.A.	70,500		-	20,000	90,500	Investigator	-	-	56,056	-	56,056	
Assistant D.A.	65,500	1,000	-	10,000	76,500	Investigator	-	-	54,826	-	54,826	
Assistant D.A.	65,500	-	-	10,000	75,500	Investigator	-	-	55,115	-	55,115	
Assistant D.A.	65,500	-	-	10,000	75,500	Secretary	40,500	6,000	-	5,500	52,000	
Assistant D.A.	65,500	-	-	10,000	75,500	Secretary	40,500	4,000	-	5,500	50,000	
Assistant D.A.	60,500	-	-	10,000	70,500	Secretary	40,500	4,000	-	5,500	50,000	
Assistant D.A.	60,500	-	-	10,000	70,500	Secretary	40,500	1,000	-	5,000	46,500	
Assistant D.A.	60,500	-	-	10,000	70,500	Secretary	40,500	-	-	3,500	44,000	
Assistant D.A.	60,500	-	-	10,000	70,500	Secretary	35,500	6,500	-	5,000	47,000	
Assistant D.A.	60,500	-	-	10,000	70,500	Secretary	33,000	7,500	-	3,500	44,000	
Assistant D.A.	55,500	-	-	5,000	60,500	Secretary	33,000	5,000	-	3,500	41,500	
Assistant D.A.	55,500	1,500	-	5,000	62,000	Secretary	33,000	3,000	-	3,500	39,500	
Assistant D.A.	55,500	-	-	5,000	60,500	Secretary	33,000	2,000	-	3,500	38,500	
Assistant D.A.	55,500	-	-	5,000	60,500	Secretary	33,000	1,000	-	3,500	37,500	
Assistant D.A.	55,500	-	-	5,000	60,500	Secretary	33,000	-	-	3,500	36,500	
Assistant D.A.	55,500	-	-	5,000	60,500	Secretary	30,500	6,000	-	3,000	39,500	
Assistant D.A.	55,500	-	-	5,000	60,500	Secretary	30,500	2,000	-	3,500	36,000	
Assistant D.A.	55,500	-	-	5,000	60,500	Secretary	30,500	2,500	-	4,500	37,500	
Assistant D.A.	53,000	-	-	3,000	56,000	Secretary	30,500	3,000	-	3,000	36,500	
Assistant D.A.	53,000	-	-	3,000	56,000	Secretary	30,500	-	-	3,000	33,500	
Assistant D.A.	53,000	-	-	3,000	56,000	Secretary	27,000	-	-	4,500	31,500	
Assistant D.A.	53,000	-	-	3,000	56,000	Secretary	27,000	2,500	-	3,000	32,500	
Assistant D.A.	50,000	-	-	3,000	53,000	Secretary	27,000	-	-	3,000	30,000	
Assistant D.A.	50,000	-	-	3,000	53,000	Secretary	27,000	-	-	1,500	28,500	
Assistant D.A.	50,000	-	-	3,000	53,000	Secretary	26,500	-	-	2,000	28,500	
Assistant D.A.	50,000	-	-	3,000	53,000	Secretary	25,000	-	-	5,000	30,000	
Assistant D.A.	50,000	-	-	-	50,000	Secretary	25,000	500	-	4,500	30,000	
Assistant D.A.	-	-	82,000	-	82,000	Secretary	24,640	-	-	2,000	26,640	
Assistant D.A.	2,060	-	51,940	5,000	59,000	Secretary	22,480	-	-	-	22,480	
Assistant D.A.	2,500	-	46,500	3,000	52,000	Secretary	-	-	-	-	-	
Assistant D.A.	-	-	41,250	-	41,250	Secretary	-	-	44,290	-	44,290	
Assistant D.A.	8,000	-	45,000	3,000	56,000	Secretary	-	-	44,290	-	44,290	
Assistant D.A.	-	53,000	-	-	53,000	Secretary	-	-	44,290	-	44,290	
Assistant D.A.	-	53,000	-	-	53,000	Secretary	-	-	44,290	-	44,290	
Investigator	65,500	18,000	-	3,000	86,500	Secretary	-	11,130	29,870	-	41,000	
Investigator	65,500	8,000	-	3,000	76,500	Secretary	-	-	44,290	-	44,290	
Investigator	50,500	6,000	-	3,000	59,500	Secretary	-	-	37,000	-	37,000	
Investigator	50,500	4,000	-	3,000	57,500	Secretary	27,170	8,330	-	2,500	38,000	
Investigator	47,000	7,500	-	3,000	57,500	Secretary	-	-	43,077	-	43,077	
Investigator	47,000	-	-	1,500	48,500	Secretary	-	-	34,081	-	34,081	
Investigator	45,500	-	-	2,000	47,500	Secretary	-	-	34,465	-	34,465	
Investigator	45,500	-	-	2,000	47,500	Secretary	-	-	34,000	-	34,000	
Investigator	45,500	1,500	-	3,000	50,000	Secretary	-	-	34,000	-	34,000	
						Secretary	-	5,000	31,000	-	36,000	

## *Constable's Personnel*

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**Constable, Precinct 1***Port Isabel, South Padre Island, Laguna Madre Area**(956) 943-6567*

Constable	\$46,348
( 3 ) Deputy Constable	34,263
Deputy Constable	33,763
Secretary	19,704
8 Reserve Deputy Slots	

**Constable, Precinct 2***Brownville / Southmost Area**(956) 544-0859*

Constable	\$46,348
(4) Deputy Constable	34,263
Deputy Constable	33,763
Secretary	22,928
8 Reserve Deputy Slots	

**Constable, Pct. 2-Security**

(10) Deputy Constable	34,263
Deputy Constable	33,763
Chief Deputy	34,263
Sergeant	34,263
Corporal	34,263

**Constable, Precinct 3***San Benito**(956) 399-8057*

Constable	\$46,348
(9) Deputy Constable	34,263
Secretary	21,140

*Plus \$5,000 from Mental Transport*

6 Reserve Deputy Slots

**Constable, Precinct 5***Harlingen Area**(956) 427-8059*

Constable	\$46,348
(8) Deputy Constable	34,263
(2) Secretary	19,204
Deputy	33,763
6 Reserve Deputy Slots	

**Constable, Precinct 4***Los Fresnos / Indian Lake Area/El Ranchito**(956) 233-4811*

Constable	\$46,348
( 6 ) Deputy Constable	34,263
Secretary	21,140
14 Reserve Deputy Slots	

## *Sheriff's Office Personnel*

<u>Sheriff</u> <i>(956) 554-6700</i>	General Fund	Forfeiture	Total	<u>AUTO THEFT</u>	General Fund	Forfeiture	Total
	Salary	Fund Salary	Salary		Salary	Fund Salary	Salary
Sheriff	\$ 96,200	\$ -	\$ 96,200	Sgt.	\$ 38,278	\$ 3,404	\$ 41,682
Chief Deputy	76,900	10,213	87,113	(2)Deputy	33,663	1,021	34,684
Captain	62,204	6,809	69,013	(3)Deputy	34,263	1,021	35,284
Captain	45,606	20,607	66,213	(2)Deputy	34,263	2,156	36,419
Captain-Narcotics	61,468	13,617	75,085				
Lieutenant	45,456	3,404	48,860				
Lieutenant	45,506	4,539	50,045	<b>Bridge</b>			
Lieutenant	45,706	20,401	66,107	<b>Auto Theft</b>			
Lieutenant	45,606	7,376	52,982	Sgt.	\$ 37,278	\$ 10,967	\$ 48,245
Lieutenant	35,163	14,982	50,145	Deputy	34,563	3,404	37,967
Lieutenant	45,606	20,401	66,007	(2)Deputy	34,063	1,021	35,084
Narcotics	35,549	2,496	38,045	(2)Deputy	34,263	2,156	36,419
Sgt.	39,028	3,858	42,886	Deputy	34,263	2,496	36,759
Sgt.	38,778	3,858	42,636				
(3)Sgt.	39,028	3,404	42,432				
Training Officer	39,345	4,539	43,884				
(2) Deputy	33,663	1,021	34,684				
Deputy	33,663	2,156	35,819				
Deputy	33,663	2,496	36,159				
Deputy	34,063	794	34,857				
(10)Deputy	34,063	1,021	35,084				
(3)Deputy	34,063	2,156	36,219				
(2)Deputy	34,063	2,496	36,559				
Deputy	34,263	1,135	35,398				
(7)Deputy	34,263	2,153	36,416				
(10)Deputy	34,263	2,496	36,759				
Deputy	34,263	4,539	38,802				
Deputy	34,513	1,135	35,648				
Deputy	34,513	2,156	36,669				
(4)Deputy	34,513	2,496	37,009				
(6)Deputy	34,513	2,837	37,350				
Deputy	34,513	3,404	37,917				
Deputy	34,513	10,780	45,293				
Deputy	34,563	1,021	35,584				
Deputy	34,563	2,837	37,400				
Deputy	34,663	3,404	38,067				
Deputy	34,663	3,972	38,635				
Chief Dispatcher	30,673	-	30,673				
Asst. Chief Dispatcher	27,825	-	27,825				
(10) Dispatcher	24,992	-	24,992				
(3) Dispatcher	25,592	-	25,592				
Clerk	22,980	-	22,980				
Clerk	24,355	-	24,355				
Secretary	25,160	-	25,160				
Secretary	25,964	-	25,964				
Secretary	26,107	-	26,107				
Secretary	28,200	-	28,200				
Secretary	24,964	-	24,964				
Secretary	31,486	-	31,486				
Secretary	46,004	-	46,004				
PBX Operator	24,709	-	24,709				
Deputy	33,663	-	33,663				

## *Sheriff's Office & Detention Personnel*

<u>Jail/Detention Centers</u>		Forfeiture	
<i>(956) 554-6700</i>			
	Total Salary	Fund Salary	Total Salary
Chief Jailer	\$ 74,000	10,213	\$ 84,213
Commander	47,084		
Major	47,084		
Clerk	27,000		
Secretary	29,456		
Asst. Administrator	28,500		
(6) Lieutenants	32,465		
(18) Sergeant	30,418		
(10) Corporal	29,570		
Attendance Clerk	28,886		
Jail Admin Secretary	28,956		
(2) Clerk	22,000		
Records Clerk	23,282		
(4) Clerk	22,430		
Clerk	21,606		
Clerk	23,581		
Finance Clerk	29,750		
Asst. Finance Clerk	27,690		
Clerk	26,000		
Data Systems Analyst	33,434		
Chief Cooks	30,551		
Training Officer	34,064		
(169) Detention Officer	26,824		
(42) Detention Officer	27,508		
(8) Detention Officer	28,024		
Detention Officer	28,467		
(6) Detention Officer	28,539		
(3) Detention Officer	29,055		
(28) Detention Officer	29,570		
Detention Officer	29,382		
Deputy-Transport	34,263	400	34,663
Deputy-Transport	34,263	1,021	35,284
<u>Jail Infirmary</u>			
Infirmary Supervisor	\$ 77,636		
(2) LVN	47,271		
RN	51,540		
(2) LVN-PM	46,497		
(2) LVN	44,301		
(6) LVN	42,023		
LVN	43,164		
(2) Clerks	21,762		
(2) Clerks	21,543		
Medication Aide	24,229		
(6) Medication Aide	22,646		
Medication Aide	23,206		
Medication Aide	21,646		
Administrative Asst.	30,000		
X-ray Tech	37,000		
(7) LVN	42,000		
(5) Medication Aide	22,000		
(1) Clerk	22,000		



## *Juvenile Justice Personnel*

	General Fund	Other Funds	Total		General Fund	Other Funds	Total
Juvenile Board Chairperson	\$ 5,400	\$ -	\$5,400	Program Asst/JPO	\$ 30,938	\$ 3,162	\$ 34,100
(11) Juvenile Board Member	5,400	-	5,400	Juvenile Probation Officer	8,008	31,476	39,484
Chief Executive Office	70,692	49,508	120,200	Placement Officer	7,420	13,951	21,371
Deputy Director	45,111	38,195	83,306	JPO-ISP Services	35,086	4,182	39,268
Deputy Director	48,885	44,999	93,884	Juvenile Supervision Officer	1,500	25,000	26,500
Quality Control & Compliance Spec.	45,217	9,412	54,629	Juvenile Supervision Officer	4,013	28,479	32,492
Juvenile Prob. Officer	31,743	4,745	36,488	Juvenile Probation Officer	2,866	19,594	22,460
Supervisor- B'ville	52,500	1,560	54,060	Juvenile Probation Officer	1,462	30,038	31,500
Supervisor- San Benito	40,852	20,903	61,755	Juvenile Supervision Officer	500	22,000	22,500
Coord.--Court Services	37,893	15,217	53,110	Juvenile Probation Officer	936	30,564	31,500
Juvenile Prob. Officer	31,308	192	31,500	JPO-Gang Resource Coord.	2,000	24,950	26,950
Juvenile Prob. Officer	31,500	0	31,500	Safe Transport Officer	500	3,000	3,500
Juvenile Prob. Officer	38,284	4,653	42,937	Probation Aide Transport	2,871	18,429	21,300
Juvenile Prob. Officer	14,897	16,603	31,500	Assistant Instructor	1,000	20,000	21,000
Juvenile Prob. Officer	15,351	16,149	31,500	Juvenile Probation Officer	3,906	28,694	32,600
Juvenile Prob. Officer	6,684	35,429	42,113	JProbation Officer-BISD	1,726	29,774	31,500
Juvenile Prob. Officer	31,406	94	31,500	JProbation Officer-BISD	2,726	30,178	32,904
Juvenile Prob. Officer	28,500	3,000	31,500	JProbation Officer-BISD	1,726	29,774	31,500
Juvenile Prob. Officer		0	0	JProbation Officer-SBCISD	1,726	30,874	32,600
Juvenile Prob. Officer	31,205	4,224	35,429	JProbation Officer-HCISD	2,000	29,774	31,774
Juvenile Prob. Officer	8,889	35,856	44,745	Probation Aide	19,699	1,301	21,000
Juvenile Prob. Officer	9,270	23,730	33,000	Intervention /Prevention Spe	2,000	22,000	24,000
Juvenile Prob. Officer	22,621	14,924	37,545	Intervention /Prevention Spe	2,000	21,000	23,000
Juvenile Prob. Officer	15,732	15,768	31,500	Juvenile Prob. Officer	5,149	27,415	32,564
Juvenile Prob. Officer	10,795	26,205	37,000	Medication Aide	20,000	-	20,000
Juvenile Prob. Officer	32,562	438	33,000				
Juvenile Prob. Officer	18,571	20,595	39,166				
Coord.--ISP Services	7,517	28,540	36,057				
JPO-ISP	16,146	19,854	36,000				
Juvenile Probation Officer	20,586	32,602	53,188				
Juvenile Probation Officer	3,942	38,650	42,592				
Juvenile Probation Officer	4,401	30,212	34,613				
Program Specialist	22,507	35,133	57,640				
Juvenile Probation Officer	10,806	26,345	37,151				
Alien Coordinator- JPO	15,559	1,827	17,386				
Victims Contact	25,000	0	25,000				
Weed & Seed Coordinator	44,839	9,488	54,327				
Fiscal Clerk	5,337	17,486	22,823				
Juvenile Supervision Officer	2,000	39,816	41,816				
Juvenile Prob. Officer	2,000	33,477	35,477				
Training Officer	40,209	11,876	52,085				
JJAEP Coordinator	8,069	42,822	50,891				
JJAEP - JPO	500	20,000	20,500				
Fiscal Administrator	21,709	42,035	63,744				
Fiscal Clerk	22,063	8,705	30,768				
Title IV-E Fiscal Coordinator	9,701	24,365	34,066				
Case worker Coordinator	31,769	4,975	36,744				
CW Ass't/Secr.	12,457	11,043	23,500				
Office Manager	21,267	28,953	50,220				
Recep.-S. Benito	24,821	3,959	28,780				
Secr.--S. Benito	26,807	3,169	29,976				
Recep.- Brownsville	27,211	2,259	29,470				
MHMR- Juv.Pro.Off.	2,000	37,500	39,500				
MHMR- Juv.Pro.Off.	500	37,500	38,000				
LPC- Supervisor	48,408	7,926	56,334				

## *Juvenile Justice Personnel*

	General Fund	Other Funds	Total
Detention Superv.	\$ 50,430	\$ 10,184	\$ 60,614
Operations Manager	46,100	5,975	52,075
Intake Officer/Detention Officer	23,235	8,265	31,500
Intake Officer/Detention Officer	25,660	4,979	30,639
Intake Officer/Detention Officer	23,521	5,840	29,361
Intake Officer/Detention Officer	27,688	13,099	40,787
Juvenile Supervision Officer	11,191	14,659	25,850
(4) Juvenile Supervision Officer	24,631	1,219	25,850
(2) Juvenile Supervision Officer	24,774	2,494	27,268
Juvenile Supervision Officer	24,887	1,219	26,106
(16) Juvenile Supervision Officer	25,850	-	25,850
Juvenile Supervision Officer	25,869	631	26,500
Juvenile Supervision Officer	25,887	1,219	27,106
Juvenile Supervision Officer	25,925	2,494	28,419
(4) Juvenile Supervision Officer	26,073	2,494	28,567
Juvenile Supervision Officer	26,566	2,494	29,060
(2) Juvenile Supervision Officer	27,506	3,694	31,200
Juvenile Supervision Officer	28,813	3,166	31,979
Juvenile Supervision Officer	28,880	1,905	30,785
Juvenile Supervision Officer	29,313	2,419	31,732
Juvenile Supervision Officer	29,684	1,816	31,500
Juvenile Supervision Officer	31,500	-	31,500
Juvenile Supervision Officer	31,960	1,219	33,179
Juvenile Supervision Officer	34,537	1,200	35,737
(5) Control Booth Operator	21,139	-	21,139
Control Booth Operator	21,654	-	21,654
Control Booth Operator	22,891	700	23,591
Chief Cook	37,358	2,238	39,596
Cook	21,551	1,000	22,551
Cook	23,551	1,500	25,051
Nurse	45,799	1,100	46,899
Administrative Secretary	27,711	2,219	29,930
<b>Juvenile Bootcamp</b>			
Administrator	3,388	59,255	62,643
Operations Manager	14,700	35,258	49,958
Supervision Officer	5,858	25,651	31,509
Supervision Officer	6,679	19,171	25,850
Supervision Officer	24,131	1,219	25,350
(4) Supervision Officer	25,850	1,219	27,069
Supervision Officer	25,937	338	26,275
Supervision Officer	26,220	1,219	27,439
(2) Supervision Officer	26,290	1,219	27,509
Supervision Officer	26,560	469	27,029
Supervision Officer	26,620	1,219	27,839
(2) Supervision Officer	27,320	1,219	28,539
Supervision Officer	27,839	-	27,839
Supervision Officer	29,675	1,219	30,894
Supervision Officer	29,839	-	29,839
Supervision Officer	30,281	950	31,231
Supervision Officer	32,550	1,219	33,769
Supervision Officer	32,841	1,219	34,060
(3) Control Booth Operator	21,139	-	21,139
Adm. Secretary	25,823	1,000	26,823
Assistant Cook	26,215	1,500	27,715
JPO - Boot Camp	34,476	3,816	38,292
JPO - Boot Camp	32,703	-	32,703
After Care Counselor	40,000	-	40,000
(2) Drill Instructor	25,850	-	25,850

## *Health & Welfare Personnel*

	<u>General</u>	<u>Other</u>	<u>Total</u>	<u>Auto</u>		<u>General</u>	<u>Other</u>	<u>Total</u>	<u>Auto</u>
<b><u>Health Department</u></b>									
Health Administrator	85,000		85,000		TB CSA	5,539	11,101	16,640	
Assistant Health Administrator	37,752	34,348	72,100		TB LVN	6,269	36,531	42,800	
Director of Human Services	24,761	33,239	58,000		TB LVN	7,829	36,171	44,000	
Director of Operations	41,030	31,870	72,900		TB Contact Investigator	3,000	20,000	23,000	
Immunization Clerk	6,128	12,512	18,640		TB Primary Contact Investigator	6,297	22,155	28,452	
(2) Immunization Clerk	6,128	15,872	22,000		Warehouse Manager	33,914	0	33,914	
(6) Clerk	21,228	0	21,228		Preparedness Coordinator	500	46,000	46,500	
Administrative Asst.	8,501	19,499	28,000		Preparedness Planner	500	36,000	36,500	
Administrative Asst.	21,905	0	21,905		Preparedness Specialist	500	26,500	27,000	
Administrative Asst.	25,500	0	25,500						
Administrative Asst.	8,501	19,499	28,000						
Administrative Financial Asst.	29,338	0	29,338		<b><u>Environmental Health</u></b>				
Billing Specialist	22,899		22,899		Director	30,730	17,276	48,006	
Billing Specialist	33,336		33,336		Health Inspector	21,000		21,000	
Case Manager	5,744	23,256	29,000		Animal Control Officer	22,069		22,069	
Case Manager	5,744	29,756	35,500		Animal Control Officer	23,749		23,749	
Clerk	5,039	15,600	20,639		Animal Control Officer	22,899		22,899	
Clerk	5,628	15,600	21,228		Health Inspector	23,319		23,319	
Clerk	5,769	16,630	22,399		Animal Control Officer-Supervisor	25,172	5,000	30,172	
Clerk	5,797	16,837	22,634		Health Inspector	27,403		27,403	
Clinic Coordinator	6,128	18,600	24,728		Health Inspector	22,000		22,000	
Clinic Coordinator		34,730	34,730		Administrative Assistant	25,172		25,172	
Clinic Coordinator		13,915	13,915		Health Inspector	22,000		22,000	
Clinic Coordinator/ANP		64,411	64,411		Animal Control Officer/Clerk	21,000		21,000	
Clinic Coordinator/ANP	34,783	51,521	86,304		Health Inspector	26,737		26,737	
Clinical Services Program Coord	30,725	19,775	50,500		Asst. Director	29,493		29,493	
(5) CSA	6,128	15,600	21,728		Clerk	22,746		22,746	
CSA	21,728		21,728		Animal Control Officer	20,569		20,569	
Janitor	6,128	15,600	21,728						
LVN	7,892	33,530	41,422						
LVN	35,224	2,776	38,000						
Medical Assistant	5,128	15,372	20,500						
Medical Assistant	4,000	17,500	21,500						
Medical Assistant	21,728	15,669	37,397						
Medical Assistant	22,000	0	22,000						
Medical Assistant	22,308	692	23,000						
Medical Assistant	3,000	20,000	23,000						
Medical Assistant	8,931	18,669	27,600						
Messenger/Inventory Control	19,640		19,640						
Personnel Safety Officer	30,480	5,000	35,480						
Personnel Specialist	32,627	0	32,627						
Planner	27,351		27,351						
Planner	27,414		27,414						
RN	24,793	3,355	28,148						
RN	41,300	13,056	54,356						
TB CSA	5,539	11,101	16,640						

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## *Other Funds Personnel*

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

Librarian	\$32,992
Assistant Librarian	24,353

**Employee Benefits Fund***(956) 544-0827*

Insurance Clerk	\$27,662
Clerk	22,360
Asst. Personnel Director	42,063

## *Special Road & Bridge Fund*

**M&O Consolidated Precincts**

Road Administrator	\$ 67,000
Construction Foreman	43,000
Construction Foreman	43,000
Construction Foreman	43,000
Construction Foreman	43,000
Construction Foreman	37,000
Maintenance Foreman	34,728
Maintenance Foreman	36,720
Maintenance Foreman	36,504
Foreman	31,310
Asst. Foreman	33,445
Asst. Foreman	30,461
Asst. Maint. Foreman	28,000
Asst. Maint. Foreman	30,163
Equipment Operator	27,000
(29) Equipment Operator	27,660
Equipment Operator	27,866
Equipment Operator	27,962
Equipment Operator	28,030
Equipment Operator	28,250
Equipment Operator	28,439
Equipment Operator	28,726
Equipment Operator	29,370
Equipment Operator	29,570
Equipment Operator	29,923
Equipment Operator	30,254
Equipment Operator	30,255
Equipment Operator	30,306
Equipment Operator	32,060
Equipment Operator	32,081
Mechanic	28,976
Mechanic	29,692
Mechanic	29,692
Mechanic	29,692
Mechanic Supervisor	34,900
Office Manager	37,108
(20) Road Crewman	25,600
Road Crewman	24,172
Road Crewman	25,672
Road Crewman	25,899
Road Crewman	25,909
Road Crewman	27,590
Road Crewman	27,634
Road Crewman	27,962
Road Crewman	29,866
Administrative Services Dir.	35,078
Secretary	31,388
Clerk	29,000
Traffic Sign Technician	26,649
Director Vehicle Maint.	6,103

**DA Bond Forfeiture Processing**

Secretary	27,170
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**Geographic Information Systems**

Coordinator	\$53,352
Cartographer	45,001
Mapper	40,366
Collectors	27,865
Collector	32,063

**Commissioner Precinct. #1***(956)574-8174*

Assistant	\$ 40,421
Secretary	16,620
Commissioner (20%)	9,435

**Commissioner Precinct. #2***(956)544-7778*

Assistant	\$ 40,421
Secretary	15,500
Commissioner (20%)	9,435

**Commissioner Precinct. #3***(956)361-8209*

Assistant	\$ 42,421
Secretary	16,490
Commissioner (20%)	9,435

**Commissioner Precinct. #4***(956)427-8069*

Assistant	\$ 40,421
Secretary	15,250
Commissioner (20%)	9,435

**Planning & Inspection**

Director-Dept. of Transportation	60,343
Staff Engineer	100,408
Building Official	44,500
Secretary	30,000
Permit Clerk	30,000
Assistant Director	57,423
(3) Field Agent-Building Inspector	31,000
Field Agent-Building Inspector	35,370
Construction Superintendent	80,500
Administrative Asst.	25,521

**Engineering**

Asst. Staff Engineer	86,774
R.O.W. Agent	60,307
R.O.W. Clerk	38,500
Secretary	30,000
Administrative Asst.	31,500
Draftsman II	30,001
Road Construction Inspector	28,500
Survey Party Chief	32,900
Survey Rod Man	27,005
Secretary/Payroll Clerk	34,030
R.O.W. Agent/Surveyor	64,683

## *International Bridge System*

### Veterans International Bridge

(956) 982-2224

Bridge System Director \$ 49,202

(Total \$143,500)

Assistant Director 16,542

(Total \$103,000)

Bridge Manager 32,308

(Total \$62,070)

Bridge Supervisor 21,614

(Total \$35,397)

(2) Cashier 27,126

Bookkeeper 34,156

Assistant Bookkeeper 25,354

Secretary 22,399

(14) Toll Collector 23,699

(7) Security Guards 22,228

(3) Custodian 22,228

Computer Technician 20,705

(Total \$38,494)

### Gateway International Bridge

(956) 542-4502

Bridge System Director \$ 14,344

Assistant Director 17,363

Bridge Manager 10,091

Bridge Supervisor 6,891

Bookkeeper 28,640

Executive Secretary 26,653

(12) Toll Collector 27,416

(2) Toll Collector 23,126

Toll Collector 26,945

Change Booth Operator 23,126

Head Security Guard 23,749

(9) Security Guards 22,228

Head Custodian 24,200

Custodian 22,228

Computer Technician 7,668

### Free Trade Bridge at Los Indios

(956) 504-2011

Bridge System Director \$ 19,667

Assistant Director 16,519

Bridge Manager 10,474

Bookkeeper/Secretary 26,532

(3) Toll Collector 23,126

Toll Collector 23,700

Toll Collector 26,480

(6) Security Guards 22,228

(2) Custodian 22,228

Custodian 22,757

Computer Technician 10,121

Bridge Supervisor 6,892

## *County Park System*

**Community Parks**

Park/Center Manager	\$ 30,500
Park Superintendent	28,102
Park Keeper	24,112
Park Keeper	25,115
Administrative Aide	18,180
(6) Lifeguards	2,800

**Isla Blanca Park***(956) 761-5494*

Park Manager	\$ 41,500
Registration Clerk	22,601
Registration Clerk	23,387
Registration Clerk	23,631
(2) Gate Attendant	21,278
Gate Attendant	21,687
Maintenance	23,178
Maintenance	22,400
Maintenance	22,300
Maintenance	21,620
Maintenance	20,640
Maintenance	22,000
Maintenance	21,139
Maintenance	22,206
Director of Operations	15,878
Bookkeeper	30,500
Asst. Bookkeeper	25,500

**Andy Bowie***(956) 761-2639*

Park Manager	35,901
Asst. Park Manager	25,480
Asst. Park Keeper	21,728
Asst. Park Keeper P-T	12,800
Gate Attendant	20,778

**Thomae Park***(956) 748-2044*

Asst. Park Manager	31,280
(3) Clerk/Park Keeper	20,640
Clerk/Park Keeper	18,180

**Public Beaches**

(12) Gate Attendant P-T	\$ 5,200
Asst. Park Manager	24,415
Clerk/Laborer	20,640

**Park System Administration***(956) 761-5495*

System Director	65,529
Administrative Aide	32,755
Administrative Aide	29,500
Const./Repair Foreman	39,695
Asst. Const. Foreman	29,254
Carpenter	25,500
Construction Repair	24,500
Asst. Carpenter	22,700
Maintenance Foreman	34,775
Asst. Maint. Foreman	26,749
Clerk	21,650
Deputy Director	44,620
Special Projects Administrator	42,081
Maintenance	21,650
Administrative Services Director	10,468

**Browne Rd. Park**

Maintenance/Custodian	20,620
Center Director	28,400
Administrative Aide	18,180

**Greens Division**

Maintenance	28,102
Maintenance	19,680
Maintenance	23,179
Maintenance	21,980
Park Keeper	20,728
Maintenance	18,180

**Park Rangers**

Chief	54,162
Asst. Chief Ranger	39,263
(9) Ranger	33,763

**Beach Safety**

Coordinator	41,500
Extra Help	228,550

CAMERON COUNTY, TEXAS

## GENERAL FUND

APPROVED 2014-2015 BUDGET



## CAMERON COUNTY, TEXAS

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

Projected For the 2014-2015 Fiscal Year

**Fund 100**

	2013	2014	2014	2015
	Annual Report	Approved Budget	Year-End Estimate	Approved Budget
<b>REVENUES:</b>				
TAX REVENUES	48,777,046	48,748,514	48,748,514	51,409,491
LICENSES AND PERMITS	680,845	406,860	406,860	483,707
INTERGOVERNMENTAL REVENUE	4,240,909	4,098,780	4,098,780	4,443,508
CHARGES FOR SERVICES	7,619,093	9,001,632	9,001,632	10,403,178
FINES AND FORFEITURES	5,555,624	5,228,571	5,228,571	5,035,141
MISCELLANEOUS REVENUES	4,299,628	4,322,653	4,322,653	4,373,563
<b>TOTAL GENERAL FUND REVENUE</b>	<b>71,173,145</b>	<b>71,807,010</b>	<b>71,807,010</b>	<b>76,148,588</b>
<b>EXPENDITURES</b>				
GENERAL GOVERNMENT ADMINISTRATION	16,263,118	17,799,555	17,799,555	18,942,028
LAW ENFORCEMENT & PUBLIC SAFETY	49,398,112	53,442,657	53,442,657	56,339,737
HEALTH	2,397,777	2,800,332	2,800,332	2,991,295
WELFARE	4,563,775	4,679,786	4,679,786	4,592,562
<b>GENERAL FUND DEPARTMENTS</b>	<b>72,622,782</b>	<b>78,722,330</b>	<b>78,722,330</b>	<b>82,865,622</b>
	<b>(1,449,637)</b>	<b>(6,915,320)</b>	<b>(6,915,320)</b>	<b>(6,717,034)</b>
<b>Financing Proceeds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sale of capital assets</b>	<b>15,709</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>
<b>Insurance Proceeds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers In</b>	<b>6,306,256</b>	<b>7,203,102</b>	<b>7,203,102</b>	<b>7,077,989</b>
<b>Transfers Out</b>	<b>(506,025)</b>	<b>(337,782)</b>	<b>(337,782)</b>	<b>(360,955)</b>
	<b>5,815,940</b>	<b>6,915,320</b>	<b>6,915,320</b>	<b>6,717,034</b>
	<b>4,366,303</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>11,662,328</b>	<b>4,793,397</b>	<b>16,028,631</b>	<b>16,028,631</b>
<b>Ending Fund Balance</b>	<b>16,028,631</b>	<b>4,793,397</b>	<b>16,028,631</b>	<b>16,028,631</b>

**CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget**

<u>Dept.</u>	<u>Description</u>	<u>2014 Approved</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b>REVENUE ACCOUNTS</b>						
23	BORDER HEALTH ISSUES	5,000	5,000	-	5,500	5,500
24	IMMUNIZATION ACTION PLAN	20,000	20,000	-	25,104	25,104
32	WIC TRANSFER	656,812	656,812	-	519,319	519,319
110	REGIONAL MOBILITY AUTHORI	457,940	457,940	-	279,754	283,960
400	GENERAL REVENUE	48,748,514	48,748,514	-	47,823,389	51,409,491
403	COUNTY CLERK	1,081,569	1,081,569	-	1,143,143	1,143,143
404	RECORDS MANAGEMENT	229,709	539,207	-	455,378	455,378
4041	OLD RECORDS RETRIEVAL	288,615	613,615	-	486,715	486,715
406	EMERGENCY MANAGEMENT	161,752	162,809	-	160,591	160,591
409	GENERAL ADMINISTRATION	2,619,384	2,619,384	-	2,981,505	3,101,505
415	BAIL BOND ADMINISTRATION	13,800	13,800	-	15,000	23,000
416	COPY CENTER	43,500	43,500	-	43,500	43,500
419	PROGRAM DEVELOPMENT & MGT	12,000	12,000	-	12,000	12,000
420	VEHICLE MAINTENANCE	31,500	31,500	-	55,067	55,067
425	COUNTY CLERK - JUDICIAL	917,782	917,782	-	770,088	770,088
426	COUNTY COURT AT LAW #1	65,925	65,925	-	84,675	84,675
427	COUNTY COURT AT LAW #2	65,925	65,925	-	84,675	84,675
428	COUNTY COURT AT LAW #3	65,925	65,925	-	84,675	84,675
435	DISTRICT COURTS	250,879	250,879	-	282,177	282,177
4351	INDIGENT DEFENSE	297,892	297,892	-	344,557	344,557
4352	CRIMINAL HEARINGS OFFICER	33,366	33,366	-	38,195	38,195
4353	COURTHOUSE SECURITY	161,251	161,251	-	173,917	173,917
450	DISTRICT CLERK	1,471,046	1,477,046	-	1,456,380	1,456,380
452	JUSTICE OF THE PEACE GENE	48,061	48,061	48,061	48,061	108,875
453	JUSTICE OF THE PEACE, 1	301,037	301,037	-	249,282	249,282
454	JUSTICE OF THE PEACE, 2-1	520,137	520,137	-	479,675	479,675
455	JUSTICE OF THE PEACE, 2-2	536,950	536,950	-	412,195	412,195
456	JUSTICE OF THE PEACE, 3-1	292,145	292,145	-	231,644	231,644
457	JUSTICE OF THE PEACE, 3-2	167,236	167,236	-	188,125	188,125
458	JUSTICE OF THE PEACE, #4	122,666	122,662	-	136,149	136,149
460	JUSTICE OF THE PEACE, 5-1	425,928	425,928	-	329,729	329,729
4601	JUSTICE OF THE PEACE 5-3	295,798	295,798	-	345,560	345,560
461	JUSTICE OF THE PEACE, 5-2	188,959	188,959	-	171,138	171,138
464	JUSTICE OF THE PEACE 2-3	-	-	-	88,416	88,416
475	DISTRICT ATTORNEY	225,176	225,176	-	182,949	182,949
491	VOTER REGISTRATION / ELEC	200	200	-	200	200
495	COUNTY AUDITOR	24,226	24,226	-	28,275	28,275
496	MOTOR VEHICLE INSPECTION	116,220	116,220	-	136,560	136,560
499	TAX ASSESSOR-COLLECTOR	3,220,980	3,228,278	-	3,346,683	3,346,683
4997	VIT	152,595	152,595	147,455	152,595	147,455
512	JAIL/DETENTION CENTERS	6,351,447	6,379,372	-	7,478,948	7,366,448
518	JAIL - INFIRMARY	15,000	22,051	-	13,392	13,392
551	CONSTABLE PRECINCT #1	14,860	14,860	-	10,547	10,547
552	CONSTABLE PRECINCT #2	76,440	76,440	-	86,047	86,047
553	CONSTABLE PRECINCT #3	39,334	39,334	-	36,785	36,785
554	CONSTABLE PRECINCT #4	7,117	14,672	-	4,890	4,890
5541	MENTAL HEALTH TRANSPORT	156,247	156,247	-	205,451	205,451
555	CONSTABLE PCT #5	94,244	99,317	-	91,779	91,779
560	SHERIFF	342,852	342,852	-	314,830	314,830
570	JUVENILE BOOTCAMP	3,000	3,000	-	3,000	3,000
576	M&O ADULT PROBATION	24,000	24,000	-	24,000	24,000
630	HEALTH DEPARTMENT	174,839	174,839	-	162,425	162,425
631	ENVIRONMENTAL HEALTH	154,234	154,234	-	142,472	142,472
6411	CHILD PROTECTIVE LEGAL AD	65,000	65,000	-	60,000	60,000
<b>Revenue Total:</b>		<b>71,857,014</b>	<b>72,553,467</b>	<b>195,516</b>	<b>72,487,106</b>	<b>76,148,588</b>

**CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget**

<u>Dept.</u>	<u>Description</u>	<u>2014 Approved</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><i>TRANSFERS IN</i></b>						
58	A.G. CHILD SUPPORT ENFORC	49,155	49,155	-	-	-
74	VETERAN'S BRIDGE TRANSFER	1,551,694	1,551,694	-	1,840,993	1,793,724
77	LOS INDIOS BRIDGE	408,895	408,895	-	471,044	451,707
80	GATEWAY BRIDGE TRANSFER	4,954,779	4,954,779	-	4,654,244	4,580,013
83	PARK SYSTEM TRANSFER	238,579	238,579	-	238,579	252,545
	Transfer In Total:	7,203,102	7,203,102	-	7,204,860	7,077,989
<b><i>TRANSFERS OUT</i></b>						
25	CRIMINAL JUSTICE GRANT TR	19,684	19,684	-	19,684	19,684
31	COMMUNITY CORRECTIONS ASS	20,239	20,239	-	-	-
33	JUVENILE PROGRAMS	2,307	2,307	-	-	-
42	ENCUMBERED PRE-TRIAL RELE	226,000	226,000	-	226,000	226,000
46	JUVENILE SERVICES	26,552	26,552	-	-	-
88	AIRPORT - OPERATING	43,000	43,000	-	115,271	115,271
	Transfer Out Total:	337,782	337,782	-	360,955	360,955
<b><i>EXPENDITURE ACCOUNTS</i></b>						
110	REGIONAL MOBILITY AUTHORI	457,940	457,940	-	274,355	283,960
401	COUNTY JUDGE'S OFFICE	265,578	265,578	265,578	263,400	270,631
402	HUMAN RESOURCES	102,606	102,606	303,081	95,364	95,948
4021	CIVIL SERVICE COMMISSION	64,835	64,835	-	64,835	98,673
403	COUNTY CLERK	911,159	911,159	909,064	909,059	941,394
404	RECORDS MANAGEMENT	229,709	539,207	534,938	455,378	455,518
4041	OLD RECORDS RETRIEVAL	288,615	613,615	622,668	486,715	486,767
405	VETERANS SERVICE OFFICE	199,237	199,237	229,775	199,237	209,008
406	EMERGENCY MANAGEMENT	474,351	475,408	478,351	475,351	491,704
407	MAIL ROOM	27,194	27,194	27,194	27,194	27,194
408	DATA PROCESSING	1,536,720	1,536,720	1,529,764	1,608,146	1,751,765
409	GENERAL ADMINISTRATION	2,169,589	2,651,016	2,240,660	2,240,660	2,274,433
410	CIVIL DIVISION	619,213	850,213	1,005,907	580,762	591,676
411	COMMISSIONER PCT. #1	70,624	70,624	-	70,624	72,153
412	COMMISSIONER PCT #2	70,059	70,059	-	70,059	71,590
413	COMMISSIONER PCT. 3	73,426	73,426	-	73,426	74,986
414	COMMISSIONER PCT. 4	64,488	64,488	-	64,488	71,590
415	BAIL BOND ADMINISTRATION	46,688	46,688	-	46,688	54,246
416	COPY CENTER	161,961	161,961	161,153	161,961	168,899
419	PROGRAM DEVELOPMENT & MGT	342,872	342,872	346,744	343,072	354,380
420	VEHICLE MAINTENANCE	316,226	316,226	261,791	320,226	336,416
425	COUNTY CLERK - JUDICIAL	992,741	982,741	996,463	992,541	1,048,902
426	COUNTY COURT AT LAW #1	513,755	537,016	546,684	513,755	525,375
4261	PROBATE COURT	165,296	140,413	227,526	165,296	183,559
427	COUNTY COURT AT LAW #2	498,044	510,044	536,102	498,058	509,751
428	COUNTY COURT AT LAW #3	562,510	551,832	696,785	571,437	585,378
435	DISTRICT COURTS	3,128,930	3,128,930	3,128,930	3,146,076	3,307,106
4351	INDIGENT DEFENSE	2,373,866	2,373,866	2,373,866	2,448,866	2,455,614
4352	CRIMINAL HEARINGS OFFICER	179,386	179,386	188,346	179,586	186,417
4355	JUVENILE COURT	314,708	314,708	314,708	316,708	327,086
4357	M&O MAGISTRATE COURTROOM	-	-	-	19,225	19,225
450	DISTRICT CLERK	2,069,932	2,065,932	2,091,358	2,069,932	2,167,170
452	JUSTICE OF THE PEACE GENE	60,000	60,000	60,000	60,000	120,845
453	JUSTICE OF THE PEACE, 1	197,108	197,108	233,201	194,605	204,204
454	JUSTICE OF THE PEACE, 2-1	271,885	271,885	268,671	271,958	283,978
455	JUSTICE OF THE PEACE, 2-2	234,596	234,596	257,616	234,596	244,301
456	JUSTICE OF THE PEACE, 3-1	157,624	157,624	197,897	154,993	160,080
457	JUSTICE OF THE PEACE, 3-2	158,299	158,299	132,242	154,303	159,390
458	JUSTICE OF THE PEACE, #4	155,927	155,927	166,253	153,391	158,478
460	JUSTICE OF THE PEACE, 5-1	250,106	250,106	249,200	243,803	254,455
4601	JUSTICE OF THE PEACE 5-3	200,584	200,584	235,003	198,910	206,303

**CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget**

<u>Dept.</u>	<u>Description</u>	<u>2014 Approved</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
461	JUSTICE OF THE PEACE, 5-2	203,565	203,565	203,364	197,512	204,893
464	JUSTICE OF THE PEACE 2-3	195,140	147,835	195,207	155,418	202,649
475	DISTRICT ATTORNEY	4,313,267	4,313,267	4,523,107	4,301,066	4,508,008
491	VOTER REGISTRATION / ELEC	869,105	869,105	882,179	816,911	835,247
495	COUNTY AUDITOR	1,365,421	1,365,421	1,414,326	1,370,007	1,436,734
4951	PURCHASING	377,533	377,533	386,961	378,474	394,456
496	MOTOR VEHICLE INSPECTION	57,626	57,626	63,861	57,626	59,942
497	COUNTY TREASURER	233,773	233,773	244,664	238,073	253,173
499	TAX ASSESSOR-COLLECTOR	3,048,622	3,055,920	3,200,317	3,061,602	3,213,512
4997	VIT	152,595	152,595	147,455	152,595	147,455
5011	M&O MADISON ST. A	19,225	19,225	19,225	19,225	19,225
5012	M&O MADISON ST. B	19,225	19,225	19,225	19,225	19,225
502	M&O CAMERON PARK LAW ENFO	8,650	8,650	12,250	8,650	8,650
503	M&O LOS FRESNOS BUILDING	119,413	119,413	59,268	75,243	75,243
504	M&O RIO HONDO ANNEX	28,731	28,731	50,917	28,731	28,731
505	M&O PORT ISABEL ANNEX	73,350	73,350	68,000	73,350	73,350
507	M&O BROWNSVILLE HEALTH CL	100,432	100,432	113,647	102,432	104,820
508	M&O FATHER O'BRIEN HLTH C	65,749	65,749	132,670	65,749	68,144
510	M&O DANCY BUILDING	369,245	369,245	470,214	385,245	392,412
5111	M&O SANTA ROSA TECHNOLOGY	37,788	37,788	58,305	45,208	45,208
512	JAIL/DETENTION CENTERS	14,950,947	14,978,872	15,004,192	15,018,192	15,735,513
5121	M & O JAIL	1,879,982	1,879,982	1,892,982	1,892,982	1,907,222
513	M&O HARLINGEN BUILDING	112,307	112,307	158,271	111,167	113,555
514	M&O COURTHOUSE	1,758,274	1,758,274	1,912,467	1,778,574	1,861,467
515	M&O SAN BENITO ANNEX	338,324	338,324	450,250	338,322	343,091
516	M&O RECORDS WAREHOUSE	32,125	32,125	82,200	33,125	33,125
517	M&O HARLINGEN HEALTH BLDG	67,321	67,321	68,983	67,821	70,206
518	JAIL - INFIRMARY	3,075,000	3,082,051	3,076,000	3,122,051	3,211,278
520	M&O DARRELL B. HESTER BUI	245,497	245,497	367,027	245,497	247,885
521	M&O 35 ORANGE ST.	55,225	55,225	65,479	55,225	57,611
522	M & O LA FERIA BUILDING	63,525	63,525	77,280	63,525	65,901
524	M & O ARROYO CITY FIRE ST	9,600	9,600	23,040	10,500	10,500
551	CONSTABLE PRECINCT #1	279,616	279,616	281,903	279,816	335,691
552	CONSTABLE PRECINCT #2	324,000	324,000	334,627	327,000	395,390
5521	PCT 2 SECURITY	629,746	629,746	635,968	630,046	703,922
553	CONSTABLE PRECINCT #3	598,838	602,449	473,740	602,840	628,001
554	CONSTABLE PRECINCT #4	435,551	443,046	471,197	436,731	455,139
5541	MENTAL HEALTH TRANSPORT	182,809	182,809	-	230,521	241,141
555	CONSTABLE PCT #5	504,827	533,534	611,931	590,560	667,095
560	SHERIFF	6,108,059	6,108,059	6,335,080	6,123,153	6,407,315
5601	M & O SHERIFF'S OFFICE	408,006	408,006	422,158	422,158	422,158
562	SHERIFF - AUTO THEFT DETA	376,485	376,485	376,485	376,485	389,758
570	JUVENILE BOOTCAMP	1,464,750	1,464,750	1,479,289	1,474,750	1,553,668
571	JUVENILE PROBATION	2,054,349	2,054,349	2,046,725	2,054,349	2,203,352
5713	JUVENILE DETENTION	2,473,458	2,473,458	2,623,277	2,473,458	2,645,376
576	M&O ADULT PROBATION	151,675	151,675	199,012	155,975	155,975
630	HEALTH DEPARTMENT	1,771,086	1,751,086	1,791,019	1,767,403	1,887,178
6301	COMMUNITY SERVICES	6,754	6,754	37,982	12,969	38,338
631	ENVIRONMENTAL HEALTH	669,337	669,337	725,011	693,887	729,254
640	INDIGENT SERVICES/AUTOPSI	819,202	819,202	719,646	720,202	722,463
641	CHILD WELFARE	594,230	594,230	594,230	599,230	599,230
6411	CHILD PROTECTIVE LEGAL AD	130,383	130,383	-	130,383	134,898
642	INDIGENT HEALTH CARE CLAI	3,135,971	3,135,971	-	3,135,971	3,135,971
651	HISTORICAL COMMITTEE	2,700	2,700	2,700	2,700	2,700
6521	SANTA MARIA-LEARNING CENT	13,208	13,208	-	12,036	-
6522	SANTA ROSA-LEARNING CENTE	13,692	13,692	14,712	13,692	14,894
6523	LA FERIA-LEARNING CENTER	23,886	23,886	45,362	23,886	25,362
6524	RIO HONDO	19,920	19,920	21,396	19,920	19,920
6525	LOS INDIOS-LEARNING CENTE	12,934	12,934	15,182	14,198	15,182

**CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget**

<u>Dept.</u>	<u>Description</u>	<u>2014 Approved</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
6526	ARROYO CITY LEARNING CENT	6,266	6,266	7,194	6,266	6,266
6527	LAS YESCAS LEARNING CENTE	6,001	6,001	-	5,473	-
6528	LA PALOMA	11,731	11,731	13,588	11,731	11,731
6529	COMBES LEARNING CENTER	12,015	12,015	-	11,381	-
665	FARM & HOME DEMONSTATION	254,271	254,271	256,051	253,854	269,650
666	M&O TICK ERADICATION	5,625	5,625	12,500	9,625	9,625
	<i>Expense Total:</i>	<u>78,726,350</u>	<u>80,074,814</u>	<u>77,808,817</u>	<u>79,331,011</u>	<u>82,865,622</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 023

**BORDER HEALTH ISSUES**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4954	Indir.CostReimb.-BorderHealth	21,947.57	5,000	0	5,500	5,500
	<i>Revenue Total:</i>	<u>21,947.57</u>	<u>5,000</u>	<u>0</u>	<u>5,500</u>	<u>5,500</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 024

**IMMUNIZATION ACTION PLAN**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4953	Indir.CostReimb.-WICGrants Aid	0.00	0	0	0	0
4963	Bio terrorism-indirect cost	22,970.27	20,000	0	25,104	25,104
	<i>Revenue Total:</i>	22,970.27	20,000	0	25,104	25,104
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6009	Auto Allowance	0.00	0	0	0	0
	<i>Expenditure Total:</i>	0.00	0	0	0	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 032

**WIC TRANSFER**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4953	Indir.CostReimb.-WICGrants Aid	665,877.43	656,812	0	519,319	519,319
	<i>Revenue Total:</i>	665,877.43	656,812	0	519,319	519,319



## CAMERON COUNTY, TEXAS

### GENERAL FUND

#### General Government

100-401	County Judge
100-402	Human Resources//Safety Risk Management
100-4021	Civil Service Commission
100-403	County Clerk
100-404	Records Management
100-4041	Records Management
100-405	Veteran's Service Office
100-406	Emergency Management
100-407	Mail Room
100-408	Computer Center
100-409	General Administration
100-410	Civil Division
100-411	Commissioner Pct. #1
100-412	Commissioner Pct. #2
100-413	Commissioner Pct. #3
100-414	Commissioner Pct. #4
100-416	Reproduction Department
100-419	Program Management & Development
100-420	Vehicle Maintenance
100-491	Voter Registration/Elections
100-495	County Auditor
100-4951	Purchasing Dept
100-497	County Treasurer
100-499	Tax Assessor Collector
100-651	Historical Committee
100-665	Farm & Home Demonstration

APPROVED 2014-2015 BUDGET

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 110

**REGIONAL MOBILITY AUTHORITY**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4613	Regional Mobility fees	0.00	457,940	0	279,754	283,960
	<i>Revenue Total:</i>	0.00	457,940	0	279,754	283,960
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	0.00	232,400	0	225,000	225,000
6003	Salaries-Employees	35,471.62	130,000	0	0	0
6006	FICA	2,701.03	28,458	0	17,699	17,699
6007	Group Health	1,916.70	15,000	0	5,000	5,600
6008	Retirement	3,348.30	36,716	0	22,208	21,613
6009	Auto Allowance	0.00	9,600	0	0	9,600
6011	Workers Compensation	266.06	2,790	0	1,688	1,688
6012	Unemployment Insurance	250.35	2,976	0	1,800	1,800
6045	Professional Services	0.00	0	0	0	0
6047	Mobile Phones	0.00	0	0	960	960
	<i>Expenditure Total:</i>	43,954.06	457,940	0	274,355	283,960

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 400

**GENERAL REVENUE**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4101	Current Advalorem Taxes	47,016,994.07	47,480,642	0	46,832,430	50,492,229
4102	Delinquent Advalorem Taxes	2,219,139.04	2,061,770	0	2,061,770	2,061,770
4112	TIRZ	-196,147.62	-500,000	0	-750,000	-750,000
4140	Redemption of Property	0.00	0	0	0	0
4151	Discounts	-984,032.24	-909,724	0	-935,801	-1,014,508
4152	Commissions	-494,354.35	-499,962	0	-488,958	-529,518
4153	Errors and Adjustments	-225,540.52	-247,712	0	-242,426	-262,770
4159	Penalties and Interest	1,440,987.56	1,363,500	0	1,346,374	1,412,288
4308	Fee Revenue Admin Fee	0.00	0			
	<b>Revenue Total:</b>	48,777,045.94	48,748,514	0	47,823,389	51,409,491
<b><u>EXPENDITURE ACCOUNTS</u></b>						
	<b>Expenditure Total:</b>	0.00	0	0	0	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 401

**COUNTY JUDGE'S OFFICE**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	64,064.20	64,062	64,062	64,062	64,062
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	107,765.56	113,500	113,500	113,500	118,000
6004	Overtime	0.00	0	0	0	0
6006	FICA	12,824.59	13,660	13,660	13,583	13,928
6007	Group Health	18,042.72	19,610	19,610	19,615	21,969
6008	Retirement	16,144.03	17,624	17,624	17,525	17,488
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	1,356.47	1,339	1,339	1,332	1,365
6012	Unemployment Insurance	753.59	908	908	908	944
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,233.48	3,000	3,000	3,000	3,000
6016	Gasoline	0.00	0	0	0	0
6048	Communications	20,887.92	24,000	24,000	22,000	22,000
6049	Postage	265.66	1,000	1,000	1,000	1,000
6050	Travel	0.00	0	0	0	0
6069	Equipment Rental	5,064.51	5,525	5,525	5,525	5,525
6073	Dues and Memberships	0.00	350	350	350	350
6078	Education and Training	230.00	1,000	1,000	1,000	1,000
6079	Legal Books, Publications	0.00	0	0	0	0
	<i>Expenditure Total:</i>	249,632.73	265,578	265,578	263,400	270,631

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 402

**HUMAN RESOURCES**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	2,220.61	5,390	47,000	4,490	4,640
6003	Salaries-Employees	43,476.77	50,038	133,460	45,519	44,769
6004	Overtime	0.00	0	0	0	0
6006	FICA	3,375.41	4,240	15,718	3,826	4,009
6007	Group Health	6,955.00	7,560	32,760	7,500	8,400
6008	Retirement	4,142.82	5,471	20,279	4,936	5,000
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	894.28	1,146	2,272	375	393
6012	Unemployment Insurance	316.49	443	1,643	400	419
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,294.61	3,375	5,500	2,375	2,375
6016	Gasoline	2,162.47	3,000	3,000	3,000	3,000
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	668.05	1,000	1,000	1,000	1,000
6031	Building Supplies	0.00	0	0	0	0
6045	Professional Services	0.00	0	16,000	0	0
6047	Mobile Phones	2,887.95	986	1,000	986	986
6048	Communications	7,779.51	9,200	9,200	9,200	9,200
6049	Postage	630.30	500	850	500	500
6050	Travel	0.00	0	0	0	0
6054	Advertising	2,322.08	2,000	4,000	3,000	3,000
6055	Printing and Binding	0.00	0	0	0	0
6057	Vehicle Insurance	480.00	700	700	700	700
6058	Liability Other Insurance	0.00	9	9	9	9
6069	Equipment Rental	2,393.40	2,940	2,940	2,940	2,940
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	397.00	452	750	452	452
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	680.00	1,656	2,500	1,656	1,656
6079	Legal Books, Publications	0.00	500	500	500	500
6195	Safety Supplies	0.00	2,000	2,000	2,000	2,000
	<i>Expenditure Total:</i>	84,076.75	102,606	303,081	95,364	95,948

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 4021

**CIVIL SERVICE COMMISSION**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	33,404.52	34,400	0	34,400	57,740
6004	Overtime	0.00	0	0	0	0
6006	FICA	2,491.06	2,632	0	2,632	4,417
6007	Group Health	4,600.08	5,000	0	5,000	11,200
6008	Retirement	3,128.18	3,395	0	3,395	5,546
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	259.56	258	0	258	433
6012	Unemployment Insurance	227.62	275	0	275	462
6014	Office Supplies	1,318.64	1,425	0	1,425	1,425
6016	Gasoline	0.00	0	0	0	0
6045	Professional Services	7,352.81	16,000	0	16,000	16,000
6046	Medical and Dental	0.00	0	0	0	0
6049	Postage	0.00	200	0	200	200
6054	Advertising	631.09	891	0	1,000	1,000
6057	Vehicle Insurance	0.00	0	0	0	0
6059	Bonds	0.00	109	0	0	0
6078	Education and Training	0.00	250	0	250	250
	<b><i>Expenditure Total:</i></b>	<b>53,413.56</b>	<b>64,835</b>	<b>0</b>	<b>64,835</b>	<b>98,673</b>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 403

**COUNTY CLERK**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	1,123,681.06	1,003,716	0	1,061,000	1,061,000
4440	Court Cost	0.00	0	0	0	0
4441	Copy Reimbursements	77,292.00	75,527	0	80,293	80,293
4444	County Clerk-Records Mgmt	0.00	0	0	0	0
4600	Interest Income	2,395.67	2,276	0	1,850	1,850
4602	Miscellaneous	126.00	50	0	0	0
	<i>Revenue Total:</i>	1,203,494.73	1,081,569	0	1,143,143	1,143,143
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	79,934.55	81,000	81,000	81,000	81,000
6002	Salaries-Assistants/Deputies	43,088.70	43,927	43,927	43,927	45,192
6003	Salaries-Employees	327,614.03	344,750	344,750	344,750	364,250
6004	Overtime	0.00	0	0	0	0
6006	FICA	33,289.16	36,004	35,930	36,004	37,592
6007	Group Health	68,269.00	74,215	74,215	74,215	83,121
6008	Retirement	42,228.49	46,357	46,357	46,357	47,111
6009	Auto Allowance	124.14	0	0	0	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	3,492.00	3,523	3,523	3,523	3,678
6012	Unemployment Insurance	2,517.93	3,109	3,288	3,109	3,276
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	16,324.39	18,665	22,750	22,750	22,750
6016	Gasoline	2,572.14	2,500	2,500	4,300	4,300
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	711.96	1,000	1,000	1,000	1,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	1,567.20	1,865	1,865	1,865	1,865
6048	Communications	13,623.56	15,400	15,400	15,400	15,400
6049	Postage	16,317.22	18,000	12,000	18,000	18,000
6050	Travel	0.00	0	0	0	0
6056	Property Insurance	0.00	0	2,000	2,000	2,000
6057	Vehicle Insurance	192.00	400	400	400	400
6058	Liability Other Insurance	0.00	0	1,800	1,300	1,300
6059	Bonds	1,750.00	1,900	1,900	1,900	1,900
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	2,478.45	6,000	6,000	6,000	6,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	9,571.94	10,000	12,000	10,000	10,000
6073	Dues and Memberships	405.00	325	300	300	300
6077	Data Processing	192,000.00	196,000	190,000	184,800	184,800

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 403

**COUNTY CLERK**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
6078	Education and Training	4,935.00	2,060	2,000	2,000	2,000
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	5,384.56	4,159	4,159	4,159	4,159
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>868,391.42</u>	<u>911,159</u>	<u>909,064</u>	<u>909,059</u>	<u>941,394</u>



CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 404

**RECORDS MANAGEMENT**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4300	State Revenue	0.00	18,000	0	0	0
4308	Fee Revenue Admin Fee	0.00	220	0	0	0
4444	County Clerk-Records Mgmt	226,270.00	520,987	0	455,378	455,378
4897	Preservation & Education Fee	0.00	0	0	0	0
	<i>Revenue Total:</i>	226,270.00	539,207	0	455,378	455,378
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	8,000.50	11,790	20,000	10,000	10,234
6003	Salaries-Employees	130,447.93	167,702	207,702	169,492	202,492
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	0.00	45,731	20,000	20,000	20,000
6006	FICA	10,147.58	15,316	15,316	15,316	17,859
6007	Group Health	32,669.00	31,845	36,645	31,845	41,266
6008	Retirement	12,961.54	15,157	15,157	17,716	20,434
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	1,076.16	1,496	1,496	1,496	1,745
6012	Unemployment Insurance	940.73	1,596	1,596	1,596	1,862
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	3,000.00	12,604	15,000	15,000	15,000
6015	Maps, Plans	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	10,440	7,200	7,200	7,200
6047	Mobile Phones	112.80	150	150	150	150
6048	Communications	1,174.42	1,500	1,500	1,500	1,500
6049	Postage	0.00	0	0	0	0
6077	Data Processing	26,005.76	146,245	131,976	162,867	114,576
6078	Education and Training	0.00	940	1,200	1,200	1,200
6082	Contractual Expense	0.00	36,695	20,000	0	0
6096	Equipment	0.00	40,000	40,000	0	0
	<i>Expenditure Total:</i>	226,536.42	539,207	534,938	455,378	455,518

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 4041

**OLD RECORDS RETRIEVAL**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4300	State Revenue	1,922.21	100,000	0	0	0
4441	Copy Reimbursements	0.00	0	0	0	0
4444	County Clerk-Records Mgmt	280,668.84	513,615	0	486,715	486,715
	<i>Revenue Total:</i>	282,591.05	613,615	0	486,715	486,715
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	0.00	0	0	0	0
6002	Salaries-Assistants/Deputies	2,842.60	3,978	3,978	3,978	3,978
6003	Salaries-Employees	61,822.36	71,947	80,000	71,947	76,447
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	34,986.00	19,000	20,000	19,000	19,000
6006	FICA	7,551.63	7,262	7,262	7,262	7,606
6007	Group Health	14,490.00	15,690	15,690	15,690	17,573
6008	Retirement	6,052.16	7,388	7,388	7,494	7,725
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	776.52	712	712	712	746
6012	Unemployment Insurance	681.41	760	760	759	795
6013	Photocopying	0.00	0	0	0	0
6077	Data Processing	153,948.11	486,878	486,878	359,873	352,897
6078	Education and Training	0.00	0	0	0	0
	<i>Expenditure Total:</i>	283,150.79	613,615	622,668	486,715	486,767

CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 405

**VETERANS SERVICE OFFICE**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	44,504.99	45,917	48,500	45,917	47,417
6003	Salaries-Employees	64,671.07	89,598	106,238	89,598	94,098
6004	Overtime	0.00	0	0	0	0
6006	FICA	8,094.16	10,367	12,212	10,367	10,826
6007	Group Health	18,400.00	25,000	31,200	25,000	28,000
6008	Retirement	10,251.32	13,375	15,756	13,375	13,594
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	860.54	1,016	1,197	1,016	1,061
6012	Unemployment Insurance	756.07	1,084	1,277	1,084	1,132
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,084.40	2,185	2,600	2,185	2,185
6016	Gasoline	967.27	1,250	1,350	1,250	1,250
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	175.48	800	800	800	800
6036	Miscellaneous Repairs	0.00	0	0	0	0
6047	Mobile Phones	825.74	840	840	840	840
6048	Communications	3,355.76	4,600	4,600	4,600	4,600
6049	Postage	302.12	1,000	1,000	1,000	1,000
6050	Travel	0.00	0	0	0	0
6057	Vehicle Insurance	192.00	300	300	300	300
6063	Sewage and Garbage	0.00	0	0	0	0
6069	Equipment Rental	1,546.56	1,605	1,605	1,605	1,605
6073	Dues and Memberships	0.00	100	100	100	100
6078	Education and Training	0.00	200	200	200	200
	<i>Expenditure Total:</i>	156,987.48	199,237	229,775	199,237	209,008

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 406

**EMERGENCY MANAGEMENT**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4204	Inspections	20,422.98	16,732	0	15,571	15,571
4300	State Revenue	0.00	0	0	0	0
4353	Emergency Services District	145,000.00	146,057	0	145,000	145,000
4380	Financing Proceeds	0.00	0	0	0	0
4484	Emergency Mgmt Citations	65.00	20	0	20	20
4602	Miscellaneous	5.00	0	0	0	0
4860	Permits	0.00	0	0	0	0
<i>Revenue Total:</i>		165,492.98	162,809	0	160,591	160,591
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	63,899.96	62,500	62,500	62,500	64,000
6003	Salaries-Employees	225,128.53	230,200	230,200	230,200	239,460
6004	Overtime	0.00	0	0	0	0
6006	FICA	21,697.28	22,388	22,388	22,388	23,206
6007	Group Health	32,273.27	35,000	35,000	35,000	39,200
6008	Retirement	27,123.98	28,820	28,820	28,820	29,057
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	0.00	490	0	0	0
6011	Workers Compensation	6,286.44	8,013	8,013	8,013	8,267
6012	Unemployment Insurance	1,924.83	2,336	2,336	2,336	2,420
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,229.31	2,500	2,500	2,500	2,500
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	14,841.36	15,000	19,000	16,000	16,000
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	644.91	2,000	2,000	2,000	2,000
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	2,353.22	3,000	3,000	3,000	3,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	9,770.62	7,600	7,600	7,600	7,600
6048	Communications	15,058.64	17,000	17,000	17,000	17,000
6049	Postage	101.70	700	700	700	700
6050	Travel	0.00	0	0	0	0
6054	Advertising	459.32	824	1,000	1,000	1,000
6055	Printing and Binding	0.00	0	0	0	0
6057	Vehicle Insurance	2,608.00	2,600	2,600	2,600	2,600
6058	Liability Other Insurance	0.00	26	26	26	26
6059	Bonds	100.00	184	184	184	184
6060	Electricity	0.00	0	0	0	0
6069	Equipment Rental	4,325.26	4,365	4,365	4,365	4,365

CAMERON COUNTY, TEXAS  
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Fund 100 Dept. 406

**EMERGENCY MANAGEMENT**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	460.00	465	465	465	465
6077	Data Processing	0.00	1,057	0	0	0
6078	Education and Training	530.00	630	454	454	454
6079	Legal Books, Publications	0.00	600	600	600	600
6082	Contractual Expense	26,935.00	27,000	27,000	27,000	27,000
6084	Judges	0.00	0	0	0	0
6195	Safety Supplies	0.00	110	600	600	600
	<i>Expenditure Total:</i>	<u>458,751.63</u>	<u>475,408</u>	<u>478,351</u>	<u>475,351</u>	<u>491,704</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 407

**MAIL ROOM**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6014	Office Supplies	0.00	3,000	3,000	3,000	3,000
6048	Communications	587.21	650	650	650	650
6049	Postage	0.00	0	0	0	0
6069	Equipment Rental	14,979.00	23,544	23,544	23,544	23,544
6079	Legal Books, Publications	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>15,566.21</u>	<u>27,194</u>	<u>27,194</u>	<u>27,194</u>	<u>27,194</u>

CAMERON COUNTY, TEXAS  
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Fund 100 Dept. 408

**DATA PROCESSING**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	66,370.80	72,652	100,000	72,652	74,566
6003	Salaries-Employees	424,687.84	457,717	544,219	446,317	550,817
6004	Overtime	424.04	500	500	500	500
6005	Extra Help	0.00	0	0	0	0
6006	FICA	36,219.27	40,611	44,693	39,739	47,880
6007	Group Health	56,470.00	61,380	0	61,380	79,946
6008	Retirement	46,098.33	52,397	57,662	51,272	60,121
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	3,718.97	3,982	4,382	3,896	4,694
6012	Unemployment Insurance	3,269.33	4,247	4,674	4,156	5,007
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	10,248.53	14,250	14,250	14,250	14,250
6016	Gasoline	2,127.57	3,500	2,400	3,500	3,500
6018	Diesel Fuel	0.00	0	0	0	0
6030	Vehicle Repairs	614.93	2,000	2,000	2,000	2,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	2,805.37	2,571	2,571	2,571	2,571
6048	Communications	211,935.69	130,000	64,000	215,000	215,000
6049	Postage	0.00	500	500	500	500
6057	Vehicle Insurance	964.00	900	900	900	900
6058	Liability Other Insurance	0.00	0	0	0	0
6067	Equipment Maintenance	536,862.80	627,825	625,325	627,825	627,825
6069	Equipment Rental	3,438.14	5,388	5,388	5,388	5,388
6073	Dues and Memberships	0.00	250	250	250	250
6077	Data Processing	38,372.66	40,000	40,000	40,000	40,000
6078	Education and Training	500.00	3,000	3,000	3,000	3,000
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	4,064.73	13,050	13,050	13,050	13,050
6091	Building Improvements	0.00	0	0	0	0
	<i>Expenditure Total:</i>	1,449,193.00	1,536,720	1,529,764	1,608,146	1,751,765

CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 409

**GENERAL ADMINISTRATION**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4301	Contributions from other Entit	1,000.00	100,000	0	0	0
4305	Interlocal Revenue	8,333.33	0	0	0	0
4308	Fee Revenue Admin Fee	0.00	0	0	100,000	220,000
4320	Federal Wildlife Allocation	33,506.19	23,114	0	25,114	25,114
4321	Health Ins Premiums	0.00	0	0	0	0
4341	State Mixed Drink Tax	677,835.22	615,248	0	642,000	642,000
4342	State Bingo Tax	83,447.67	76,928	0	87,156	87,156
4353	Emergency Services District	0.00	0	0	0	0
4405	Sales Tax Commissions-Tax Auto	1,467,624.27	1,467,625	0	1,808,233	1,808,233
4447	Copy Receipts	0.00	0	0	0	0
4476	County's Waste Collection fee	189,867.40	205,529	0	199,516	199,516
4600	Interest Income	73,407.64	47,355	0	78,000	78,000
4601	Vending Machine Commissions	4,978.48	5,485	0	5,280	5,280
4602	Miscellaneous	47,237.17	24,500	0	32,606	32,606
4611	Pay Phones Commissions	0.00	0	0	0	0
4612	Snack Bar Commissions	3,600.00	3,600	0	3,600	3,600
4614	Land Rental	0.00	0	0	0	0
4640	Sale of Surplus	4,099.10	50,000	0	0	0
4641	Sale Equip-Patrol Units, etc.	0.00	0	0	0	0
	<b>Revenue Total:</b>	<u>2,594,936.47</u>	<u>2,619,384</u>	<u>0</u>	<u>2,981,505</u>	<u>3,101,505</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	0.00	9,000	0	0	27,120
6003	Salaries-Employees	3,200.00	25,200	0	0	0
6004	Overtime	0.00	0	0	0	0
6006	FICA	244.80	2,617	0	0	0
6007	Group Health	0.00	0	0	0	0
6014	Office Supplies	312.36	500	500	500	500
6016	Gasoline	0.00	0	0	0	0
6033	Contingencies	0.00	0	0	0	24,653
6040	Audit and Accounting	51,100.00	51,000	51,000	51,000	51,000
6041	Consulting	0.00	0	0	0	0
6045	Professional Services	36,080.00	44,000	44,000	44,000	44,000
6047	Mobile Phones	28,617.67	0	0	0	0
6048	Communications	0.00	0	0	0	0
6050	Travel	125,216.73	183,722	123,722	123,722	123,722
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6052	Travel-Mileage Reimbursement	14,891.06	20,000	20,000	20,000	20,000
6054	Advertising	1,137.74	3,600	3,600	3,600	3,600
6055	Printing and Binding	0.00	0	0	0	0
6058	Liability Other Insurance	108,170.90	130,000	130,000	130,000	130,000
6060	Electricity	9.17	0	0	0	0
6064	Building Maintenance	0.00	0	0	0	0
6067	Equipment Maintenance	35,751.07	40,000	40,000	40,000	22,000



CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 409

**GENERAL ADMINISTRATION**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
6068	Real Estate Rental	0.00	0	0	0	0
6070	INDIRECT COST	781,344.95	897,661	901,813	901,813	901,813
6071	Court Costs and Transcripts	0.00	0	0	0	0
6073	Dues and Memberships	40,216.66	50,000	53,342	53,342	53,342
6077	Data Processing	249,740.16	384,610	0	0	0
6078	Education and Training	0.00	0	0	0	0
6082	Contractual Expense	772,956.09	809,106	872,683	872,683	872,683
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>2,248,989.34</u>	<u>2,651,016</u>	<u>2,240,660</u>	<u>2,240,660</u>	<u>2,274,433</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 410

**CIVIL DIVISION**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	129,188.06	121,500	126,360	121,500	123,000
6003	Salaries-Employees	249,046.52	254,046	264,206	254,046	260,046
6004	Overtime	0.00	0	0	0	0
6006	FICA	27,285.11	28,347	28,347	28,729	29,303
6007	Group Health	23,000.40	25,000	25,000	25,000	28,000
6008	Retirement	35,471.20	36,573	36,573	37,066	36,794
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	347.09	2,557	2,557	2,591	2,643
6012	Unemployment Insurance	2,515.65	2,964	2,964	3,004	3,064
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,087.52	2,500	2,500	2,500	2,500
6016	Gasoline	0.00	0	0	0	0
6045	Professional Services	29,272.65	109,900	250,000	70,000	70,000
6046	Medical and Dental	0.00	0	0	0	0
6048	Communications	4,994.45	5,800	5,800	5,800	5,800
6049	Postage	406.92	800	800	800	800
6050	Travel	0.00	0	0	0	0
6059	Bonds	170.44	93	100	93	93
6067	Equipment Maintenance	0.00	0	0	0	0
6069	Equipment Rental	5,003.24	5,633	3,700	5,633	5,633
6070	INDIRECT COST	0.00	0	0	0	0
6071	Court Costs and Transcripts	2,783.80	3,000	3,500	3,000	3,000
6072	Settlements and Judgments	71,593.62	235,900	235,900	4,900	4,900
6073	Dues and Memberships	1,055.00	1,100	1,100	1,000	1,000
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	1,623.20	1,500	3,000	2,100	2,100
6079	Legal Books, Publications	11,131.63	13,000	13,500	13,000	13,000
6082	Contractual Expense	0.00	0	0	0	0
	<i>Expenditure Total:</i>	596,976.50	850,213	1,005,907	580,762	591,676

CAMERON COUNTY, TEXAS  
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2014-2015 Budget

Fund 100 Dept. 411

**COMMISSIONER PCT. #1**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	36,946.56	37,738	0	37,738	37,738
6003	Salaries-Employees	16,248.76	16,370	0	16,370	17,120
6006	FICA	3,889.50	4,139	0	4,139	4,197
6007	Group Health	5,980.00	6,500	0	6,500	7,280
6008	Retirement	4,983.72	5,340	0	5,340	5,270
6011	Workers Compensation	410.22	406	0	406	411
6012	Unemployment Insurance	108.24	131	0	131	137
6013	Photocopying	0.00	0	0	0	0
	<b><i>Expenditure Total:</i></b>	<b>68,567.00</b>	<b>70,624</b>	<b>0</b>	<b>70,624</b>	<b>72,153</b>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 412

**COMMISSIONER PCT #2**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	36,946.57	37,738	0	37,738	37,738
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	14,695.50	15,250	0	15,250	16,000
6006	FICA	3,866.33	4,054	0	4,054	4,111
6007	Group Health	5,980.00	6,500	0	6,500	7,280
6008	Retirement	4,836.30	5,230	0	5,230	5,162
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	401.10	397	0	397	403
6012	Unemployment Insurance	100.15	122	0	122	128
6013	Photocopying	0.00	0	0	0	0
6047	Mobile Phones	768.00	768	0	768	768
6048	Communications	0.00	0	0	0	0
	<b><i>Expenditure Total:</i></b>	<u>67,593.95</u>	<u>70,059</u>	<u>0</u>	<u>70,059</u>	<u>71,590</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 413

**COMMISSIONER PCT. 3**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	36,946.54	37,738	0	37,738	37,738
6003	Salaries-Employees	16,486.27	18,015	0	18,015	18,788
6006	FICA	4,056.40	4,265	0	4,265	4,324
6007	Group Health	6,049.00	6,575	0	6,575	7,364
6008	Retirement	5,007.35	5,503	0	5,503	5,430
6011	Workers Compensation	412.77	418	0	418	424
6012	Unemployment Insurance	110.24	144	0	144	150
6013	Photocopying	0.00	0	0	0	0
6047	Mobile Phones	768.00	768	0	768	768
6048	Communications	0.00	0	0	0	0
	<i>Expenditure Total:</i>	69,836.57	73,426	0	73,426	74,986

CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 414

**COMMISSIONER PCT. 4**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	32,269.99	33,028	0	33,028	37,738
6003	Salaries-Employees	15,919.55	15,250	0	15,250	16,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	3,713.37	3,693	0	3,693	4,111
6007	Group Health	5,980.00	6,500	0	6,500	7,280
6008	Retirement	4,518.94	4,765	0	4,765	5,162
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	365.36	362	0	362	403
6012	Unemployment Insurance	100.51	122	0	122	128
6013	Photocopying	0.00	0	0	0	0
6047	Mobile Phones	746.16	768	0	768	768
6048	Communications	0.00	0	0	0	0
	<b><i>Expenditure Total:</i></b>	<u>63,613.88</u>	<u>64,488</u>	<u>0</u>	<u>64,488</u>	<u>71,590</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 416

**COPY CENTER**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4464	Labor Charges	66,841.24	43,500	0	43,500	43,500
4602	Miscellaneous	0.00	0	0	0	0
	<i>Revenue Total:</i>	66,841.24	43,500	0	43,500	43,500
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	42,301.76	43,134	46,347	43,134	44,634
6003	Salaries-Employees	46,822.69	51,592	54,551	51,592	54,592
6005	Extra Help	10,833.04	12,449	12,449	12,449	12,449
6006	FICA	7,338.19	8,199	8,626	8,199	8,543
6007	Group Health	13,800.00	15,000	15,000	15,000	16,800
6008	Retirement	8,373.33	9,349	9,956	9,349	9,531
6009	Auto Allowance	0.00	0	800	0	0
6011	Workers Compensation	1,550.85	1,822	2,255	1,822	1,898
6012	Unemployment Insurance	681.60	857	860	857	893
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	4,635.82	4,750	5,000	5,000	5,000
6016	Gasoline	0.00	0	0	0	0
6048	Communications	431.63	700	700	700	700
6049	Postage	28.75	50	50	50	50
6050	Travel	0.00	0	0	0	0
6067	Equipment Maintenance	8,812.49	11,000	0	10,750	10,750
6069	Equipment Rental	3,057.60	3,059	3,059	3,059	3,059
6072	Settlements and Judgments	0.00	0	0	0	0
6077	Data Processing	0.00	0	1,500	0	0
	<i>Expenditure Total:</i>	148,667.75	161,961	161,153	161,961	168,899

CAMERON COUNTY, TEXAS  
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Fund 100 Dept. 419

**PROGRAM DEVELOPMENT & MGT**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4353	Emergency Services District	13,202.42	12,000	0	12,000	12,000
4380	Financing Proceeds	0.00	0	0	0	0
	<i>Revenue Total:</i>	13,202.42	12,000	0	12,000	12,000
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	65,690.70	66,906	66,906	66,906	68,406
6003	Salaries-Employees	157,203.44	161,667	160,407	161,667	167,667
6005	Extra Help	0.00	20,000	20,000	20,000	20,000
6006	FICA	16,975.90	19,016	18,919	19,016	19,590
6007	Group Health	23,000.00	25,000	26,000	25,000	28,000
6008	Retirement	20,900.11	22,560	24,409	22,560	22,677
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	1,694.10	1,864	1,855	1,864	1,921
6012	Unemployment Insurance	1,483.79	1,989	1,978	1,989	2,049
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	3,931.48	3,000	3,500	3,000	3,000
6027	Clothing	0.00	0	0	0	0
6047	Mobile Phones	960.00	960	960	960	960
6048	Communications	9,922.66	9,800	10,000	10,000	10,000
6049	Postage	1,246.57	700	700	700	700
6050	Travel	0.00	0	0	0	0
6054	Advertising	6,418.42	4,000	5,000	4,000	4,000
6055	Printing and Binding	0.00	0	0	0	0
6059	Bonds	0.00	110	110	110	110
6069	Equipment Rental	3,290.40	3,300	3,500	3,300	3,300
6073	Dues and Memberships	463.00	500	500	500	500
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	420.00	1,500	2,000	1,500	1,500
6079	Legal Books, Publications	0.00	0	0	0	0
	<i>Expenditure Total:</i>	313,600.57	342,872	346,744	343,072	354,380



CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 420

**VEHICLE MAINTENANCE**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4464	Labor Charges	29,036.77	31,500	0	55,067	55,067
4601	Vending Machine Commissions	0.00	0	0	0	0
	<i>Revenue Total:</i>	29,036.77	31,500	0	55,067	55,067
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	46,684.29	47,679	47,679	47,679	49,179
6003	Salaries-Employees	140,835.46	150,196	151,577	150,196	159,196
6004	Overtime	0.00	0	0	0	0
6006	FICA	14,147.23	15,137	0	15,137	15,941
6007	Group Health	31,689.00	34,445	0	34,445	38,578
6008	Retirement	17,587.98	19,530	0	19,530	20,016
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	2,179.87	2,000	1,275	2,000	2,000
6011	Workers Compensation	2,860.71	3,526	0	3,526	3,709
6012	Unemployment Insurance	1,265.15	1,583	0	1,583	1,667
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,358.94	2,195	3,000	2,375	2,375
6016	Gasoline	3,793.35	4,600	4,500	4,600	4,600
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	4,282.49	7,500	10,000	7,500	7,500
6019	Lubricants	0.00	0	0	0	0
6022	Drugs Medicine	0.00	60	60	60	60
6030	Vehicle Repairs	3,180.91	4,000	3,000	3,000	3,000
6031	Building Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	0	4,500	0	0
6047	Mobile Phones	1,010.64	3,170	600	3,170	3,170
6048	Communications	1,202.16	1,600	1,800	1,600	1,600
6049	Postage	0.00	200	200	200	200
6050	Travel	0.00	0	200	0	0
6056	Property Insurance	1,500.70	625	0	625	625
6057	Vehicle Insurance	288.00	1,600	0	1,600	1,600
6058	Liability Other Insurance	0.00	0	0	0	0
6060	Electricity	7,390.77	8,000	0	10,000	10,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	87.94	0	100	0	0
6063	Sewage and Garbage	3,230.20	3,000	7,800	3,000	3,000
6064	Building Maintenance	1,013.29	1,500	3,000	1,500	1,500
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	5,072.71	3,500	3,500	4,500	4,500
6068	Real Estate Rental	0.00	0	0	0	0

CAMERON COUNTY, TEXAS  
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Fund 100 Dept. 420

**VEHICLE MAINTENANCE**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
6069	Equipment Rental	75.00	180	0	0	0
6070	INDIRECT COST	0.00	0	0	0	0
6077	Data Processing	285.18	0	2,000	2,000	2,000
6078	Education and Training	0.00	250	3,000	250	250
6091	Building Improvements	0.00	0	14,000	0	0
6195	Safety Supplies	0.00	150	0	150	150
	<i>Expenditure Total:</i>	292,021.97	316,226	261,791	320,226	336,416

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 491

**VOTER REGISTRATION / ELEC**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4447	Copy Receipts	289.52	200	0	200	200
4602	Miscellaneous	0.00	0	0	0	0
	<i>Revenue Total:</i>	289.52	200	0	200	200
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	62,825.58	64,054	64,054	64,054	65,554
6003	Salaries-Employees	162,023.51	200,687	200,687	200,687	211,187
6004	Overtime	19,245.00	20,534	8,000	8,000	8,000
6005	Extra Help	183,188.28	119,462	95,000	95,000	95,000
6006	FICA	33,684.91	28,206	28,206	28,206	29,124
6007	Group Health	36,800.00	40,000	40,000	40,000	44,800
6008	Retirement	22,097.11	26,920	26,920	26,920	27,352
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	3,747.84	2,758	2,758	2,758	2,848
6012	Unemployment Insurance	2,920.84	2,942	2,942	2,942	3,038
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	69,332.49	80,766	80,000	80,000	80,000
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	4,202.24	5,000	5,000	5,000	5,000
6017	Butane	0.00	0	0	0	0
6025	Food-Human	0.00	208	300	300	300
6030	Vehicle Repairs	1,273.25	1,590	1,500	1,000	1,000
6031	Building Supplies	0.00	0	0	0	0
6033	Contingencies	-1,292.84	201	0	0	0
6034	Pipe and Plumbing	0.00	0	0	0	0
6045	Professional Services	4,511.86	3,678	8,250	8,250	8,250
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	31,870.21	50,817	30,000	29,230	29,230
6048	Communications	1,909.14	3,602	2,200	2,200	2,200
6049	Postage	17,466.32	58,971	50,500	50,000	50,000
6050	Travel	0.00	0	0	0	0
6054	Advertising	10,257.20	4,717	19,000	19,000	19,000
6055	Printing and Binding	0.00	0	0	0	0
6057	Vehicle Insurance	817.00	750	750	750	750
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	70.00	150	150	150	150
6064	Building Maintenance	0.00	0	0	0	0
6067	Equipment Maintenance	49,322.70	143,758	133,558	82,309	82,309
6068	Real Estate Rental	300.00	224	550	550	550
6069	Equipment Rental	1,890.00	2,800	12,000	2,500	2,500

CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 491

**VOTER REGISTRATION / ELEC**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
6073	Dues and Memberships	0.00	200	500	500	500
6077	Data Processing	16,720.44	4,560	65,500	64,555	64,555
6078	Education and Training	2,457.22	1,196	3,000	1,500	1,500
6079	Legal Books, Publications	0.00	354	354	50	50
6082	Contractual Expense	0.00	0	500	500	500
	<i>Expenditure Total:</i>	<u>737,640.30</u>	<u>869,105</u>	<u>882,179</u>	<u>816,911</u>	<u>835,247</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 495

**COUNTY AUDITOR**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4461	Audit Fees	25,134.00	12,622	0	16,225	16,225
4600	Interest Income	0.00	0	0	0	0
4958	Indirect Cost	14,906.62	11,604	0	12,050	12,050
4959	Indir.CostReimb-La Feria CEDAP	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>40,040.62</u>	<u>24,226</u>	<u>0</u>	<u>28,275</u>	<u>28,275</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	102,531.55	97,160	97,160	97,160	97,160
6002	Salaries-Assistants/Deputies	731,462.33	849,906	888,530	854,357	903,747
6003	Salaries-Employees	0.00	0	0	0	0
6004	Overtime	3,456.58	3,000	3,000	3,000	3,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	61,197.21	72,989	75,632	73,569	76,799
6007	Group Health	86,942.00	103,958	110,000	105,000	117,600
6008	Retirement	78,639.92	94,170	97,584	94,919	95,773
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	6,539.59	7,156	7,415	7,213	7,529
6012	Unemployment Insurance	5,743.80	7,633	7,910	7,694	8,031
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	12,932.44	13,601	13,300	13,300	13,300
6016	Gasoline	904.09	1,000	1,200	1,200	1,200
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	128.87	500	500	500	500
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	502.81	520	520	520	520
6048	Communications	19,704.45	22,000	22,000	22,000	22,000
6049	Postage	2,101.83	2,500	2,500	2,500	2,500
6050	Travel	0.00	0	0	0	0
6054	Advertising	10,571.29	9,300	10,500	10,500	10,500
6055	Printing and Binding	0.00	0	0	0	0
6057	Vehicle Insurance	192.00	425	425	425	425
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	0.00	100	100	100	100
6067	Equipment Maintenance	61,850.16	65,314	61,000	61,000	61,000
6069	Equipment Rental	2,294.52	2,295	2,300	2,300	2,300
6073	Dues and Memberships	2,357.00	2,240	2,500	2,500	2,500
6077	Data Processing	2,607.98	5,729	8,000	8,000	6,000
6078	Education and Training	5,007.55	3,925	2,250	2,250	4,250
6079	Legal Books, Publications	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>1,197,667.97</u>	<u>1,365,421</u>	<u>1,414,326</u>	<u>1,370,007</u>	<u>1,436,734</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 4951

**PURCHASING**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	106,303.42	72,900	72,900	72,900	74,400
6003	Salaries-Employees	138,381.20	189,040	188,640	189,040	198,040
6006	FICA	18,373.07	20,038	19,273	20,112	20,915
6007	Group Health	32,200.00	35,000	30,800	35,000	39,200
6008	Retirement	22,965.46	25,853	22,246	25,853	26,170
6011	Workers Compensation	1,918.80	1,965	1,758	1,965	2,043
6012	Unemployment Insurance	1,684.50	2,096	1,512	2,096	2,180
6014	Office Supplies	3,768.23	2,716	2,977	2,977	2,977
6047	Mobile Phones	1,009.99	1,416	1,476	1,416	1,416
6048	Communications	8,106.64	8,200	8,115	8,200	8,200
6049	Postage	516.02	650	450	650	650
6050	Travel	0.00	0	0	0	0
6054	Advertising	12,651.64	13,694	14,474	14,000	14,000
6067	Equipment Maintenance	0.00	0	0	0	0
6069	Equipment Rental	2,294.52	2,505	2,580	2,505	2,505
6073	Dues and Memberships	310.00	320	310	310	310
6077	Data Processing	1,429.31	0	18,000	0	0
6078	Education and Training	298.00	1,140	1,450	1,450	1,450
6096	Equipment	0.00	0	0	0	0
	<b>Expenditure Total:</b>	<b>352,210.80</b>	<b>377,533</b>	<b>386,961</b>	<b>378,474</b>	<b>394,456</b>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 496

**MOTOR VEHICLE INSPECTION**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4204	Inspections	145,560.00	116,220	0	136,560	136,560
4600	Interest Income	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>145,560.00</u>	<u>116,220</u>	<u>0</u>	<u>136,560</u>	<u>136,560</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	2,124.93	33,500	35,175	33,500	35,000
6006	FICA	149.59	2,563	2,691	2,563	2,678
6007	Group Health	4,600.00	5,000	5,200	5,000	5,600
6008	Retirement	200.58	3,306	3,472	3,306	3,339
6011	Workers Compensation	77.98	1,229	1,291	1,229	1,285
6012	Unemployment Insurance	15.75	268	281	268	280
6016	Gasoline	2,414.93	8,400	8,400	8,400	8,400
6030	Vehicle Repairs	499.36	500	500	500	500
6047	Mobile Phones	510.97	1,000	2,000	1,000	1,000
6048	Communications	0.00	0	0	0	0
6057	Vehicle Insurance	0.00	1,351	1,351	1,351	1,351
6058	Liability Other Insurance	0.00	9	0	9	9
6069	Equipment Rental	0.00	0	3,000	0	0
6096	Equipment	0.00	0	500	0	0
6195	Safety Supplies	146.15	500	0	500	500
	<i>Expenditure Total:</i>	<u>10,740.24</u>	<u>57,626</u>	<u>63,861</u>	<u>57,626</u>	<u>59,942</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 497

**COUNTY TREASURER**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4228	Jury fee reimbursements	0.00	0	0	0	0
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	59,726.52	60,721	59,721	60,721	60,721
6002	Salaries-Assistants/Deputies	42,734.85	43,730	44,730	43,730	46,730
6003	Salaries-Employees	54,000.52	55,723	57,723	55,723	61,723
6004	Overtime	0.00	0	0	0	0
6006	FICA	11,306.73	12,253	11,947	12,253	12,942
6007	Group Health	18,400.00	20,000	18,400	20,000	22,400
6008	Retirement	14,667.75	13,379	13,790	13,379	16,250
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	1,213.50	1,201	1,374	1,201	1,269
6012	Unemployment Insurance	657.72	796	675	796	868
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,454.32	3,845	4,000	4,000	4,000
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	960.00	960	960	960	960
6048	Communications	3,738.14	4,100	3,615	3,300	3,300
6049	Postage	5,940.70	8,000	8,000	8,000	8,000
6050	Travel	0.00	0	5,000	0	0
6059	Bonds	695.67	1,500	5,000	5,000	5,000
6064	Building Maintenance	0.00	0	0	0	0
6067	Equipment Maintenance	284.00	400	1,200	1,200	1,200
6069	Equipment Rental	2,393.40	2,406	2,406	2,406	2,406
6073	Dues and Memberships	195.00	220	500	450	450
6077	Data Processing	668.95	0	669	0	0
6078	Education and Training	863.00	785	900	900	900
6079	Legal Books, Publications	0.00	0	300	300	300
6082	Contractual Expense	3,510.06	3,754	3,754	3,754	3,754
6096	Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	224,410.83	233,773	244,664	238,073	253,173



CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 499

**TAX ASSESSOR-COLLECTOR**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4140	Redemption of Property	0.00	38,145	0	0	0
4150	Vehicle Inventory Tax Surplus	51,840.52	0	0	58,890	58,890
4154	Beer, Wine, Liquor Commissions	6,116.75	7,800	0	8,361	8,361
4201	Beer Licenses (net)	23,481.50	29,593	0	30,488	30,488
4202	Liquor Licenses (net)	54,008.75	26,250	0	28,808	28,808
4209	Gaming licenses	170,655.00	0	0	35,603	35,603
4340	Tax Commissions-AdValorem	1,948,981.59	2,090,366	0	2,083,068	2,083,068
4344	Automobile Registration Fees	0.00	0	0	0	0
4403	Certificates of Title	426,290.00	344,533	0	382,308	382,308
4404	Tax Certificates	6,410.00	6,484	0	6,500	6,500
4430	Fee Revenue	0.00	0	0	0	0
4450	Tax Assessor/Collector-Auto	794,742.10	648,000	0	664,728	664,728
4451	Tolls - Entrance Fees	0.00	0	0	0	0
4600	Interest Income	23,307.16	16,150	0	30,878	30,878
4601	Vending Machine Commissions	0.00	0	0	0	0
4602	Miscellaneous	11,105.00	11,662	0	11,105	11,105
4609	TWX Reimbursement	7,336.00	6,795	0	3,446	3,446
4640	Sale of Surplus	11,410.00	0	0	0	0
4702	ACH UNIDENTIFIED	0.00	0	0	0	0
4705	Long/Short	2,148.14	2,500	0	2,500	2,500
<b>Revenue Total:</b>		<u>3,537,832.51</u>	<u>3,228,278</u>	<u>0</u>	<u>3,346,683</u>	<u>3,346,683</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	85,236.52	86,230	90,542	86,230	86,230
6002	Salaries-Assistants/Deputies	150,534.73	153,632	161,209	153,632	158,812
6003	Salaries-Employees	1,583,627.95	1,696,492	1,781,317	1,696,492	1,790,993
6004	Overtime	1,109.10	0	0	0	0
6005	Extra Help	25,352.10	25,000	25,000	25,000	25,000
6006	FICA	136,897.88	150,177	155,530	150,169	157,743
6007	Group Health	306,498.00	333,150	348,400	333,150	373,128
6008	Retirement	170,685.35	191,118	200,664	191,108	194,163
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	15,288.40	17,025	16,593	17,024	17,854
6012	Unemployment Insurance	11,954.31	15,001	16,265	15,000	15,792
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	67,228.57	60,129	74,729	74,729	74,729
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	6,507.23	12,000	12,000	12,000	12,000
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	2,952.22	3,000	3,000	3,000	3,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	3,693.87	3,900	3,900	3,900	3,900
6048	Communications	55,859.26	51,100	62,100	51,100	51,100
6049	Postage	76,105.10	80,700	93,700	93,700	93,700

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 499

**TAX ASSESSOR-COLLECTOR**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
6050	Travel	0.00	0	0	0	0
6054	Advertising	20,542.48	21,000	21,000	21,000	21,000
6055	Printing and Binding	0.00	0	0	0	0
6057	Vehicle Insurance	1,076.00	1,300	1,300	1,300	1,300
6058	Liability Other Insurance	0.00	3,687	3,687	3,687	3,687
6059	Bonds	3,550.00	701	701	701	701
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	14,086.69	19,141	19,141	19,141	19,141
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	32,717.17	36,750	34,750	34,750	34,750
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	1,497.50	1,763	1,763	1,763	1,763
6074	Credit Services	0.00	0	0	0	0
6077	Data Processing	32,583.81	60,398	40,500	40,500	40,500
6078	Education and Training	2,585.00	3,046	3,046	3,046	3,046
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	29,108.06	29,480	29,480	29,480	29,480
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>2,837,277.36</u>	<u>3,055,920</u>	<u>3,200,317</u>	<u>3,061,602</u>	<u>3,213,512</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 4997

**VIT**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4150	Vehicle Inventory Tax Surplus	0.00	152,595	147,455	152,595	147,455
	<i>Revenue Total:</i>	0.00	152,595	147,455	152,595	147,455
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	0.00	7,000	7,000	7,000	7,000
6003	Salaries-Employees	0.00	43,386	43,386	43,386	43,386
6005	Extra Help	0.00	20,000	20,000	20,000	20,000
6006	FICA	0.00	5,385	3,855	5,385	3,855
6007	Group Health	0.00	5,000	5,600	5,000	5,600
6008	Retirement	0.00	4,973	4,973	4,973	4,973
6011	Workers Compensation	0.00	528	378	528	378
6012	Unemployment Insurance	0.00	563	403	563	403
6014	Office Supplies	0.00	2,000	2,000	2,000	2,000
6016	Gasoline	0.00	9,000	9,000	9,000	9,000
6027	Clothing	0.00	500	0	500	0
6028	Camera and Police Supplies	0.00	1,000	0	1,000	0
6046	Medical and Dental	0.00	1,000	0	1,000	0
6047	Mobile Phones	0.00	200	0	200	0
6048	Communications	0.00	500	500	500	500
6049	Postage	0.00	7,500	7,500	7,500	7,500
6050	Travel	0.00	2,000	0	0	0
6054	Advertising	0.00	1,600	1,600	1,600	1,600
6057	Vehicle Insurance	0.00	1,200	0	1,200	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	0.00	5,500	5,500	5,500	5,500
6078	Education and Training	0.00	0	2,000	2,000	2,000
6079	Legal Books, Publications	0.00	500	500	500	500
6096	Equipment	0.00	30,760	30,760	30,760	30,760
	<i>Expenditure Total:</i>	0.00	152,595	147,455	152,595	147,455

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 651

**HISTORICAL COMMITTEE**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6014	Office Supplies	277.69	600	860	1,800	1,800
6028	Camera and Police Supplies	0.00	0	0	0	0
6049	Postage	18.40	100	100	100	100
6050	Travel	0.00	230	300	0	0
6068	Real Estate Rental	0.00	260	540	0	0
6069	Equipment Rental	0.00	610	0	0	0
6073	Dues and Memberships	0.00	200	200	100	100
6078	Education and Training	0.00	700	700	700	700
	<b><i>Expenditure Total:</i></b>	<u>296.09</u>	<u>2,700</u>	<u>2,700</u>	<u>2,700</u>	<u>2,700</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 665

**FARM & HOME DEMONSTATION**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	77,320.24	100,200	100,200	100,200	107,701
6003	Salaries-Employees	75,672.45	59,936	59,936	59,936	62,935
6005	Extra Help	0.00	0	0	0	0
6006	FICA	8,486.25	12,250	12,250	12,250	13,054
6007	Group Health	32,200.00	35,000	35,000	35,000	39,200
6008	Retirement	6,969.87	5,916	5,916	5,916	6,045
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	1,188.94	1,201	1,201	1,201	1,280
6012	Unemployment Insurance	781.60	1,281	1,281	1,281	1,365
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	5,008.60	3,867	4,447	4,450	4,450
6016	Gasoline	5,764.77	5,700	5,700	5,700	5,700
6018	Diesel Fuel	4,801.42	5,350	5,600	5,600	5,600
6019	Lubricants	0.00	0	0	0	0
6029	Demonstration	940.62	1,164	3,300	3,300	3,300
6030	Vehicle Repairs	1,739.00	3,750	3,000	3,000	3,000
6031	Building Supplies	0.00	0	0	0	0
6048	Communications	8,856.97	11,000	11,000	9,500	9,500
6049	Postage	290.35	400	700	700	700
6050	Travel	0.00	0	0	0	0
6057	Vehicle Insurance	1,186.98	1,400	1,400	1,400	1,400
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	71.00	77	0	0	0
6064	Building Maintenance	0.00	0	0	0	0
6069	Equipment Rental	1,899.96	1,900	1,900	1,900	1,900
6073	Dues and Memberships	700.00	700	1,400	700	700
6077	Data Processing	650.00	1,579	320	320	320
6078	Education and Training	1,425.00	1,600	1,500	1,500	1,500
6079	Legal Books, Publications	0.00	0	0	0	0
	<i>Expenditure Total:</i>	235,954.02	254,271	256,051	253,854	269,650

## CAMERON COUNTY, TEXAS

### GENERAL FUND

# General Government Building Maintenance & Operations

100-5011 M&O Madison St. A  
100-5012 M&O Madison St. B  
100-502 M&O Cameron Park Law Enforcement Substation  
100-503 M&O Los Fresnos Building  
100-504 M&O Rio Hondo Annex  
100-505 M&O Port Isabel Annex  
100-507 M&O Health Clinic  
100-508 M&O Father O'Brien Clinic  
100-510 M&O Dancy Building ( Old Courthouse )  
100-5111 M&O Santa Rosa Technology  
100-513 M&O Harlingen Building  
100-514 M&O Courthouse  
100-515 M&O San Benito Annex  
100-516 M&O Records Warehouse  
100-517 M&O Harlingen Health Building  
100-522 M&O La Feria Building  
100-524 M&O Aroyo City Building  
100-666 Tick Eradication

APPROVED 2014-2015 BUDGET

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 5011

**M&O MADISON ST. A**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6014	Office Supplies	0.00	2,600	2,600	2,600	2,600
6056	Property Insurance	0.00	1,025	1,025	1,025	1,025
6060	Electricity	0.00	11,000	11,000	11,000	11,000
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	1,000	1,000	1,000	1,000
6067	Equipment Maintenance	0.00	1,000	1,000	1,000	1,000
6082	Contractual Expense	0.00	600	600	600	600
	<i>Expenditure Total:</i>	0.00	19,225	19,225	19,225	19,225

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 5012

**M&O MADISON ST. B**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6014	Office Supplies	0.00	2,600	2,600	2,600	2,600
6056	Property Insurance	0.00	1,025	1,025	1,025	1,025
6060	Electricity	0.00	11,000	11,000	11,000	11,000
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	1,000	1,000	1,000	1,000
6067	Equipment Maintenance	0.00	1,000	1,000	1,000	1,000
6082	Contractual Expense	0.00	600	600	600	600
	<i>Expenditure Total:</i>	0.00	19,225	19,225	19,225	19,225



CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 502

**M&O CAMERON PARK LAW ENFO**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6014	Office Supplies	198.81	200	200	200	200
6023	Cleaning Supplies	0.00	0	0	0	0
6056	Property Insurance	600.43	650	650	650	650
6060	Electricity	0.00	0	0	0	0
6062	Water	140.66	500	500	500	500
6063	Sewage and Garbage	119.95	500	500	500	500
6064	Building Maintenance	281.50	3,500	3,500	3,500	3,500
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	2,440.26	2,500	4,000	2,500	2,500
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	280.00	750	750	750	750
6091	Building Improvements	0.00	0	2,000	0	0
6195	Safety Supplies	0.00	50	150	50	50
	<i>Expenditure Total:</i>	4,061.61	8,650	12,250	8,650	8,650

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 503

**M&O LOS FRESNOS BUILDING**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	0.00	0	23,000	0	0
6005	Extra Help	7,509.60	11,793	11,418	11,793	11,793
6006	FICA	591.38	902	0	902	902
6007	Group Health	0.00	0	0	0	0
6010	Uniforms	0.00	300	400	300	300
6011	Workers Compensation	389.88	574	0	574	574
6012	Unemployment Insurance	52.70	94	0	94	94
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,498.25	3,000	5,000	4,000	4,000
6021	Agriculture	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	2,500	2,500	0	0
6048	Communications	763.20	24,000	0	9,600	9,600
6055	Printing and Binding	0.00	0	0	0	0
6056	Property Insurance	2,733.37	15,000	0	15,000	15,000
6060	Electricity	9,561.62	50,000	0	25,000	25,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	1,067.70	3,500	0	1,600	1,600
6063	Sewage and Garbage	1,350.71	2,500	0	1,300	1,300
6064	Building Maintenance	1,487.64	2,000	5,000	2,000	2,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	412.27	2,000	7,500	2,000	2,000
6069	Equipment Rental	0.00	0	1,200	0	0
6082	Contractual Expense	2,599.27	1,200	3,000	1,080	1,080
6087	Miscellaneous	0.00	0	0	0	0
6195	Safety Supplies	0.00	50	250	0	0
	<b><i>Expenditure Total:</i></b>	<b>31,017.59</b>	<b>119,413</b>	<b>59,268</b>	<b>75,243</b>	<b>75,243</b>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 504

**M&O RIO HONDO ANNEX**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6005	Extra Help	6,912.50	8,657	8,320	8,657	8,657
6006	FICA	544.92	662	636	662	662
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	436.48	442	478	442	442
6012	Unemployment Insurance	48.68	69	58	69	69
6014	Office Supplies	2,581.90	2,600	3,000	2,600	2,600
6022	Drugs Medicine	0.00	0	0	0	0
6056	Property Insurance	963.47	1,025	1,025	1,025	1,025
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	8,698.06	11,000	11,000	11,000	11,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	338.78	1,000	1,000	1,000	1,000
6063	Sewage and Garbage	723.96	1,000	1,000	1,000	1,000
6064	Building Maintenance	703.47	1,000	3,500	1,000	1,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	958.23	1,000	20,000	1,000	1,000
6068	Real Estate Rental	0.00	0	0	0	0
6082	Contractual Expense	530.00	276	750	276	276
6195	Safety Supplies	0.00	0	150	0	0
	<i>Expenditure Total:</i>	23,440.45	28,731	50,917	28,731	28,731

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 505

**M&O PORT ISABEL ANNEX**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6014	Office Supplies	291.06	1,000	2,000	1,000	1,000
6023	Cleaning Supplies	0.00	0	0	0	0
6048	Communications	11,855.85	27,000	14,000	27,000	27,000
6056	Property Insurance	12,324.79	15,300	15,300	15,300	15,300
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	11,833.61	16,000	16,000	16,000	16,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	1,866.62	3,500	3,500	3,500	3,500
6063	Sewage and Garbage	2,450.06	2,500	2,500	2,500	2,500
6064	Building Maintenance	1,995.82	1,000	5,000	1,000	1,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	3,848.70	5,000	7,000	5,000	5,000
6068	Real Estate Rental	0.00	0	0	0	0
6082	Contractual Expense	420.00	2,000	2,500	2,000	2,000
6087	Miscellaneous	0.00	0	0	0	0
6195	Safety Supplies	0.00	50	200	50	50
	<i>Expenditure Total:</i>	46,886.51	73,350	68,000	73,350	73,350

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 507

**M&O BROWNSVILLE HEALTH CL**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	19,528.93	20,778	19,778	20,778	22,278
6004	Overtime	0.00	0	0	0	0
6006	FICA	1,493.96	1,590	1,513	1,590	1,704
6007	Group Health	4,600.08	5,000	4,600	5,000	5,600
6008	Retirement	1,830.06	2,051	1,746	2,051	2,140
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	264.68	300	750	300	300
6011	Workers Compensation	999.27	1,012	1,137	1,012	1,085
6012	Unemployment Insurance	134.80	166	138	166	178
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	5,783.94	6,800	10,000	6,800	6,800
6015	Maps, Plans	0.00	0	0	0	0
6056	Property Insurance	5,091.04	6,400	6,400	6,400	6,400
6060	Electricity	36,860.31	38,000	38,000	40,000	40,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	1,219.46	1,785	1,785	1,785	1,785
6063	Sewage and Garbage	3,211.17	4,800	4,800	4,800	4,800
6064	Building Maintenance	2,410.96	4,000	8,000	4,000	4,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	2,672.24	4,000	10,000	4,000	4,000
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	585.00	3,500	4,500	3,500	3,500
6095	Other Structures	0.00	0	0	0	0
6195	Safety Supplies	0.00	250	500	250	250
	<b><i>Expenditure Total:</i></b>	<u>86,685.90</u>	<u>100,432</u>	<u>113,647</u>	<u>102,432</u>	<u>104,820</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 508

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

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	20,973.25	21,842	20,842	21,842	23,342
6004	Overtime	0.00	0	0	0	0
6006	FICA	1,603.95	1,671	1,594	1,671	1,786
6007	Group Health	4,600.08	5,000	4,600	5,000	5,600
6008	Retirement	1,972.18	2,156	1,840	2,156	2,242
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	1,053.16	1,064	1,198	1,064	1,137
6012	Unemployment Insurance	141.98	166	146	166	187
6014	Office Supplies	1,249.21	2,000	3,000	2,000	2,000
6022	Drugs Medicine	0.00	0	0	0	0
6056	Property Insurance	3,592.80	3,800	3,800	3,800	3,800
6060	Electricity	11,553.59	17,100	17,100	17,100	17,100
6061	Natural Gas	0.00	0	0	0	0
6062	Water	1,160.91	1,200	1,200	1,200	1,200
6063	Sewage and Garbage	2,369.04	2,400	2,100	2,400	2,400
6064	Building Maintenance	1,397.80	2,000	3,000	2,000	2,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	1,271.60	5,000	5,000	5,000	5,000
6068	Real Estate Rental	0.00	0	0	0	0
6082	Contractual Expense	330.00	300	2,000	300	300
6087	Miscellaneous	0.00	0	0	0	0
6091	Building Improvements	0.00	0	65,000	0	0
6195	Safety Supplies	0.00	50	250	50	50
	<i>Expenditure Total:</i>	53,269.55	65,749	132,670	65,749	68,144

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 510

**M&O DANCY BUILDING**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	59,620.13	62,322	59,322	62,322	66,822
6004	Overtime	0.00	0	0	0	0
6006	FICA	4,521.54	4,768	4,538	4,768	5,112
6007	Group Health	13,800.24	15,000	13,800	15,000	16,800
6008	Retirement	5,591.95	6,151	5,328	6,151	6,419
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	2,992.25	3,035	3,411	3,035	3,254
6012	Unemployment Insurance	403.91	499	415	499	535
6014	Office Supplies	4,247.34	4,250	8,000	5,250	5,250
6016	Gasoline	0.00	0	0	0	0
6018	Diesel Fuel	907.75	2,000	2,000	2,000	2,000
6021	Agriculture	0.00	0	0	0	0
6056	Property Insurance	61,538.02	62,000	62,000	62,000	62,000
6060	Electricity	107,399.47	110,000	100,000	125,000	125,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	9,759.75	10,000	7,900	10,000	10,000
6063	Sewage and Garbage	3,567.68	3,500	3,500	3,500	3,500
6064	Building Maintenance	24,280.01	25,000	60,000	25,000	25,000
6067	Equipment Maintenance	59,736.06	60,000	95,000	60,000	60,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	0.00	0	5,000	0	0
6082	Contractual Expense	1,272.00	720	40,000	720	720
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	359,638.10	369,245	470,214	385,245	392,412

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 5111

**M&O SANTA ROSA TECHNOLOGY**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6005	Extra Help	7,380.00	10,120	9,620	10,120	10,120
6006	FICA	585.20	774	640	774	774
6011	Workers Compensation	388.68	493	523	493	493
6012	Unemployment Insurance	51.86	81	72	81	81
6014	Office Supplies	5,487.50	5,500	5,500	5,500	5,500
6030	Vehicle Repairs	0.00	0	0	0	0
6048	Communications	1,255.93	820	0	1,440	1,440
6056	Property Insurance	5,360.82	5,700	5,700	5,700	5,700
6060	Electricity	1,314.91	5,000	10,000	10,000	10,000
6061	Natural Gas	78.99	0	1,000	0	0
6062	Water	3,140.47	1,000	2,000	2,000	2,000
6063	Sewage and Garbage	710.43	1,000	2,000	2,000	2,000
6064	Building Maintenance	881.70	3,000	7,500	3,000	3,000
6067	Equipment Maintenance	3,739.31	3,000	10,000	3,000	3,000
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	338.00	1,000	3,000	1,000	1,000
6091	Building Improvements	0.00	0	0	0	0
6195	Safety Supplies	0.00	100	250	100	100
6196	Safety Equipment	0.00	200	500	0	0
	<b><i>Expenditure Total:</i></b>	<b>30,713.80</b>	<b>37,788</b>	<b>58,305</b>	<b>45,208</b>	<b>45,208</b>



CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 513

**M&O HARLINGEN BUILDING**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	11,674.79	21,070	20,070	21,070	22,570
6004	Overtime	0.00	0	0	0	0
6006	FICA	1,104.90	1,612	1,535	1,612	1,727
6007	Group Health	4,600.00	5,000	4,600	5,000	5,600
6008	Retirement	1,089.48	2,080	1,722	2,080	2,168
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	291.36	400	650	400	400
6011	Workers Compensation	759.57	1,026	1,154	1,026	1,099
6012	Unemployment Insurance	99.68	169	140	169	181
6014	Office Supplies	2,098.20	3,100	5,000	3,100	3,100
6021	Agriculture	0.00	0	0	0	0
6056	Property Insurance	15,305.77	16,200	16,200	16,200	16,200
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	40,443.19	50,000	50,000	50,000	50,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	3,046.83	2,800	1,100	2,800	2,800
6063	Sewage and Garbage	2,059.57	2,500	2,500	2,500	2,500
6064	Building Maintenance	3,078.50	2,800	5,000	2,800	2,800
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	1,484.89	2,000	8,000	2,000	2,000
6069	Equipment Rental	850.00	0	3,500	0	0
6078	Education and Training	0.00	0	0	0	0
6082	Contractual Expense	510.00	1,500	1,500	360	360
6084	Judges	0.00	0	0	0	0
6091	Building Improvements	0.00	0	35,000	0	0
6195	Safety Supplies	0.00	50	600	50	50
<b><i>Expenditure Total:</i></b>		<u>88,496.73</u>	<u>112,307</u>	<u>158,271</u>	<u>111,167</u>	<u>113,555</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 514

**M&O COURTHOUSE**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	52,755.81	53,150	52,150	53,150	54,650
6003	Salaries-Employees	523,325.52	571,098	549,098	571,098	624,302
6004	Overtime	95.85	0	0	0	0
6005	Extra Help	10,743.15	0	0	0	0
6006	FICA	43,570.61	47,755	45,995	47,755	51,940
6007	Group Health	105,800.00	115,000	105,800	115,000	134,400
6008	Retirement	54,102.82	61,613	53,090	61,613	63,278
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	6,986.34	7,500	9,500	7,500	7,500
6011	Workers Compensation	24,354.65	26,150	29,670	26,150	28,651
6012	Unemployment Insurance	4,026.16	4,994	4,209	4,994	5,432
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	19,315.12	19,250	35,000	19,250	19,250
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	28,599.58	32,000	32,000	32,000	32,000
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	4,600.70	4,000	4,000	4,000	4,000
6019	Lubricants	0.00	0	0	0	0
6022	Drugs Medicine	72.00	150	150	150	150
6023	Cleaning Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	7,697.14	14,000	25,000	14,000	14,000
6031	Building Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	0	5,000	0	0
6046	Medical and Dental	0.00	1,500	2,000	1,500	1,500
6047	Mobile Phones	10,235.87	14,340	9,831	14,340	14,340
6048	Communications	6,858.19	8,000	9,000	8,000	8,000
6049	Postage	10.09	200	200	200	200
6050	Travel	0.00	0	3,500	0	0
6056	Property Insurance	124,883.22	130,200	130,200	130,200	130,200
6057	Vehicle Insurance	6,811.00	5,374	5,374	5,374	5,374
6058	Liability Other Insurance	0.00	0	0	0	0
6060	Electricity	346,320.80	329,700	329,700	350,000	350,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	44,651.80	46,000	46,000	46,000	46,000
6063	Sewage and Garbage	79,471.56	90,000	90,000	90,000	90,000
6064	Building Maintenance	63,280.92	55,000	95,000	55,000	55,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	103,825.18	107,300	175,000	110,000	110,000

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 514

**M&O COURTHOUSE**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	2,839.53	5,700	7,500	3,000	3,000
6070	INDIRECT COST	0.00	0	0	0	0
6078	Education and Training	0.00	300	3,500	300	300
6082	Contractual Expense	2,801.40	6,500	50,000	6,500	6,500
6083	Vacancy Savings	0.00	0	0	0	0
6195	Safety Supplies	0.00	1,500	3,000	1,500	1,500
6196	Safety Equipment	0.00	0	2,000	0	0
	<b><i>Expenditure Total:</i></b>	<u>1,678,035.01</u>	<u>1,758,274</u>	<u>1,912,467</u>	<u>1,778,574</u>	<u>1,861,467</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 515

**M&O SAN BENITO ANNEX**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	43,716.25	44,179	42,179	44,179	47,176
6004	Overtime	0.00	0	0	0	0
6006	FICA	3,105.70	3,380	3,227	3,379	3,609
6007	Group Health	9,200.16	10,000	9,200	10,000	11,200
6008	Retirement	4,105.39	4,360	3,724	4,360	4,532
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	1,286.73	1,400	2,000	1,400	1,400
6011	Workers Compensation	2,131.19	2,152	2,425	2,151	2,297
6012	Unemployment Insurance	287.46	353	295	353	377
6014	Office Supplies	11,858.93	11,900	20,000	11,900	11,900
6016	Gasoline	0.00	0	0	0	0
6048	Communications	1,607.63	1,700	1,200	1,700	1,700
6056	Property Insurance	64,081.20	67,600	67,600	67,600	67,600
6060	Electricity	85,685.58	120,000	125,000	120,000	120,000
6062	Water	4,078.34	8,900	8,900	8,900	8,900
6063	Sewage and Garbage	14,838.65	20,000	18,500	20,000	20,000
6064	Building Maintenance	9,324.94	15,000	35,000	15,000	15,000
6067	Equipment Maintenance	17,628.81	24,500	65,000	25,000	25,000
6069	Equipment Rental	0.00	500	5,000	0	0
6082	Contractual Expense	1,355.00	2,400	6,000	2,400	2,400
6087	Miscellaneous	0.00	0	0	0	0
6091	Building Improvements	0.00	0	35,000	0	0
	<i>Expenditure Total:</i>	274,291.96	338,324	450,250	338,322	343,091

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 516

**M&O RECORDS WAREHOUSE**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6014	Office Supplies	496.50	1,000	4,000	1,000	1,000
6023	Cleaning Supplies	0.00	0	0	0	0
6056	Property Insurance	4,819.90	3,800	3,800	3,800	3,800
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	16,073.27	17,000	17,000	18,000	18,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	733.79	900	900	900	900
6063	Sewage and Garbage	1,705.02	2,000	2,000	2,000	2,000
6064	Building Maintenance	2,619.82	4,000	10,000	4,000	4,000
6066	Other Structures	0.00	0	0	0	0
6067	Equipment Maintenance	2,426.29	3,000	20,000	3,000	3,000
6069	Equipment Rental	0.00	0	3,000	0	0
6082	Contractual Expense	420.00	325	1,000	325	325
6091	Building Improvements	0.00	0	20,000	0	0
6195	Safety Supplies	0.00	100	500	100	100
	<b>Expenditure Total:</b>	<u>29,294.59</u>	<u>32,125</u>	<u>82,200</u>	<u>33,125</u>	<u>33,125</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 517

**M&O HARLINGEN HEALTH BLDG**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	21,314.53	22,502	21,502	22,502	24,002
6006	FICA	1,592.13	1,721	1,645	1,721	1,836
6007	Group Health	4,600.08	5,000	4,600	5,000	5,600
6008	Retirement	1,997.34	2,221	1,899	2,221	2,306
6010	Uniforms	193.42	300	500	300	300
6011	Workers Compensation	1,086.46	1,096	1,236	1,096	1,169
6012	Unemployment Insurance	146.53	180	151	180	192
6014	Office Supplies	995.60	1,500	3,000	1,500	1,500
6023	Cleaning Supplies	0.00	0	0	0	0
6056	Property Insurance	4,080.49	3,000	3,000	3,000	3,000
6060	Electricity	16,748.16	19,500	19,500	20,000	20,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	288.81	400	400	400	400
6063	Sewage and Garbage	1,924.99	2,100	2,100	2,100	2,100
6064	Building Maintenance	1,234.73	3,000	3,500	3,000	3,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	2,962.75	4,000	5,000	4,000	4,000
6068	Real Estate Rental	1.00	1	0	1	1
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	663.00	750	750	750	750
6191	ADA Improvements	0.00	0	0	0	0
6195	Safety Supplies	0.00	50	200	50	50
	<b><i>Expenditure Total:</i></b>	<u>59,830.02</u>	<u>67,321</u>	<u>68,983</u>	<u>67,821</u>	<u>70,206</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 522

**M & O LA FERIA BUILDING**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	24,268.05	25,672	24,672	25,672	27,172
6004	Overtime	0.00	0	0	0	0
6006	FICA	1,856.64	1,964	1,887	1,964	2,079
6007	Group Health	13,839.08	5,000	4,600	5,000	5,600
6008	Retirement	2,276.85	2,534	2,179	2,534	2,610
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	1,246.70	1,250	1,419	1,250	1,323
6012	Unemployment Insurance	168.15	205	173	205	217
6014	Office Supplies	1,242.55	1,500	3,500	1,500	1,500
6021	Agriculture	0.00	0	0	0	0
6056	Property Insurance	2,679.27	2,900	2,900	2,900	2,900
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	11,719.17	12,000	12,000	12,000	12,000
6062	Water	2,012.56	1,800	1,800	1,800	1,800
6063	Sewage and Garbage	1,868.84	1,900	1,900	1,900	1,900
6064	Building Maintenance	2,433.00	3,000	5,000	3,000	3,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	2,831.98	2,500	8,000	3,000	3,000
6069	Equipment Rental	0.00	500	500	0	0
6082	Contractual Expense	500.00	700	1,500	700	700
6091	Building Improvements	0.00	0	5,000	0	0
6195	Safety Supplies	0.00	100	250	100	100
	<b>Expenditure Total:</b>	<u>68,942.84</u>	<u>63,525</u>	<u>77,280</u>	<u>63,525</u>	<u>65,901</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 524

**M & O ARROYO CITY FIRE ST**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6056	Property Insurance	1,342.08	1,500	1,500	1,500	1,500
6060	Electricity	2,367.22	2,600	3,240	3,500	3,500
6062	Water	964.83	1,300	1,300	1,300	1,300
6063	Sewage and Garbage	1,064.57	1,100	0	1,100	1,100
6064	Building Maintenance	255.80	1,200	3,000	1,200	1,200
6066	Other Structures	0.00	0	0	0	0
6067	Equipment Maintenance	300.00	500	6,000	500	500
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	710.00	1,400	2,000	1,400	1,400
6091	Building Improvements	0.00	0	6,000	0	0
	<b><i>Expenditure Total:</i></b>	<u>7,004.50</u>	<u>9,600</u>	<u>23,040</u>	<u>10,500</u>	<u>10,500</u>



CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 666

**M&O TICK ERADICATION**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6022	Drugs Medicine	0.00	375	0	375	375
6056	Property Insurance	263.10	250	0	250	250
6060	Electricity	1,292.91	2,000	0	2,000	2,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	1,437.28	1,500	0	1,500	1,500
6063	Sewage and Garbage	0.00	0	0	0	0
6064	Building Maintenance	108.50	1,000	5,000	5,000	5,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	0.00	500	7,500	500	500
	<b><i>Expenditure Total:</i></b>	<b>3,101.79</b>	<b>5,625</b>	<b>12,500</b>	<b>9,625</b>	<b>9,625</b>

## CAMERON COUNTY, TEXAS

### GENERAL FUND

#### Law Enforcement

100-4150 Bail Bond Administration  
100-4250 County Clerk Judicial  
100-4260 County Court at Law I  
100-4261 Probate Court  
100-4270 County Court at Law II  
100-4280 County Court at Law III  
100-4350 District Trial Courts  
100-4351 Indigent Defense  
100-4352 Criminal Hearing Officers  
100-4355 Juvenile Court  
100-4500 District Clerk  
100-4530 Justice of the Peace 1  
100-4540 Justice of the Peace 2-1  
100-4550 Justice of the Peace 2-2  
100-4560 Justice of the Peace 3-1  
100-4570 Justice of the Peace 3-2  
100-4580 Justice of the Peace 4  
100-4600 Justice of the Peace 5-1  
100-4601 Justice of the Peace 5-3  
100-4610 Justice of the Peace 5-2  
100-4640 Justice of the Peace 2-3  
100-4750 District Attorney  
100-5210 M&O Orange St.  
100-5510 Constable Pct. 1  
100-5520 Constable Pct. 2  
100-5521 Constable Pct. 2 - Security  
100-5530 Constable Pct. 3  
100-5540 Constable Pct. 4  
100-5550 Constable Pct. 5  
100-5600 Sheriff's Office  
100-5601 M&O Sheriff's Office  
100-5620 Sheriff's Auto Theft Detail  
100-5120 Jail, Detention Centers 1 & 2  
100-5121 M&O Jail  
100-5180 Jail Infirmary  
100-5700 Juvenile Bootcamp  
100-5710 Juvenile Probation  
100-5713 Juvenile Detention  
100-5760 M&O Adult Probation

APPROVED 2014-2015 BUDGET

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 415

**BAIL BOND ADMINISTRATION**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4308	Fee Revenue Admin Fee	0.00	0	0	0	8,000
4400	Bail Bond Fees	18,862.00	13,800	0	15,000	15,000
	<i>Revenue Total:</i>	<u>18,862.00</u>	<u>13,800</u>	<u>0</u>	<u>15,000</u>	<u>23,000</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	29,382.44	31,496	0	31,496	36,960
6005	Extra Help	0.00	0	0	0	0
6006	FICA	2,087.32	2,409	0	2,409	2,825
6007	Group Health	4,074.29	4,420	0	4,420	5,600
6008	Retirement	2,750.72	3,109	0	3,109	3,523
6011	Workers Compensation	228.54	236	0	236	277
6012	Unemployment Insurance	200.16	252	0	252	295
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,043.45	755	0	1,045	1,045
6016	Gasoline	0.00	0	0	0	0
6048	Communications	728.02	815	0	815	815
6049	Postage	177.03	295	0	500	500
6050	Travel	0.00	0	0	0	0
6059	Bonds	0.00	52	0	52	52
6069	Equipment Rental	2,302.68	2,304	0	2,304	2,304
6073	Dues and Memberships	0.00	0	0	50	50
6078	Education and Training	0.00	545	0	0	0
	<i>Expenditure Total:</i>	<u>42,974.65</u>	<u>46,688</u>	<u>0</u>	<u>46,688</u>	<u>54,246</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 425

**COUNTY CLERK - JUDICIAL**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	214,358.08	175,916	0	212,555	212,555
4431	Service Fees	17,592.32	12,652	0	18,889	18,889
4440	Court Cost	41,859.22	50,050	0	268	268
4441	Copy Reimbursements	58,294.99	51,371	0	57,305	57,305
4445	County Clerk-Judicial Rec Mgt	21,902.32	22,955	0	16,067	16,067
4450	Tax Assessor/Collector-Auto	0.00	0	0	0	0
4509	Transaction Fee	10,634.31	8,915	0	10,773	10,773
4510	District Clerk	0.00	0			
4540	Fines	586,122.11	585,438	0	444,236	444,236
4600	Interest Income	14,089.86	10,485	0	9,995	9,995
4602	Miscellaneous	0.00	0	0	0	0
<b><i>Revenue Total:</i></b>		<u>964,853.21</u>	<u>917,782</u>	<u>0</u>	<u>770,088</u>	<u>770,088</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	41,872.49	42,868	42,868	42,868	44,368
6003	Salaries-Employees	555,657.89	626,746	636,747	636,746	671,246
6004	Overtime	0.00	0	0	0	0
6006	FICA	44,201.13	51,990	51,991	51,990	54,744
6007	Group Health	108,744.00	128,225	128,225	128,225	143,612
6008	Retirement	55,970.44	67,078	67,078	67,078	68,740
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	4,641.94	5,097	5,097	5,097	5,367
6012	Unemployment Insurance	4,066.54	5,437	4,757	5,437	5,725
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	19,043.26	20,775	25,000	22,900	22,900
6015	Maps, Plans	0.00	0	0	0	0
6048	Communications	2,599.24	3,200	3,200	3,000	3,000
6049	Postage	19,913.43	18,000	18,000	18,000	18,000
6050	Travel	0.00	0	0	0	0
6069	Equipment Rental	7,536.32	10,000	10,000	10,000	10,000
6073	Dues and Memberships	0.00	0	0	0	0
6078	Education and Training	1,200.00	3,325	3,500	1,200	1,200
6079	Legal Books, Publications	0.00	0	0	0	0
<b><i>Expenditure Total:</i></b>		<u>865,446.68</u>	<u>982,741</u>	<u>996,463</u>	<u>992,541</u>	<u>1,048,902</u>

CAMERON COUNTY, TEXAS  
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Fund 100 Dept. 426

**COUNTY COURT AT LAW #1**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4334	Aid Count Court at Law	75,000.00	65,250	0	84,000	84,000
4380	Financing Proceeds	0.00	0	0	0	0
4415	Judges Signature Probate Fee	803.33	675	0	675	675
4434	PSI State	0.00	0	0	0	0
	<b>Revenue Total:</b>	<u>75,803.33</u>	<u>65,925</u>	<u>0</u>	<u>84,675</u>	<u>84,675</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	134,828.25	151,600	151,600	151,600	151,600
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	213,240.69	218,199	239,227	218,199	225,759
6004	Overtime	0.00	0	0	0	0
6006	FICA	24,151.61	28,331	29,898	28,331	28,909
6007	Group Health	27,421.00	29,805	31,200	29,805	33,382
6008	Retirement	32,611.99	36,428	38,575	36,428	36,173
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	336.06	396	605	550	550
6011	Workers Compensation	3,703.10	3,754	4,015	3,754	3,854
6012	Unemployment Insurance	1,441.24	1,740	3,127	1,740	1,800
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,195.15	1,941	1,881	1,710	1,710
6027	Clothing	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	1,470	0	0	0
6044	Appointed Attorneys	12,999.96	25,000	27,500	25,000	25,000
6045	Professional Services	997.50	20,000	1,100	1,000	1,000
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	519.20	540	594	540	540
6048	Communications	1,101.71	1,300	1,430	1,300	1,300
6049	Postage	23.23	100	110	100	100
6050	Travel	0.00	0	0	0	0
6058	Liability Other Insurance	1,329.08	1,510	1,661	1,510	1,510
6059	Bonds	0.00	0	352	320	320
6067	Equipment Maintenance	0.00	0	5,500	5,000	5,000
6069	Equipment Rental	0.00	2,268	2,495	2,268	2,268
6071	Court Costs and Transcripts	787.50	1,000	1,100	1,000	1,000
6073	Dues and Memberships	261.67	225	550	500	500
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	2,413.34	2,555	2,310	2,100	2,100
6079	Legal Books, Publications	686.94	293	1,100	1,000	1,000
6082	Contractual Expense	0.00	0	0	0	0
6085	Juror's Fees	0.00	0	110	0	0
6096	Equipment	0.00	8,561	0	0	0
6100	Weapons	644.00	0	644	0	0
	<b>Expenditure Total:</b>	<u>461,693.22</u>	<u>537,016</u>	<u>546,684</u>	<u>513,755</u>	<u>525,375</u>

CAMERON COUNTY, TEXAS  
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Fund 100 Dept. 4261

**PROBATE COURT**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	0.00	100,361	136,964	125,244	129,744
6006	FICA	0.00	9,581	10,478	9,581	9,925
6007	Group Health	0.00	15,000	15,600	15,000	16,800
6008	Retirement	0.00	12,362	13,518	12,362	12,463
6011	Workers Compensation	0.00	2,107	1,027	2,107	2,185
6012	Unemployment Insurance	0.00	1,002	1,096	1,002	1,038
6014	Office Supplies	0.00	0	1,881	0	1,880
6044	Appointed Attorneys	0.00	0	26,418	0	0
6045	Professional Services	0.00	0	1,100	0	0
6047	Mobile Phones	0.00	0	653	0	653
6048	Communications	0.00	0	1,535	0	1,300
6049	Postage	0.00	0	121	0	121
6067	Equipment Maintenance	0.00	0	242	0	0
6069	Equipment Rental	0.00	0	2,759	0	2,500
6071	Court Costs and Transcripts	0.00	0	1,210	0	0
6073	Dues and Memberships	0.00	0	1,100	0	1,100
6077	Data Processing	0.00	0	6,774	0	0
6078	Education and Training	0.00	0	3,850	0	3,850
6079	Legal Books, Publications	0.00	0	1,100	0	0
6085	Juror's Fees	0.00	0	100	0	0
	<b><i>Expenditure Total:</i></b>	0.00	140,413	227,526	165,296	183,559

CAMERON COUNTY, TEXAS  
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Fund 100 Dept. 427

**COUNTY COURT AT LAW #2**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4334	Aid Count Court at Law	75,000.00	65,250	0	84,000	84,000
4380	Financing Proceeds	0.00	0	0	0	0
4415	Judges Signature Probate Fee	803.33	675	0	675	675
4434	PSI State	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>75,803.33</u>	<u>65,925</u>	<u>0</u>	<u>84,675</u>	<u>84,675</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	134,828.19	151,600	151,600	151,600	151,600
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	211,314.09	209,626	230,427	209,626	217,246
6004	Overtime	0.00	0	0	0	0
6006	FICA	24,254.58	27,675	29,202	27,689	28,258
6007	Group Health	31,151.00	29,805	31,200	29,805	33,382
6008	Retirement	32,391.95	35,612	37,676	35,612	35,379
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	597.69	550	605	550	550
6011	Workers Compensation	3,702.82	3,692	3,947	3,692	3,792
6012	Unemployment Insurance	1,432.66	1,674	3,054	1,674	1,734
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,981.98	1,710	1,881	1,710	1,710
6027	Clothing	0.00	0	0	0	0
6044	Appointed Attorneys	13,599.96	24,016	26,418	25,000	25,000
6045	Professional Services	1,112.50	12,500	7,150	500	500
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	519.20	540	594	540	540
6048	Communications	1,235.74	1,400	1,540	1,400	1,400
6049	Postage	36.70	100	110	100	100
6050	Travel	0.00	0	0	0	0
6058	Liability Other Insurance	1,339.90	1,500	1,650	1,500	1,500
6059	Bonds	71.00	84	198	180	180
6064	Building Maintenance	0.00	0	0	0	0
6067	Equipment Maintenance	0.00	0	200	0	0
6069	Equipment Rental	2,258.55	2,280	2,508	2,280	2,280
6070	INDIRECT COST	0.00	0	0	0	0
6071	Court Costs and Transcripts	0.00	1,000	1,100	1,000	1,000
6073	Dues and Memberships	561.66	525	550	500	500
6077	Data Processing	0.00	2,820	1,082	0	0
6078	Education and Training	2,568.32	1,010	2,310	2,100	2,100
6079	Legal Books, Publications	0.00	325	1,100	1,000	1,000
	<i>Expenditure Total:</i>	<u>464,958.49</u>	<u>510,044</u>	<u>536,102</u>	<u>498,058</u>	<u>509,751</u>

CAMERON COUNTY, TEXAS  
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Fund 100 Dept. 428

**COUNTY COURT AT LAW #3**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4334	Aid Count Court at Law	75,000.00	65,250	0	84,000	84,000
4380	Financing Proceeds	0.00	0	0	0	0
4415	Judges Signature Probate Fee	803.38	675	0	675	675
4434	PSI State	0.00	0	0	0	0
	<i>Revenue Total:</i>	75,803.38	65,925	0	84,675	84,675
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	134,828.23	151,600	151,600	151,600	151,600
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	238,032.74	233,793	368,439	267,143	276,263
6004	Overtime	0.00	0	0	0	0
6006	FICA	26,029.64	31,971	33,195	32,072	32,773
6007	Group Health	29,353.59	34,805	36,400	34,805	38,982
6008	Retirement	34,961.36	41,167	42,828	41,300	41,059
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	150.00	348	605	550	550
6011	Workers Compensation	3,875.50	4,114	4,339	4,124	4,236
6012	Unemployment Insurance	1,624.51	2,124	2,299	2,135	2,207
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	801.67	1,546	1,881	1,710	1,710
6016	Gasoline	0.00	0	0	0	0
6028	Camera and Police Supplies	130.62	0	500	0	0
6031	Building Supplies	0.00	0	0	0	0
6044	Appointed Attorneys	13,300.08	25,000	27,500	25,000	25,000
6045	Professional Services	100.00	6,600	7,260	600	600
6047	Mobile Phones	0.00	540	540	540	540
6048	Communications	1,098.47	1,200	1,320	1,200	1,200
6049	Postage	125.20	110	121	110	110
6050	Travel	0.00	0	0	0	0
6058	Liability Other Insurance	1,339.90	1,500	1,650	1,500	1,500
6059	Bonds	0.00	0	180	180	180
6069	Equipment Rental	2,268.00	2,268	2,268	2,268	2,268
6071	Court Costs and Transcripts	0.00	8,960	9,856	1,000	1,000
6073	Dues and Memberships	396.67	540	594	500	500
6077	Data Processing	860.39	1,282	0	0	0
6078	Education and Training	1,718.34	2,100	2,310	2,100	2,100
6079	Legal Books, Publications	475.00	264	1,100	1,000	1,000
6082	Contractual Expense	0.00	0	0	0	0
	<i>Expenditure Total:</i>	491,469.91	551,832	696,785	571,437	585,378



CAMERON COUNTY, TEXAS  
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Fund 100 Dept. 435

**DISTRICT COURTS**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4422	Steno Fees and Interpreter Fee	79,892.19	71,498	0	72,177	72,177
4425	Jail-Federal	0.00	0	0	0	0
4427	Jury Fees	183,676.88	177,438	0	210,000	210,000
4428	Drug Court Fee Account	116.27	0	0	0	0
4430	Fee Revenue	557.04	625	0	0	0
4460	County Attorney	0.00	0	0	0	0
4540	Fines	1,977.03	1,318	0	0	0
4600	Interest Income	0.00	0	0	0	0
<b>Revenue Total:</b>		<u>266,219.41</u>	<u>250,879</u>	<u>0</u>	<u>282,177</u>	<u>282,177</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	73,493.23	100,800	100,800	100,800	100,800
6002	Salaries-Assistants/Deputies	780,823.76	789,765	789,765	789,765	830,088
6003	Salaries-Employees	940,960.20	1,019,075	1,019,075	1,033,475	1,118,286
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	0.00	0	0	0	15,000
6006	FICA	127,714.89	146,087	146,087	147,189	157,909
6007	Group Health	189,152.00	205,600	205,600	205,600	235,872
6008	Retirement	168,245.96	188,067	188,067	189,488	195,022
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	2,350.91	2,668	3,343	3,343	3,343
6011	Workers Compensation	22,578.47	23,229	23,229	23,337	24,777
6012	Unemployment Insurance	11,802.41	14,437	14,437	14,552	15,668
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	13,809.46	16,553	22,750	22,750	22,750
6016	Gasoline	0.00	0	0	0	0
6028	Camera and Police Supplies	2,621.05	5,810	1,500	1,500	1,500
6030	Vehicle Repairs	0.00	0	0	0	0
6044	Appointed Attorneys	29,290.00	30,000	30,000	30,000	30,000
6045	Professional Services	50,290.00	48,740	48,740	48,740	1,000
6046	Medical and Dental	0.00	0	0	0	10,000
6047	Mobile Phones	1,624.06	1,817	1,817	1,817	1,817
6048	Communications	15,551.85	17,000	17,000	17,000	17,000
6049	Postage	3,330.19	3,000	3,000	3,000	3,000
6050	Travel	0.00	0	0	0	0
6058	Liability Other Insurance	2,178.37	6,000	6,000	6,000	6,000
6059	Bonds	0.00	0	0	0	0
6069	Equipment Rental	22,944.10	27,580	27,580	27,580	27,580
6070	INDIRECT COST	0.00	0	0	0	0
6071	Court Costs and Transcripts	12,082.25	14,200	15,000	15,000	15,000
6073	Dues and Memberships	1,570.00	2,740	2,740	2,740	2,740

CAMERON COUNTY, TEXAS  
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Fund 100 Dept. 435

**DISTRICT COURTS**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
6074	Credit Services	0.00	0	0	0	0
6077	Data Processing	2,449.41	3,362	0	0	0
6078	Education and Training	10,760.10	8,400	8,400	8,400	8,400
6079	Legal Books, Publications	46,477.25	42,000	42,000	42,000	51,554
6082	Contractual Expense	0.00	0	0	0	0
6084	Judges	71,309.84	50,000	50,000	50,000	50,000
6085	Juror's Fees	229,722.00	360,000	360,000	360,000	360,000
6086	Juror's Expense	391.93	2,000	2,000	2,000	2,000
6087	Miscellaneous	0.00	0	0	0	0
<i>Expenditure Total:</i>		2,833,523.69	3,128,930	3,128,930	3,146,076	3,307,106

CAMERON COUNTY, TEXAS  
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Fund 100 Dept. 4351

**INDIGENT DEFENSE**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4300	State Revenue	251,192.00	185,000	0	245,000	245,000
4332	Reimbursement Indigent defense	122,507.24	112,892	0	99,557	99,557
	<b>Revenue Total:</b>	<u>373,699.24</u>	<u>297,892</u>	<u>0</u>	<u>344,557</u>	<u>344,557</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	112,226.33	115,309	115,309	115,309	118,309
6003	Salaries-Employees	38,365.92	35,217	35,217	35,217	36,717
6006	FICA	11,252.03	11,515	11,515	11,515	11,859
6007	Group Health	13,800.00	15,000	15,000	15,000	16,800
6008	Retirement	14,129.51	14,857	14,857	14,857	14,891
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	1,146.28	1,129	1,129	1,129	1,163
6012	Unemployment Insurance	1,005.91	1,204	1,204	1,204	1,240
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	386.96	1,600	1,600	1,600	1,600
6038	Small Tools and Equipment	0.00	0	0	0	0
6044	Appointed Attorneys	2,047,532.50	1,985,000	2,000,000	2,050,000	2,050,000
6045	Professional Services	110,864.83	90,000	75,000	100,000	100,000
6047	Mobile Phones	0.00	308	308	308	308
6048	Communications	800.71	1,827	1,827	1,827	1,827
6049	Postage	0.46	150	150	150	150
6050	Travel	0.00	0	0	0	0
6071	Court Costs and Transcripts	33,951.42	100,000	100,000	100,000	100,000
6073	Dues and Memberships	0.00	0	0	0	0
6078	Education and Training	0.00	750	750	750	750
	<b>Expenditure Total:</b>	<u>2,385,462.86</u>	<u>2,373,866</u>	<u>2,373,866</u>	<u>2,448,866</u>	<u>2,455,614</u>

CAMERON COUNTY, TEXAS  
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Fund 100 Dept. 4352

**CRIMINAL HEARINGS OFFICER**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	44,076.24	32,712	0	37,595	37,595
4440	Court Cost	659.71	654	0	600	600
4540	Fines	13.66	0	0	0	0
4600	Interest Income	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>44,749.61</u>	<u>33,366</u>	<u>0</u>	<u>38,195</u>	<u>38,195</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	85,229.13	87,000	87,000	87,000	90,000
6003	Salaries-Employees	35,702.42	32,620	34,720	32,620	34,120
6004	Overtime	984.00	0	0	0	0
6005	Extra Help	12,412.00	17,358	20,000	17,358	17,358
6006	FICA	9,889.38	10,479	10,842	10,479	10,823
6007	Group Health	13,800.00	15,000	15,600	15,000	16,800
6008	Retirement	11,371.09	11,806	13,987	11,806	11,923
6009	Auto Allowance	33.10	0	0	0	0
6011	Workers Compensation	1,039.86	1,027	1,063	1,027	1,061
6012	Unemployment Insurance	916.45	1,096	1,134	1,096	1,132
6014	Office Supplies	1,597.97	1,500	1,800	1,600	1,600
6023	Cleaning Supplies	0.00	0	0	0	0
6049	Postage	499.00	500	600	500	500
6050	Travel	0.00	0	0	0	0
6059	Bonds	100.00	100	100	200	200
6067	Equipment Maintenance	0.00	0	0	0	0
6077	Data Processing	0.00	0	600	0	0
6082	Contractual Expense	0.00	900	900	900	900
	<i>Expenditure Total:</i>	<u>173,574.40</u>	<u>179,386</u>	<u>188,346</u>	<u>179,586</u>	<u>186,417</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 4353

COURTHOUSE SECURITY

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	193,901.98	161,251	0	173,917	173,917
	<i>Revenue Total:</i>	<u>193,901.98</u>	<u>161,251</u>	<u>0</u>	<u>173,917</u>	<u>173,917</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 4355

**JUVENILE COURT**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	87,691.57	88,685	88,685	88,685	92,232
6003	Salaries-Employees	102,327.03	105,442	105,442	105,442	108,862
6006	FICA	14,300.29	14,851	14,851	14,851	15,384
6007	Group Health	18,400.00	20,000	20,000	20,000	22,400
6008	Retirement	17,822.29	18,935	18,935	18,935	19,201
6010	Uniforms	553.42	743	743	743	743
6011	Workers Compensation	3,544.50	3,411	3,411	3,411	3,559
6012	Unemployment Insurance	1,298.25	1,535	1,535	1,535	1,599
6014	Office Supplies	665.07	1,000	1,000	1,000	1,000
6045	Professional Services	11,545.00	10,000	10,000	12,000	12,000
6047	Mobile Phones	540.00	540	540	540	540
6049	Postage	0.00	0			
6069	Equipment Rental	2,193.95	2,406	2,406	2,406	2,406
6073	Dues and Memberships	130.00	135	260	260	260
6078	Education and Training	860.00	1,025	900	900	900
6079	Legal Books, Publications	703.47	1,000	1,000	1,000	1,000
6082	Contractual Expense	45,000.00	45,000	45,000	45,000	45,000
	<b><i>Expenditure Total:</i></b>	<b>307,574.84</b>	<b>314,708</b>	<b>314,708</b>	<b>316,708</b>	<b>327,086</b>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 4357

**M&O MAGISTRATE COURT**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6014	Office Supplies	0.00	0	0	2,600	2,600
6056	Property Insurance	0.00	0	0	1,025	1,025
6060	Electricity	0.00	0	0	11,000	11,000
6062	Water	0.00	0	0	1,000	1,000
6063	Sewage and Garbage	0.00	0	0	1,000	1,000
6064	Building Maintenance	0.00	0	0	1,000	1,000
6067	Equipment Maintenance	0.00	0	0	1,000	1,000
6082	Contractual Expense	0.00	0	0	600	600
	<i>Expenditure Total:</i>	0.00	0	0	19,225	19,225

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 450

**DISTRICT CLERK**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	42,469.72	0	0	48,750	48,750
4431	Service Fees	8,905.54	5,400	0	23,448	23,448
4440	Court Cost	1.96	0	0	0	0
4442	Copy Reimbursement-Dist Clerk	218,516.79	210,707	0	195,480	195,480
4444	County Clerk-Records Mgmt	0.00	0	0	0	0
4446	Dist Clerk-Judicial Recd Mgmt	64,379.19	67,812	0	29,019	29,019
4448	Dist. Clerk-Passport Revenue	44,844.45	27,692	0	41,868	41,868
4449	Research fees - District Clrk	24,066.00	18,230	0	26,196	26,196
4452	District Clerk FAX Fee	788.75	712	0	600	600
4453	Passport Picture fee-Dist Clrk	9,520.00	5,888	0	9,206	9,206
4465	Fugitive Apprehension Fee	0.00	0	0	0	0
4466	Juvenile Crime Delinquency	30.79	36	0	0	0
4468	Retrieval fees - Dist. Clerk	4,800.00	3,872	0	3,260	3,260
4469	Credit Card Fees	0.00	0	0	0	0
4470	District Clerk	717,118.58	680,751	0	616,679	616,679
4471	Dist Clerk Info System Fees	0.00	0	0	0	0
4509	Transaction Fee	14,618.00	13,243	0	15,653	15,653
4510	District Clerk	435,787.90	410,460	0	420,121	420,121
4522	J.P Precinct #2/2	0.00	0	0	0	0
4540	Fines	1,005.34	1,139	0	1,000	1,000
4600	Interest Income	29,516.82	25,104	0	25,100	25,100
4602	Miscellaneous	2,974.00	0	0	0	0
4670	Donations	0.00	6,000	0	0	0
<i>Revenue Total:</i>		1,619,343.83	1,477,046	0	1,456,380	1,456,380
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	79,934.56	81,000	81,000	81,000	81,000
6002	Salaries-Assistants/Deputies	48,378.22	49,412	49,412	49,412	50,912
6003	Salaries-Employees	1,106,439.13	1,150,108	1,160,108	1,160,108	1,221,608
6004	Overtime	0.00	0	15,000	0	0
6005	Extra Help	1,756.32	10,000	15,000	10,000	10,000
6006	FICA	91,808.28	99,563	99,563	99,563	104,383
6007	Group Health	190,018.41	215,000	215,000	215,000	240,800
6008	Retirement	115,419.59	127,374	127,374	127,374	130,016
6009	Auto Allowance	124.14	0	0	0	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	9,565.35	9,754	9,754	9,754	10,226
6012	Unemployment Insurance	7,852.40	9,756	9,456	9,756	10,260
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	39,658.79	53,274	55,000	53,274	53,274



CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 450

**DISTRICT CLERK**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	3,128.38	3,200	3,200	3,200	3,200
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	1,315.55	2,000	2,000	2,000	2,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	960.00	1,780	1,780	1,780	1,780
6048	Communications	32,650.61	30,600	30,600	30,600	30,600
6049	Postage	55,569.87	60,000	60,000	60,000	60,000
6050	Travel	0.00	0	0	0	0
6057	Vehicle Insurance	538.00	400	400	400	400
6058	Liability Other Insurance	5,450.08	9,700	9,700	9,700	9,700
6059	Bonds	0.00	1,243	1,243	1,243	1,243
6067	Equipment Maintenance	500.00	500	500	500	500
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	35,607.60	39,000	39,000	39,000	39,000
6073	Dues and Memberships	210.00	360	360	360	360
6077	Data Processing	68,986.36	104,000	98,000	98,000	98,000
6078	Education and Training	3,540.00	3,500	3,500	3,500	3,500
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	3,967.66	4,408	4,408	4,408	4,408
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	1,903,379.30	2,065,932	2,091,358	2,069,932	2,167,170

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 452

**JUSTICE OF THE PEACE GENE**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	1,811.51	3,061	3,061	3,061	3,061
4454	JPTech Fee	66,526.73	45,000	45,000	45,000	105,814
4480	Justices of the Peace	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>68,338.24</u>	<u>48,061</u>	<u>48,061</u>	<u>48,061</u>	<u>108,875</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	0.00	0	0	0	46,500
6006	FICA	0.00	0	0	0	3,557
6007	Group Health	0.00	0	0	0	5,600
6008	Retirement	0.00	0	0	0	4,467
6011	Workers Compensation	0.00	0	0	0	349
6012	Unemployment Insurance	0.00	0	0	0	372
6071	Court Costs and Transcripts	5,865.00	15,000	15,000	15,000	15,000
6073	Dues and Memberships	0.00	0	0	0	0
6077	Data Processing	66,526.73	45,000	45,000	45,000	45,000
6078	Education and Training	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>72,391.73</u>	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>120,845</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 453

**JUSTICE OF THE PEACE, 1**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	325,735.88	276,396	0	227,317	227,317
4440	Court Cost	10,752.19	11,396	0	9,783	9,783
4443	Copy Reimbursement-Hlth Dept	0.00	0	0	0	0
4480	Justices of the Peace	6,132.37	5,251	0	4,653	4,653
4511	J.P Precinct #1	0.00	0	0	0	0
4540	Fines	8,165.73	7,820	0	7,375	7,375
4552	J.P Precinct #5/2	0.00	0	0	0	0
4600	Interest Income	161.70	174	0	154	154
4602	Miscellaneous	0.00	0	0	0	0
	<i>Revenue Total:</i>	350,947.87	301,037	0	249,282	249,282
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	45,353.01	46,348	50,983	46,348	46,348
6002	Salaries-Assistants/Deputies	0.00	0	34,000	0	0
6003	Salaries-Employees	84,439.48	87,780	96,558	87,780	92,280
6005	Extra Help	0.00	0	0	0	0
6006	FICA	9,734.04	10,674	0	10,674	13,225
6007	Group Health	18,400.32	20,000	0	20,000	22,400
6008	Retirement	12,156.51	13,238	0	13,238	13,316
6009	Auto Allowance	5,524.22	5,400	6,400	5,400	5,400
6010	Uniforms	0.00	0	500	0	0
6011	Workers Compensation	1,011.24	1,006	0	1,006	1,040
6012	Unemployment Insurance	577.85	702	0	702	738
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,644.62	2,650	2,650	2,650	2,650
6016	Gasoline	0.00	0	2,400	0	0
6030	Vehicle Repairs	0.00	0	800	0	0
6047	Mobile Phones	281.80	960	960	960	960
6048	Communications	1,105.68	1,000	1,000	1,000	1,000
6049	Postage	690.00	700	700	700	700
6050	Travel	0.00	0	0	0	0
6058	Liability Other Insurance	0.00	0	400	0	0
6059	Bonds	0.00	178	178	178	178
6069	Equipment Rental	2,447.55	2,268	2,268	2,268	2,268
6073	Dues and Memberships	0.00	100	300	100	100
6078	Education and Training	460.00	600	600	600	600
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	180.00	3,504	3,504	1,001	1,001
6096	Equipment	0.00	0	29,000	0	0
	<i>Expenditure Total:</i>	185,006.32	197,108	233,201	194,605	204,204

CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 454

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

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	464,028.92	452,470	0	418,707	418,707
4440	Court Cost	16,509.59	20,338	0	18,377	18,377
4454	JP Tech Fee	0.00	0	0	0	0
4480	Justices of the Peace	31,502.30	32,191	0	25,025	25,025
4492	Constable Precinct #2	0.00	0	0	0	0
4540	Fines	14,640.69	14,778	0	17,206	17,206
4552	J.P Precinct #5/2	0.00	0	0	0	0
4600	Interest Income	267.38	360	0	360	360
4602	Miscellaneous	0.00	0	0	0	0
<i>Revenue Total:</i>		526,948.88	520,137	0	479,675	479,675
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	45,353.01	46,348	47,615	46,348	46,348
6003	Salaries-Employees	134,018.24	139,580	144,459	139,580	147,080
6005	Extra Help	0.00	0	0	0	0
6006	FICA	13,796.92	14,637	13,948	14,710	15,284
6007	Group Health	27,600.48	30,000	26,400	30,000	33,600
6008	Retirement	16,816.61	18,351	15,623	18,351	18,580
6009	Auto Allowance	5,524.22	5,400	5,670	5,400	5,400
6011	Workers Compensation	1,389.49	1,394	528	1,394	1,451
6012	Unemployment Insurance	908.86	1,117	792	1,117	1,177
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	5,213.12	4,400	4,807	4,400	4,400
6023	Cleaning Supplies	0.00	0	0	0	0
6047	Mobile Phones	960.00	960	960	960	960
6048	Communications	1,144.19	1,300	1,000	1,300	1,300
6049	Postage	2,451.87	2,500	1,800	2,500	2,500
6050	Travel	0.00	0	0	0	0
6059	Bonds	177.50	178	0	178	178
6067	Equipment Maintenance	0.00	0	125	0	0
6069	Equipment Rental	3,393.72	3,702	3,702	3,702	3,702
6071	Court Costs and Transcripts	0.00	0	0	0	0
6073	Dues and Memberships	0.00	100	250	100	100
6078	Education and Training	530.00	900	0	900	900
6079	Legal Books, Publications	99.19	350	350	350	350
6082	Contractual Expense	670.54	668	642	668	668
6084	Judges	0.00	0	0	0	0
<i>Expenditure Total:</i>		260,047.96	271,885	268,671	271,958	283,978

CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 455

**JUSTICE OF THE PEACE, 2-2**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	466,177.32	477,158	0	350,727	350,727
4440	Court Cost	16,407.55	20,249	0	16,094	16,094
4443	Copy Reimbursement-Hlth Dept	0.00	0	0	0	0
4480	Justices of the Peace	22,922.10	20,593	0	19,725	19,725
4522	J.P Precinct #2/2	0.00	0	0	0	0
4540	Fines	19,985.46	18,556	0	25,209	25,209
4552	J.P Precinct #5/2	0.00	0	0	0	0
4600	Interest Income	292.17	394	0	420	420
4602	Miscellaneous	0.00	0	0	0	0
4705	Long/Short	52.03	0	0	20	20
<i>Revenue Total:</i>		525,836.63	536,950	0	412,195	412,195
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	45,353.01	46,348	54,871	46,348	46,348
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	105,547.27	113,680	138,746	113,680	119,680
6005	Extra Help	0.00	0	0	0	0
6006	FICA	11,482.33	12,655	0	12,655	13,114
6007	Group Health	23,000.00	25,000	24,000	25,000	28,000
6008	Retirement	14,142.90	15,795	13,651	15,795	15,948
6009	Auto Allowance	5,503.41	5,400	6,400	5,400	5,400
6011	Workers Compensation	1,191.85	1,200	1,037	1,200	1,245
6012	Unemployment Insurance	735.42	909	808	909	957
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	3,330.08	4,108	4,700	4,400	4,400
6016	Gasoline	0.00	0	0	0	0
6047	Mobile Phones	282.79	960	1,000	960	960
6048	Communications	916.85	1,100	4,700	1,100	1,100
6049	Postage	1,740.71	2,500	2,700	2,500	2,500
6050	Travel	0.00	0	0	0	0
6059	Bonds	50.00	320	200	178	178
6067	Equipment Maintenance	0.00	0	0	0	0
6069	Equipment Rental	2,752.08	2,753	2,753	2,753	2,753
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	60.00	60	0	0	0
6078	Education and Training	1,225.00	840	1,000	750	750
6079	Legal Books, Publications	0.00	300	400	300	300
6082	Contractual Expense	670.54	668	650	668	668
6085	Juror's Fees	0.00	0	0	0	0
<i>Expenditure Total:</i>		217,984.24	234,596	257,616	234,596	244,301

CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 456

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

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	36,656.13	251,208	0	183,113	183,113
4440	Court Cost	1,800.13	16,537	0	11,487	11,487
4454	JPTech Fee	0.00	0	0	0	0
4480	Justices of the Peace	1,287.80	6,696	0	5,260	5,260
4486	Sheriff Arrest Fees	0.00	0	0	0	0
4540	Fines	2,573.59	17,554	0	31,517	31,517
4600	Interest Income	46.26	150	0	267	267
4602	Miscellaneous	0.00	0	0	0	0
<i>Revenue Total:</i>		42,363.91	292,145	0	231,644	231,644
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	11,837.21	46,348	50,983	46,348	46,348
6003	Salaries-Employees	13,709.75	58,520	98,372	58,520	61,520
6004	Overtime	0.00	0	0	0	0
6006	FICA	2,037.11	8,509	0	8,509	8,738
6007	Group Health	4,026.00	15,000	0	15,000	16,800
6008	Retirement	2,262.27	10,350	0	10,350	10,362
6009	Auto Allowance	1,366.00	5,400	6,400	5,400	5,400
6010	Uniforms	0.00	0	500	0	0
6011	Workers Compensation	226.86	787	0	787	809
6012	Unemployment Insurance	92.00	468	0	468	492
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	0.00	1,500	1,500	1,500	1,500
6047	Mobile Phones	240.00	960	960	960	960
6048	Communications	1,208.56	3,600	3,600	3,600	3,600
6049	Postage	0.00	600	600	600	600
6058	Liability Other Insurance	0.00	0	400	0	0
6059	Bonds	0.00	178	178	178	178
6069	Equipment Rental	284.02	1,300	1,300	1,300	1,300
6071	Court Costs and Transcripts	0.00	0	0	0	0
6078	Education and Training	100.00	450	450	450	450
6079	Legal Books, Publications	0.00	150	150	150	150
6082	Contractual Expense	152.38	3,504	3,504	873	873
6091	Building Improvements	0.00	0	0	0	0
6096	Equipment	0.00	0	29,000	0	0
<i>Expenditure Total:</i>		37,542.16	157,624	197,897	154,993	160,080

CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 457

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

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	155,888.12	135,697	0	150,807	150,807
4440	Court Cost	6,414.80	7,304	0	7,704	7,704
4454	JP Tech Fee	0.00	0	0	0	0
4480	Justices of the Peace	12,506.00	11,174	0	10,795	10,795
4532	J.P Precinct #3/2	0.00	0	0	0	0
4540	Fines	13,435.52	12,936	0	18,570	18,570
4552	J.P Precinct #5/2	0.00	0	0	0	0
4600	Interest Income	95.63	122	0	249	249
4705	Long/Short	1.55	3	0	0	0
	<i>Revenue Total:</i>	<u>188,341.62</u>	<u>167,236</u>	<u>0</u>	<u>188,125</u>	<u>188,125</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	45,353.01	46,348	50,983	46,348	46,348
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	55,819.94	58,520	64,372	58,520	61,520
6005	Extra Help	0.00	0	0	0	0
6006	FICA	7,810.59	8,509	0	8,509	8,738
6007	Group Health	13,800.24	15,000	0	15,000	16,800
6008	Retirement	9,488.99	10,350	0	10,350	10,362
6009	Auto Allowance	5,379.40	5,400	6,400	5,400	5,400
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	791.66	787	189	787	809
6012	Unemployment Insurance	385.30	468	0	468	492
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,058.04	1,600	1,900	1,500	1,500
6023	Cleaning Supplies	0.00	0	0	0	0
6047	Mobile Phones	960.00	960	960	960	960
6048	Communications	2,799.59	4,400	3,700	3,100	3,100
6049	Postage	540.00	600	900	600	600
6050	Travel	0.00	0	700	0	0
6059	Bonds	0.00	78	178	178	178
6069	Equipment Rental	1,134.48	1,200	1,135	1,135	1,135
6073	Dues and Memberships	0.00	0	100	100	100
6078	Education and Training	300.00	550	300	450	450
6079	Legal Books, Publications	0.00	25	25	25	25
6082	Contractual Expense	0.00	3,504	400	873	873
	<i>Expenditure Total:</i>	<u>145,621.24</u>	<u>158,299</u>	<u>132,242</u>	<u>154,303</u>	<u>159,390</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 458

**JUSTICE OF THE PEACE, #4**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	8,408.39	103,165	0	113,664	113,664
4440	Court Cost	808.72	6,391	0	5,844	5,844
4454	JPTech Fee	0.00	0	0	0	0
4480	Justices of the Peace	538.70	8,184	0	11,909	11,909
4531	J.P Precinct #3/1	0.00	0	0	0	0
4540	Fines	798.56	4,861	0	4,612	4,612
4544	J.P Precinct #4	0.00	0	0	0	0
4600	Interest Income	11.40	61	0	120	120
4602	Miscellaneous	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>10,565.77</u>	<u>122,662</u>	<u>0</u>	<u>136,149</u>	<u>136,149</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	11,837.21	46,348	51,348	46,348	46,348
6003	Salaries-Employees	8,463.19	58,520	61,446	58,520	61,520
6004	Overtime	0.00	0	0	0	0
6006	FICA	1,550.02	8,509	8,509	8,509	8,738
6007	Group Health	2,684.00	15,000	15,000	15,000	16,800
6008	Retirement	1,798.65	10,350	10,350	10,350	10,362
6009	Auto Allowance	1,366.00	5,400	6,400	5,400	5,400
6010	Uniforms	0.00	0	500	0	0
6011	Workers Compensation	172.95	787	787	787	809
6012	Unemployment Insurance	53.13	468	468	468	492
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	86.00	1,390	2,000	1,600	1,600
6016	Gasoline	0.00	0	0	0	0
6047	Mobile Phones	426.95	960	960	960	960
6048	Communications	784.24	1,000	1,000	1,300	1,300
6049	Postage	0.00	500	800	500	500
6059	Bonds	0.00	178	178	178	178
6069	Equipment Rental	567.00	2,153	2,153	2,153	2,153
6073	Dues and Memberships	0.00	100	250	100	100
6078	Education and Training	0.00	660	500	450	450
6079	Legal Books, Publications	0.00	100	100	100	100
6082	Contractual Expense	436.50	3,504	3,504	668	668
6096	Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>30,225.84</u>	<u>155,927</u>	<u>166,253</u>	<u>153,391</u>	<u>158,478</u>



CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 460

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

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	392,812.14	388,259	0	266,057	266,057
4440	Court Cost	13,381.59	15,558	0	14,767	14,767
4454	JP Tech Fee	0.00	0	0	0	0
4480	Justices of the Peace	10,818.02	9,325	0	10,763	10,763
4540	Fines	15,550.00	12,498	0	37,833	37,833
4551	J.P Precinct #5/1	0.00	0	0	0	0
4600	Interest Income	226.22	288	0	309	309
4602	Miscellaneous	0.00	0	0	0	0
<i>Revenue Total:</i>		432,787.97	425,928	0	329,729	329,729
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	45,353.01	46,348	60,000	46,348	46,348
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	118,678.33	121,543	136,000	121,543	128,443
6004	Overtime	0.00	0	0	0	0
6006	FICA	12,429.24	13,376	0	13,376	13,858
6007	Group Health	23,000.40	25,000	0	25,000	28,000
6008	Retirement	15,408.30	16,571	0	16,571	16,704
6009	Auto Allowance	5,379.40	5,400	6,000	5,400	5,400
6010	Uniforms	368.10	400	600	400	400
6011	Workers Compensation	2,288.41	2,245	0	2,245	2,334
6012	Unemployment Insurance	806.55	972	0	972	1,020
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,634.63	2,000	3,500	2,000	2,000
6016	Gasoline	1,833.58	2,400	2,400	2,400	2,400
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	830.59	1,000	800	1,000	1,000
6038	Small Tools and Equipment	0.00	0	0	0	0
6045	Professional Services	0.00	255	0	0	0
6047	Mobile Phones	960.00	960	1,000	960	960
6048	Communications	887.37	5,000	3,500	1,000	1,000
6049	Postage	733.00	900	1,500	1,000	1,000
6050	Travel	0.00	0	1,000	0	0
6057	Vehicle Insurance	384.00	300	0	400	400
6058	Liability Other Insurance	0.00	9	400	9	9
6059	Bonds	177.50	18	200	178	178
6067	Equipment Maintenance	0.00	0	0	0	0
6069	Equipment Rental	802.08	800	800	800	800
6073	Dues and Memberships	0.00	100	500	100	100
6078	Education and Training	1,285.00	1,160	1,000	1,000	1,000

CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 460

JUSTICE OF THE PEACE, 5-1

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
6079	Legal Books, Publications	0.00	100	500	100	100
6082	Contractual Expense	0.00	3,249	500	1,001	1,001
6096	Equipment	0.00	0	29,000	0	0
	<i>Expenditure Total:</i>	<u>233,239.49</u>	<u>250,106</u>	<u>249,200</u>	<u>243,803</u>	<u>254,455</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 4601

**JUSTICE OF THE PEACE 5-3**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	216,884.50	253,254	0	297,948	297,948
4440	Court Cost	6,907.04	12,056	0	12,120	12,120
4480	Justices of the Peace	3,255.67	4,013	0	2,602	2,602
4540	Fines	18,438.57	26,298	0	32,554	32,554
4600	Interest Income	87.13	177	0	336	336
4705	Long/Short	273.69	0	0	0	0
	<i>Revenue Total:</i>	245,846.60	295,798	0	345,560	345,560
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	33,888.72	46,348	52,172	46,348	46,348
6003	Salaries-Employees	59,829.24	87,780	131,736	87,780	92,280
6005	Extra Help	1,460.00	0	0	0	0
6006	FICA	7,471.13	10,674	0	10,747	11,092
6007	Group Health	13,032.00	20,000	20,000	20,000	22,400
6008	Retirement	8,846.17	13,238	13,651	13,238	13,316
6009	Auto Allowance	4,013.21	5,400	6,400	5,400	5,400
6011	Workers Compensation	713.92	1,006	1,037	1,006	1,040
6012	Unemployment Insurance	430.99	702	729	702	738
6014	Office Supplies	1,960.56	2,220	1,500	1,600	1,600
6027	Clothing	260.67	0	0	0	0
6044	Appointed Attorneys	0.00	0	0	0	0
6047	Mobile Phones	1,221.66	960	1,000	960	960
6048	Communications	3,779.94	5,644	4,700	6,400	6,400
6049	Postage	375.00	500	1,000	500	500
6059	Bonds	319.50	0	178	178	178
6064	Building Maintenance	234.38	0	0	0	0
6069	Equipment Rental	1,359.00	2,100	0	2,100	2,100
6073	Dues and Memberships	0.00	0	100	100	100
6078	Education and Training	210.00	750	700	750	750
6079	Legal Books, Publications	0.00	12	100	100	100
6082	Contractual Expense	0.00	3,250	0	1,001	1,001
	<i>Expenditure Total:</i>	139,406.09	200,584	235,003	198,910	206,303

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 461

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

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	157,648.96	159,910	0	134,230	134,230
4440	Court Cost	8,856.80	10,333	0	8,889	8,889
4443	Copy Reimbursement-Hlth Dept	0.00	0	0	0	0
4480	Justices of the Peace	11,774.08	9,545	0	11,035	11,035
4540	Fines	13,091.30	8,993	0	16,500	16,500
4552	J.P Precinct #5/2	0.00	0	0	0	0
4600	Interest Income	135.37	178	0	234	234
4602	Miscellaneous	0.00	0	0	250	250
	<i>Revenue Total:</i>	191,506.51	188,959	0	171,138	171,138
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	46,177.02	47,172	52,172	47,172	47,172
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	88,696.51	91,140	95,697	91,140	95,640
6004	Overtime	0.00	0	0	0	0
6006	FICA	10,342.86	10,994	0	10,994	11,338
6007	Group Health	18,400.00	20,000	20,000	20,000	22,400
6008	Retirement	12,642.18	13,651	13,651	13,651	13,718
6009	Auto Allowance	5,379.14	5,400	10,000	5,400	5,400
6011	Workers Compensation	1,043.70	1,037	1,037	1,037	1,071
6012	Unemployment Insurance	600.74	729	729	729	765
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,404.94	1,780	2,000	2,000	2,000
6016	Gasoline	0.00	0	0	0	0
6047	Mobile Phones	281.80	960	1,000	960	960
6048	Communications	451.69	4,700	4,700	500	500
6049	Postage	630.00	1,000	1,000	1,000	1,000
6050	Travel	0.00	0	0	0	0
6059	Bonds	0.00	178	178	178	178
6069	Equipment Rental	802.08	800	0	800	800
6073	Dues and Memberships	0.00	60	100	100	100
6078	Education and Training	400.00	460	1,000	750	750
6079	Legal Books, Publications	0.00	0	100	100	100
6082	Contractual Expense	0.00	3,504	0	1,001	1,001
	<i>Expenditure Total:</i>	187,252.66	203,565	203,364	197,512	204,893

CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 464

**JUSTICE OF THE PEACE 2-3**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	0.00	0	0	75,000	75,000
4440	Court Cost	0.00	0	0	3,750	3,750
4480	Justices of the Peace	0.00	0	0	4,223	4,223
4540	Fines	0.00	0	0	5,393	5,393
4600	Interest Income	0.00	0	0	50	50
	<i>Revenue Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>88,416</u>	<u>88,416</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	0.00	26,348	46,348	46,348	46,348
6003	Salaries-Employees	61,874.38	67,824	87,780	58,520	92,280
6006	FICA	4,507.47	9,220	10,674	8,436	11,018
6007	Group Health	9,774.00	16,458	20,000	15,000	22,400
6008	Retirement	5,840.26	11,268	13,238	10,350	13,316
6009	Auto Allowance	0.00	5,400	5,400	5,400	5,400
6011	Workers Compensation	464.20	856	1,006	787	1,040
6012	Unemployment Insurance	434.33	542	702	468	738
6014	Office Supplies	2,840.90	3,000	3,000	3,000	3,000
6047	Mobile Phones	0.00	820	960	960	960
6048	Communications	0.00	900	900	900	900
6049	Postage	0.00	1,350	1,350	1,350	1,350
6059	Bonds	0.00	178	178	178	178
6069	Equipment Rental	1,703.97	2,603	2,603	2,603	2,603
6078	Education and Training	300.00	400	400	450	450
6082	Contractual Expense	0.00	668	668	668	668
	<i>Expenditure Total:</i>	<u>87,739.51</u>	<u>147,835</u>	<u>195,207</u>	<u>155,418</u>	<u>202,649</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 475

**DISTRICT ATTORNEY**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4300	State Revenue	37,672.39	42,281	0	29,372	29,372
4319	Federal-SCAAP	0.00	0	0	0	0
4337	DA Food Stamp Prosecutions	78,960.44	75,000	0	3,500	3,500
4338	State Aid-County Attorney	40,075.00	30,000	0	64,651	64,651
4380	Financing Proceeds	0.00	0	0	0	0
4460	County Attorney	92,846.51	77,865	0	85,426	85,426
4470	District Clerk	0.00	0	0	0	0
4480	Justices of the Peace	25.00	30	0	0	0
4600	Interest Income	0.00	0	0	0	0
	<i>Revenue Total:</i>	249,579.34	225,176	0	182,949	182,949
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	26,612.95	27,604	27,604	27,604	27,604
6002	Salaries-Assistants/Deputies	1,748,089.85	1,707,090	1,919,060	1,741,384	1,755,891
6003	Salaries-Employees	1,285,777.34	1,460,463	1,398,493	1,426,169	1,558,789
6004	Overtime	0.00	0	0	0	0
6006	FICA	226,931.14	244,728	255,905	244,637	256,171
6007	Group Health	341,655.75	340,000	369,200	330,000	369,600
6008	Retirement	286,530.99	314,669	330,167	314,522	320,558
6009	Auto Allowance	5,340.42	5,400	5,400	5,400	5,400
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	21,586.27	36,487	38,974	36,526	37,967
6012	Unemployment Insurance	20,608.03	25,284	26,762	25,272	26,476
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	34,826.84	30,000	32,757	32,000	32,000
6015	Maps, Plans	0.00	0	0	0	0
6028	Camera and Police Supplies	0.00	5,000	5,000	5,000	5,000
6038	Small Tools and Equipment	0.00	3,000	3,000	3,000	3,000
6045	Professional Services	1,450.00	2,000	10,000	5,000	5,000
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	524.52	1,059	1,059	1,059	1,059
6048	Communications	28,118.74	24,900	20,000	28,000	28,000
6049	Postage	4,778.72	5,000	5,000	5,000	5,000
6050	Travel	0.00	0	0	0	0
6058	Liability Other Insurance	99.48	130	130	130	130
6059	Bonds	603.50	1,320	1,320	1,320	1,320
6060	Electricity	0.00	0	0	0	0
6069	Equipment Rental	13,529.19	13,686	14,176	13,686	13,686
6070	INDIRECT COST	0.00	0	0	0	0
6071	Court Costs and Transcripts	1,997.15	5,000	5,000	5,000	5,000

CAMERON COUNTY, TEXAS  
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Fund 100 Dept. 475

**DISTRICT ATTORNEY**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
6072	Settlements and Judgments	0.00	0	0	0	0
6073	Dues and Memberships	7,535.00	9,600	9,600	9,600	9,600
6077	Data Processing	7,569.15	0	0	0	0
6078	Education and Training	6,410.00	17,100	15,000	13,000	13,000
6079	Legal Books, Publications	23,536.22	22,500	17,500	17,500	17,500
6080	Board of Children	0.00	0	0	0	0
6082	Contractual Expense	7,842.01	11,247	12,000	10,257	10,257
6085	Juror's Fees	0.00	0	0	0	0
	<i>Expenditure Total:</i>	4,101,953.26	4,313,267	4,523,107	4,301,066	4,508,008

CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 512

**JAIL/DETENTION CENTERS**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4223	Reimburse - Salaries	99,018.10	94,556	0	94,556	94,556
4224	Reimburse - Equipment useage	0.00	0	0	0	0
4319	Federal-SCAAP	0.00	62,925	0	112,500	0
4424	Jail-State, Other	76,980.15	53,081	0	76,990	76,990
4425	Jail-Federal	3,754,898.13	5,584,500	0	6,515,250	6,515,250
4602	Miscellaneous	0.00	0	0	0	0
4604	Prisoner Transport	69,093.00	69,500	0	34,152	34,152
4611	Pay Phones Commissions	594,937.02	514,310	0	645,000	645,000
4665	Reimbursement Inmate damages	869.76	500	0	500	500
4702	ACH UNIDENTIFIED	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>4,595,796.16</u>	<u>6,379,372</u>	<u>0</u>	<u>7,478,948</u>	<u>7,366,448</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	175,475.42	199,133	209,133	199,133	171,168
6003	Salaries-Employees	7,877,942.10	8,537,222	8,537,222	8,537,222	9,039,792
6004	Overtime	421,759.21	423,000	423,000	423,000	423,000
6005	Extra Help	31,761.95	0	0	0	0
6006	FICA	638,128.23	700,691	700,622	700,622	736,998
6007	Group Health	1,462,800.00	1,590,000	1,590,000	1,590,000	1,775,200
6008	Retirement	795,226.12	904,028	903,940	903,940	906,449
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	49,963.95	50,887	60,000	60,000	60,000
6011	Workers Compensation	309,342.74	290,485	290,394	290,394	305,221
6012	Unemployment Insurance	57,850.03	73,275	73,268	73,268	77,072
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	72,150.62	82,506	87,893	87,893	87,893
6016	Gasoline	71,313.66	80,000	80,000	80,000	80,000
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	4,268.16	3,767	3,767	3,767	3,767
6019	Lubricants	0.00	0	0	0	0
6025	Food-Human	1,531,821.42	1,618,000	1,618,000	1,650,000	1,650,000
6026	Household Supplies	219,026.71	219,491	220,388	220,388	220,388
6027	Clothing	44,621.19	45,000	55,000	55,000	55,000
6028	Camera and Police Supplies	16,155.97	15,529	21,273	16,273	16,273
6030	Vehicle Repairs	14,979.35	13,000	13,000	13,000	13,000
6031	Building Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	7,138.83	9,123	10,000	10,000	10,000
6045	Professional Services	0.00	0	0	0	0
6046	Medical and Dental	6,771.00	12,500	12,500	12,500	12,500
6047	Mobile Phones	3,551.22	4,800	4,800	4,800	4,800
6048	Communications	4,738.09	8,000	8,000	8,000	8,000



CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 512

**JAIL/DETENTION CENTERS**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
6049	Postage	6,921.93	7,000	10,000	10,000	10,000
6050	Travel	0.00	0	0	0	0
6057	Vehicle Insurance	6,766.00	11,700	11,700	11,700	11,700
6058	Liability Other Insurance	0.00	8,500	8,500	8,500	8,500
6067	Equipment Maintenance	4,722.01	9,370	10,000	10,000	10,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	15,184.67	17,292	24,292	24,292	24,292
6071	Court Costs and Transcripts	0.00	0	0	0	0
6073	Dues and Memberships	0.00	500	500	500	500
6077	Data Processing	9,676.47	897	0	0	0
6078	Education and Training	2,628.71	6,408	9,000	6,000	6,000
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	47,638.27	7,000	7,000	7,000	7,000
6083	Vacancy Savings	0.00	0	0	0	0
6087	Miscellaneous	0.00	99	0	0	0
6096	Equipment	0.00	27,925	0	0	0
6100	Weapons	0.00	744	0	0	0
6195	Safety Supplies	602.29	1,000	1,000	1,000	1,000
6196	Safety Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>13,910,926.32</u>	<u>14,978,872</u>	<u>15,004,192</u>	<u>15,018,192</u>	<u>15,735,513</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 5121

**M & O JAIL**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	154,390.02	160,073	160,073	160,073	169,073
6004	Overtime	3,092.81	0	0	0	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	11,987.79	12,246	12,246	12,246	12,934
6007	Group Health	27,600.48	30,000	30,000	30,000	33,600
6008	Retirement	14,787.37	15,799	15,799	15,799	16,241
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	1,477.60	1,500	1,500	1,500	1,500
6011	Workers Compensation	6,494.69	7,796	7,796	7,796	8,234
6012	Unemployment Insurance	1,071.21	1,281	1,281	1,281	1,353
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	0.00	3,387	3,387	3,387	3,387
6056	Property Insurance	182,222.44	190,000	190,000	190,000	190,000
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	396,901.87	450,000	450,000	450,000	450,000
6061	Natural Gas	61,005.28	70,000	70,000	70,000	70,000
6062	Water	273,782.60	295,000	295,000	295,000	295,000
6063	Sewage and Garbage	265,604.03	285,000	285,000	285,000	285,000
6064	Building Maintenance	243,611.31	195,000	200,000	200,000	200,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	174,392.11	160,000	168,000	168,000	168,000
6068	Real Estate Rental	0.00	0	0	0	0
6082	Contractual Expense	0.00	2,000	2,000	2,000	2,000
6195	Safety Supplies	0.00	400	400	400	400
6196	Safety Equipment	0.00	500	500	500	500
	<i>Expenditure Total:</i>	1,818,421.61	1,879,982	1,892,982	1,892,982	1,907,222

CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 518

**JAIL - INFIRMARY**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4223	Reimburse - Salaries	0.00	7,051	0	0	0
4602	Miscellaneous	14,848.13	15,000	0	13,392	13,392
	<i>Revenue Total:</i>	14,848.13	22,051	0	13,392	13,392
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	70,731.86	77,136	72,136	72,136	78,636
6003	Salaries-Employees	1,268,541.61	1,400,550	1,400,550	1,400,550	1,449,550
6004	Overtime	11,613.23	20,000	20,000	20,000	20,000
6005	Extra Help	1,449.27	0	0	0	0
6006	FICA	100,786.99	113,502	112,660	113,502	118,436
6007	Group Health	197,800.00	215,000	215,000	215,000	240,800
6008	Retirement	126,924.86	146,440	145,354	146,440	148,715
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	4,321.02	4,497	4,462	4,497	4,699
6012	Unemployment Insurance	9,322.13	11,869	11,781	11,869	12,385
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	8,990.02	9,000	10,000	9,000	9,000
6016	Gasoline	0.00	0	0	0	0
6022	Drugs Medicine	44,726.89	50,000	50,000	50,000	50,000
6025	Food-Human	0.00	0	0	0	0
6045	Professional Services	80,913.60	80,000	80,000	80,000	80,000
6046	Medical and Dental	4,839.09	5,000	5,000	5,000	5,000
6047	Mobile Phones	1,361.07	1,680	1,680	1,680	1,680
6048	Communications	2,785.95	6,700	6,700	6,700	6,700
6049	Postage	0.00	150	150	150	150
6054	Advertising	0.00	800	800	800	800
6067	Equipment Maintenance	0.00	1,250	1,250	1,250	1,250
6069	Equipment Rental	5,655.96	6,312	6,312	6,312	6,312
6073	Dues and Memberships	0.00	200	200	200	200
6077	Data Processing	11,901.50	12,000	12,000	12,000	12,000
6078	Education and Training	0.00	965	965	965	965
6082	Contractual Expense	162,664.00	200,000	200,000	200,000	200,000
6096	Equipment	0.00	0	0	0	0
6101	Physicians/Non-Emergency	136,825.94	147,000	147,000	147,000	147,000
6102	Prescriptions	281,232.48	340,000	365,000	385,000	385,000
6103	Hospital-In Patient	17,809.35	75,000	50,000	75,000	75,000
6104	Hospital-Out Patient	23,012.29	50,000	50,000	50,000	50,000
6105	Laboratory Xray	69,393.47	87,000	87,000	87,000	87,000
6108	Emergency-Physician	10,909.00	20,000	20,000	20,000	20,000
6195	Safety Supplies	0.00	0	0	0	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 518

**JAIL - INFIRMARY**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
	<i>Expenditure Total:</i>	<u>2,654,511.58</u>	<u>3,082,051</u>	<u>3,076,000</u>	<u>3,122,051</u>	<u>3,211,278</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 520

**M&O DARRELL B. HESTER BUI**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	19,827.06	21,228	20,228	21,228	22,728
6004	Overtime	0.00	0	0	0	0
6006	FICA	1,516.79	1,624	1,547	1,624	1,739
6007	Group Health	4,600.00	5,000	4,600	5,000	5,600
6008	Retirement	1,857.23	2,095	1,786	2,095	2,183
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	1,006.04	1,034	1,163	1,034	1,107
6012	Unemployment Insurance	135.59	170	142	170	182
6014	Office Supplies	4,546.26	5,000	7,000	5,000	5,000
6018	Diesel Fuel	0.00	100	15	100	100
6022	Drugs Medicine	0.00	146	146	146	146
6038	Small Tools and Equipment	610.59	0	3,000	0	0
6045	Professional Services	2,900.00	0	0	0	0
6048	Communications	0.00	0	0	0	0
6056	Property Insurance	26,924.05	27,000	27,000	27,000	27,000
6060	Electricity	92,778.44	100,000	123,000	100,000	100,000
6061	Natural Gas	3,144.76	4,500	4,500	4,500	4,500
6062	Water	16,207.50	10,000	10,100	10,000	10,000
6063	Sewage and Garbage	23,036.56	16,500	15,300	16,500	16,500
6064	Building Maintenance	7,663.52	20,000	35,000	20,000	20,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	23,797.07	29,350	60,000	30,000	30,000
6069	Equipment Rental	2,637.30	650	5,000	0	0
6078	Education and Training	0.00	0	0	0	0
6082	Contractual Expense	840.00	1,000	35,000	1,000	1,000
6087	Miscellaneous	0.00	0	0	0	0
6091	Building Improvements	0.00	0	12,000	0	0
6195	Safety Supplies	0.00	100	500	100	100
	<b><i>Expenditure Total:</i></b>	<u>234,028.76</u>	<u>245,497</u>	<u>367,027</u>	<u>245,497</u>	<u>247,885</u>

CAMERON COUNTY, TEXAS  
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Fund 100 Dept. 521

**M&O 35 ORANGE ST.**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	21,136.81	21,930	20,930	21,930	23,430
6004	Overtime	0.00	0	0	0	0
6006	FICA	1,564.16	1,678	1,601	1,678	1,792
6007	Group Health	4,600.00	5,000	4,600	5,000	5,600
6008	Retirement	1,983.07	2,164	1,848	2,164	2,251
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	264.68	360	700	360	360
6011	Workers Compensation	1,057.50	1,068	1,203	1,068	1,141
6012	Unemployment Insurance	142.70	175	147	175	187
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,970.59	3,000	5,000	3,000	3,000
6021	Agriculture	0.00	0	0	0	0
6056	Property Insurance	1,563.77	1,700	1,700	1,700	1,700
6060	Electricity	3,538.99	3,600	3,600	3,600	3,600
6061	Natural Gas	0.00	0	0	0	0
6062	Water	767.10	900	900	900	900
6063	Sewage and Garbage	2,719.62	3,000	3,000	3,000	3,000
6064	Building Maintenance	1,864.54	6,000	7,000	6,000	6,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	2,242.56	2,500	10,000	2,500	2,500
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	325.00	2,100	3,000	2,100	2,100
6087	Miscellaneous	0.00	0	0	0	0
6195	Safety Supplies	0.00	50	250	50	50
	<b><i>Expenditure Total:</i></b>	<u>46,741.09</u>	<u>55,225</u>	<u>65,479</u>	<u>55,225</u>	<u>57,611</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 551

**CONSTABLE PRECINCT #1**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	3,551.43	3,808	0	1,140	1,140
4431	Service Fees	10,353.73	10,692	0	7,097	7,097
4491	Constable Precinct #1	420.00	360	0	2,310	2,310
4494	Constable Precinct #4	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>14,325.16</u>	<u>14,860</u>	<u>0</u>	<u>10,547</u>	<u>10,547</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	45,353.01	46,348	46,348	46,348	46,348
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	113,432.79	121,213	121,213	121,213	161,156
6004	Overtime	0.00	0	0	0	0
6006	FICA	11,702.95	12,892	12,528	12,892	15,947
6007	Group Health	23,036.03	25,000	25,000	25,000	33,600
6008	Retirement	14,909.08	16,467	16,467	16,467	19,710
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	1,563.26	2,300	2,000	2,000	2,000
6011	Workers Compensation	5,565.54	5,562	6,380	5,562	6,978
6012	Unemployment Insurance	786.53	964	964	964	1,282
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	4,116.23	800	1,500	1,500	1,500
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	24,613.87	27,500	25,000	25,000	25,000
6019	Lubricants	0.00	0	0	0	0
6028	Camera and Police Supplies	694.59	1,200	1,500	2,300	1,600
6030	Vehicle Repairs	3,339.58	4,700	6,000	6,000	6,000
6034	Pipe and Plumbing	0.00	0	0	0	0
6047	Mobile Phones	692.75	1,400	1,400	1,400	1,400
6048	Communications	690.89	1,200	1,200	1,200	1,200
6049	Postage	148.05	300	400	300	300
6050	Travel	0.00	0	0	0	0
6057	Vehicle Insurance	410.00	4,400	4,400	4,400	4,400
6058	Liability Other Insurance	99.48	184	184	184	184
6059	Bonds	177.50	178	178	178	178
6064	Building Maintenance	0.00	0	0	0	0
6067	Equipment Maintenance	956.95	1,100	2,646	1,100	1,100
6068	Real Estate Rental	1,220.00	1,500	1,500	1,500	1,500
6069	Equipment Rental	2,268.00	2,300	2,800	2,300	2,300
6073	Dues and Memberships	295.00	300	295	300	300
6077	Data Processing	399.34	748	1,200	948	948
6078	Education and Training	0.00	600	600	600	600
6079	Legal Books, Publications	0.00	100	200	100	100
6082	Contractual Expense	0.00	60	0	60	60
6195	Safety Supplies	17.19	300	0	0	0
6196	Safety Equipment	0.00	0	0	0	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 551

CONSTABLE PRECINCT #1

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
	<i>Expenditure Total:</i>	<u>256,488.61</u>	<u>279,616</u>	<u>281,903</u>	<u>279,816</u>	<u>335,691</u>



CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 552

**CONSTABLE PRECINCT #2**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4431	Service Fees	66,440.78	57,455	0	60,959	60,959
4492	Constable Precinct #2	19,350.00	18,985	0	25,088	25,088
4493	Constable Precinct #3	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>85,790.78</u>	<u>76,440</u>	<u>0</u>	<u>86,047</u>	<u>86,047</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	45,114.57	46,348	46,348	46,348	46,348
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	485,385.61	157,181	157,181	157,781	199,764
6004	Overtime	0.00	0	0	0	0
6006	FICA	40,223.53	15,689	15,689	15,689	19,020
6007	Group Health	68,961.00	30,000	30,000	30,000	39,200
6008	Retirement	49,745.60	20,118	20,118	20,118	23,543
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	4,556.16	1,928	2,800	2,500	3,000
6011	Workers Compensation	19,714.58	6,826	6,826	6,826	8,351
6012	Unemployment Insurance	3,376.58	1,260	1,260	1,260	1,602
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,438.47	2,500	3,000	2,000	2,000
6016	Gasoline	22,271.38	22,000	30,000	24,000	28,000
6018	Diesel Fuel	0.00	0	0	0	0
6028	Camera and Police Supplies	1,085.42	850	1,500	1,000	2,000
6030	Vehicle Repairs	6,204.61	8,000	8,000	8,000	9,000
6038	Small Tools and Equipment	1,338.41	0	0	0	0
6045	Professional Services	0.00	0	0	0	0
6047	Mobile Phones	480.00	960	960	960	960
6048	Communications	960.02	1,200	1,200	1,200	1,200
6049	Postage	667.11	1,000	1,000	1,000	1,000
6050	Travel	0.00	0	0	0	0
6057	Vehicle Insurance	4,168.00	3,100	3,100	3,100	3,600
6058	Liability Other Insurance	99.48	140	140	140	140
6059	Bonds	177.50	0	178	178	178
6064	Building Maintenance	0.00	0	0	0	0
6067	Equipment Maintenance	3,410.55	1,000	1,500	1,000	1,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	773.28	1,179	1,179	1,179	2,113
6073	Dues and Memberships	0.00	0	0	0	0
6077	Data Processing	630.00	948	948	948	948
6078	Education and Training	1,110.00	1,050	1,500	1,050	1,300
6079	Legal Books, Publications	0.00	0	0	0	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 552

**CONSTABLE PRECINCT #2**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
6082	Contractual Expense	670.54	723	0	723	723
6096	Equipment	0.00	0	0	0	0
6100	Weapons	0.00	0	0	0	400
6195	Safety Supplies	0.00	0	200	0	0
	<i>Expenditure Total:</i>	<u>762,562.40</u>	<u>324,000</u>	<u>334,627</u>	<u>327,000</u>	<u>395,390</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 5521

**PCT 2 SECURITY**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	0.00	442,942	442,942	442,942	493,925
6006	FICA	0.00	33,885	33,885	33,885	37,785
6007	Group Health	0.00	65,000	65,000	65,000	78,400
6008	Retirement	0.00	43,322	43,322	43,322	46,668
6010	Uniforms	0.00	5,700	6,500	6,500	6,500
6011	Workers Compensation	0.00	16,108	16,108	16,108	17,953
6012	Unemployment Insurance	0.00	3,511	3,511	3,511	3,913
6014	Office Supplies	0.00	95	2,000	500	500
6028	Camera and Police Supplies	0.00	3,500	4,000	2,000	2,000
6038	Small Tools and Equipment	0.00	722	3,000	3,000	3,000
6067	Equipment Maintenance	0.00	4,045	3,500	3,500	3,500
6078	Education and Training	0.00	2,200	2,200	2,200	2,200
6082	Contractual Expense	0.00	7,578	10,000	7,578	7,578
6100	Weapons	0.00	1,000	0	0	0
6195	Safety Supplies	0.00	138			
	<b><i>Expenditure Total:</i></b>	<u>0.00</u>	<u>629,746</u>	<u>635,968</u>	<u>630,046</u>	<u>703,922</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 553

**CONSTABLE PRECINCT #3**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	762.82	768	0	559	559
4431	Service Fees	41,734.30	36,494	0	35,386	35,386
4493	Constable Precinct #3	2,250.00	2,072	0	840	840
4496	Constable Precinct #6	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>44,747.12</u>	<u>39,334</u>	<u>0</u>	<u>36,785</u>	<u>36,785</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	11,837.21	45,848	46,348	46,348	46,348
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	30,157.64	319,489	328,889	328,889	344,309
6005	Extra Help	0.00	0	0	0	0
6006	FICA	3,036.79	28,779	0	28,779	29,959
6007	Group Health	6,900.10	55,000	0	55,000	61,600
6008	Retirement	3,856.36	36,604	0	36,604	37,064
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	0.00	4,800	6,000	5,000	5,000
6011	Workers Compensation	1,687.84	16,008	0	13,008	13,514
6012	Unemployment Insurance	206.14	2,596	0	2,596	2,716
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	89.52	2,233	2,500	2,233	2,233
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	3,863.39	32,000	40,000	40,000	40,000
6019	Lubricants	0.00	0	0	0	0
6028	Camera and Police Supplies	0.00	700	5,000	1,525	2,400
6030	Vehicle Repairs	1,345.85	16,500	17,000	16,500	16,500
6031	Building Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	11,471	0	0	0
6046	Medical and Dental	0.00	100	0	0	0
6047	Mobile Phones	135.49	4,210	4,300	4,210	4,210
6048	Communications	3,098.96	5,714	6,000	5,714	5,714
6049	Postage	0.00	200	250	200	200
6057	Vehicle Insurance	0.00	9,200	0	9,200	9,200
6058	Liability Other Insurance	0.00	122	0	122	122
6059	Bonds	0.00	356	400	356	356
6067	Equipment Maintenance	0.00	1,100	1,500	1,100	1,100
6069	Equipment Rental	357.00	3,123	3,500	1,500	1,500
6073	Dues and Memberships	295.00	0	2,053	0	0
6076	Laundry and Linen	0.00	0	0	0	0
6077	Data Processing	0.00	1,896	2,000	1,896	1,896
6078	Education and Training	0.00	2,000	3,000	2,000	2,000

CAMERON COUNTY, TEXAS  
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Fund 100 Dept. 553

**CONSTABLE PRECINCT #3**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
6082	Contractual Expense	0.00	0	0	60	60
6096	Equipment	0.00	0	5,000	0	0
6100	Weapons	0.00	2,100	0	0	0
6195	Safety Supplies	0.00	300	0	0	0
	<b><i>Expenditure Total:</i></b>	<u>66,867.29</u>	<u>602,449</u>	<u>473,740</u>	<u>602,840</u>	<u>628,001</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 554

**CONSTABLE PRECINCT #4**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4381	Insurance Proceeds	0.00	6,555	0	0	0
4430	Fee Revenue	218.21	4,211	0	0	0
4431	Service Fees	3,040.00	2,906	0	4,440	4,440
4492	Constable Precinct #2	0.00	0	0	0	0
4494	Constable Precinct #4	120.00	0	0	450	450
4640	Sale of Surplus	0.00	0	0	0	0
4670	Donations	0.00	1,000			
	<i>Revenue Total:</i>	3,378.21	14,672	0	4,890	4,890
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	11,837.21	46,348	46,348	46,348	46,348
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	52,555.31	219,310	225,310	225,310	236,420
6004	Overtime	0.00	0	0	0	0
6006	FICA	4,744.54	20,782	20,782	20,782	21,632
6007	Group Health	10,736.00	40,000	40,000	40,000	44,800
6008	Retirement	5,902.28	26,606	26,606	26,606	26,903
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	426.00	3,200	3,500	3,500	3,500
6011	Workers Compensation	2,635.82	9,290	9,290	9,290	9,632
6012	Unemployment Insurance	342.15	1,786	1,786	1,786	1,870
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	169.41	1,283	1,500	1,283	1,283
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	1,236.87	35,000	45,000	35,000	35,000
6017	Butane	0.00	0	0	0	0
6028	Camera and Police Supplies	0.00	2,178	4,000	875	1,800
6030	Vehicle Repairs	2,633.60	10,500	15,000	10,500	10,500
6033	Contingencies	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	1,000	0	0	0
6047	Mobile Phones	217.88	3,250	3,250	3,250	3,250
6048	Communications	231.83	700	700	700	700
6049	Postage	0.00	100	150	100	100
6050	Travel	0.00	0	2,000	0	0
6057	Vehicle Insurance	0.00	5,700	8,000	5,700	5,700
6058	Liability Other Insurance	0.00	87	100	87	87
6059	Bonds	0.00	0	200	178	178
6064	Building Maintenance	0.00	0	550	0	0
6067	Equipment Maintenance	0.00	240	1,500	900	900
6069	Equipment Rental	540.72	2,037	1,625	2,028	2,028

CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 554

**CONSTABLE PRECINCT #4**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
6070	INDIRECT COST	0.00	0	0	0	0
6077	Data Processing	0.00	948	1,500	948	948
6078	Education and Training	0.00	146	1,500	1,500	1,500
6082	Contractual Expense	0.00	0	0	60	60
6087	Miscellaneous	0.00	0	1,000	0	0
6096	Equipment	0.00	12,555	10,000	0	0
	<i>Expenditure Total:</i>	94,209.62	443,046	471,197	436,731	455,139

CAMERON COUNTY, TEXAS  
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Fund 100 Dept. 5541

**MENTAL HEALTH TRANSPORT**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4200	Program Revenues	150,966.38	156,247	0	205,451	205,451
	<i>Revenue Total:</i>	150,966.38	156,247	0	205,451	205,451
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	0.00	0	0	0	0
6003	Salaries-Employees	97,002.51	101,769	0	135,052	141,052
6004	Overtime	19,388.40	18,000	0	18,000	18,000
6006	FICA	8,619.15	9,162	0	11,750	12,232
6007	Group Health	14,266.78	15,000	0	20,000	22,400
6008	Retirement	10,909.97	10,476	0	13,808	15,278
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	0.00	0	0	2,000	2,000
6011	Workers Compensation	4,419.70	4,378	0	5,617	5,837
6012	Unemployment Insurance	799.51	954	0	1,224	1,272
6014	Office Supplies	0.00	0	0	0	0
6016	Gasoline	21,692.37	18,000	0	18,000	18,000
6030	Vehicle Repairs	2,069.83	4,500	0	4,500	4,500
6038	Small Tools and Equipment	0.00	0	0	0	0
6057	Vehicle Insurance	0.00	570	0	570	570
	<i>Expenditure Total:</i>	179,168.22	182,809	0	230,521	241,141



CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 555

**CONSTABLE PCT #5**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4381	Insurance Proceeds	0.00	5,073	0	0	0
4430	Fee Revenue	5.00	6,471	0	1,371	1,371
4431	Service Fees	18,236.00	86,621	0	82,627	82,627
4492	Constable Precinct #2	0.00	0	0	0	0
4495	Constable Precinct #5	1,500.00	1,152	0	7,781	7,781
4496	Constable Precinct #6	0.00	0	0	0	0
<b>Revenue Total:</b>		<u>19,741.00</u>	<u>99,317</u>	<u>0</u>	<u>91,779</u>	<u>91,779</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	11,837.21	46,348	46,348	46,348	46,348
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	40,737.18	296,569	311,512	311,512	360,035
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	0.00	2,467	0	0	0
6006	FICA	4,010.61	15,482	27,376	27,376	31,208
6007	Group Health	8,052.00	28,542	55,000	55,000	67,200
6008	Retirement	4,816.18	19,874	35,025	35,025	38,771
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	0.00	4,000	6,500	4,500	5,000
6011	Workers Compensation	2,048.11	6,807	11,902	11,902	13,659
6012	Unemployment Insurance	257.72	1,240	2,468	2,468	2,870
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	167.67	1,509	2,000	1,545	1,545
6016	Gasoline	1,900.75	57,600	60,000	57,600	60,000
6017	Butane	0.00	0	0	0	0
6028	Camera and Police Supplies	0.00	300	1,000	1,525	3,000
6030	Vehicle Repairs	1,162.53	18,973	19,000	17,000	18,000
6034	Pipe and Plumbing	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	7,577	1,000	0	0
6046	Medical and Dental	0.00	36	500	0	0
6047	Mobile Phones	280.00	1,920	2,000	960	960
6048	Communications	1,074.18	11,148	12,000	5,000	5,000
6049	Postage	5.14	500	500	500	500
6050	Travel	0.00	0	0	0	0
6057	Vehicle Insurance	0.00	6,500	7,000	6,500	7,000
6058	Liability Other Insurance	0.00	92	100	92	92
6059	Bonds	0.00	356	400	356	356
6067	Equipment Maintenance	0.00	1,300	1,500	1,300	1,300
6069	Equipment Rental	199.98	800	1,000	900	900
6070	INDIRECT COST	0.00	0	0	0	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 555

**CONSTABLE PCT #5**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
6077	Data Processing	0.00	2,494	2,500	1,051	1,051
6078	Education and Training	0.00	600	2,500	2,000	2,200
6079	Legal Books, Publications	0.00	100	300	100	100
6096	Equipment	0.00	0	2,500	0	0
6195	Safety Supplies	0.00	400	0	0	0
	<i>Expenditure Total:</i>	<u>76,549.26</u>	<u>533,534</u>	<u>611,931</u>	<u>590,560</u>	<u>667,095</u>

CAMERON COUNTY, TEXAS  
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Fund 100 Dept. 560

**SHERIFF**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4223	Reimburse - Salaries	0.00	11,907	0	0	0
4420	Sheriff Fees	344,442.83	310,683	0	299,711	299,711
4421	Sheriff's Training Officer Fee	0.00	0	0	0	0
4486	Sheriff Arrest Fees	18,755.96	17,762	0	15,119	15,119
4487	Arrest Fines-Local Solid Waste	0.00	0	0	0	0
4602	Miscellaneous	4,403.85	2,500	0	0	0
4603	Transfer from Education Res	0.00	0	0	0	0
	<i>Revenue Total:</i>	367,602.64	342,852	0	314,830	314,830
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	95,206.81	96,200	96,200	96,200	96,200
6002	Salaries-Assistants/Deputies	129,241.90	139,354	139,354	139,354	142,474
6003	Salaries-Employees	3,080,475.74	3,386,018	3,551,833	3,386,018	3,593,073
6004	Overtime	36,526.04	35,000	35,000	35,000	35,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	249,404.47	279,801	291,486	279,801	296,100
6007	Group Health	458,101.14	520,000	545,000	520,000	593,600
6008	Retirement	313,757.30	356,338	372,704	356,338	367,177
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	19,982.90	31,500	31,500	31,500	31,500
6011	Workers Compensation	109,296.61	118,005	124,834	118,005	124,977
6012	Unemployment Insurance	22,217.70	28,113	29,439	28,113	29,810
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	42,586.87	38,682	42,500	42,500	42,500
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	384,811.63	440,000	440,000	452,000	400,000
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	4,537.54	1,300	1,300	1,300	6,000
6019	Lubricants	0.00	0	0	0	0
6022	Drugs Medicine	117.87	300	300	300	300
6023	Cleaning Supplies	0.00	0	0	0	0
6028	Camera and Police Supplies	60,281.35	28,000	28,000	30,000	30,000
6029	Demonstration	0.00	0	0	0	0
6030	Vehicle Repairs	195,018.40	160,000	160,000	160,000	160,000
6031	Building Supplies	0.00	0	0	0	0
6046	Medical and Dental	0.00	2,500	2,500	2,500	2,500
6047	Mobile Phones	23,317.61	30,800	30,800	30,800	57,680
6048	Communications	176,297.97	190,000	190,000	190,000	175,000
6049	Postage	18,698.79	16,000	16,000	16,000	16,000
6050	Travel	0.00	0	0	0	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 560

**SHERIFF**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
6051	Travel-Prisoner Transportation	56,558.75	80,000	80,000	80,000	80,000
6053	Freight	0.00	0	0	0	0
6054	Advertising	-253.62	1,318	500	500	500
6055	Printing and Binding	0.00	0	0	0	0
6057	Vehicle Insurance	79,504.81	70,000	70,000	70,000	70,000
6058	Liability Other Insurance	186.89	946	946	946	946
6059	Bonds	1,103.50	568	568	568	568
6060	Electricity	-21.08	0	0	0	0
6061	Natural Gas	0.00	0	0	0	0
6063	Sewage and Garbage	1,226.94	800	800	800	800
6064	Building Maintenance	771.75	0	0	0	0
6067	Equipment Maintenance	5,393.44	8,245	10,000	10,000	10,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	12,704.42	13,293	13,293	16,000	16,000
6073	Dues and Memberships	3,270.50	4,660	110	110	110
6077	Data Processing	3,795.20	990	0	0	0
6078	Education and Training	4,185.00	8,000	8,000	8,000	8,000
6079	Legal Books, Publications	433.00	0	0	0	0
6082	Contractual Expense	20,341.70	20,113	20,113	20,500	20,500
6084	Judges	0.00	0	0	0	0
6195	Safety Supplies	1,744.85	1,215	2,000	0	0
6196	Safety Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>5,610,824.69</u>	<u>6,108,059</u>	<u>6,335,080</u>	<u>6,123,153</u>	<u>6,407,315</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 5601

**M & O SHERIFF'S OFFICE**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6014	Office Supplies	517.17	3,000	3,000	3,000	3,000
6038	Small Tools and Equipment	0.00	0	0	0	0
6048	Communications	24,829.81	102,240	102,240	102,240	102,240
6050	Travel	0.00	0	0	0	0
6056	Property Insurance	11,084.71	12,066	12,066	12,066	12,066
6060	Electricity	47,188.56	50,000	59,000	59,000	59,000
6061	Natural Gas	1,608.99	700	700	700	700
6062	Water	2,072.96	2,400	2,400	2,400	2,400
6063	Sewage and Garbage	6,112.75	6,000	7,200	7,200	7,200
6064	Building Maintenance	81.96	3,000	3,000	3,000	3,000
6067	Equipment Maintenance	25,008.48	88,500	88,500	88,500	88,500
6069	Equipment Rental	130,927.62	140,100	144,052	144,052	144,052
6082	Contractual Expense	0.00	0	0	0	0
	<i>Expenditure Total:</i>	249,433.01	408,006	422,158	422,158	422,158

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 562

**SHERIFF - AUTO THEFT DETA**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	271,848.64	274,899	274,899	274,899	282,460
6004	Overtime	2,892.41	0	0	0	0
6006	FICA	20,460.20	21,030	21,030	21,030	21,608
6007	Group Health	36,800.00	40,000	40,000	40,000	44,800
6008	Retirement	25,757.45	26,937	26,937	26,937	26,936
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	1,315.80	1,350	1,350	1,350	1,350
6011	Workers Compensation	10,246.45	10,016	10,016	10,016	10,291
6012	Unemployment Insurance	1,836.01	2,183	2,183	2,183	2,243
6013	Photocopying	0.00	0	0	0	0
6058	Liability Other Insurance	0.00	70	70	70	70
	<i>Expenditure Total:</i>	<u>371,156.96</u>	<u>376,485</u>	<u>376,485</u>	<u>376,485</u>	<u>389,758</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 570

**JUVENILE BOOTCAMP**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4602	Miscellaneous	6,027.00	3,000	0	3,000	3,000
4956	Indir.CostReimb.-Juvenile Serv	0.00	0	0	0	0
	<b>Revenue Total:</b>	6,027.00	3,000	0	3,000	3,000
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	744,029.93	792,901	812,119	813,119	864,878
6004	Overtime	1,179.38	1,600	500	500	500
6005	Extra Help	74,956.42	100,218	70,000	70,000	70,000
6006	FICA	62,343.23	67,744	67,520	67,744	71,703
6007	Group Health	147,200.00	165,000	156,000	165,000	184,800
6008	Retirement	69,813.27	80,304	80,156	80,304	83,126
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	3,500.00	3,500	3,500	3,500	3,500
6011	Workers Compensation	3,005.05	2,994	4,413	2,994	3,158
6012	Unemployment Insurance	5,650.05	7,069	7,061	7,069	7,483
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	0.00	11,850	12,350	12,350	12,350
6016	Gasoline	2,666.75	2,900	2,900	2,900	2,900
6017	Butane	0.00	0	0	0	0
6022	Drugs Medicine	28,069.63	19,000	10,000	10,000	10,000
6023	Cleaning Supplies	0.00	0	0	0	0
6025	Food-Human	113,720.96	102,773	113,000	100,000	100,000
6026	Household Supplies	0.00	0	0	0	0
6027	Clothing	245.95	800	800	800	800
6028	Camera and Police Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	498.50	0	1,000	1,000	1,000
6031	Building Supplies	0.00	0	0	0	0
6045	Professional Services	0.00	0	500	500	500
6046	Medical and Dental	5,837.38	7,000	25,000	25,000	25,000
6047	Mobile Phones	282.00	920	1,920	1,920	1,920
6048	Communications	3,797.93	2,707	11,300	11,300	11,300
6049	Postage	0.00	0	0	0	0
6056	Property Insurance	15,545.12	9,620	14,900	14,900	14,900
6057	Vehicle Insurance	965.00	0	500	500	500
6058	Liability Other Insurance	0.00	0	0	0	0
6060	Electricity	49,480.58	60,000	60,000	60,000	60,000
6061	Natural Gas	1,026.71	1,200	1,200	1,200	1,200
6062	Water	2,519.24	2,300	2,300	2,300	2,300
6063	Sewage and Garbage	6,007.39	5,500	5,500	5,500	5,500
6064	Building Maintenance	9,697.74	7,300	5,300	5,300	5,300

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 570

**JUVENILE BOOTCAMP**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
6067	Equipment Maintenance	2,763.49	3,000	3,000	3,000	3,000
6069	Equipment Rental	1,777.63	3,050	3,050	3,050	3,050
6073	Dues and Memberships	500.00	500	500	0	0
6076	Laundry and Linen	0.00	0	0	0	0
6082	Contractual Expense	2,874.57	3,000	3,000	3,000	3,000
6086	Juror's Expense	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>1,359,953.90</u>	<u>1,464,750</u>	<u>1,479,289</u>	<u>1,474,750</u>	<u>1,553,668</u>



CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 571

**JUVENILE PROBATION**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	62,965.32	64,800	64,800	64,800	64,800
6002	Salaries-Assistants/Deputies	65,732.51	70,692	70,192	70,692	71,692
6003	Salaries-Employees	1,130,339.69	1,232,678	1,233,678	1,232,678	1,339,258
6004	Overtime	284.74	200	0	0	0
6005	Extra Help	2,060.61	0	0	0	0
6006	FICA	90,384.13	105,640	104,703	105,640	113,666
6007	Group Health	162,437.51	169,799	161,200	169,799	195,310
6008	Retirement	118,042.09	135,118	135,088	135,118	141,757
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	797.17	800	800	800	800
6011	Workers Compensation	6,097.64	5,923	6,843	5,923	6,309
6012	Unemployment Insurance	8,162.69	10,427	10,949	10,427	11,288
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,589.03	9,100	17,100	17,100	17,100
6016	Gasoline	45,621.44	45,000	48,000	48,000	48,000
6018	Diesel Fuel	8.99	0	400	400	400
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	6,771.75	12,000	8,000	8,000	8,000
6031	Building Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	316.25	4,475	0	0	0
6045	Professional Services	760.00	0	1,950	1,950	1,950
6046	Medical and Dental	9,392.98	3,800	13,000	13,000	13,000
6047	Mobile Phones	12,369.75	11,800	11,800	11,800	11,800
6048	Communications	39,749.46	57,600	57,600	57,600	57,600
6049	Postage	3,243.30	4,000	3,000	3,000	3,000
6050	Travel	279.76	500	0	0	0
6051	Travel-Prisoner Transportation	3,055.62	4,500	3,500	3,500	3,500
6054	Advertising	0.00	0	0	0	0
6057	Vehicle Insurance	5,420.00	5,125	5,125	5,125	5,125
6058	Liability Other Insurance	125.00	195	195	195	195
6059	Bonds	71.00	284	71	71	71
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	1,352.43	150	2,000	2,000	2,000
6069	Equipment Rental	6,213.26	6,416	7,300	7,300	7,300
6073	Dues and Memberships	0.00	0	0	0	0
6077	Data Processing	7,327.99	18,380	0	0	0
6078	Education and Training	0.00	0	0	0	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 571

**JUVENILE PROBATION**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
6080	Board of Children	22,400.18	64,876	67,431	67,431	67,431
6082	Contractual Expense	11,466.90	10,071	12,000	12,000	12,000
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>1,824,839.19</u>	<u>2,054,349</u>	<u>2,046,725</u>	<u>2,054,349</u>	<u>2,203,352</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 5713

**JUVENILE DETENTION**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	50,254.51	48,693	49,930	48,693	50,193
6003	Salaries-Employees	1,396,182.67	1,484,794	1,542,402	1,504,139	1,613,139
6004	Overtime	2,478.94	1,500	1,500	1,500	1,500
6005	Extra Help	180,866.20	138,320	180,000	110,000	110,000
6006	FICA	122,031.89	127,395	135,698	127,395	135,848
6007	Group Health	266,721.00	288,662	312,000	288,662	336,000
6008	Retirement	135,686.50	153,413	157,163	153,413	157,806
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	3,974.40	4,000	4,000	4,000	4,000
6011	Workers Compensation	7,474.53	5,536	8,869	5,536	5,886
6012	Unemployment Insurance	11,134.84	13,315	14,190	13,315	14,199
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	0.00	15,759	12,925	12,925	12,925
6022	Drugs Medicine	8,714.76	8,000	8,000	8,000	8,000
6023	Cleaning Supplies	0.00	0	0	0	0
6025	Food-Human	158,631.80	160,000	160,000	160,000	160,000
6026	Household Supplies	0.00	0	0	0	0
6027	Clothing	3,000.00	4,000	3,000	3,000	3,000
6028	Camera and Police Supplies	0.00	0	0	0	0
6045	Professional Services	1,478.00	0	2,500	2,500	2,500
6046	Medical and Dental	15,134.77	13,000	15,000	15,000	15,000
6047	Mobile Phones	1,564.99	1,920	1,920	1,200	1,200
6048	Communications	2,789.51	1,200	8,000	8,000	8,000
6049	Postage	0.00	0	0	0	0
6067	Equipment Maintenance	0.00	166	166	166	166
6069	Equipment Rental	4,029.95	2,355	4,030	4,030	4,030
6073	Dues and Memberships	500.00	500	334	334	334
6076	Laundry and Linen	0.00	0	0	0	0
6078	Education and Training	1,631.33	930	1,650	1,650	1,650
6080	Board of Children	0.00	0	0	0	0
	<i>Expenditure Total:</i>	2,374,280.59	2,473,458	2,623,277	2,473,458	2,645,376

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 576

**M&O ADULT PROBATION**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4463	Restitution Rental	24,000.00	24,000	0	24,000	24,000
4470	District Clerk	0.00	0	0	0	0
	<i>Revenue Total:</i>	24,000.00	24,000	0	24,000	24,000
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6014	Office Supplies	1,948.87	2,500	3,500	3,500	3,500
6022	Drugs Medicine	0.00	0	0	0	0
6048	Communications	59,254.88	80,000	87,312	65,000	65,000
6049	Postage	0.00	0	0	0	0
6056	Property Insurance	8,192.14	8,700	8,700	20,000	20,000
6060	Electricity	32,895.52	38,000	42,000	38,000	38,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	3,422.71	3,200	2,400	3,200	3,200
6063	Sewage and Garbage	3,189.99	2,400	2,400	2,400	2,400
6064	Building Maintenance	762.94	2,500	5,000	5,000	5,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	3,749.12	3,500	8,500	8,500	8,500
6068	Real Estate Rental	9,485.40	9,600	0	9,600	9,600
6069	Equipment Rental	0.00	500	2,500	0	0
6082	Contractual Expense	350.00	575	1,200	575	575
6084	Judges	0.00	0	0	0	0
6091	Building Improvements	0.00	0	35,000	0	0
6195	Safety Supplies	0.00	200	500	200	200
	<i>Expenditure Total:</i>	123,251.57	151,675	199,012	155,975	155,975

## CAMERON COUNTY, TEXAS

### GENERAL FUND

#### Health

100-6300	Health Department
100-6310	Environmental Health
100-6301	Community Services
100-6521	Santa Maria Learning Center
100-6522	Santa Rosa Learning Center
100-6523	La Feria Learning Center
100-6524	Rio Hondo Learning Center
100-6525	Los Indios Learning Center
100-6526	Arroyo City Learning Center
100-6527	Las Yescas Learning Center
100-6528	La Paloma Learning Center
100-6529	Combes Learning Center

APPROVED 2014-2015 BUDGET

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 630

**HEALTH DEPARTMENT**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4211	Registration Fees-Flu Vaccine	11,417.42	14,010	0	13,100	13,100
4339	ST Portion-Indignet Hlth Care	0.00	0	0	0	0
4350	State Tobacco Reimbursement	193,781.74	155,026	0	145,800	145,800
4380	Financing Proceeds	0.00	0	0	0	0
4600	Interest Income	581.88	375	0	325	325
4602	Miscellaneous	7,834.28	5,428	0	3,200	3,200
4640	Sale of Surplus	200.00	0	0	0	0
	<i>Revenue Total:</i>	213,815.32	174,839	0	162,425	162,425
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	0.00	0	0	0	0
6002	Salaries-Assistants/Deputies	235,069.01	272,521	273,521	272,521	284,521
6003	Salaries-Employees	726,818.28	793,528	824,239	819,445	901,014
6004	Overtime	23.42	0	0	0	0
6005	Extra Help	17,014.85	35,000	35,000	35,000	35,000
6006	FICA	71,571.32	86,213	86,213	86,213	93,672
6007	Group Health	152,138.00	176,484	183,544	176,484	187,277
6008	Retirement	90,052.71	107,777	108,349	107,777	114,257
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	6,324.73	7,758	7,758	7,758	8,452
6012	Unemployment Insurance	6,641.21	9,016	9,016	9,016	9,796
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	8,816.17	7,279	9,405	9,405	9,405
6016	Gasoline	12,348.18	14,800	14,800	14,800	14,800
6017	Butane	0.00	0			
6022	Drugs Medicine	22,983.26	30,028	35,000	35,000	35,000
6023	Cleaning Supplies	0.00	0	0	0	0
6025	Food-Human	0.00	280	0	0	0
6030	Vehicle Repairs	1,356.49	3,100	2,100	2,100	2,100
6031	Building Supplies	0.00	0	0	0	0
6037	Road Materials	0.00	1,860			
6038	Small Tools and Equipment	0.00	1,432	0	0	0
6045	Professional Services	10,031.72	8,600	8,600	8,600	8,600
6046	Medical and Dental	250.00	2,000	2,000	2,000	2,000
6047	Mobile Phones	4,860.09	4,000	4,000	3,410	3,410
6048	Communications	102,478.61	96,000	96,000	96,000	96,000
6049	Postage	4,760.35	5,000	5,000	5,000	5,000
6050	Travel	0.00	0	0	0	0
6054	Advertising	405.12	500	500	500	500
6055	Printing and Binding	0.00	0	0	0	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 630

**HEALTH DEPARTMENT**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
6057	Vehicle Insurance	2,914.00	2,040	2,995	2,995	2,995
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	0.00	50	71	71	71
6060	Electricity	363.92	920	920	920	920
6061	Natural Gas	0.00	0	0	0	0
6063	Sewage and Garbage	4,580.00	5,000	5,000	5,000	5,000
6064	Building Maintenance	4,009.13	1,000	100	100	100
6067	Equipment Maintenance	898.62	2,600	1,600	1,600	1,600
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	4,500.00	4,500	4,500	4,500	4,500
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	1,600.00	1,491	1,600	1,600	1,600
6074	Credit Services	0.00	0	0	0	0
6077	Data Processing	1,491.63	1,371	0	0	0
6078	Education and Training	780.00	1,338	1,588	1,588	1,588
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	57,277.34	67,600	67,600	58,000	58,000
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>1,552,358.16</u>	<u>1,751,086</u>	<u>1,791,019</u>	<u>1,767,403</u>	<u>1,887,178</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 6301

**COMMUNITY SERVICES**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	0.00	0	16,640	0	16,640
6006	FICA	0.00	0	1,273	0	1,273
6007	Group Health	0.00	0	5,200	0	5,600
6008	Retirement	0.00	0	1,642	0	1,598
6011	Workers Compensation	0.00	0	125	0	125
6012	Unemployment Insurance	0.00	0	133	0	133
6014	Office Supplies	433.33	500	2,250	2,250	2,250
6016	Gasoline	1,593.01	2,400	2,400	2,400	2,400
6030	Vehicle Repairs	114.79	500	500	500	500
6047	Mobile Phones	0.00	516	516	516	516
6050	Travel	0.00	0	584	584	584
6057	Vehicle Insurance	0.00	450	450	450	450
6064	Building Maintenance	835.33	838	3,279	3,279	3,279
6070	INDIRECT COST	0.00	0	0	0	0
6078	Education and Training	0.00	0	1,440	1,440	1,440
6082	Contractual Expense	870.00	1,550	1,550	1,550	1,550
6096	Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	3,846.46	6,754	37,982	12,969	38,338



CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 631

**ENVIRONMENTAL HEALTH**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4203	Subdivision Plat Inspection Fee	5,080.00	3,000	0	0	0
4204	Inspections	101,730.00	93,107	0	84,340	84,340
4205	Septic Tank Fees	53,020.00	45,540	0	45,540	45,540
4300	State Revenue	0.00	0	0	0	0
4602	Miscellaneous	20,693.00	12,587	0	12,592	12,592
	<i>Revenue Total:</i>	<u>180,523.00</u>	<u>154,234</u>	<u>0</u>	<u>142,472</u>	<u>142,472</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	0.00	0	0	0	0
6002	Salaries-Assistants/Deputies	28,935.20	30,230	30,230	30,230	31,730
6003	Salaries-Employees	282,067.55	337,827	347,827	347,827	368,827
6004	Overtime	0.00	0	0	0	0
6006	FICA	23,085.97	28,921	28,921	28,921	30,643
6007	Group Health	69,000.00	80,000	83,200	80,000	89,600
6008	Retirement	29,150.58	37,314	37,314	37,314	38,477
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	4,143.06	5,000	5,500	5,000	5,000
6011	Workers Compensation	2,960.26	3,315	3,315	3,315	3,517
6012	Unemployment Insurance	2,121.90	3,024	3,024	3,024	3,204
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	11,098.66	15,721	14,100	11,000	11,000
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	26,714.98	36,000	38,784	36,000	36,000
6017	Butane	7,141.96	6,402	10,000	10,000	10,000
6018	Diesel Fuel	0.00	0	0	0	0
6022	Drugs Medicine	11,191.41	16,000	21,170	16,000	16,000
6023	Cleaning Supplies	0.00	0	0	0	0
6024	Animal Feed	0.00	2,398	11,660	0	0
6028	Camera and Police Supplies	0.00	0	0	11,600	11,600
6030	Vehicle Repairs	8,134.62	9,000	11,500	9,000	9,000
6031	Building Supplies	0.00	0	0	0	0
6045	Professional Services	6,890.38	6,500	12,100	11,000	11,000
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	2,283.92	7,361	7,961	7,361	7,361
6048	Communications	9,362.51	11,375	11,375	11,375	11,375
6049	Postage	1,531.14	2,800	6,466	1,800	1,800
6050	Travel	0.00	0	0	0	0
6054	Advertising	193.31	204	0	0	0
6055	Printing and Binding	0.00	0	0	0	0
6056	Property Insurance	115.61	150	150	1,200	1,200

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 631

**ENVIRONMENTAL HEALTH**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
6057	Vehicle Insurance	2,491.00	4,000	4,200	4,000	4,000
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	0.00	30	30	30	30
6060	Electricity	968.38	1,200	1,200	11,000	11,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	485.67	600	600	1,000	1,000
6063	Sewage and Garbage	324.00	2,300	1,794	2,000	2,000
6064	Building Maintenance	4,000.00	3,000	4,000	4,000	4,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	2,057.26	4,200	3,000	3,000	3,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	773.28	774	2,500	2,500	2,500
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	966.00	892	1,890	1,890	1,890
6074	Credit Services	0.00	0	0	0	0
6077	Data Processing	11,066.14	764	1,800	0	0
6078	Education and Training	1,109.00	1,035	2,500	2,500	2,500
6079	Legal Books, Publications	0.00	0	0	0	0
6096	Equipment	0.00	10,000	14,900	0	0
6195	Safety Supplies	496.61	1,000	1,000	0	0
6196	Safety Equipment	0.00	0	1,000	0	0
	<b>Expenditure Total:</b>	<u>550,860.36</u>	<u>669,337</u>	<u>725,011</u>	<u>693,887</u>	<u>729,254</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 6521

**SANTA MARIA-LEARNING CENT**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6005	Extra Help	14,334.00	11,022	0	11,022	0
6006	FICA	1,131.98	843	0	843	0
6011	Workers Compensation	42.64	83	0	83	0
6012	Unemployment Insurance	101.51	88	0	88	0
6014	Office Supplies	0.00	750	0	0	0
6050	Travel	219.21	422	0	0	0
6060	Electricity	0.00	0	0	0	0
	<i>Expenditure Total:</i>	15,829.34	13,208	0	12,036	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 6522

**SANTA ROSA-LEARNING CENTE**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6005	Extra Help	9,798.80	10,622	11,723	10,622	11,723
6006	FICA	773.51	813	897	813	897
6011	Workers Compensation	29.56	80	0	80	88
6012	Unemployment Insurance	68.56	85	0	85	94
6014	Office Supplies	776.02	1,700	1,700	1,700	1,700
6048	Communications	0.00	0	0	0	0
6050	Travel	171.71	156	156	156	156
6060	Electricity	0.00	0	0	0	0
6064	Building Maintenance	0.00	236	236	236	236
	<i>Expenditure Total:</i>	11,618.16	13,692	14,712	13,692	14,894

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 6523

**LA FERIA-LEARNING CENTER**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6005	Extra Help	13,122.40	16,232	17,584	16,232	17,584
6006	FICA	1,044.93	1,242	1,345	1,242	1,345
6011	Workers Compensation	39.45	122	132	122	132
6012	Unemployment Insurance	93.61	130	141	130	141
6014	Office Supplies	972.94	1,940	2,090	2,090	2,090
6050	Travel	0.00	234	234	234	234
6060	Electricity	3,225.25	3,600	3,600	3,600	3,600
6062	Water	0.00	0	0	0	0
6064	Building Maintenance	94.59	236	236	236	236
6067	Equipment Maintenance	0.00	0	0	0	0
6078	Education and Training	0.00	150	0	0	0
6091	Building Improvements	0.00	0	20,000	0	0
	<i>Expenditure Total:</i>	18,593.17	23,886	45,362	23,886	25,362

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 6524

**RIO HONDO**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6005	Extra Help	13,957.60	16,232	17,584	16,232	16,232
6006	FICA	1,107.14	1,242	1,345	1,242	1,242
6011	Workers Compensation	41.67	122	132	122	122
6012	Unemployment Insurance	99.42	130	141	130	130
6014	Office Supplies	339.00	1,780	2,050	2,050	2,050
6016	Gasoline	0.00	0	0	0	0
6025	Food-Human	75.00	120	0	0	0
6030	Vehicle Repairs	0.00	0	0	0	0
6050	Travel	52.41	144	144	144	144
6057	Vehicle Insurance	0.00	0	0	0	0
6078	Education and Training	0.00	150	0	0	0
	<i>Expenditure Total:</i>	15,672.24	19,920	21,396	19,920	19,920

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 6525

**LOS INDIOS-LEARNING CENTE**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6005	Extra Help	9,624.80	10,822	11,723	10,822	11,723
6006	FICA	764.31	828	897	828	897
6011	Workers Compensation	29.29	81	88	81	88
6012	Unemployment Insurance	67.54	87	94	87	94
6014	Office Supplies	531.48	300	700	700	700
6050	Travel	35.64	180	180	180	180
6060	Electricity	0.00	0	0	0	0
6064	Building Maintenance	139.83	636	1,500	1,500	1,500
6067	Equipment Maintenance	0.00	0	0	0	0
	<i>Expenditure Total:</i>	11,192.89	12,934	15,182	14,198	15,182

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 6526

**ARROYO CITY LEARNING CENT**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6005	Extra Help	3,920.40	5,012	5,862	5,012	5,012
6006	FICA	311.46	383	448	383	383
6011	Workers Compensation	12.05	38	44	38	38
6012	Unemployment Insurance	27.30	40	47	40	40
6014	Office Supplies	186.12	465	565	565	565
6048	Communications	0.00	0	0	0	0
6050	Travel	0.00	228	228	228	228
6078	Education and Training	0.00	100	0	0	0
	<i>Expenditure Total:</i>	4,457.33	6,266	7,194	6,266	6,266



CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund ` 100 Dept. 6527

**LAS YESCAS LEARNING CENTE**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6005	Extra Help	896.00	5,012	0	5,012	0
6006	FICA	68.54	383	0	383	0
6011	Workers Compensation	2.95	38	0	38	0
6012	Unemployment Insurance	5.38	40	0	40	0
6014	Office Supplies	350.85	450	0	0	0
6050	Travel	64.86	78	0	0	0
6078	Education and Training	0.00	0	0	0	0
	<b><i>Expenditure Total:</i></b>	<u>1,388.58</u>	<u>6,001</u>	<u>0</u>	<u>5,473</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 6528

**LA PALOMA**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6005	Extra Help	0.00	10,023	11,723	10,023	10,023
6006	FICA	0.00	767	897	767	767
6011	Workers Compensation	0.00	75	88	75	75
6012	Unemployment Insurance	0.00	80	94	80	80
6014	Office Supplies	0.00	450	450	450	450
6050	Travel	0.00	100	336	336	336
6064	Building Maintenance	0.00	236	0	0	0
	<i>Expenditure Total:</i>	0.00	11,731	13,588	11,731	11,731

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 6529

**COMBES LEARNING CENTER**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6005	Extra Help	8,593.60	10,423	0	10,423	0
6006	FICA	671.37	797	0	797	0
6011	Workers Compensation	26.57	78	0	78	0
6012	Unemployment Insurance	57.49	83	0	83	0
6014	Office Supplies	81.66	550	0	0	0
6050	Travel	17.60	84	0	0	0
6060	Electricity	0.00	0	0	0	0
	<i>Expenditure Total:</i>	9,448.29	12,015	0	11,381	0

CAMERON COUNTY, TEXAS

GENERAL FUND

Welfare

100-6400	Indigent Services/Autopsies
100-6410	Child Welfare
100-6420	Indigent Care

APPROVED 2014-2015 BUDGET

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 640

**INDIGENT SERVICES/AUTOPSI**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	61,505.56	62,500	62,500	62,500	64,000
6004	Overtime	0.00	0	0	0	0
6006	FICA	4,554.55	4,781	4,781	4,781	4,896
6007	Group Health	4,600.08	5,000	5,000	5,000	5,600
6008	Retirement	5,760.17	6,169	6,169	6,169	6,148
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	465.48	2,294	2,294	2,294	2,349
6012	Unemployment Insurance	419.35	500	500	500	512
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	0.00	458	458	458	458
6045	Professional Services	158,465.00	164,000	164,000	164,000	164,000
6046	Medical and Dental	566,282.61	310,000	155,000	155,000	155,000
6047	Mobile Phones	282.79	900	900	900	900
6048	Communications	1,761.63	2,400	2,400	2,400	2,400
6049	Postage	0.00	0	0	0	0
6078	Education and Training	0.00	200	200	200	200
6082	Contractual Expense	0.00	260,000	315,444	316,000	316,000
	<i>Expenditure Total:</i>	804,097.22	819,202	719,646	720,202	722,463

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 641

**CHILD WELFARE**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6022	Drugs Medicine	0.00	100	100	100	100
6027	Clothing	0.00	12,000	12,000	12,000	12,000
6044	Appointed Attorneys	486,055.00	550,000	550,000	555,000	555,000
6045	Professional Services	0.00	0	0	0	0
6054	Advertising	16,670.21	30,000	30,000	30,000	30,000
6055	Printing and Binding	0.00	0	0	0	0
6080	Board of Children	1,634.66	1,980	1,980	1,980	1,980
6082	Contractual Expense	0.00	0	0	0	0
6102	Prescriptions	0.00	150	150	150	150
	<i>Expenditure Total:</i>	504,359.87	594,230	594,230	599,230	599,230

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 6411

**CHILD PROTECTIVE LEGAL AD**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4300	State Revenue	29,819.98	65,000	0	60,000	60,000
	<i>Revenue Total:</i>	<u>29,819.98</u>	<u>65,000</u>	<u>0</u>	<u>60,000</u>	<u>60,000</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	92,843.41	100,440	0	100,440	103,440
6003	Salaries-Employees	0.00	0	0	0	0
6006	FICA	7,026.26	7,684	0	7,684	7,913
6007	Group Health	9,200.00	10,000	0	10,000	11,200
6008	Retirement	8,706.69	9,913	0	9,913	9,954
6011	Workers Compensation	87.56	693	0	693	714
6012	Unemployment Insurance	635.18	804	0	804	828
6014	Office Supplies	847.37	849	0	849	849
6050	Travel	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>119,346.47</u>	<u>130,383</u>	<u>0</u>	<u>130,383</u>	<u>134,898</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

Fund 100 Dept. 642

**INDIGENT HEALTH CARE CLAI**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6082	Contractual Expense	3,135,971.00	3,135,971	0	3,135,971	3,135,971
6101	Physicians/Non-Emergency	0.00	0	0	0	0
	<i>Expenditure Total:</i>	3,135,971.00	3,135,971	0	3,135,971	3,135,971



CAMERON COUNTY, TEXAS

## GENERAL FUND

### Transfers

100-6700 Transfers

APPROVED 2014-2015 BUDGET

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2014-2015 Budget

FUND 100

	2013	2014	2014	2015	2015
4390	<u>Actual</u>	<u>Approved</u>	<u>Amended</u>	<u>Recommended</u>	<u>Approved</u>
<b>Transfers In</b>					
AG Child Support	127,880	49,155	49,155	1,840,993	1,793,724
Veterans	1,463,520	1,551,694	1,551,694	1,840,993	1,793,724
Free Trade Bridge	260,984	408,895	408,895	471,044	451,707
Gateway	3,999,545	4,954,779	4,954,779	4,654,244	4,580,013
Cameron County Parks	335,164	238,579	238,579	238,579	252,545
Total	<u>\$6,187,093</u>	<u>\$7,203,102</u>	<u>\$7,203,102</u>	<u>\$9,045,853</u>	<u>\$8,871,713</u>
 6700					
<b>Transfers Out</b>					
Criminal Justice Grant	19,684	19,684	19,684	19,684	19,684
Juvenile Programs	5,633	2,307	2,307		
Community Corrections	0	20,239	20,239	0	0
Juvenile Probation	0			0	0
Juvenile Services	15,749	26,552	26,552		
County Airport	0	43,000	43,000	115,271	115,271
Pre Trial Release	226,000	226,000	226,000	226,000	226,000
Total	<u>\$ 267,066</u>	<u>\$ 337,782</u>	<u>\$ 337,782</u>	<u>\$ 360,955</u>	<u>\$ 360,955</u>



CAMERON COUNTY, TEXAS

## ROAD AND BRIDGE FUND

### Precinct Road & Bridge System

Fund Summary

Schedule of Revenues

Departments:

150-421 GIS

150-475 District Attorney Bond Forfeiture

150-617 Commissioner Pct. 1 Staff

150-618 Commissioner Pct. 2 Staff

150-619 Commissioner Pct. 3 Staff

150-620 Commissioner Pct. 4 Staff

150-621 Consolidated Road & Bridge Maintenance & Operations

150-622 Road & Bridge Engineering

150-623 Planning & Inspections

APPROVED 2014-2015 BUDGET

**CAMERON COUNTY, TEXAS**  
**ROAD & BRIDGE**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**For the Fiscal Year Ending September 30, 2014**

	2013 Actual Budget	2014 Approved Budget	2014 Year-End Estimate	2015 Recommended Budget	2015 Approved Budget
<b>ROAD &amp; BRIDGE REVENUES:</b>					
Taxes	\$ 6,188,736	\$ 6,668,941	\$ 6,668,941	\$ 6,749,707	\$5,084,483
License & Permits	3,291,243	2,770,000	2,770,000	2,785,351	3,310,351
Intergovernmental Revenues	1,097,945	599,301	599,301	415,323	415,323
Miscellaneous	851,645	404,000	404,000	353,337	353,337
<b>TOTAL REVENUES</b>	<b>11,429,569</b>	<b>10,442,242</b>	<b>10,442,242</b>	<b>10,303,718</b>	<b>9,163,494</b>
<b>EXPENDITURES</b>					
<b>Unitized Transition System</b>					
GIS Mapping	226,316	258,523	258,523	258,523	269,914
D.A. Bond Forfeiture	34,042	36,755	36,755	36,755	39,067
Commissioner Staff Pct. #1	93,507	98,995	98,995	99,595	103,144
Commissioner Staff Pct. #2	95,552	102,395	102,395	101,787	105,337
Commissioner Staff Pct. #3	95,394	106,462	106,462	105,492	109,035
Commissioner Staff Pct. #4	95,370	101,312	101,312	100,896	104,446
Consolidated R&B	6,418,055	7,405,995	7,405,995	7,296,099	8,124,015
Colonia Paving Projects	39,451	-	-	-	-
Road & Bridge Engineering	825,334	905,243	905,243	881,377	908,645
Planning & Inspections	755,188	778,792	778,792	775,424	786,340
<b>TOTAL EXPENDITURES</b>	<b>8,678,209</b>	<b>9,794,472</b>	<b>9,794,472</b>	<b>9,655,948</b>	<b>10,549,943</b>
Excess of Revenues Over (Under) Expenditures	2,751,360	647,770	647,770	647,770	(1,386,449)
<b>DEBT SERVICE</b>					
Principal retirement	910,814	657,299	657,299	657,299	657,299
Interest	68,192	40,471	40,471	40,471	40,471
<b>TOTAL DEBT SERVICE</b>	<b>979,006</b>	<b>697,770</b>	<b>697,770</b>	<b>697,770</b>	<b>697,770</b>
<b>OTHER FINANCING SOURCES(USES)</b>					
Sale of Capital Assets	119,580	50,000	50,000	50,000	50,000
Transfer Out	-	-	-	-	-
Financing proceeds	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>119,580</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	1,891,934	-	-	-	(2,034,219)
Beginning Fund Balance	3,730,031	5,621,965	5,621,965	5,621,965	5,621,965
Ending Fund Balance	<u>\$ 5,621,965</u>	<u>\$ 5,621,965</u>	<u>\$ 5,621,965</u>	<u>\$ 5,621,965</u>	<u>\$3,587,746</u>

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2014-2015 Budget

<u>Dept.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Approved</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>							
000	BALANCE SHEET	0.00	3,545,301	3,545,301	0	3,326,011	3,851,011
400	GENERAL REVENUE	0.00	6,668,941	6,668,941	0	6,749,707	5,084,483
421	G.I.S. MAPPING	0.00	228,000	228,000	0	228,000	228,000
617	COMMISSIONERS STAFF PCT 1	0.00	0	0	0	0	0
618	COMMISSIONERS STAFF PCT 2	0.00	0	0	0	0	0
619	COMMISSIONERS STAFF PCT 3	0.00	0	0	0	0	0
621	CONSOLIDATED PRECINTS	0.00	50,000	165,617	0	50,000	50,000
6211	COLONIA PAVING PROJECT	0.00	0	0	0	0	0
622	ENGINEERING & RIGHT OF WA	0.00	0	0	0	0	0
623	PLANNING & INSPECTION	0.00	0	0	0	0	0
	<i>Revenue Total:</i>	0.00	10,492,242	10,607,859	0	10,353,718	9,213,494
<b><u>TRANSFERS IN</u></b>							
010	GENERAL FUND TRANSFER	0.00	0	0	0	0	0
074	VETERAN'S BRIDGE TRANSFER	0.00	0	0	0	0	0
077	LOS INDIOS BRIDGE	0.00	0	0	0	0	0
080	GATEWAY BRIDGE TRANSFER	0.00	0	0	0	0	0
	<i>Fund Balance:</i>	0.00	0	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>							
000	BALANCE SHEET	0.00	0	0	0	0	0
400	GENERAL REVENUE	0.00	0	0	0	0	0
421	G.I.S. MAPPING	0.00	258,523	258,523	258,523	258,523	269,914
475	DISTRICT ATTORNEY	0.00	36,755	36,755	0	36,755	39,067
617	COMMISSIONERS STAFF PCT 1	0.00	98,995	98,995	0	99,595	103,144
618	COMMISSIONERS STAFF PCT 2	0.00	102,395	102,395	0	101,787	105,337
619	COMMISSIONERS STAFF PCT 3	0.00	106,462	106,462	0	105,492	109,035
620	COMMISSIONER STAFF PCT 4	0.00	101,312	101,312	0	100,896	104,446
621	CONSOLIDATED PRECINTS	0.00	8,103,765	8,352,007	8,325,085	7,993,869	8,821,785
6211	COLONIA PAVING PROJECT	0.00	0	0	0	0	0
6212	FEMA FUNDS	0.00	0	0	0	0	0
622	ENGINEERING & RIGHT OF WA	0.00	905,243	905,243	918,813	881,377	908,645
623	PLANNING & INSPECTION	0.00	778,792	778,792	779,932	775,424	786,340
	<i>Expense Total:</i>	0.00	10,492,242	10,740,484	10,282,353	10,353,718	11,247,713

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2014-2015 Budget

Fund 150 Dept. 000

**BALANCE SHEET**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4311	Building Permits	252,754.00	270,000	0	285,351	285,351
4312	Recording and Filing Fees	5,553.00	9,500	0	4,121	4,121
4313	Review Fees	17,278.00	16,000	0	24,022	24,022
4343	Automobile Licenses	360,000.00	360,000	0	360,000	360,000
4344	Automobile Registration Fees	3,038,488.68	2,500,000	0	2,500,000	3,025,000
4345	Overweight Fees	171,161.24	61,301	0	31,301	31,301
4354	Commercial Veh. Violations	78,621.37	5,000	0	5,000	5,000
4380	Financing Proceeds	0.00	0	0	0	0
4405	Sales Tax Commissions-Tax Auto	365,100.89	142,000	0	0	0
4440	Court Cost	0.00	0	0	0	0
4459	Beach Cleanup - Pct#1	0.00	20,000	0	0	0
4520	Bond Forfeitures	252,978.95	155,000	0	104,250	104,250
4600	Interest Income	15,199.00	6,500	0	11,966	11,966
4602	Miscellaneous	19,786.43	0	0	0	0
4611	Pay Phones Commissions	0.00	0	0	0	0
	<b>Revenue Total:</b>	<u>4,576,921.56</u>	<u>3,545,301</u>	<u>0</u>	<u>3,326,011</u>	<u>3,851,011</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
	<b>Expenditure Total:</b>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2014-2015 Budget

Fund 150 Dept. 400

**GENERAL REVENUE**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4101	Current Advalorem Taxes	5,967,345.51	6,463,609	0	6,563,107	4,865,620
4102	Delinquent Advalorem Taxes	266,743.00	252,860	0	245,081	245,081
4151	Discounts	-124,887.59	-123,842	0	-132,885	-98,516
4152	Commissions	-62,516.40	-67,702	0	-68,523	-51,617
4153	Errors and Adjustments	-28,303.35	-33,582	0	-34,041	-25,554
4159	Penalties and Interest	170,354.95	177,598	0	176,968	149,469
4354	Commercial Veh. Violations	0.00	0	0	0	0
	<b>Revenue Total:</b>	<u>6,188,736.12</u>	<u>6,668,941</u>	<u>0</u>	<u>6,749,707</u>	<u>5,084,483</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
	<b>Expenditure Total:</b>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>



CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2014-2015 Budget

Fund 150 Dept. 421

**G.I.S. MAPPING**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4200	Program Revenues	228,105.00	228,000	0	228,000	228,000
4620	Sale of Maps	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>228,105.00</u>	<u>228,000</u>	<u>0</u>	<u>228,000</u>	<u>228,000</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	171,562.36	196,147	196,147	196,147	203,647
6004	Overtime	148.91	0	0	0	0
6006	FICA	12,630.51	15,005	15,005	15,005	15,579
6007	Group Health	23,000.00	25,000	25,000	25,000	28,000
6008	Retirement	16,083.63	19,360	19,360	19,360	19,562
6011	Workers Compensation	751.31	1,442	1,442	1,442	1,497
6012	Unemployment Insurance	1,163.92	1,569	1,569	1,569	1,629
6030	Vehicle Repairs	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>225,340.64</u>	<u>258,523</u>	<u>258,523</u>	<u>258,523</u>	<u>269,914</u>

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2014-2015 Budget

Fund 150 Dept. 475

**DISTRICT ATTORNEY**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	25,006.68	26,670	0	26,670	28,170
6006	FICA	1,895.28	2,040	0	2,040	2,155
6007	Group Health	4,600.00	5,000	0	5,000	5,600
6008	Retirement	2,345.08	2,632	0	2,632	2,706
6011	Workers Compensation	23.74	200	0	200	211
6012	Unemployment Insurance	171.47	213	0	213	225
6014	Office Supplies	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>34,042.25</u>	<u>36,755</u>	<u>0</u>	<u>36,755</u>	<u>39,067</u>

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2014-2015 Budget

Fund 150 Dept. 617

**COMMISSIONERS STAFF PCT 1**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	9,236.12	9,435	0	9,435	9,435
6002	Salaries-Assistants/Deputies	39,847.40	39,921	0	39,921	41,421
6003	Salaries-Employees	15,262.79	16,370	0	16,370	17,120
6004	Overtime	0.00	0	0	0	0
6006	FICA	4,536.20	5,101	0	5,101	5,274
6007	Group Health	7,820.00	8,500	0	8,500	9,520
6008	Retirement	6,031.37	6,487	0	6,487	6,558
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	497.29	493	0	493	510
6012	Unemployment Insurance	373.46	450	0	450	468
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	479.77	1,200	0	1,200	1,200
6016	Gasoline	2,754.61	2,800	0	2,800	2,800
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	813.23	1,000	0	1,000	1,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	1,874.81	1,830	0	2,340	2,340
6048	Communications	1,889.65	1,810	0	1,900	1,900
6049	Postage	2.73	50	0	50	50
6050	Travel	1,007.92	2,000	0	2,000	2,000
6055	Printing and Binding	0.00	0	0	0	0
6057	Vehicle Insurance	591.00	870	0	870	870
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	248.50	178	0	178	178
6067	Equipment Maintenance	0.00	0	0	0	0
6078	Education and Training	240.00	500	0	500	500
6082	Contractual Expense	0.00	0	0	0	0
	<i>Expenditure Total:</i>	93,506.85	98,995	0	99,595	103,144

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2014-2015 Budget

Fund 150 Dept. 618

**COMMISSIONERS STAFF PCT 2**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	9,236.11	9,435	0	9,435	9,435
6002	Salaries-Assistants/Deputies	39,790.25	39,921	0	39,921	41,421
6003	Salaries-Employees	14,412.25	15,250	0	15,250	16,000
6006	FICA	4,665.54	5,089	0	5,089	5,261
6007	Group Health	7,829.63	8,500	0	8,500	9,520
6008	Retirement	5,945.14	6,377	0	6,377	6,451
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	489.01	485	0	485	501
6012	Unemployment Insurance	366.29	441	0	441	459
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	383.84	1,200	0	1,200	1,200
6016	Gasoline	2,138.77	3,000	0	2,400	2,400
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	152.70	1,000	0	1,000	1,000
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	1,152.00	1,920	0	1,920	1,920
6048	Communications	2,963.90	3,100	0	3,100	3,100
6049	Postage	1.80	50	0	50	50
6050	Travel	1,028.57	1,978	0	2,000	2,000
6053	Freight	0.00	0	0	0	0
6057	Vehicle Insurance	591.00	870	0	870	870
6058	Liability Other Insurance	0.00	8	0	0	0
6059	Bonds	0.00	178	0	178	178
6069	Equipment Rental	3,069.36	3,071	0	3,071	3,071
6073	Dues and Memberships	0.00	0	0	0	0
6078	Education and Training	1,335.33	522	0	500	500
6082	Contractual Expense	0.00	0	0	0	0
	<i>Expenditure Total:</i>	95,551.49	102,395	0	101,787	105,337

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2014-2015 Budget

Fund 150 Dept. 619

**COMMISSIONERS STAFF PCT 3**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	9,236.14	9,435	0	9,435	9,435
6002	Salaries-Assistants/Deputies	38,895.75	41,921	0	41,921	43,421
6003	Salaries-Employees	15,217.69	16,250	0	16,250	17,000
6006	FICA	4,790.18	5,319	0	5,319	5,491
6007	Group Health	7,820.00	8,500	0	8,500	9,520
6008	Retirement	5,930.87	6,673	0	6,673	6,739
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	491.58	507	0	507	524
6012	Unemployment Insurance	367.18	465	0	465	483
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	739.34	1,200	0	1,200	1,200
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	1,876.57	2,400	0	2,400	2,400
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	677.99	1,000	0	1,000	1,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	1,072.00	1,152	0	1,152	1,152
6048	Communications	4,668.82	4,800	0	4,800	4,800
6049	Postage	5.06	344	0	50	50
6050	Travel	530.70	2,000	0	2,000	2,000
6055	Printing and Binding	0.00	0	0	0	0
6057	Vehicle Insurance	625.00	1,330	0	870	870
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	177.50	178	0	178	178
6063	Sewage and Garbage	0.00	0	0	0	0
6067	Equipment Maintenance	0.00	100	0	0	0
6069	Equipment Rental	2,271.96	2,272	0	2,272	2,272
6073	Dues and Memberships	0.00	116	0	0	0
6078	Education and Training	0.00	500	0	500	500
	<i>Expenditure Total:</i>	95,394.33	106,462	0	105,492	109,035

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2014-2015 Budget

Fund 150 Dept. 620

**COMMISSIONER STAFF PCT 4**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	9,245.98	9,435	0	9,435	9,435
6002	Salaries-Assistants/Deputies	40,054.92	39,921	0	39,921	41,421
6003	Salaries-Employees	12,280.59	15,250	0	15,250	16,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	4,772.84	5,089	0	5,089	5,261
6007	Group Health	7,924.77	8,500	0	8,500	9,520
6008	Retirement	5,782.92	6,377	0	6,377	6,451
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	488.67	485	0	485	501
6012	Unemployment Insurance	365.93	441	0	441	459
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	82.31	1,200	0	1,200	1,200
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	3,319.38	4,000	0	4,000	4,000
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	2,321.51	1,000	0	1,000	1,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	1,173.84	1,920	0	1,920	1,920
6048	Communications	1,768.12	1,400	0	1,400	1,400
6049	Postage	0.00	250	0	50	50
6050	Travel	2,550.00	2,000	0	2,000	2,000
6055	Printing and Binding	0.00	0	0	0	0
6057	Vehicle Insurance	576.00	1,086	0	870	870
6058	Liability Other Insurance	0.00	8	0	8	8
6059	Bonds	0.00	178	0	178	178
6069	Equipment Rental	2,271.96	2,272	0	2,272	2,272
6073	Dues and Memberships	0.00	0	0	0	0
6078	Education and Training	390.00	500	0	500	500
6082	Contractual Expense	0.00	0	0	0	0
	<b><i>Expenditure Total:</i></b>	<u>95,369.74</u>	<u>101,312</u>	<u>0</u>	<u>100,896</u>	<u>104,446</u>

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2014-2015 Budget

Fund 150 Dept. 621

**CONSOLIDATED PRECINTS**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4301	Contributions from other Entit	178,121.39	115,617	0	0	0
4380	Financing Proceeds	0.00	0	0	0	0
4641	Sale Equip-Patrol Units, etc.	0.00	50,000	0	50,000	50,000
	<i>Revenue Total:</i>	<u>178,121.39</u>	<u>165,617</u>	<u>0</u>	<u>50,000</u>	<u>50,000</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	31,077.19	40,846	40,846	40,846	41,849
6003	Salaries-Employees	2,456,574.30	2,695,356	2,715,356	2,740,093	2,929,793
6004	Overtime	6,015.85	0	0	0	0
6005	Extra Help	17,908.76	0	0	0	0
6006	FICA	185,201.28	210,849	210,849	212,742	227,331
6007	Group Health	446,977.00	485,845	485,845	490,845	549,746
6008	Retirement	233,281.51	272,037	272,037	274,479	285,448
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	22,608.20	33,800	29,300	29,300	29,300
6011	Workers Compensation	151,290.99	165,092	165,092	165,168	177,053
6012	Unemployment Insurance	17,100.48	22,050	22,050	22,248	23,773
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	32,324.37	41,145	42,000	42,000	42,000
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	139,806.76	138,000	150,000	148,000	148,000
6017	Butane	3,570.11	3,300	3,300	3,300	3,300
6018	Diesel Fuel	432,178.42	500,000	500,000	487,425	487,425
6019	Lubricants	0.00	0	0	0	0
6022	Drugs Medicine	34.38	1,000	1,000	1,000	1,000
6023	Cleaning Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	179,969.30	185,000	170,000	170,000	170,000
6031	Building Supplies	0.00	0	0	0	0
6034	Pipe and Plumbing	54.85	2,000	2,000	2,000	2,000
6035	Electrical	0.00	0	0	0	0
6036	Miscellaneous Repairs	22,093.02	101,696	0	0	0
6037	Road Materials	1,205,048.30	2,021,908	2,100,000	1,857,413	2,396,757
6038	Small Tools and Equipment	3,903.30	9,800	4,000	4,000	4,000
6040	Audit and Accounting	0.00	0	0	0	0
6045	Professional Services	0.00	0	20,000	0	0
6046	Medical and Dental	220.00	1,500	1,500	1,500	1,500
6047	Mobile Phones	16,582.07	29,296	29,296	29,296	29,296
6048	Communications	13,693.02	7,200	7,200	7,200	7,200
6049	Postage	0.00	500	1,000	500	500
6050	Travel	0.00	600	1,000	600	600

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2014-2015 Budget

Fund 150 Dept. 621

**CONSOLIDATED PRECINTS**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
6058	Liability Other Insurance	21,597.80	24,992	24,992	24,992	24,992
6059	Bonds	0.00	0	0	0	0
6060	Electricity	14,686.88	21,000	21,000	21,000	21,000
6061	Natural Gas	0.00	300	300	300	300
6062	Water	2,884.42	5,000	5,000	5,000	5,000
6063	Sewage and Garbage	48,380.62	73,000	65,000	65,000	65,000
6064	Building Maintenance	9,697.45	13,800	50,000	13,000	13,000
6065	Bridge Repair	665.20	0	10,000	9,000	9,000
6066	Other Structures	0.00	0	0	0	0
6067	Equipment Maintenance	205,010.65	245,000	250,000	220,000	220,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	26,295.04	57,673	58,000	40,000	40,000
6070	INDIRECT COST	8,973.73	0	0	0	0
6071	Court Costs and Transcripts	0.00	0	0	0	0
6073	Dues and Memberships	364.85	3,000	0	0	0
6074	Credit Services	0.00	0	0	0	0
6077	Data Processing	977.62	4,000	1,000	1,000	1,000
6078	Education and Training	958.00	1,800	1,800	1,800	1,800
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	76,515.68	48,200	50,000	50,000	50,000
6084	Judges	0.00	0	0	0	0
6096	Equipment	18,308.00	71,745	0	0	0
6097	Debt Retirement	910,813.67	657,299	657,299	657,299	657,299
6098	Debt Interest	68,191.60	40,471	40,471	40,471	40,471
6101	Physicians/Non-Emergency	0.00	0	0	0	0
6195	Safety Supplies	11,905.56	12,000	12,000	12,000	12,000
6196	Safety Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>7,133,441.97</u>	<u>8,352,007</u>	<u>8,325,085</u>	<u>7,993,869</u>	<u>8,821,785</u>



CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2014-2015 Budget

Fund 150 Dept. 622

**ENGINEERING & RIGHT OF WA**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	85,155.75	86,274	86,274	86,274	87,774
6003	Salaries-Employees	366,914.50	401,028	401,028	401,028	417,528
6004	Overtime	0.00	0	0	0	0
6006	FICA	33,262.84	37,279	37,279	37,279	38,656
6007	Group Health	50,600.00	60,000	60,000	60,000	67,200
6008	Retirement	42,346.59	48,097	48,097	48,097	48,538
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	2,356.30	2,811	2,811	2,811	2,917
6012	Unemployment Insurance	3,085.29	3,898	3,898	3,898	4,042
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	13,647.72	16,300	13,500	13,500	13,500
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	6,008.69	12,000	12,000	7,000	7,000
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	3,279.55	5,200	3,000	3,000	3,000
6031	Building Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	1,504.00	2,000	0	0	0
6040	Audit and Accounting	0.00	0	0	0	0
6045	Professional Services	26,880.00	17,000	15,000	15,000	15,000
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	1,396.51	4,730	3,500	4,730	4,730
6048	Communications	19,017.41	22,066	22,066	20,000	20,000
6049	Postage	977.09	2,000	2,000	2,000	2,000
6050	Travel	2,878.00	6,700	7,700	4,000	4,000
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6054	Advertising	1,831.22	8,000	5,500	5,500	5,500
6055	Printing and Binding	0.00	0	0	0	0
6057	Vehicle Insurance	576.00	2,800	2,800	1,400	1,400
6058	Liability Other Insurance	0.00	0	0	0	0
6064	Building Maintenance	163.60	500	500	500	500
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	680.00	1,000	1,000	1,000	1,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	11,270.57	14,500	14,500	12,000	12,000
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	614.00	1,060	1,360	1,360	1,360
6074	Credit Services	0.00	0	0	0	0

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2014-2015 Budget

Fund 150 Dept. 622

**ENGINEERING & RIGHT OF WA**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
6084	Judges	0.00	0	0	0	0
6088	Right of Way (R.O.W.)	19,029.90	48,000	50,000	48,000	48,000
6091	Building Improvements	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>825,334.88</u>	<u>905,243</u>	<u>918,813</u>	<u>881,377</u>	<u>908,645</u>

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2014-2015 Budget

Fund 150 Dept. 623

**PLANNING & INSPECTION**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	158,053.36	217,205	217,205	217,205	220,108
6003	Salaries-Employees	352,875.71	295,391	295,391	295,391	347,891
6004	Overtime	962.19	0	0	0	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	37,288.01	39,214	39,214	39,252	43,452
6007	Group Health	50,301.00	54,675	54,675	54,675	61,236
6008	Retirement	47,974.24	50,593	50,593	50,643	54,560
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	0.00	150	0	0	0
6011	Workers Compensation	2,960.77	3,053	3,053	3,053	3,449
6012	Unemployment Insurance	3,393.39	4,101	4,101	4,105	4,544
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,571.94	4,950	6,000	6,000	6,000
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	22,485.15	26,000	26,000	25,000	25,000
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	4,153.91	8,000	5,000	5,000	5,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	3,066.74	8,460	6,000	6,000	6,000
6048	Communications	0.00	0	0	0	0
6049	Postage	0.00	0	1,000	100	100
6052	Travel-Mileage Reimbursement	3,116.52	7,400	7,500	6,000	6,000
6053	Freight	0.00	0	0	0	0
6054	Advertising	0.00	0	500	0	0
6057	Vehicle Insurance	1,614.00	2,700	2,700	2,000	2,000
6058	Liability Other Insurance	0.00	0	0	0	0
6077	Data Processing	0.00	900	0	0	0
6078	Education and Training	0.00	1,000	1,000	1,000	1,000
6082	Contractual Expense	64,370.90	55,000	60,000	60,000	0
6096	Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	755,187.83	778,792	779,932	775,424	786,340

CAMERON COUNTY, TEXAS

LAW LIBRARY FUND

APPROVED 2014-2015 BUDGET

## CAMERON COUNTY, TEXAS

## LAW LIBRARY FUND

## Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance

For the Fiscal Year Ending September 30, 2014

	2013 Actual	2014 Approved	2014 Year-end Estimate	2015 Recommended	2015 Approved
REVENUES					
Library Fees	\$ 184,391	\$ 183,000	\$ 183,000	\$ 183,000	\$ 183,000
Photocopying	0	0	0	0	0
Interest Income	893	650	650	650	650
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	<u>185,284</u>	<u>183,650</u>	<u>183,650</u>	<u>183,650</u>	<u>183,650</u>
OTHER SOURCES (USES)					
Transfer in	0	0	0	0	0
ESTIMATED BEGINNING FUND BALANCE	<u>289,896</u>	<u>289,893</u>	<u>312,107</u>	<u>320,107</u>	<u>320,107</u>
AMOUNT AVAILABLE	475,180	473,543	495,757	503,757	503,757
LESS APPROPRIATIONS:	<u>163,073</u>	<u>175,650</u>	<u>175,650</u>	<u>183,650</u>	<u>183,650</u>
PROJECTED YEAR-END FUND BALANCE	<u>\$ 312,107</u>	<u>\$ 297,893</u>	<u>\$ 320,107</u>	<u>\$ 320,107</u>	<u>\$ 320,107</u>

CAMERON COUNTY, TEXAS  
LAW LIBRARY FUND  
2014-2015 Budget

<u>Dept.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Approved</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>							
000	BALANCE SHEET	0.00	0	0	0	0	0
419	PROGRAM DEVELOPMENT & MGT	0.00	0	0	0	0	0
650	LAW LIBRARY	0.00	183,650	183,650	0	183,650	183,650
	<i>Revenue Total:</i>	<u>0.00</u>	<u>183,650</u>	<u>183,650</u>	<u>0</u>	<u>183,650</u>	<u>183,650</u>
<b><u>TRANSFERS IN</u></b>							
419	PROGRAM DEVELOPMENT & MGT	0.00	0	0	0	0	0
650	LAW LIBRARY	0.00	0	0	0	0	0
	<i>Fund Balance:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>							
000	BALANCE SHEET	0.00	0	0	0	0	0
419	PROGRAM DEVELOPMENT & MGT	0.00	0	0	0	0	0
435	DISTRICT COURTS	0.00	0	0	0	0	0
650	LAW LIBRARY	0.00	183,650	183,650	174,480	183,650	183,650
	<i>Expense Total:</i>	<u>0.00</u>	<u>183,650</u>	<u>183,650</u>	<u>174,480</u>	<u>183,650</u>	<u>183,650</u>

CAMERON COUNTY, TEXAS  
LAW LIBRARY FUND  
2014-2015 Budget

Fund 170 Dept. 650

**LAW LIBRARY**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4409	Law Library Fees	184,390.83	183,000	0	183,000	183,000
4447	Copy Receipts	0.00	0	0	0	0
4600	Interest Income	893.12	650	0	650	650
4602	Miscellaneous	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>185,283.95</u>	<u>183,650</u>	<u>0</u>	<u>183,650</u>	<u>183,650</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	31,495.90	32,492	33,492	32,492	33,992
6003	Salaries-Employees	22,857.14	23,853	24,853	23,853	25,353
6004	Overtime	0.00	0	0	0	0
6006	FICA	3,882.97	4,310	0	4,310	4,540
6007	Group Health	9,491.82	10,000	10,000	10,000	11,200
6008	Retirement	5,089.80	5,561	5,561	5,561	5,701
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	343.88	423	423	423	445
6012	Unemployment Insurance	370.32	451	451	451	475
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	552.94	920	1,000	920	920
6031	Building Supplies	0.00	0	0	0	0
6048	Communications	544.41	600	600	600	600
6049	Postage	71.17	500	500	500	500
6050	Travel	0.00	0	0	0	0
6069	Equipment Rental	1,423.48	1,600	1,600	1,600	1,600
6073	Dues and Memberships	0.00	0	0	0	0
6077	Data Processing	0.00	8,423	1,000	1,500	1,500
6079	Legal Books, Publications	86,948.85	94,517	95,000	101,440	96,863
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>163,072.68</u>	<u>183,650</u>	<u>174,480</u>	<u>183,650</u>	<u>183,689</u>

CAMERON COUNTY, TEXAS

# EMPLOYEE BENEFITS FUND

APPROVED 2014-2015 BUDGET



**CAMERON COUNTY, TEXAS**  
**EMPLOYEE BENEFITS FUND**

**Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance**  
**For the Fiscal Year Ending September 30, 2015**

	<b>2013</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>	<b>2015</b>
	<b>Actual</b>	<b>Approved</b>	<b>Year-end</b>	<b>Recommended</b>	<b>Approved</b>
<b>REVENUES</b>					
Employee Premiums	\$ 9,077,204	\$ 8,905,000	\$ 8,905,000	\$ 9,349,709	\$10,159,460
Cobra Premiums	20,236	13,000	13,000	13,000	13,000
Other Revenues	0	0	0		0
Interest Revenues	4,194	6,000	6,000	4,000	4,000
Miscellaneous	2,498	0	0	0	0
<b>TOTAL REVENUES</b>	<b>9,104,132</b>	<b>8,924,000</b>	<b>8,924,000</b>	<b>9,366,709</b>	<b>10,176,460</b>
<b>ESTIMATED BEGINNING</b>					
<b>FUND BALANCE</b>	<b>1,814,728</b>	<b>1,398,214</b>	<b>831,095</b>	<b>0</b>	<b>0</b>
<b>AMOUNT AVAILABLE</b>	<b>10,918,860</b>	<b>10,322,214</b>	<b>9,755,095</b>	<b>9,366,709</b>	<b>10,176,460</b>
<b>LESS APPROPRIATIONS:</b>	<b>10,087,765</b>	<b>9,228,565</b>	<b>9,755,095</b>	<b>9,366,709</b>	<b>10,176,460</b>
<b>USE OF FUND BALANCE</b>	<b>0</b>	<b>304,565</b>	<b>567,119</b>	<b>0</b>	<b>0</b>
<b>PROJECTED YEAR-END</b>					
<b>FUND BALANCE</b>	<b>\$ 831,095</b>	<b>\$ 1,093,649</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

CAMERON COUNTY, TEXAS  
HEALTH TRUST  
2014-2015 Budget

<u>Dept.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Approved</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>							
000	BALANCE SHEET	0.00	0	0	0	0	0
010	GENERAL FUND TRANSFER	0.00	0	0	0	0	0
409	GENERAL ADMINISTRATION	0.00	8,924,000	8,924,000	0	9,366,709	10,176,460
	<i>Revenue Total:</i>	0.00	8,924,000	8,924,000	0	9,366,709	10,176,460
<b><u>EXPENDITURE ACCOUNTS</u></b>							
402	HUMAN RESOURCES	0.00	124,565	124,565	0	124,574	126,549
409	GENERAL ADMINISTRATION	0.00	9,104,000	9,104,000	0	9,242,135	10,049,911
	<i>Expense Total:</i>	0.00	9,228,565	9,228,565	0	9,366,709	10,176,460

CAMERON COUNTY, TEXAS  
HEALTH TRUST  
2014-2015 Budget

Fund 300 Dept. 402

**HUMAN RESOURCES**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	48,531.99	41,610	0	41,610	41,610
6003	Salaries-Employees	47,013.55	49,022	0	49,022	49,022
6004	Overtime	0.00	0	0	0	0
6006	FICA	6,927.86	6,933	0	6,926	6,926
6007	Group Health	14,141.69	15,000	0	15,000	16,800
6008	Retirement	8,950.79	8,945	0	8,963	9,138
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	742.53	680	0	679	679
6012	Unemployment Insurance	651.46	725	0	724	724
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,154.99	1,500	0	1,500	1,500
6038	Small Tools and Equipment	0.00	0	0	0	0
6049	Postage	0.00	150	0	150	150
	<i>Expenditure Total:</i>	<u>128,114.86</u>	<u>124,565</u>	<u>0</u>	<u>124,574</u>	<u>126,549</u>

CAMERON COUNTY, TEXAS  
HEALTH TRUST  
2014-2015 Budget

Fund 300 Dept. 409

**GENERAL ADMINISTRATION**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4321	Health Ins Premiums	9,077,203.84	8,905,000	0	9,349,709	10,159,460
4322	Cobra Premiums	20,235.98	13,000	0	13,000	13,000
4323	DEPENDENT PREMIUMS	0.00	0	0	0	0
4600	Interest Income	4,194.43	6,000	0	4,000	4,000
4602	Miscellaneous	2,498.04	0	0	0	0
	<b>Revenue Total:</b>	<u>9,104,132.29</u>	<u>8,924,000</u>	<u>0</u>	<u>9,366,709</u>	<u>10,176,460</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6009	Auto Allowance	0.00	0	0	0	0
6045	Professional Services	20,000.00	24,000	0	24,000	24,000
6046	Medical and Dental	8,447,027.75	7,600,000	0	7,725,135	8,493,467
6048	Communications	0.00	0	0	0	0
6082	Contractual Expense	1,492,622.46	1,480,000	0	1,493,000	1,532,876
	<b>Expenditure Total:</b>	<u>9,959,650.21</u>	<u>9,104,000</u>	<u>0</u>	<u>9,242,135</u>	<u>10,050,343</u>



CAMERON COUNTY, TEXAS

## PRETRIAL INTERVENTION FUND

APPROVED 2014-2015 BUDGET

**CAMERON COUNTY, TEXAS**  
**PRETRIAL INTERVENTION FUND**  
**Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance**  
**For the Fiscal Year Ending September 30, 2015**

	<b>2013</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>	<b>2015</b>
	<b>Actual</b>	<b>Approved</b>	<b>Year-end</b>	<b>Recommended</b>	<b>Approved</b>
REVENUES					
Fees	\$ 342,500	\$ 320,975	\$ 320,975	\$ 320,975	\$ 320,975
Interest Income	1,326	0	0	0	0
TOTAL REVENUES	<u>343,826</u>	<u>320,975</u>	<u>320,975</u>	<u>320,975</u>	<u>320,975</u>
OTHER SOURCES (USES)					
Transfer in	0	0	0	0	0
ESTIMATED BEGINNING FUND BALANCE	<u>369,846</u>	<u>259,260</u>	<u>489,030</u>	<u>536,102</u>	<u>536,102</u>
AMOUNT AVAILABLE	713,672	580,235	810,005	857,077	857,077
LESS APPROPRIATIONS:	<u>224,642</u>	<u>273,903</u>	<u>273,903</u>	<u>273,903</u>	<u>483,295</u>
PROJECTED YEAR-END FUND BALANCE	<u>\$ 489,030</u>	<u>\$ 306,332</u>	<u>\$ 536,102</u>	<u>\$ 583,174</u>	<u>\$ 373,782</u>

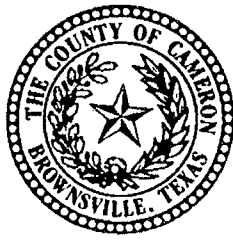
CAMERON COUNTY, TEXAS  
PRETRIAL INTERVENTION FUN  
2014-2015 Budget

Fund 600 Dept. 475

**DISTRICT ATTORNEY**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4460	County Attorney	342,500.00	320,975	0	320,975	320,975
4600	Interest Income	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>342,500.00</u>	<u>320,975</u>	<u>0</u>	<u>320,975</u>	<u>320,975</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	85,616.09	118,565	265,000	118,565	265,000
6003	Salaries-Employees	104,093.26	116,880	127,000	116,880	127,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	14,142.49	15,657	30,000	15,657	30,000
6007	Group Health	0.00	0	15,600	0	15,600
6008	Retirement	17,732.60	20,601	38,691	20,601	38,691
6011	Workers Compensation	1,774.13	434	3,868	434	3,868
6012	Unemployment Insurance	1,282.93	1,766	3,136	1,766	3,136
6014	Office Supplies	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>224,641.50</u>	<u>273,903</u>	<u>483,295</u>	<u>273,903</u>	<u>483,295</u>





CAMERON COUNTY, TEXAS

DEBT SERVICE FUNDS

APPROVED 2014-2015 BUDGET

**CAMERON COUNTY, TEXAS**  
**UNLIMITED TAX REVENUE BONDS**

**Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance**  
**For the Fiscal Year Ending September 30, 2015**

Fund 610

	2013 Actual	2014 Approved	2014 Year-end Estimate	2015 Recommended	2015 Approved
<b>REVENUES</b>					
Current Taxes-Unlimited	\$ 338,557	\$ 331,894	\$ 331,894	\$ 335,530	\$ 335,530
Delinquent Taxes	21,990	10,788	10,788	10,788	10,788
Supplementals	0	0	0	0	0
Penalty and Interest - Unlimited	14,282	8,642	8,642	8,701	8,701
ESTIMATED TAX REVENUES	<u>374,829</u>	<u>351,324</u>	<u>351,324</u>	<u>355,019</u>	<u>355,019</u>
<b>Less:</b>					
Discounts-Unimited	(7,087)	(6,359)	(6,359)	(6,767)	(6,767)
Commissions-Unlimited	(3,667)	(3,450)	(3,450)	(3,483)	(3,483)
Errors and Adjustments	(1,790)	(576)	(576)	(590)	(590)
TOTAL DEDUCTIONS	<u>(12,544)</u>	<u>(10,385)</u>	<u>(10,385)</u>	<u>(10,840)</u>	<u>(10,840)</u>
Net Tax Revenue	362,285	340,939	340,939	344,179	344,179
Interest on Investments	1,389	2,000	1,600	0	0
Total Revenue	<u>363,674</u>	<u>342,939</u>	<u>342,539</u>	<u>344,179</u>	<u>344,179</u>
<b>Debt Service Requirements:</b>					
Redemption of Serial Bonds	165,000	170,000	170,000	180,000	180,000
Interest Coupons	177,001	169,572	169,572	161,652	161,652
Fical Agent Fees	1,000	1,000	1,000	1,000	1,000
Total Debt Service requirements	<u>343,001</u>	<u>340,572</u>	<u>340,572</u>	<u>342,652</u>	<u>342,652</u>
Excess of Revenues Over (Under) Expen	20,673	2,367	1,967	1,527	1,527
BEGINNING FUND BALANCE (Oct 1)	<u>589,470</u>	<u>610,143</u>	<u>610,143</u>	<u>612,110</u>	<u>612,110</u>
ENDING FUND BALANCE (Sept.30)	<u>\$ 610,143</u>	<u>\$ 612,510</u>	<u>\$ 612,110</u>	<u>\$ 613,637</u>	<u>\$ 613,637</u>

CAMERON COUNTY, TEXAS  
I & S UNLIMITED TAX REV B  
2014-2015 Budget

<u>Dept.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Approved</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>							
000	BALANCE SHEET	0.00	0	0	0	0	0
400	GENERAL REVENUE	0.00	340,939	340,939	0	344,179	344,179
	<i>Revenue Total:</i>	0.00	340,939	340,939	0	344,179	344,179
<b><u>TRANSFERS OUT</u></b>							
063	I&S LIMITED	0.00	0	0	0	0	0
	<i>Fund Balance:</i>	0.00	0	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>							
000	BALANCE SHEET	0.00	0	0	0	0	0
730	CO'S, SERIES 2004	0.00	0	0	0	0	0
732	1994 UNLIMITED TAX ROAD B	0.00	0	0	0	0	0
733	1995 UNLIMITED TAX ROAD B	0.00	0	0	0	0	0
734	2002 ROAD BONDS	0.00	0	0	0	0	0
735	2005 ROAD BONDS	0.00	114,824	114,824	117,029	117,029	117,029
736	2008 ROAD BONDS	0.00	225,748	225,748	225,623	225,623	225,623
	<i>Expense Total:</i>	0.00	340,572	340,572	342,652	342,652	342,652

CAMERON COUNTY, TEXAS  
I & S UNLIMITED TAX REV B  
2014-2015 Budget

Fund 610 Dept. 400

**GENERAL REVENUE**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4101	Current Advalorem Taxes	338,557.27	331,894	0	335,530	335,530
4102	Delinquent Advalorem Taxes	21,905.51	10,788	0	10,788	10,788
4103	Supplemental	0.00	0	0	0	0
4151	Discounts	-7,086.65	-6,359	0	-6,767	-6,767
4152	Commissions	-3,664.71	-3,450	0	-3,483	-3,483
4153	Errors and Adjustments	-1,784.68	-576	0	-590	-590
4159	Penalties and Interest	14,109.48	8,642	0	8,701	8,701
4600	Interest Income	0.00	0	0	0	0
	<b><i>Revenue Total:</i></b>	<u>362,036.22</u>	<u>340,939</u>	<u>0</u>	<u>344,179</u>	<u>344,179</u>

CAMERON COUNTY, TEXAS  
I & S UNLIMITED TAX REV B  
2014-2015 Budget

Fund 610 Dept. 735

**2005 ROAD BONDS**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6097	Debt Retirement	70,000.00	70,000	75,000	75,000	75,000
6098	Debt Interest	46,878.76	44,324	41,529	41,529	41,529
6099	Fiscal Agent Fees	500.00	500	500	500	500
	<i>Expenditure Total:</i>	117,378.76	114,824	117,029	117,029	117,029

CAMERON COUNTY, TEXAS  
I & S UNLIMITED TAX REV B  
2014-2015 Budget

Fund 610 Dept. 736

**2008 ROAD BONDS**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6096	Equipment	0.00	0	0	0	0
6097	Debt Retirement	95,000.00	100,000	105,000	105,000	105,000
6098	Debt Interest	130,122.50	125,248	120,123	120,123	120,123
6099	Fiscal Agent Fees	500.00	500	500	500	500
	<i>Expenditure Total:</i>	<u>225,622.50</u>	<u>225,748</u>	<u>225,623</u>	<u>225,623</u>	<u>225,623</u>

**CAMERON COUNTY, TEXAS**  
**LIMITED TAX REVENUE BONDS**

**Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance**  
**For the Fiscal Year Ending September 30, 2015**

Fund 630

	2013	2014	2014	2015	2015
	Actual	Approved	Year-end Estimate	Recommended	Approved
<b>REVENUES</b>					
Current Taxes-Limited	\$ 5,682,849	\$ 5,860,966	\$ 5,860,966	\$ 7,525,831	\$ 7,525,831
Delinquent Taxes	280,946	239,079	239,079	239,079	239,079
Penalty and Interest - Limited	176,864	156,656	156,656	183,626	183,626
Penalty and Interest - Limited		0	0	0	0
ESTIMATED TAX REVENUES	<u>6,140,659</u>	<u>6,256,701</u>	<u>6,256,701</u>	<u>7,948,536</u>	<u>7,948,536</u>
<b>Less:</b>					
Discounts-Limited	(118,939)	(112,295)	(112,295)	(145,383)	(145,383)
Commissions-Limited	(59,975)	(61,444)	(61,444)	(78,032)	(78,032)
Errors and Adjustments	(27,474)	(21,335)	(21,335)	(29,169)	(29,169)
TOTAL DEDUCTIONS	<u>(206,388)</u>	<u>(195,074)</u>	<u>(195,074)</u>	<u>(252,584)</u>	<u>(252,584)</u>
Net Tax Revenue	5,934,271	6,061,627	6,061,627	7,695,952	7,695,952
Interest on Investments	13,170	7,000	7,000	0	0
Total Revenue	<u>5,947,441</u>	<u>6,068,627</u>	<u>6,068,627</u>	<u>7,695,952</u>	<u>7,695,952</u>
<b>Debt Service Requirements:</b>					
Lease/Equipment Purchases	1,049,060	1,255,952	1,255,952	1,100,990	1,100,990
Redemption of Serial Bonds	2,812,300	3,172,911	3,172,911	4,067,740	4,067,740
Interest Coupons	2,168,689	2,021,711	2,021,711	2,892,945	2,892,945
Fiscal Agent Fees	7,430	2,900	2,900	4,150	4,150
Bond Issuance Costs	22,600	0	0	0	0
Interest Other	0	0	0	0	0
Total Debt Service requirements	<u>6,060,079</u>	<u>6,453,474</u>	<u>6,453,474</u>	<u>8,065,825</u>	<u>8,065,825</u>
<b>OTHER FINANCING SOURCES(USES)</b>					
Insurance Proceeds	-	-	-	-	-
Operating Transfer In	569,330	573,231	573,231	570,984	570,984
Bond Discount	-	-	-	-	-
Bond Premium	-	-	-	-	-
Sale of Bond Proceeds	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-
Bond Issuance	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>569,330</u>	<u>573,231</u>	<u>573,231</u>	<u>570,984</u>	<u>570,984</u>
Excess of Revenues Over (Under) Expenditure	456,692	188,384	188,384	201,111	201,111
BEGINNING FUND BALANCE (Oct 1)	<u>4,428,828</u>	<u>4,428,829</u>	<u>4,885,520</u>	<u>5,073,904</u>	<u>5,073,904</u>
Prior Period Adjustment					
ENDING FUND BALANCE (Sept.30)	<u>\$ 4,885,520</u>	<u>\$ 4,617,213</u>	<u>\$ 5,073,904</u>	<u>\$ 5,275,015</u>	<u>\$ 5,275,015</u>



CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2014-2015 Budget

<u>Dept.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Approved</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>							
000	BALANCE SHEET	0.00	0	0	0	0	0
400	GENERAL REVENUE	0.00	6,061,627	6,061,627	0	7,695,952	7,695,952
	<i>Revenue Total:</i>	0.00	6,061,627	6,061,627	0	7,695,952	7,695,952
<b><u>TRANSFERS IN</u></b>							
061	I & S UNLIMITED TAX REV B	0.00	0	0	0	0	0
074	VETERAN'S BRIDGE TRANSFER	0.00	254,457	254,457	0	253,460	253,460
077	LOS INDIOS BRIDGE	0.00	71,024	71,024	0	70,745	70,745
080	GATEWAY BRIDGE TRANSFER	0.00	247,750	247,750	0	246,779	246,779
083	PARK SYSTEM TRANSFER	0.00	0	0	0	0	0
	<i>Fund Balance:</i>	0.00	573,231	573,231	0	570,984	570,984
<b><u>EXPENDITURE ACCOUNTS</u></b>							
721	2011 REFUNDING CO'S	0.00	495,775	495,775	500,075	500,075	500,325
722	2011 CO'S	0.00	1,127,790	1,127,790	1,223,958	1,223,958	1,224,208
723	2012 REFUNDING CO'S	0.00	562,650	562,650	561,800	561,800	561,800
724	2014 Certificates of Obli	0.00	0	0	0	1,185,680	1,185,680
729	CO'S,SERIES2008	0.00	582,011	582,011	581,372	581,372	581,372
730	CO'S, SERIES 2004	0.00	0	0	0	0	0
741	2002 C.O.'S	0.00	0	0	0	0	0
742	2004 REFUNDING BONDS	0.00	0	0	0	0	0
743	2000 C.O.'S	0.00	0	0	0	0	0
744	2007 C.O.'S	0.00	0	0	0	0	0
745	1994 C.O.'S	0.00	0	0	0	0	0
746	1995 C.O.'S	0.00	0	0	0	0	0
747	LEASED EQUIPMENT PURCHASE	0.00	1,255,952	1,255,952	1,255,952	1,255,952	1,255,952
748	2005 REFUNDING BONDS	0.00	1,832,046	1,832,046	2,159,238	2,159,238	2,159,238
749	2005 C.O.'S	0.00	597,250	597,250	597,250	597,250	597,250
	<i>Expense Total:</i>	0.00	6,453,474	6,453,474	6,879,645	8,065,325	8,065,825

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2014-2015 Budget

Fund 630 Dept. 400

**GENERAL REVENUE**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4101	Current Advalorem Taxes	4,597,710.03	4,675,623	0	6,339,287	6,339,287
4102	Delinquent Advalorem Taxes	210,033.12	173,034	0	173,034	173,034
4103	Supplemental	0.00	0	0	0	0
4104	Current Taxes Other	1,085,139.29	1,185,343	0	1,186,544	1,186,544
4105	Delinquent Tax Revenue Other	70,912.96	66,045	0	66,045	66,045
4107	Discounts Other	-22,717.11	-22,711	0	-121,460	-121,460
4108	Commissions Other	-11,719.06	-12,679	0	-65,353	-65,353
4109	Errors & Adjustments Other	-5,746.13	-6,257	0	-22,906	-22,906
4110	Penalty & Interest Other	41,542.74	39,192	0	144,414	144,414
4151	Discounts	-96,221.85	-89,584	0	-23,923	-23,923
4152	Commissions	-48,256.11	-48,765	0	-12,679	-12,679
4153	Errors and Adjustments	-21,728.27	-15,078	0	-6,263	-6,263
4159	Penalties and Interest	135,320.75	117,464	0	39,212	39,212
4600	Interest Income	447.91	0	0	0	0
	<b><i>Revenue Total:</i></b>	<u>5,934,718.27</u>	<u>6,061,627</u>	<u>0</u>	<u>7,695,952</u>	<u>7,695,952</u>

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2014-2015 Budget

Fund 630 Dept. 721

**2011 REFUNDING CO'S**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6097	Debt Retirement	175,000.00	280,000	290,000	290,000	290,000
6098	Debt Interest	219,825.00	215,275	209,575	209,575	209,575
6099	Fiscal Agent Fees	500.00	500	500	500	750
	<b><i>Expenditure Total:</i></b>	<u>395,325.00</u>	<u>495,775</u>	<u>500,075</u>	<u>500,075</u>	<u>500,325</u>

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2014-2015 Budget

Fund 630 Dept. 722

**2011 CO'S**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6097	Debt Retirement	109,322.00	422,710	528,389	528,389	528,389
6098	Debt Interest	710,446.00	704,580	695,069	695,069	695,069
6099	Fiscal Agent Fees	500.00	500	500	500	750
	<i>Expenditure Total:</i>	<u>820,268.00</u>	<u>1,127,790</u>	<u>1,223,958</u>	<u>1,223,958</u>	<u>1,224,208</u>

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2014-2015 Budget

Fund 630 Dept. 723

**2012 REFUNDING CO'S**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6097	Debt Retirement	120,000.00	290,000	295,000	295,000	295,000
6098	Debt Interest	240,027.35	272,150	266,300	266,300	266,300
6099	Fiscal Agent Fees	500.00	500	500	500	500
	<b><i>Expenditure Total:</i></b>	<u>360,527.35</u>	<u>562,650</u>	<u>561,800</u>	<u>561,800</u>	<u>561,800</u>

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2014-2015 Budget

Fund 630 Dept. 724

**2014 Certificates of Obli**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6097	Debt Retirement	0.00	0	0	410,000	410,000
6098	Debt Interest	0.00	0	0	774,930	774,930
6099	Fiscal Agent Fees	0.00	0	0	750	750
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>1,185,680</u>	<u>1,185,680</u>

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2014-2015 Budget

Fund 630 Dept. 729

**CO'S,SERIES2008**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6097	Debt Retirement	244,295.42	256,823	269,351	269,351	269,351
6098	Debt Interest	337,227.25	324,688	311,521	311,521	311,521
6099	Fiscal Agent Fees	500.00	500	500	500	500
	<i>Expenditure Total:</i>	<u>582,022.67</u>	<u>582,011</u>	<u>581,372</u>	<u>581,372</u>	<u>581,372</u>

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2014-2015 Budget

Fund 630 Dept. 747

**LEASED EQUIPMENT PURCHASE**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6097	Debt Retirement	1,049,059.79	1,100,990	1,100,990	1,100,990	1,100,990
6098	Debt Interest	80,174.73	154,962	154,962	154,962	154,962
6099	Fiscal Agent Fees	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>1,129,234.52</u>	<u>1,255,952</u>	<u>1,255,952</u>	<u>1,255,952</u>	<u>1,255,952</u>



CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2014-2015 Budget

Fund 630 Dept. 748

**2005 REFUNDING BONDS**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6097	Debt Retirement	1,448,682.82	1,383,378	1,735,000	1,735,000	1,735,000
6098	Debt Interest	499,087.50	448,218	423,788	423,788	423,788
6099	Fiscal Agent Fees	500.00	450	450	450	450
	<i>Expenditure Total:</i>	<u>1,948,270.32</u>	<u>1,832,046</u>	<u>2,159,238</u>	<u>2,159,238</u>	<u>2,159,238</u>

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2014-2015 Budget

Fund 630 Dept. 749

**2005 C.O.'S**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6097	Debt Retirement	525,000.00	540,000	540,000	540,000	540,000
6098	Debt Interest	78,100.00	56,800	56,800	56,800	56,800
6099	Fiscal Agent Fees	500.00	450	450	450	450
	<b><i>Expenditure Total:</i></b>	<u>603,600.00</u>	<u>597,250</u>	<u>597,250</u>	<u>597,250</u>	<u>597,250</u>



CAMERON COUNTY, TEXAS

INTERNATIONAL TOLL BRIDGE  
SYSTEM FUND

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

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APPROVED 2014-2015 BUDGET

CAMERON COUNTY, TEXAS  
INTERNATIONAL TOLL BRIDGE SYSTEM  
**INTERNATIONAL TOLL BRIDGE SYSTEM FUNDS**  
Statement of Revenues, Expenditures and Changes in Fund Balance  
**2014-2015 Budget**

	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b>REVENUES</b>				
0000-4451 Tolls	\$ 14,795,319	\$ 15,350,531	\$ 15,465,000	\$ 15,465,000
0000-4600 Interest	59,248	15,926	15,926	15,926
0000-4602 Other	3,301	12,000	12,000	12,000
0000-4614 Lease Revenue	436,040	415,000	415,000	415,000
<b>TOTAL REVENUE</b>	<u>15,293,908</u>	<u>15,793,457</u>	<u>15,907,926</u>	<u>15,907,926</u>
<b>APPROPRIATIONS- Operations</b>	(3,771,545)	(6,540,217)	(6,254,573)	(6,462,015)
Depreciation**	(736,441)	-	-	-
<b>Total Operating Expenses</b>	<u>(4,507,986)</u>	<u>(6,540,217)</u>	<u>(6,254,573)</u>	<u>(6,462,015)</u>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<u>10,785,922</u>	<u>9,253,240</u>	<u>9,653,353</u>	<u>9,445,911</u>
<b>OTHER SOURCES (USES)</b>				
0000-6070 Interlocal Agreement	(1,549,504)	(1,764,641)	(2,116,088)	(2,049,483)
0000-4600 Interest on Revenue Bonds	(1,062,473)	-	-	-
0100-6700 Transfer out - General Fund	(5,724,049)	(6,915,368)	(6,966,281)	(6,825,444)
060-6700 Transfer out - Debt Service	(569,330)	(573,231)	(570,984)	(570,984)
<b>TOTAL OTHER SOURCES (USES)</b>	<u>(8,905,356)</u>	<u>(9,253,240)</u>	<u>(9,653,353)</u>	<u>(9,445,911)</u>
<b>CHANGE IN Net Assets</b>	1,880,566	-	-	-
<b>BEGINNING Net Assets</b>	17,556,729	18,881,479	18,881,479	18,881,479
Prior period Adjustment				
<b>ENDING Net Assets</b>	<u>\$ 19,437,295</u>	<u>\$ 18,881,479</u>	<u>\$ 18,881,479</u>	<u>\$ 18,881,479</u>

CAMERON COUNTY, TEXAS  
VETERANS OPERATING FUND  
2014-2015 Budget

<u>Dept.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Approved</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>							
000	BALANCE SHEET	0.00	0	0	0	0	0
610	TOLL BRIDGE OPERATIONS	0.00	7,025,772	7,025,772	0	7,495,950	7,495,950
	<i>Revenue Total:</i>	<u>0.00</u>	<u>7,025,772</u>	<u>7,025,772</u>	<u>0</u>	<u>7,495,950</u>	<u>7,495,950</u>
<b><u>TRANSFERS OUT</u></b>							
010	GENERAL FUND TRANSFER	0.00	1,551,694	1,551,694	0	1,840,993	1,793,724
015	ROAD & BRIDGE FUND	0.00	0	0	0	0	0
063	I&S LIMITED	0.00	254,457	254,457	0	253,460	253,460
075	VETERANS I&S TRANSFER	0.00	0	0	0	0	0
080	GATEWAY BRIDGE TRANSFER	0.00	0	0	0	0	0
	<i>Fund Balance:</i>	<u>0.00</u>	<u>1,806,151</u>	<u>1,806,151</u>	<u>0</u>	<u>2,094,453</u>	<u>2,047,184</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>							
000	BALANCE SHEET	0.00	1,355,745	1,355,745	0	1,645,044	1,597,776
562	SHERIFF - AUTO THEFT DETA	0.00	392,523	392,523	397,399	397,399	417,268
610	TOLL BRIDGE OPERATIONS	0.00	3,471,353	3,471,353	1,514,601	3,359,054	3,433,722
	<i>Expense Total:</i>	<u>0.00</u>	<u>5,219,621</u>	<u>5,219,621</u>	<u>1,912,000</u>	<u>5,401,497</u>	<u>5,448,766</u>

CAMERON COUNTY, TEXAS  
VETERANS OPERATING FUND  
2014-2015 Budget

Fund 740 Dept. 000

**BALANCE SHEET**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6070	INDIRECT COST	1,288,520.00	1,355,745	0	1,645,044	1,597,776
	<i>Expenditure Total:</i>	1,288,520.00	1,355,745	0	1,645,044	1,597,776

CAMERON COUNTY, TEXAS  
VETERANS OPERATING FUND  
2014-2015 Budget

Fund 740 Dept. 562

**SHERIFF - AUTO THEFT DETA**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	271,857.15	269,688	269,688	269,688	282,088
6004	Overtime	1,369.95	0	0	0	0
6006	FICA	19,920.26	20,631	20,631	20,631	21,580
6007	Group Health	36,800.00	40,000	40,000	40,000	44,800
6008	Retirement	25,596.67	26,210	26,210	26,210	27,394
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	1,965.27	2,000	2,000	2,000	2,000
6011	Workers Compensation	9,233.04	9,746	9,746	9,746	10,186
6012	Unemployment Insurance	1,787.91	2,124	2,124	2,124	2,220
6013	Photocopying	0.00	0	0	0	0
6016	Gasoline	23,053.10	20,250	24,000	24,000	24,000
6020	Tires and Tubes	0.00	0	0	0	0
6030	Vehicle Repairs	0.00	648	1,000	1,000	1,000
6057	Vehicle Insurance	1,926.00	1,165	2,000	2,000	2,000
6058	Liability Other Insurance	0.00	61	0	0	0
	<b><i>Expenditure Total:</i></b>	<b>393,509.35</b>	<b>392,523</b>	<b>397,399</b>	<b>397,399</b>	<b>417,268</b>



CAMERON COUNTY, TEXAS  
VETERANS OPERATING FUND  
2014-2015 Budget

Fund 740 Dept. 610

**TOLL BRIDGE OPERATIONS**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4451	Tolls - Entrance Fees	6,642,529.61	6,829,822	0	7,300,000	7,300,000
4461	Audit Fees	0.00	0	0	0	0
4600	Interest Income	9,755.84	8,950	0	8,950	8,950
4602	Miscellaneous	0.00	0	0	0	0
4614	Land Rental	0.00	12,000	0	12,000	12,000
4841	Concessions Leases	175,000.08	175,000	0	175,000	175,000
	<b>Revenue Total:</b>	<u>6,827,285.53</u>	<u>7,025,772</u>	<u>0</u>	<u>7,495,950</u>	<u>7,495,950</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	0.00	0	0	0	0
6002	Salaries-Assistants/Deputies	48,672.74	65,494	65,494	65,494	66,250
6003	Salaries-Employees	689,947.88	750,517	750,517	750,517	795,774
6004	Overtime	67,501.51	40,000	45,000	40,000	40,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	59,097.01	65,408	65,408	65,408	69,005
6007	Group Health	144,173.00	156,710	156,710	156,710	175,515
6008	Retirement	75,656.07	84,390	84,390	84,390	89,030
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	21,580.33	19,700	19,700	19,700	19,700
6011	Workers Compensation	20,377.62	20,573	20,573	20,573	21,810
6012	Unemployment Insurance	5,571.66	6,840	6,840	6,840	7,216
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	16,209.76	15,659	15,659	16,000	16,000
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	22,390.71	24,000	24,000	24,000	24,000
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	298.66	500	500	500	500
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	4,698.37	2,600	2,600	2,600	2,600
6031	Building Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	113.85	4,000	4,000	4,000	4,000
6040	Audit and Accounting	8,666.67	12,000	12,000	6,000	6,000
6042	Engineering	0.00	0	0	0	0
6045	Professional Services	36,723.42	25,000	25,000	25,000	25,000
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	1,816.56	4,460	4,460	2,400	2,400
6048	Communications	6,539.43	8,000	8,000	3,000	3,000
6049	Postage	3,618.75	4,500	4,500	4,000	4,000
6050	Travel	976.80	9,000	9,000	9,000	9,000
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6054	Advertising	1,000.01	1,000	1,000	1,000	1,000
6055	Printing and Binding	0.00	0	0	0	0
6056	Property Insurance	53,662.06	57,400	57,400	57,000	57,000
6057	Vehicle Insurance	1,455.00	2,500	2,500	2,500	2,500

CAMERON COUNTY, TEXAS  
VETERANS OPERATING FUND  
2014-2015 Budget

Fund 740 Dept. 610

**TOLL BRIDGE OPERATIONS**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
6058	Liability Other Insurance	5,722.91	10,000	10,000	10,000	10,000
6059	Bonds	0.00	0	0	0	0
6060	Electricity	17,424.52	26,000	26,000	23,000	23,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	7,632.42	3,500	3,500	5,000	5,000
6063	Sewage and Garbage	5,405.17	5,000	5,000	5,000	5,000
6064	Building Maintenance	5,496.49	6,000	6,000	6,000	6,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	23,627.84	26,000	26,000	26,000	26,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	2,813.58	3,100	3,100	3,100	3,100
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	15,100.00	13,000	13,000	13,000	13,000
6077	Data Processing	2,455.72	2,500	2,500	2,500	2,500
6078	Education and Training	0.00	750	750	750	750
6082	Contractual Expense	5,188.67	8,000	8,000	4,000	4,000
6084	Judges	0.00	0	0	0	0
6091	Building Improvements	0.00	3,500	3,500	3,500	3,500
6096	Equipment	0.00	20,000	20,000	20,000	20,000
6097	Debt Retirement	0.00	1,305,384	0	1,280,118	1,280,118
6098	Debt Interest	799,525.47	655,368	0	587,454	587,454
6099	Fiscal Agent Fees	0.00	1,000	0	1,000	1,000
6195	Safety Supplies	485.50	2,000	2,000	2,000	2,000
6196	Safety Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>2,181,626.16</u>	<u>3,471,353</u>	<u>1,514,601</u>	<u>3,359,054</u>	<u>3,433,722</u>

CAMERON COUNTY, TEXAS  
FREE TRADE BRIDGE - OPERA  
2014-2015 Budget

<u>Dept.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Approved</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>							
000	BALANCE SHEET	0.00	0	0	0	0	0
610	TOLL BRIDGE OPERATIONS	0.00	1,841,067	1,841,067	0	1,849,000	1,849,000
6101	LOS INDIOS PARKING	0.00	0	0	0	0	0
	<i>Revenue Total:</i>	<u>0.00</u>	<u>1,841,067</u>	<u>1,841,067</u>	<u>0</u>	<u>1,849,000</u>	<u>1,849,000</u>
<b><u>TRANSFERS OUT</u></b>							
010	GENERAL FUND TRANSFER	0.00	408,895	408,895	0	471,044	451,707
015	ROAD & BRIDGE FUND	0.00	0	0	0	0	0
063	I&S LIMITED	0.00	71,024	71,024	0	70,745	70,745
078	LOS INDIOS I&S	0.00	0	0	0	0	0
079	LOS INDIOS BRIDGE DEBT RE	0.00	0	0	0	0	0
080	GATEWAY BRIDGE TRANSFER	0.00	0	0	0	0	0
081	BRIDGE I&S TRANSFER	0.00	0	0	0	0	0
	<i>Fund Balance:</i>	<u>0.00</u>	<u>479,919</u>	<u>479,919</u>	<u>0</u>	<u>541,789</u>	<u>522,452</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>							
000	BALANCE SHEET	0.00	408,896	408,896	0	471,044	451,707
610	TOLL BRIDGE OPERATIONS	0.00	952,252	952,252	788,285	836,167	874,841
6101	LOS INDIOS PARKING	0.00	0	0	0	0	0
810	GENERAL FUND TRANSFER	0.00	0	0	0	0	0
	<i>Expense Total:</i>	<u>0.00</u>	<u>1,361,148</u>	<u>1,361,148</u>	<u>788,285</u>	<u>1,307,211</u>	<u>1,326,548</u>

CAMERON COUNTY, TEXAS  
 FREE TRADE BRIDGE - OPERA  
 2014-2015 Budget

Fund 770 Dept. 000

**BALANCE SHEET**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6070	INDIRECT COST	<u>260,984.00</u>	<u>408,896</u>	<u>0</u>	<u>471,044</u>	<u>451,707</u>
	<i>Expenditure Total:</i>	<u>260,984.00</u>	<u>408,896</u>	<u>0</u>	<u>471,044</u>	<u>451,707</u>

CAMERON COUNTY, TEXAS  
FREE TRADE BRIDGE - OPERA  
2014-2015 Budget

Fund 770 Dept. 610

**TOLL BRIDGE OPERATIONS**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4380	Financing Proceeds	0.00	0	0	0	0
4451	Tolls - Entrance Fees	1,741,520.22	1,780,067	0	1,788,000	1,788,000
4457	Abused Children's Council	0.00	0			
4600	Interest Income	1,374.65	1,000	0	1,000	1,000
4602	Miscellaneous	0.00	0	0	0	0
4841	Concessions Leases	49,039.87	60,000	0	60,000	60,000
	<i>Revenue Total:</i>	<u>1,791,934.74</u>	<u>1,841,067</u>	<u>0</u>	<u>1,849,000</u>	<u>1,849,000</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	0.00	0	0	0	0
6002	Salaries-Assistants/Deputies	19,453.45	36,059	36,059	36,059	36,505
6003	Salaries-Employees	324,745.90	366,345	366,345	366,345	389,864
6004	Overtime	42,986.06	20,000	30,000	20,000	20,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	28,633.98	32,314	32,314	32,314	34,147
6007	Group Health	73,494.00	79,885	79,885	79,885	89,471
6008	Retirement	36,388.01	41,691	41,691	41,691	44,057
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	1,269.88	9,600	9,600	9,600	9,600
6011	Workers Compensation	11,427.40	11,812	11,812	11,812	12,544
6012	Unemployment Insurance	2,650.07	3,379	3,379	3,379	3,571
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	7,385.78	8,000	8,000	8,000	8,000
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	3,260.37	5,000	5,000	5,000	5,000
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	1,499.45	3,000	3,000	2,500	2,500
6031	Building Supplies	0.00	0	0	0	0
6040	Audit and Accounting	6,666.66	5,000	5,000	6,000	6,000
6042	Engineering	0.00	0	0	0	0
6045	Professional Services	21,999.91	12,320	15,000	15,000	15,000
6046	Medical and Dental	0.00	100	0	0	0
6047	Mobile Phones	362.94	2,000	2,000	2,000	2,000
6048	Communications	9,353.28	8,000	8,000	8,000	8,000
6049	Postage	0.00	750	750	750	750
6050	Travel	3,906.32	8,000	8,000	8,000	8,000
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6054	Advertising	4,499.99	3,000	3,000	3,000	3,000
6055	Printing and Binding	0.00	0	0	0	0
6056	Property Insurance	49,188.96	31,200	31,200	50,000	50,000
6057	Vehicle Insurance	192.00	550	550	550	550
6058	Liability Other Insurance	1,539.61	6,000	6,000	2,000	2,000
6059	Bonds	0.00	0	0	0	0
6060	Electricity	33,352.856	34,000	34,000	34,000	34,000

CAMERON COUNTY, TEXAS  
FREE TRADE BRIDGE - OPERA  
2014-2015 Budget

Fund 770 Dept. 610

**TOLL BRIDGE OPERATIONS**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
6061	Natural Gas	0.00	0	0	0	0
6062	Water	553.48	2,500	2,500	2,500	2,500
6063	Sewage and Garbage	0.00	1,208	1,200	1,208	1,208
6064	Building Maintenance	16,500.07	2,000	2,000	2,000	2,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	4,460.80	8,000	8,000	5,000	5,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	2,336.90	2,500	2,500	2,500	2,500
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	17,000.00	2,400	12,500	17,000	17,000
6077	Data Processing	0.00	12,000	2,000	2,000	2,000
6078	Education and Training	0.00	500	500	500	500
6082	Contractual Expense	9,397.07	9,016	9,000	5,600	5,600
6084	Judges	0.00	0	0	0	0
6091	Building Improvements	0.00	1,500	1,500	1,500	1,500
6096	Equipment	0.00	7,680	5,000	5,000	5,000
6097	Debt Retirement	0.00	131,991	0	20,641	20,641
6098	Debt Interest	52,130.58	41,952	0	23,833	23,833
6099	Fiscal Agent Fees	0.00	0	0	0	0
6195	Safety Supplies	0.00	1,000	1,000	1,000	1,000
	<i>Expenditure Total:</i>	<u>786,635.72</u>	<u>952,252</u>	<u>788,285</u>	<u>836,167</u>	<u>874,841</u>

CAMERON COUNTY, TEXAS  
GATEWAY BRIDGE - OPERATING  
2014-2015 Budget

<u>Dept.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Approved</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>							
000	BALANCE SHEET	0.00	0	0	0	0	0
610	TOLL BRIDGE OPERATIONS	0.00	6,926,618	6,926,618	0	6,562,976	6,562,976
	<i>Revenue Total:</i>	<u>0.00</u>	<u>6,926,618</u>	<u>6,926,618</u>	<u>0</u>	<u>6,562,976</u>	<u>6,562,976</u>
<b><u>TRANSFERS IN</u></b>							
074	VETERAN'S BRIDGE TRANSFER	0.00	0	0	0	0	0
077	LOS INDIOS BRIDGE	0.00	0	0	0	0	0
	<i>Fund Balance:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>TRANSFERS OUT</u></b>							
010	GENERAL FUND TRANSFER	0.00	4,954,779	4,954,779	0	4,654,244	4,580,013
015	ROAD & BRIDGE FUND	0.00	0	0	0	0	0
063	I&S LIMITED	0.00	247,750	247,750	0	246,779	246,779
076	LOS TOMATES CONSTRUCTION	0.00	0	0	0	0	0
077	LOS INDIOS BRIDGE	0.00	0	0	0	0	0
081	BRIDGE I&S TRANSFER	0.00	0	0	0	0	0
	<i>Fund Balance:</i>	<u>0.00</u>	<u>5,202,529</u>	<u>5,202,529</u>	<u>0</u>	<u>4,901,023</u>	<u>4,826,792</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>							
000	BALANCE SHEET	0.00	0	0	0	0	0
610	TOLL BRIDGE OPERATIONS	0.00	1,724,089	1,724,089	1,323,286	1,661,953	1,736,184
	<i>Expense Total:</i>	<u>0.00</u>	<u>1,724,089</u>	<u>1,724,089</u>	<u>1,323,286</u>	<u>1,661,953</u>	<u>1,736,184</u>

CAMERON COUNTY, TEXAS  
GATEWAY BRIDGE - OPERATING  
2014-2015 Budget

Fund 800 Dept. 610

**TOLL BRIDGE OPERATIONS**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4451	Tolls - Entrance Fees	6,411,269.08	6,740,642	0	6,377,000	6,377,000
4454	JPTech Fee	0.00	0	0	0	0
4600	Interest Income	14,213.42	5,976	0	5,976	5,976
4602	Miscellaneous	0.00	0	0	0	0
4614	Land Rental	200,000.00	180,000	0	180,000	180,000
4640	Sale of Surplus	1,001.00	0	0	0	0
4896	Rent	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>6,626,483.50</u>	<u>6,926,618</u>	<u>0</u>	<u>6,562,976</u>	<u>6,562,976</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	14,194.26	31,600	31,600	31,600	31,927
6003	Salaries-Employees	561,557.86	760,736	760,736	760,736	806,453
6004	Overtime	70,959.30	40,000	45,000	40,000	40,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	48,147.58	63,674	63,674	63,674	67,196
6007	Group Health	141,202.00	153,480	153,480	153,480	171,898
6008	Retirement	60,521.56	82,152	82,152	82,152	86,696
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	4,687.20	19,600	19,600	19,600	19,600
6011	Workers Compensation	18,162.19	23,135	23,135	23,135	24,470
6012	Unemployment Insurance	4,399.19	6,659	6,659	6,659	7,027
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	13,663.44	14,929	14,900	14,900	14,900
6016	Gasoline	0.00	1,000	1,000	1,000	1,000
6040	Audit and Accounting	7,666.67	6,400	6,400	6,400	6,400
6042	Engineering	0.00	0	0	0	0
6045	Professional Services	13,421.19	5,000	5,000	5,000	5,000
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	8,408.63	4,000	4,000	8,500	8,500
6048	Communications	639.41	4,000	4,000	1,000	1,000
6049	Postage	329.49	250	250	400	400
6050	Travel	1,210.44	2,000	2,000	2,000	2,000
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6056	Property Insurance	58,866.18	35,700	35,700	60,000	60,000
6057	Vehicle Insurance	0.00	0	0	0	0
6058	Liability Other Insurance	2,002.92	8,400	8,400	4,000	4,000
6059	Bonds	0.00	0	0	0	0
6060	Electricity	9,018.09	20,000	20,000	14,000	14,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	5,934.87	1,750	1,750	2,400	2,400
6063	Sewage and Garbage	938.38	2,100	2,100	2,000	2,000
6064	Building Maintenance	6,695.50	7,050	7,000	7,000	7,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	6,364.92	4,250	4,250	4,250	4,250



CAMERON COUNTY, TEXAS  
GATEWAY BRIDGE - OPERATING  
2014-2015 Budget

Fund 800 Dept. 610

**TOLL BRIDGE OPERATIONS**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	521.85	4,000	4,000	4,000	4,000
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	5,000.00	1,500	1,500	1,500	1,500
6077	Data Processing	1,194.00	1,500	1,500	1,500	1,500
6078	Education and Training	0.00	0	0	0	0
6082	Contractual Expense	4,962.67	5,336	5,500	4,000	4,000
6084	Judges	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	208,018	0	148,144	148,144
6098	Debt Interest	210,817.15	197,870	0	180,923	180,923
6099	Fiscal Agent Fees	0.00	0	0	0	0
6195	Safety Supplies	0.00	1,500	1,500	1,500	1,500
	<b><i>Expenditure Total:</i></b>	<u>1,281,486.94</u>	<u>1,724,089</u>	<u>1,323,286</u>	<u>1,661,953</u>	<u>1,736,184</u>

CAMERON COUNTY, TEXAS

## COLONIA LIGHT/SCOFFLAW FUND

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APPROVED 2014-2015 BUDGET

CAMERON COUNTY, TEXAS  
**COLONIA LIGHT/SCOFFLAW FUND**  
 Statement of Revenues, Expenditures and Changes in Fund Balance  
 2014-2015 Budget

	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b>REVENUES</b>				
0000-4200 Program Revenues	90,650	97,680	97,680	97,680
0000-4614 Assessment	56,034	57,508	64,351	64,351
<b>TOTAL REVENUE</b>	<u>146,684</u>	<u>155,188</u>	<u>162,031</u>	<u>162,031</u>
<b>APPROPRIATIONS</b>				
Scofflaw	(57,619)	(98,561)	(97,680)	(102,307)
Colonia Lights	(57,408)	(58,285)	(66,549)	(66,614)
<b>Total Operating Expenses</b>	<u>(115,027)</u>	<u>(156,846)</u>	<u>(164,229)</u>	<u>(168,921)</u>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<u>31,657</u>	<u>(1,658)</u>	<u>(2,198)</u>	<u>(6,890)</u>
<b>OTHER SOURCES (USES)</b>				
Interest	403	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<u>403</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>CHANGE IN Net Assets</b>	32,060	(1,658)	(2,198)	(6,890)
<b>BEGINNING Net Assets</b>	120,006	152,066	152,066	152,066
<b>ENDING Net Assets</b>	<u>\$ 152,066</u>	<u>\$ 150,408</u>	<u>\$ 149,868</u>	<u>\$ 145,176</u>

CAMERON COUNTY, TEXAS  
COLONIA LIGHTS/SCOFFLAW  
2014-2015 Budget

<u>Dept.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Approved</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>							
000	BALANCE SHEET	0.00	0	0	0	0	0
499	TAX ASSESSOR-COLLECTOR	0.00	97,680	97,680	0	97,680	97,680
542	SOLID WASTE COLLECTION	0.00	57,508	64,528	0	64,351	64,351
	<i>Revenue Total:</i>	0.00	155,188	162,208	0	162,031	162,031
<b><u>EXPENDITURE ACCOUNTS</u></b>							
499	TAX ASSESSOR-COLLECTOR	0.00	98,561	139,561	0	97,680	102,307
542	SOLID WASTE COLLECTION	0.00	14,785	23,555	0	19,568	19,633
5421	CAMERON PARK	0.00	18,000	16,250	0	22,620	22,620
5422	LAGUNA HEIGHTS	0.00	25,500	25,500	0	10,100	10,100
5423	MEADOW BROOKE	0.00	0	0	0	3,287	3,287
5424	RANCHO GRANDE SOUTH	0.00	0	0	0	1,140	1,140
5425	SALDIVAR SUBDIVISION	0.00	0	0	0	1,354	1,354
5426	BENT TREE SUBDIVISION	0.00	0	0	0	7,066	7,066
5427	SAN CARLOS SUBDIVISION	0.00	0	0	0	1,414	1,414
	<i>Expense Total:</i>	0.00	156,846	204,866	0	164,229	168,921

CAMERON COUNTY, TEXAS  
COLONIA LIGHTS/SCOFFLAW  
2014-2015 Budget

Fund 820 Dept. 499

**TAX ASSESSOR-COLLECTOR**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4200	Program Revenues	90,650.00	97,680	0	97,680	97,680
	<i>Revenue Total:</i>	<u>90,650.00</u>	<u>97,680</u>	<u>0</u>	<u>97,680</u>	<u>97,680</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	5,135.38	5,000	0	5,000	5,000
6003	Salaries-Employees	27,832.02	59,000	0	59,000	62,000
6006	FICA	2,505.88	5,049	0	5,049	5,279
6007	Group Health	4,985.72	10,300	0	10,300	11,536
6008	Retirement	3,092.66	6,514	0	6,514	6,628
6011	Workers Compensation	255.69	495	0	495	518
6012	Unemployment Insurance	227.61	528	0	528	552
6014	Office Supplies	999.88	1,000	0	1,000	1,000
6016	Gasoline	3,770.22	2,500	0	2,500	2,500
6030	Vehicle Repairs	394.76	500	0	500	500
6049	Postage	0.00	0	0	1,000	1,000
6054	Advertising	1,168.61	1,540	0	1,540	1,540
6057	Vehicle Insurance	433.00	0	0	1,000	1,000
6069	Equipment Rental	1,500.00	1,800	0	1,800	1,800
6077	Data Processing	5,313.74	45,335	0	1,454	1,454
6078	Education and Training	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>57,615.17</u>	<u>139,561</u>	<u>0</u>	<u>97,680</u>	<u>102,307</u>

CAMERON COUNTY, TEXAS  
COLONIA LIGHTS/SCOFFLAW  
2014-2015 Budget

Fund 820 Dept. 542

**SOLID WASTE COLLECTION**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4458	Solid Waste Collection Fee	56,034.29	57,508	0	64,351	64,351
4473	Set up fee	0.00	0	0	0	0
4602	Miscellaneous	0.00	7,020			
	<i>Revenue Total:</i>	<u>56,034.29</u>	<u>64,528</u>	<u>0</u>	<u>64,351</u>	<u>64,351</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	4,018.80	4,000	0	4,000	4,000
6003	Salaries-Employees	3,077.64	3,000	0	3,000	3,000
6006	FICA	526.27	536	0	536	536
6007	Group Health	689.93	700	0	700	784
6008	Retirement	673.28	691	0	691	672
6011	Workers Compensation	55.75	53	0	53	53
6012	Unemployment Insurance	49.09	56	0	56	56
6014	Office Supplies	3,727.94	4,749	0	7,782	4,749
6016	Gasoline	0.00	0	0	0	0
6049	Postage	2,000.00	2,750	0	2,750	2,750
6054	Advertising	0.00	0	0	0	0
6077	Data Processing	0.00	0	0	0	3,033
6094	Drainage Ditches	0.00	7,020			
	<i>Expenditure Total:</i>	<u>14,818.70</u>	<u>23,555</u>	<u>0</u>	<u>19,568</u>	<u>19,633</u>

CAMERON COUNTY, TEXAS  
COLONIA LIGHTS/SCOFFLAW  
2014-2015 Budget

Fund 820 Dept. 5421

CAMERON PARK

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	19,250.44	16,250	0	22,620	22,620
	<i>Expenditure Total:</i>	<u>19,250.44</u>	<u>16,250</u>	<u>0</u>	<u>22,620</u>	<u>22,620</u>

CAMERON COUNTY, TEXAS  
COLONIA LIGHTS/SCOFFLAW  
2014-2015 Budget

Fund 820 Dept. 5422

LAGUNA HEIGHTS

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6030	Vehicle Repairs	0.00	0	0	0	0
6060	Electricity	23,339.23	25,500	0	10,100	10,100
	<i>Expenditure Total:</i>	<u>23,339.23</u>	<u>25,500</u>	<u>0</u>	<u>10,100</u>	<u>10,100</u>



CAMERON COUNTY, TEXAS  
COLONIA LIGHTS/SCOFFLAW  
2014-2015 Budget

Fund 820 Dept. 5423

MEADOW BROOKE

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	0.00	0	0	3,287	3,287
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>3,287</u>	<u>3,287</u>

CAMERON COUNTY, TEXAS  
COLONIA LIGHTS/SCOFFLAW  
2014-2015 Budget

Fund 820 Dept. 5424

**RANCHO GRANDE SOUTH**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	0.00	0	0	1,140	1,140
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>1,140</u>	<u>1,140</u>

CAMERON COUNTY, TEXAS  
COLONIA LIGHTS/SCOFFLAW  
2014-2015 Budget

Fund 820 Dept. 5425

SALDIVAR SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	0.00	0	0	1,354	1,354
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>1,354</u>	<u>1,354</u>

CAMERON COUNTY, TEXAS  
COLONIA LIGHTS/SCOFFLAW  
2014-2015 Budget

Fund 820 Dept. 5426

BENT TREE SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	0.00	0	0	7,066	7,066
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>7,066</u>	<u>7,066</u>

CAMERON COUNTY, TEXAS  
COLONIA LIGHTS/SCOFFLAW  
2014-2015 Budget

Fund 820 Dept. 5427

SAN CARLOS SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	0.00	0	0	1,414	1,414
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>1,414</u>	<u>1,414</u>

CAMERON COUNTY, TEXAS

PARK SYSTEM REVENUE FUND

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APPROVED 2014-2015 BUDGET

Cameron County, Texas  
**PARK SYSTEM REVENUE FUND**  
Statement of Revenues, Expenditures and Changes in Retained Earnings  
For the Fiscal Year Ending September 30, 2015

Fund 830

	2013 Actual	2014 Approved	2014 Year-End Estimate	2015 Recommended	2015 Approved
<b>OPERATING REVENUES</b>					
Community Parks	\$ 15,392	\$ 4,500	\$ 4,500	\$ 10,341	\$ 10,341
Isla Blanca Park	5,053,673	5,059,477	5,059,477	5,156,320	5,226,628
Andy Bowie Park	456,288	451,368	451,368	507,493	507,493
Adolph Thomae Park	268,770	325,578	325,578	266,400	266,400
Public Beaches	660,932	608,796	608,796	504,670	504,670
Trash Bag Revenue	-	100,000	100,000	171,609	171,609
Beach Clean Up	2,850	-	-	-	-
Beach Safety Program	375,368	-	-	384,345	384,345
<b>TOTAL OPERATING REVENUE</b>	<u>6,833,273</u>	<u>6,549,719</u>	<u>6,549,719</u>	<u>7,001,178</u>	<u>7,071,486</u>
<b>OPERATING EXPENSES</b>					
Laureles	55,763	69,623	69,623	72,623	72,623
Community Parks	446,241	310,928	310,928	335,296	347,323
La Paloma Park	48,112	55,691	55,691	58,391	58,391
Browne Road Park	173,777	184,523	184,523	214,052	233,978
El Ranchito Park	-	-	-	50,753	50,753
Isla Blanca Park	1,579,945	1,696,293	1,696,293	1,701,793	1,745,591
Andy Bowie Park	228,881	260,857	260,857	270,767	288,043
Adolph Thomae Park	199,313	240,280	240,280	252,514	288,708
Public Beaches	339,367	225,749	225,749	235,549	240,322
Trash Bag Collection Program	-	100,000	100,000	130,154	130,154
Capital Improvements	-	244,643	244,643	244,643	244,643
Bond Capital Improvements	-	1,900,000	1,900,000	500,000	500,000
Beach Cleanup	-	-	-	-	-
Park Rangers	438,956	650,819	650,819	666,068	710,966
Code Enforcement	50,579	37,261	37,261	37,261	37,261
Beach Safety Program	357,088	352,211	352,211	384,328	386,714
Administration	815,042	1,791,501	1,791,501	1,794,897	1,714,749
Greens Division	161,115	188,807	188,807	188,807	229,492
<b>TOTAL OPERATING EXPENSES</b>	<u>4,894,179</u>	<u>8,309,186</u>	<u>8,309,186</u>	<u>7,137,896</u>	<u>7,279,711</u>
Less: Depreciation/Capital Projects	<u>926,238</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET OPERATING INCOME</b>	<u>1,012,856</u>	<u>(1,759,467)</u>	<u>(1,759,467)</u>	<u>(136,718)</u>	<u>(208,225)</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Other Resources	20,659	8,000	8,000	1,500	1,500
Gain on Sale of Capital Assets	18,975	-	-	-	-
State Grants	1,180,452	2,566,970	2,566,970	3,048,513	3,048,513
Bond Proceeds	-	1,900,000	1,900,000	500,000	500,000
Interest expense and fiscal agent fees	(371,323)	-	-	-	-
Bond Issuance Costs	(13,057)	-	-	-	-
Transfer In	-	-	-	-	-
Transfer to General Fund ( Learning Centers)	(335,164)	(238,579)	(238,579)	(238,579)	(252,545)
Transfer to Park Debt Service Fund	-	-	-	-	-
Donations	-	-	-	-	-
Grant & Program Expenses	(930,452)	(2,632,924)	(2,632,924)	(3,343,716)	(3,343,716)
Other Uses	0	-	-	-	-
<b>TOTAL NON-OPERATING REVENUES AND (EXPENSES)</b>	<u>(429,910)</u>	<u>1,603,467</u>	<u>1,603,467</u>	<u>(32,282)</u>	<u>(46,248)</u>
<b>INCREASE (DECREASE) IN RETAINED EARNINGS/ FUND BALANCE</b>	<u>582,946</u>	<u>(156,000)</u>	<u>(156,000)</u>	<u>(169,000)</u>	<u>(254,473)</u>
Beginning Net Assets	<u>10,292,686</u>	<u>10,712,338</u>	<u>10,712,338</u>	<u>10,556,338</u>	<u>10,556,338</u>
Prior Period Adjustment	<u>(163,294)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Ending Net Assets</b>	<u>\$ 10,712,338</u>	<u>\$ 10,556,338</u>	<u>\$ 10,556,338</u>	<u>\$ 10,387,338</u>	<u>\$ 10,301,865</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2014-2015 Budget

<u>Dept.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Approved</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>							
000	BALANCE SHEET	0.00	8,000	8,000	1,500	1,500	1,500
535	LAURELS	0.00	0	0	0	0	0
652	COMMUNITY PARKS	0.00	4,500	4,500	10,341	10,341	10,341
6521	SANTA MARIA-LEARNING CENT	0.00	0	0	0	0	0
654	BROWNE ROAD PARK	0.00	0	0	0	0	0
655	CIAP GRANT PROJECTS	0.00	48,000	48,000	0	0	0
6551	CIAP-ADMIN	0.00	73,703	73,703	0	0	0
6552	CIAP-NATURE PARK	0.00	628,315	628,315	628,315	628,315	628,315
6553	CIAP-DEEP RIVER	0.00	90,000	90,000	90,000	90,000	90,000
6554	CIAP-BEACH ENHANCEMENT	0.00	0	0	0	0	0
6555	CIAP-OIL SPILL	0.00	70,738	70,738	0	0	0
6556	CIAP-ISLA DEL CARMEN	0.00	0	0	0	0	0
6557	CIAP-PLANT CENTER	0.00	185,000	185,000	185,000	185,000	185,000
6558	CIAP-SHORELINE STABILIZAT	0.00	245,000	245,000	245,000	245,000	245,000
6559	CIAP	0.00	0	0	0	0	0
656	CABANA PROJECT-ISLA BLANC	0.00	126,284	126,284	126,284	126,284	126,284
6561	CIAP	0.00	0	0	0	0	0
6562	BAHIA GRANDE PHASE III	0.00	575,000	575,000	575,000	575,000	575,000
657	BIRD WATCH OVERLOOK PROJE	0.00	0	0	0	0	0
6571	CIAP-BAHIA GRANDE PHASE 4	0.00	0	0	0	0	0
6585	HWY 48 BOAT RAMP	0.00	74,930	74,930	74,930	74,930	74,930
659	CMP CYCLE 6 PROJECT-RESTR	0.00	0	0	0	0	0
660	ISLA BLANCA PARK	0.00	5,059,477	5,059,477	4,209,260	4,209,260	4,279,568
6601	ISLA BLANCA BEACH MAINTEN	0.00	0	0	947,060	947,060	947,060
661	ANDY BOWIE PARK	0.00	451,368	451,368	428,023	428,023	428,023
6611	ANDY BOWIE BEACH MAINTENA	0.00	0	0	79,470	79,470	79,470
662	THOMAE PARK	0.00	325,578	325,578	810,150	810,150	810,150
663	PARKS CAPITAL IMPROVEMENT	0.00	1,900,000	1,441,905	500,000	500,000	500,000
664	PUBLIC BEACHES	0.00	608,796	608,796	600,670	600,670	600,670
6641	TRASH BAG COLLECTION PROG	0.00	100,000	100,000	171,609	171,609	171,609
667	E.K.ATWOOD PARK	0.00	0	0	0	0	0
668	PARK RANGERS	0.00	0	0	0	0	0
6682	BEACH SAFETY PROGRAM	0.00	0	0	384,345	384,345	384,345
669	PARK SYSTEM ADMINISTRATIO	0.00	0	0	0	0	0
6692	Parks Donation	0.00	0	2,300	0	0	0
6693	BAHIA GRANDE	0.00	450,000	484,234	484,234	484,234	484,234
6694	PARKS SUMMER PROGRAM	0.00	0	0	0	0	0
	<i>Revenue Total:</i>	<u>0.00</u>	<u>11,024,689</u>	<u>10,603,128</u>	<u>10,551,191</u>	<u>10,551,191</u>	<u>10,621,499</u>
<b><u>TRANSFERS IN</u></b>							
010	GENERAL FUND TRANSFER	0.00	0	0	0	0	0
	<i>Fund Balance:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>TRANSFERS OUT</u></b>							
005	CAPITAL PROJECTS	0.00	0	0	0	0	0



CAMERON COUNTY, TEXAS  
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<u>Dept.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Approved</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
010	GENERAL FUND TRANSFER	0.00	238,579	238,579	238,579	238,579	252,545
063	I&S LIMITED	0.00	0	0	0	0	0
084	PARK I&S TRANSFER	0.00	0	0	0	0	0
	<i>Fund Balance:</i>	0.00	238,579	238,579	238,579	238,579	252,545
<b><u>EXPENDITURE ACCOUNTS</u></b>							
000	BALANCE SHEET	0.00	0	0	0	0	0
010	GENERAL FUND TRANSFER	0.00	0	0	0	0	0
535	LAURELS	0.00	69,623	69,623	82,305	72,623	72,623
652	COMMUNITY PARKS	0.00	310,928	326,203	343,756	335,296	347,323
6521	SANTA MARIA-LEARNING CENT	0.00	0	0	0	0	0
6522	SANTA ROSA-LEARNING CENTE	0.00	0	0	0	0	0
6524	RIO HONDO	0.00	0	0	0	0	0
6528	LA PALOMA	0.00	55,691	55,691	75,674	58,391	58,391
654	BROWNE ROAD PARK	0.00	184,523	179,123	233,716	214,052	233,978
6541	EL RANCHTIO PARK	0.00	0	0	50,753	50,753	50,753
655	CIAP GRANT PROJECTS	0.00	64,000	64,000	0	0	0
6551	CIAP-ADMIN	0.00	73,704	73,704	0	0	0
6552	CIAP-NATURE PARK	0.00	628,315	628,315	628,315	628,315	628,315
6553	CIAP-DEEP RIVER	0.00	90,000	90,000	90,000	90,000	90,000
6554	CIAP-BEACH ENHANCEMENT	0.00	0	0	0	0	0
6555	CIAP-OIL SPILL	0.00	70,738	70,738	0	0	0
6556	CIAP-ISLA DEL CARMEN	0.00	0	0	0	0	0
6557	CIAP-PLANT CENTER	0.00	185,000	185,000	185,000	185,000	185,000
6558	CIAP-SHORELINE STABILIZAT	0.00	245,000	245,000	245,000	245,000	245,000
6559	CIAP	0.00	0	0	0	0	0
656	CABANA PROJECT-ISLA BLANC	0.00	126,284	126,284	126,284	126,284	126,284
6561	CIAP	0.00	0	0	0	0	0
6562	BAHIA GRANDE PHASE III	0.00	575,000	575,000	575,000	575,000	575,000
657	BIRD WATCH OVERLOOK PROJE	0.00	0	0	0	0	0
6571	CIAP-BAHIA GRANDE PHASE 4	0.00	0	0	0	0	0
6585	HWY 48 BOAT RAMP	0.00	124,883	127,320	124,883	124,883	124,883
659	CMP CYCLE 6 PROJECT-RESTR	0.00	0	0	0	0	0
660	ISLA BLANCA PARK	0.00	1,696,293	1,301,630	1,725,847	1,431,386	1,475,184
6601	ISLA BLANCA BEACH MAINTEN	0.00	0	378,537	0	270,407	270,407
661	ANDY BOWIE PARK	0.00	247,057	164,081	277,250	223,916	241,192
6611	ANDY BOWIE BEACH MAINTENA	0.00	0	93,423	0	46,851	46,851
662	THOMAE PARK	0.00	240,280	246,607	991,187	977,514	1,013,708
663	PARKS CAPITAL IMPROVEMENT	0.00	1,900,000	1,441,905	500,000	500,000	500,000
6631	PARKS CAPITAL IMPROVEMNTS	0.00	244,643	244,643	244,643	244,643	244,643
664	PUBLIC BEACHES	0.00	225,749	232,503	395,222	395,549	400,322
6641	TRASH BAG COLLECTION PROG	0.00	100,000	225,761	114,092	130,154	130,154
667	E.K.ATWOOD PARK	0.00	0	0	0	0	0
668	PARK RANGERS	0.00	650,819	665,689	710,125	666,068	710,966
6681	CODE ENFORCEMENT	0.00	37,261	37,261	40,225	37,261	37,261
6682	BEACH SAFETY PROGRAM	0.00	352,211	351,970	459,249	384,328	386,714
669	PARK SYSTEM ADMINISTRATIO	0.00	1,791,501	1,496,322	1,794,430	1,751,302	1,671,154

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2014-2015 Budget

<u>Dept.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Approved</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
6691	GREENS DIVISION	0.00	188,807	185,657	229,688	188,807	229,492
6692	Parks Donation	0.00	0	5,519	0	0	0
6693	BAHIA GRANDE	0.00	450,000	484,234	484,234	484,234	484,234
6694	PARKS SUMMER PROGRAM	0.00	0	17,902	14,194	0	0
6695	PARK ADMIN BUF	0.00	0	268,079	0	43,595	43,595
	<i>Expense Total:</i>	<u>0.00</u>	<u>10,928,310</u>	<u>10,657,724</u>	<u>10,741,072</u>	<u>10,481,612</u>	<u>10,623,427</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2014-2015 Budget

Fund 830 Dept. 000

**BALANCE SHEET**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4600	Interest Income	19,450.51	8,000	1,500	1,500	1,500
4602	Miscellaneous	419.26	0	0	0	0
4702	ACH UNIDENTIFIED	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>19,869.77</u>	<u>8,000</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2014-2015 Budget

Fund 830 Dept. 535

**LAURELS**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6005	Extra Help	13,967.20	12,800	16,640	12,800	12,800
6006	FICA	1,075.87	979	1,273	979	979
6010	Uniforms	111.52	200	200	200	200
6011	Workers Compensation	576.41	506	658	506	506
6012	Unemployment Insurance	95.40	128	134	128	128
6014	Office Supplies	4,305.73	9,000	8,500	9,000	9,000
6022	Drugs Medicine	0.00	0	3,000	2,000	2,000
6037	Road Materials	2,450.00	3,000	3,000	3,000	3,000
6038	Small Tools and Equipment	754.39	1,000	1,000	1,000	1,000
6056	Property Insurance	177.40	900	700	900	900
6060	Electricity	12,299.39	14,000	17,000	15,000	15,000
6062	Water	17,204.30	20,000	23,000	20,000	20,000
6063	Sewage and Garbage	1,415.77	2,000	2,000	2,000	2,000
6064	Building Maintenance	1,140.98	5,000	5,000	5,000	5,000
6067	Equipment Maintenance	0.00	0	0	0	0
6195	Safety Supplies	92.00	110	200	110	110
	<i>Expenditure Total:</i>	55,666.36	69,623	82,305	72,623	72,623

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2014-2015 Budget

Fund 830 Dept. 652

**COMMUNITY PARKS**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4200	Program Revenues	0.00	0	0	0	0
4821	Daily Entrance Fees	4,341.00	3,500	4,341	4,341	4,341
4840	Community Center Rental	5,207.00	1,000	6,000	6,000	6,000
	<i>Revenue Total:</i>	<u>9,548.00</u>	<u>4,500</u>	<u>10,341</u>	<u>10,341</u>	<u>10,341</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	0.00	0	0	0	0
6003	Salaries-Employees	94,279.30	98,780	119,425	123,509	131,009
6004	Overtime	825.32	800	800	800	800
6005	Extra Help	42,130.42	38,128	19,200	19,200	19,200
6006	FICA	10,513.74	9,697	10,605	10,978	11,552
6007	Group Health	18,400.00	20,000	26,000	25,000	28,000
6008	Retirement	8,909.84	10,524	11,788	12,269	13,010
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	467.64	400	500	400	400
6011	Workers Compensation	3,544.67	3,266	5,476	3,362	3,514
6012	Unemployment Insurance	936.06	1,014	1,109	1,148	1,208
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	8,349.86	9,000	10,000	9,000	9,000
6016	Gasoline	8,838.06	10,000	10,000	10,000	10,000
6017	Butane	0.00	0	0	0	0
6022	Drugs Medicine	3,698.91	7,916	4,400	4,400	4,400
6023	Cleaning Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	1,198.70	1,200	2,000	1,200	1,200
6031	Building Supplies	0.00	0	0	0	0
6037	Road Materials	3,210.01	1,802	3,500	3,500	3,500
6038	Small Tools and Equipment	2,176.06	0	1,000	0	0
6044	Appointed Attorneys	0.00	0	0	0	0
6047	Mobile Phones	338.50	1,040	800	800	800
6048	Communications	3,146.43	4,000	4,000	4,000	4,000
6049	Postage	0.00	0	0	0	0
6056	Property Insurance	4,846.19	5,400	6,223	5,400	5,400
6057	Vehicle Insurance	466.37	550	550	550	550
6058	Liability Other Insurance	0.00	22	22	22	22
6060	Electricity	40,944.26	48,998	50,000	50,000	50,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	12,274.64	16,000	16,000	16,000	16,000
6063	Sewage and Garbage	19,087.92	19,000	19,000	19,000	19,000
6064	Building Maintenance	5,630.02	10,000	10,000	10,000	10,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	2,900.00	2,500	3,500	3,000	3,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	995.58	516	1,008	1,008	1,008
6077	Data Processing	0.00	0	0	0	0

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2014-2015 Budget

Fund 830 Dept. 652

**COMMUNITY PARKS**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
6082	Contractual Expense	406.00	500	600	600	600
6087	Miscellaneous	0.00	0	0	0	0
6096	Equipment	0.00	5,000	6,000	0	0
6195	Safety Supplies	103.20	150	250	150	150
6196	Safety Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>298,617.70</u>	<u>326,203</u>	<u>343,756</u>	<u>335,296</u>	<u>347,323</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2014-2015 Budget

Fund 830 Dept. 6528

**LA PALOMA**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	0.00	0	17,680	0	0
6005	Extra Help	12,688.00	11,648	0	11,648	11,648
6006	FICA	1,038.36	891	1,353	891	891
6007	Group Health	0.00	0	5,200	0	0
6010	Uniforms	225.00	300	0	300	300
6011	Workers Compensation	553.38	460	699	460	460
6012	Unemployment Insurance	92.48	82	142	82	82
6014	Office Supplies	5,130.01	6,500	6,500	6,500	6,500
6016	Gasoline	0.00	0	0	0	0
6022	Drugs Medicine	0.00	0	3,000	2,000	2,000
6037	Road Materials	3,000.00	3,000	3,000	3,000	3,000
6038	Small Tools and Equipment	754.39	0	1,000	1,000	1,000
6048	Communications	0.00	0	0	0	0
6056	Property Insurance	224.56	900	900	900	900
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	17,513.41	20,000	22,000	20,000	20,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	3,376.74	5,000	8,000	5,000	5,000
6063	Sewage and Garbage	1,954.52	2,000	2,000	2,500	2,500
6064	Building Maintenance	571.73	3,000	2,500	2,500	2,500
6067	Equipment Maintenance	0.00	1,800	1,500	1,500	1,500
6195	Safety Supplies	104.48	110	200	110	110
6196	Safety Equipment	0.00	0	0	0	0
	<b><i>Expenditure Total:</i></b>	<b>47,227.06</b>	<b>55,691</b>	<b>75,674</b>	<b>58,391</b>	<b>58,391</b>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2014-2015 Budget

Fund 830 Dept. 654

**BROWNE ROAD PARK**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	47,157.87	48,020	65,700	65,700	70,200
6004	Overtime	1,202.25	500	500	500	500
6005	Extra Help	23,190.00	15,866	8,320	0	11,648
6006	FICA	5,480.34	4,216	5,663	5,064	6,300
6007	Group Health	9,200.00	10,000	15,600	15,000	16,800
6008	Retirement	4,450.34	4,740	6,485	6,485	6,929
6010	Uniforms	430.67	400	1,112	400	400
6011	Workers Compensation	2,173.04	2,073	2,924	1,156	1,325
6012	Unemployment Insurance	486.29	441	592	530	659
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	10,154.95	10,797	11,700	11,700	11,700
6016	Gasoline	39.34	0	1,500	1,500	1,500
6019	Lubricants	0.00	0	0	0	0
6022	Drugs Medicine	0.00	0	3,000	3,000	3,000
6030	Vehicle Repairs	927.48	1,500	1,500	1,500	1,500
6031	Building Supplies	0.00	0	0	0	0
6037	Road Materials	3,999.99	2,000	3,000	3,000	3,000
6038	Small Tools and Equipment	0.00	0	1,000	0	0
6048	Communications	5,198.95	565	9,800	9,800	9,800
6049	Postage	0.00	0	0	0	0
6056	Property Insurance	2,106.73	8,300	6,300	6,300	6,300
6057	Vehicle Insurance	361.93	390	390	390	390
6058	Liability Other Insurance	0.00	0	0	0	0
6060	Electricity	40,368.27	41,000	50,000	50,000	50,000
6062	Water	8,772.65	12,000	20,000	14,000	14,000
6063	Sewage and Garbage	1,206.00	2,000	2,000	2,000	2,000
6064	Building Maintenance	5,221.44	8,000	8,000	8,000	8,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	800.00	4,568	4,500	4,000	4,000
6069	Equipment Rental	-22.01	517	520	517	517
6077	Data Processing	0.00	0	0	0	0
6082	Contractual Expense	720.00	1,080	3,360	3,360	3,360
6087	Miscellaneous	0.00	0	0	0	0
6195	Safety Supplies	150.00	150	250	150	150
6197	Amortization	0.00	0	0	0	0
	<i>Expenditure Total:</i>	173,776.52	179,123	233,716	214,052	233,978



CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2014-2015 Budget

Fund 830 Dept. 6541

**EL RANCHTIO PARK**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6005	Extra Help	0.00	0	8,320	8,320	8,320
6006	FICA	0.00	0	637	637	637
6011	Workers Compensation	0.00	0	329	329	329
6012	Unemployment Insurance	0.00	0	67	67	67
6014	Office Supplies	0.00	0	6,500	6,500	6,500
6037	Road Materials	0.00	0	2,000	2,000	2,000
6038	Small Tools and Equipment	0.00	0	1,000	1,000	1,000
6056	Property Insurance	0.00	0	900	900	900
6060	Electricity	0.00	0	20,000	20,000	20,000
6062	Water	0.00	0	5,000	5,000	5,000
6063	Sewage and Garbage	0.00	0	2,000	2,000	2,000
6064	Building Maintenance	0.00	0	2,500	2,500	2,500
6067	Equipment Maintenance	0.00	0	1,500	1,500	1,500
	<b><i>Expenditure Total:</i></b>	<u>0.00</u>	<u>0</u>	<u>50,753</u>	<u>50,753</u>	<u>50,753</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2014-2015 Budget

Fund 830 Dept. 655

**CIAP GRANT PROJECTS**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4300	State Revenue	0.00	48,000	0	0	0
	<i>Revenue Total:</i>	<u>0.00</u>	<u>48,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6042	Engineering	0.00	64,000	0	0	0
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>64,000</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2014-2015 Budget

Fund 830 Dept. 6551

**CIAP-ADMIN**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4300	State Revenue	20,147.97	73,703	0	0	0
	<i>Revenue Total:</i>	<u>20,147.97</u>	<u>73,703</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	12,651.51	50,403	0	0	0
6006	FICA	964.80	3,856	0	0	0
6007	Group Health	1,305.74	0	0	0	0
6008	Retirement	1,108.59	4,451	0	0	0
6011	Workers Compensation	768.78	444	0	0	0
6012	Unemployment Insurance	100.88	353	0	0	0
6033	Contingencies	0.00	9,197	0	0	0
6050	Travel	3,247.67	5,000	0	0	0
	<i>Expenditure Total:</i>	<u>20,147.97</u>	<u>73,704</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2014-2015 Budget

Fund 830 Dept. 6552

**CIAP-NATURE PARK**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4300	State Revenue	10,700.00	628,315	628,315	628,315	628,315
4702	ACH UNIDENTIFIED	0.00	0			
	<i>Revenue Total:</i>	<u>10,700.00</u>	<u>628,315</u>	<u>628,315</u>	<u>628,315</u>	<u>628,315</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6082	Contractual Expense	10,700.00	628,315	628,315	628,315	628,315
	<i>Expenditure Total:</i>	<u>10,700.00</u>	<u>628,315</u>	<u>628,315</u>	<u>628,315</u>	<u>628,315</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2014-2015 Budget

Fund 830 Dept. 6553

**CIAP-DEEP RIVER**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4300	State Revenue	0.00	90,000	90,000	90,000	90,000
	<i>Revenue Total:</i>	<u>0.00</u>	<u>90,000</u>	<u>90,000</u>	<u>90,000</u>	<u>90,000</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6082	Contractual Expense	0.00	90,000	90,000	90,000	90,000
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>90,000</u>	<u>90,000</u>	<u>90,000</u>	<u>90,000</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2014-2015 Budget

Fund 830 Dept. 6555

**CIAP-OIL SPILL**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4300	State Revenue	40,434.53	70,738	0	0	0
4702	ACH UNIDENTIFIED	0.00	0			
	<b>Revenue Total:</b>	<u>40,434.53</u>	<u>70,738</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6082	Contractual Expense	40,434.53	70,738	0	0	0
	<b>Expenditure Total:</b>	<u>40,434.53</u>	<u>70,738</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2014-2015 Budget

Fund 830 Dept. 6557

CIAP-PLANT CENTER

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4300	State Revenue	0.00	185,000	185,000	185,000	185,000
	<i>Revenue Total:</i>	<u>0.00</u>	<u>185,000</u>	<u>185,000</u>	<u>185,000</u>	<u>185,000</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6082	Contractual Expense	0.00	185,000	185,000	185,000	185,000
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>185,000</u>	<u>185,000</u>	<u>185,000</u>	<u>185,000</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2014-2015 Budget

Fund 830 Dept. 6558

**CIAP-SHORELINE STABILIZAT**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4300	State Revenue	119,423.34	245,000	245,000	245,000	245,000
4702	ACH UNIDENTIFIED	0.00	0			
	<b><i>Revenue Total:</i></b>	<u>119,423.34</u>	<u>245,000</u>	<u>245,000</u>	<u>245,000</u>	<u>245,000</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6082	Contractual Expense	119,423.34	245,000	245,000	245,000	245,000
	<b><i>Expenditure Total:</i></b>	<u>119,423.34</u>	<u>245,000</u>	<u>245,000</u>	<u>245,000</u>	<u>245,000</u>



CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2014-2015 Budget

Fund 830 Dept. 6559

**CIAP**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4300	State Revenue	500,000.00	0	0	0	0
	<i>Revenue Total:</i>	<u>500,000.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6082	Contractual Expense	500,000.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>500,000.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2014-2015 Budget

Fund 830 Dept. 656

CABANA PROJECT-ISLA BLANC

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4300	State Revenue	42,362.08	126,284	126,284	126,284	126,284
	<i>Revenue Total:</i>	<u>42,362.08</u>	<u>126,284</u>	<u>126,284</u>	<u>126,284</u>	<u>126,284</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6014	Office Supplies	0.00	0	0	0	0
6082	Contractual Expense	42,362.08	126,284	126,284	126,284	126,284
6096	Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>42,362.08</u>	<u>126,284</u>	<u>126,284</u>	<u>126,284</u>	<u>126,284</u>

CAMERON COUNTY, TEXAS  
 PARK SYSTEM REVENUE FUND  
 2014-2015 Budget

Fund 830 Dept. 6562

**BAHIA GRANDE PHASE III**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4300	State Revenue	0.00	575,000	575,000	575,000	575,000
	<i>Revenue Total:</i>	<u>0.00</u>	<u>575,000</u>	<u>575,000</u>	<u>575,000</u>	<u>575,000</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6082	Contractual Expense	0.00	575,000	575,000	575,000	575,000
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>575,000</u>	<u>575,000</u>	<u>575,000</u>	<u>575,000</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2014-2015 Budget

Fund 830 Dept. 6585

**HWY 48 BOAT RAMP**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4300	State Revenue	3,771.00	74,930	74,930	74,930	74,930
	<i>Revenue Total:</i>	<u>3,771.00</u>	<u>74,930</u>	<u>74,930</u>	<u>74,930</u>	<u>74,930</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6014	Office Supplies	0.00	0	1,000	1,000	1,000
6045	Professional Services	6,285.00	14,520	2,000	2,000	2,000
6082	Contractual Expense	0.00	112,800	121,883	121,883	121,883
	<i>Expenditure Total:</i>	<u>6,285.00</u>	<u>127,320</u>	<u>124,883</u>	<u>124,883</u>	<u>124,883</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2014-2015 Budget

Fund 830 Dept. 660

**ISLA BLANCA PARK**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4459	Beach Cleanup - Pct#1	60,446.19	24,362	24,362	24,362	24,362
4484	Emergency Mgmt Citations	0.00	0	0	0	0
4602	Miscellaneous	17,033.34	0	15,600	15,600	15,600
4611	Pay Phones Commissions	0.00	0	0	0	0
4821	Daily Entrance Fees	0.00	987,871	0	0	0
4822	Annual Passes	0.00	75,000	0	0	0
4824	90 Day Passes	0.00	15,000	0	0	0
4825	Commercial Permits	431.00	1,000	2,000	2,000	2,000
4830	RV Full	2,424,721.59	2,409,425	2,481,000	2,481,000	2,481,000
4835	Charter Row Office	0.00	0	0	0	0
4838	Boat Slips Marina	3,796.00	2,500	3,998	3,998	3,998
4840	Community Center Rental	112.00	0	0	0	0
4841	Concessions Leases	1,446,869.59	1,370,319	1,500,000	1,500,000	1,570,308
4842	Parks Tag Fee	0.00	7,000	0	0	0
4845	Electricity	90,967.38	110,000	103,000	103,000	103,000
4846	Water	845.92	2,000	300	300	300
4849	Tents	30,250.00	20,000	30,000	30,000	30,000
4850	CABANAS RENTAL	53,628.65	35,000	49,000	49,000	49,000
	<i>Revenue Total:</i>	<u>4,129,101.66</u>	<u>5,059,477</u>	<u>4,209,260</u>	<u>4,209,260</u>	<u>4,279,568</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	0.00	0	0	0	0
6003	Salaries-Employees	126,822.08	230,728	414,095	414,845	443,470
6004	Overtime	1,293.16	7,671	6,000	5,000	5,000
6005	Extra Help	11,702.08	24,330	61,440	44,800	44,800
6006	FICA	10,624.19	24,696	36,379	35,545	37,391
6007	Group Health	41,196.98	43,873	88,400	85,000	95,200
6008	Retirement	9,752.49	29,302	40,871	41,439	43,820
6010	Uniforms	1,265.66	4,433	7,000	7,000	7,000
6011	Workers Compensation	7,478.41	6,568	18,784	10,934	11,487
6012	Unemployment Insurance	975.93	2,606	3,804	3,716	3,909
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	10,412.84	40,085	63,000	8,565	8,565
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	3,594.53	10,736	23,000	7,011	7,011
6017	Butane	0.00	0	0	0	0
6022	Drugs Medicine	285.00	285	285	285	285
6023	Cleaning Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	1,241.26	7,159	12,000	1,086	1,086
6031	Building Supplies	0.00	0	0	0	0
6037	Road Materials	1,632.90	2,500	15,000	2,500	2,500
6038	Small Tools and Equipment	0.00	17,952	4,999	1,000	1,000
6040	Audit and Accounting	3,000.00	6,400	6,400	6,400	6,400
6042	Engineering	0.00	0	0	0	0

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2014-2015 Budget

Fund 830 Dept. 660

**ISLA BLANCA PARK**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
6045	Professional Services	80,744.49	8,500	0	0	0
6046	Medical and Dental	0.00	90	90	90	90
6047	Mobile Phones	496.24	840	1,800	5,489	5,489
6048	Communications	705.92	10,272	15,000	2,411	2,411
6049	Postage	374.11	1,000	1,500	1,000	1,000
6050	Travel	771.49	0	1,000	1,000	1,000
6054	Advertising	3,500.00	1,905	3,500	3,500	3,500
6055	Printing and Binding	0.00	0	0	0	0
6056	Property Insurance	19,299.93	30,000	38,000	30,000	30,000
6057	Vehicle Insurance	2,531.81	68	2,600	2,600	2,600
6058	Liability Other Insurance	3,483.48	2,000	34,000	3,500	3,500
6059	Bonds	0.00	0	0	0	0
6060	Electricity	237,645.36	318,410	388,000	267,059	267,059
6062	Water	78,858.32	105,000	100,000	95,000	95,000
6063	Sewage and Garbage	143,890.23	161,417	167,000	151,985	151,985
6064	Building Maintenance	5,062.70	21,409	34,000	6,909	6,909
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	8,398.69	543	11,500	3,516	3,516
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	679.10	4,000	3,500	3,000	3,000
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	465.00	500	500	500	500
6074	Credit Services	60,678.15	58,000	0	62,000	62,000
6075	Taxes	6,598.66	8,000	0	8,000	8,000
6077	Data Processing	101.23	10,410	4,000	3,500	3,500
6078	Education and Training	172.00	400	400	400	400
6080	Board of Children	0.00	0	0	0	0
6082	Contractual Expense	95,346.43	88,930	107,000	104,051	104,051
6087	Miscellaneous	0.00	0	0	0	0
6096	Equipment	0.00	10,000	10,000	0	0
6195	Safety Supplies	0.00	612	1,000	750	750
	<i>Expenditure Total:</i>	<u>981,080.85</u>	<u>1,301,630</u>	<u>1,725,847</u>	<u>1,431,386</u>	<u>1,475,184</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2014-2015 Budget

Fund 830 Dept. 6601

**ISLA BLANCA BEACH MAINTEN**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4602	Miscellaneous	8.00	0	60	60	60
4705	Long/Short	3,317.93	0	3,000	3,000	3,000
4821	Daily Entrance Fees	793,413.70	0	816,000	816,000	816,000
4822	Annual Passes	98,504.00	0	99,000	99,000	99,000
4824	90 Day Passes	18,099.00	0	19,000	19,000	19,000
4842	Parks Tag Fee	10,810.00	0	10,000	10,000	10,000
<i>Revenue Total:</i>		<u>924,152.63</u>	<u>0</u>	<u>947,060</u>	<u>947,060</u>	<u>947,060</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	186,607.13	122,881	0	0	0
6004	Overtime	7,048.18	2,329	0	0	0
6005	Extra Help	34,580.32	16,469	0	0	0
6006	FICA	17,292.98	10,849	0	0	0
6007	Group Health	41,603.61	41,127	0	0	0
6008	Retirement	20,331.70	12,137	0	0	0
6010	Uniforms	5,149.29	2,566	0	0	0
6011	Workers Compensation	5,530.46	4,365	0	0	0
6012	Unemployment Insurance	1,544.35	1,109	0	0	0
6014	Office Supplies	47,435.01	15,915	0	47,435	47,435
6016	Gasoline	15,989.35	12,264	0	15,989	15,989
6030	Vehicle Repairs	10,913.89	4,841	0	10,914	10,914
6040	Audit and Accounting	3,000.00	0			
6047	Mobile Phones	72.62	149			
6048	Communications	12,588.58	4,728	0	12,589	12,589
6057	Vehicle Insurance	0.00	2,531	0	0	0
6060	Electricity	132,941.21	81,590	0	132,941	132,941
6062	Water	4,397.34	0			
6063	Sewage and Garbage	15,015.26	11,580	0	15,015	15,015
6064	Building Maintenance	27,090.61	14,942	0	27,091	27,091
6067	Equipment Maintenance	5,483.66	8,457	0	5,484	5,484
6082	Contractual Expense	2,948.85	2,070	0	2,949	2,949
6096	Equipment	0.00	5,500			
6195	Safety Supplies	696.91	138			
<i>Expenditure Total:</i>		<u>598,261.31</u>	<u>378,537</u>	<u>0</u>	<u>270,407</u>	<u>270,407</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2014-2015 Budget

Fund 830 Dept. 661

**ANDY BOWIE PARK**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4321	Health Ins Premiums	0.00	0	0	0	0
4602	Miscellaneous	10,755.00	0	9,460	9,460	9,460
4611	Pay Phones Commissions	0.00	0	0	0	0
4821	Daily Entrance Fees	0.00	87,484	0	0	0
4822	Annual Passes	0.00	5,000	0	0	0
4824	90 Day Passes	0.00	2,000	0	0	0
4830	RV Full	83,490.59	85,000	80,891	80,891	80,891
4838	Boat Slips Marina	0.00	0	0	0	0
4839	Apartment Rental	3,750.00	3,900	4,000	4,000	4,000
4840	Community Center Rental	0.00	0	0	0	0
4841	Concessions Leases	267,798.27	259,484	324,000	324,000	324,000
4842	Parks Tag Fee	40.00	500	20	20	20
4845	Electricity	4,645.59	5,000	5,122	5,122	5,122
4849	Tents	4,686.00	3,000	4,530	4,530	4,530
4896	Rent	0.00	0	0	0	0
<i>Revenue Total:</i>		<u>375,165.45</u>	<u>451,368</u>	<u>428,023</u>	<u>428,023</u>	<u>428,023</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	41,308.79	55,469	101,887	100,887	114,380
6004	Overtime	729.28	1,000	1,000	1,000	1,000
6005	Extra Help	0.00	12,800	16,640	12,800	12,800
6006	FICA	2,763.80	5,501	8,989	8,774	9,309
6007	Group Health	8,529.27	8,984	20,800	20,000	22,400
6008	Retirement	3,826.72	5,710	9,955	10,056	10,747
6010	Uniforms	350.32	476	1,000	433	433
6011	Workers Compensation	1,119.83	904	4,641	1,539	1,640
6012	Unemployment Insurance	265.86	527	940	917	973
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,297.38	4,830	15,000	3,869	3,869
6016	Gasoline	1,916.40	4,143	8,500	2,173	2,173
6018	Diesel Fuel	0.00	0	0	0	0
6022	Drugs Medicine	20.94	150	150	150	150
6023	Cleaning Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	574.31	1,209	0	0	0
6031	Building Supplies	0.00	0	0	0	0
6037	Road Materials	1,500.00	157	5,000	5,000	5,000
6038	Small Tools and Equipment	0.00	1,000	1,000	1,000	1,000
6047	Mobile Phones	24.54	227	300	43	43
6048	Communications	155.21	1,243	2,100	276	276
6049	Postage	0.00	88	798	798	798
6054	Advertising	1,500.00	1,500	1,500	1,500	1,500
6055	Printing and Binding	0.00	0	0	0	0
6056	Property Insurance	1,111.87	5,000	5,000	5,000	5,000
6057	Vehicle Insurance	632.899	168	800	800	800



CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2014-2015 Budget

Fund 830 Dept. 661

**ANDY BOWIE PARK**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
6058	Liability Other Insurance	0.00	0	0	0	0
6060	Electricity	4,580.02	13,281	18,000	7,570	7,570
6062	Water	2,455.01	6,500	7,000	6,500	6,500
6063	Sewage and Garbage	8,204.54	6,939	14,200	8,752	8,752
6064	Building Maintenance	4,893.19	5,984	13,800	7,646	7,646
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	38.78	3,648	4,000	4,000	4,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	0.00	0	1,000	0	0
6074	Credit Services	3,377.81	1,800	0	3,500	3,500
6077	Data Processing	2,413.63	7,000	3,000	3,000	3,000
6078	Education and Training	0.00	0	0	0	0
6082	Contractual Expense	5,150.95	7,779	10,000	5,933	5,933
6084	Judges	0.00	0	0	0	0
6195	Safety Supplies	0.01	64	250	0	0
6197	Amortization	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>99,741.29</u>	<u>164,081</u>	<u>277,250</u>	<u>223,916</u>	<u>241,192</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2014-2015 Budget

Fund 830 Dept. 6611

**ANDY BOWIE BEACH MAINTENA**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4705	Long/Short	2,095.12	0	1,527	1,527	1,527
4821	Daily Entrance Fees	78,487.00	0	77,784	77,784	77,784
4822	Annual Passes	503.50	0	159	159	159
4824	90 Day Passes	36.00	0			
	<i>Revenue Total:</i>	<u>81,121.62</u>	<u>0</u>	<u>79,470</u>	<u>79,470</u>	<u>79,470</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	54,454.90	45,390	0	0	0
6004	Overtime	0.00	0			
6006	FICA	4,228.47	3,273	0	0	0
6007	Group Health	9,870.95	11,016	0	0	0
6008	Retirement	5,217.86	4,346	0	0	0
6010	Uniforms	566.83	524	0	567	567
6011	Workers Compensation	163.83	635	0	0	0
6012	Unemployment Insurance	386.92	390	0	0	0
6014	Office Supplies	11,131.45	3,345	0	11,131	11,131
6016	Gasoline	6,327.15	3,357	0	6,327	6,327
6030	Vehicle Repairs	3,376.72	1,791	0	0	0
6037	Road Materials	0.00	1,343	0	0	0
6047	Mobile Phones	257.26	73	0	257	257
6048	Communications	1,769.65	803	0	1,770	1,770
6057	Vehicle Insurance	0.00	632	0	0	0
6060	Electricity	10,430.36	4,719	0	10,430	10,430
6062	Water	4,411.90	0			
6063	Sewage and Garbage	5,748.46	2,061	0	5,748	5,748
6064	Building Maintenance	6,354.23	7,016	0	6,354	6,354
6067	Equipment Maintenance	0.00	352	0	0	0
6082	Contractual Expense	4,066.52	2,221	0	4,067	4,067
6195	Safety Supplies	376.31	136	0	200	200
	<i>Expenditure Total:</i>	<u>129,139.77</u>	<u>93,423</u>	<u>0</u>	<u>46,851</u>	<u>46,851</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2014-2015 Budget

Fund 830 Dept. 662

**THOMAE PARK**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4300	State Revenue	0.00	0	543,750	543,750	543,750
4602	Miscellaneous	1,196.50	0	400	400	400
4676	Donations-Parks	-49.32	0	0	0	0
4705	Long/Short	3,524.50	0	1,000	1,000	1,000
4821	Daily Entrance Fees	145,237.00	186,589	143,000	143,000	143,000
4822	Annual Passes	28,249.00	27,374	28,000	28,000	28,000
4823	Annual Boat Pass	0.00	0	0	0	0
4824	90 Day Passes	180.00	200	700	700	700
4830	RV Full	71,364.43	87,315	73,000	73,000	73,000
4838	Boat Slips Marina	12,605.00	16,000	12,000	12,000	12,000
4839	Apartment Rental	875.00	2,100	2,400	2,400	2,400
4840	Community Center Rental	0.00	0	0	0	0
4842	Parks Tag Fee	2,087.00	2,000	2,000	2,000	2,000
4845	Electricity	530.99	500	500	500	500
4846	Water	0.00	0	0	0	0
4849	Tents	2,970.00	3,500	3,400	3,400	3,400
4896	Rent	0.00	0	0	0	0
<i>Revenue Total:</i>		<u>268,770.10</u>	<u>325,578</u>	<u>810,150</u>	<u>810,150</u>	<u>810,150</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	85,689.52	86,932	88,248	90,700	114,380
6004	Overtime	1,764.26	1,000	1,200	1,000	1,000
6005	Extra Help	0.00	6,400	16,640	6,400	6,400
6006	FICA	6,565.51	7,505	8,024	7,505	9,316
6007	Group Health	18,400.00	20,000	20,800	20,000	28,000
6008	Retirement	8,190.80	9,051	8,710	9,051	11,388
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	339.26	400	1,170	400	400
6011	Workers Compensation	675.28	736	4,143	736	913
6012	Unemployment Insurance	592.20	785	839	785	974
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	10,760.47	11,500	13,500	11,500	11,500
6016	Gasoline	8,414.36	5,200	9,000	9,000	9,000
6018	Diesel Fuel	0.00	0	0	0	0
6030	Vehicle Repairs	566.21	1,200	1,200	1,200	1,200
6031	Building Supplies	0.00	0	0	0	0
6037	Road Materials	244.03	0	2,500	2,000	2,000
6038	Small Tools and Equipment	0.00	2,495	1,000	1,000	1,000
6045	Professional Services	0.00	4,000	0	0	0
6047	Mobile Phones	289.27	350	826	900	900
6048	Communications	1,684.88	2,000	2,500	7,600	7,600
6049	Postage	0.00	46	0	0	0
6054	Advertising	2,000.02	834	2,000	2,000	2,000
6055	Printing and Binding	<u>0.002</u>	0	0	0	0

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2014-2015 Budget

Fund 830 Dept. 662

**THOMAE PARK**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
6056	Property Insurance	1,926.98	3,000	2,000	3,000	3,000
6057	Vehicle Insurance	313.93	737	737	737	737
6058	Liability Other Insurance	0.00	0	0	0	0
6060	Electricity	16,502.30	30,000	30,000	20,000	20,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	6,484.93	8,800	8,800	8,800	8,800
6063	Sewage and Garbage	11,111.48	10,500	12,000	13,000	13,000
6064	Building Maintenance	4,187.71	13,000	15,800	16,800	16,800
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	507.00	1,036	2,200	2,500	2,500
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	324.00	0	400	500	500
6073	Dues and Memberships	0.00	0	0	0	0
6074	Credit Services	5,717.69	4,500	0	6,000	6,000
6077	Data Processing	0.00	2,930	3,200	3,200	3,200
6082	Contractual Expense	5,873.41	5,870	6,000	6,000	6,000
6087	Miscellaneous	0.00	0	0	0	0
6095	Other Structures	0.00	0	725,000	725,000	725,000
6096	Equipment	0.00	5,600	2,500	0	0
6195	Safety Supplies	187.52	200	250	200	200
6196	Safety Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>199,313.02</u>	<u>246,607</u>	<u>991,187</u>	<u>977,514</u>	<u>1,013,708</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2014-2015 Budget

Fund 830 Dept. 663

**PARKS CAPITAL IMPROVEMENT**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4800	Sale of Bond Proceeds	0.00	1,441,905	500,000	500,000	500,000
	<i>Revenue Total:</i>	<u>0.00</u>	<u>1,441,905</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6014	Office Supplies	0.00	7,400	0	0	0
6033	Contingencies	0.00	500,000	500,000	500,000	500,000
6037	Road Materials	0.00	1,200	0	0	0
6045	Professional Services	16,933.10	63,169	0	0	0
6048	Communications	0.00	0	0	0	0
6064	Building Maintenance	921.14	9,079	0	0	0
6066	Other Structures	0.00	0	0	0	0
6082	Contractual Expense	0.00	845,843	0	0	0
6096	Equipment	0.00	15,214	0	0	0
	<i>Expenditure Total:</i>	<u>17,854.24</u>	<u>1,441,905</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2014-2015 Budget

Fund 830 Dept. 6631

**PARKS CAPITAL IMPROVEMNTS**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6037	Road Materials	24,551.16	5,922	0	0	0
6038	Small Tools and Equipment	9,659.97	0	0	0	0
6045	Professional Services	5,540.00	14,974	0	0	0
6064	Building Maintenance	30,034.68	0	0	0	0
6082	Contractual Expense	37,017.85	207,705	244,643	244,643	244,643
6096	Equipment	6,195.20	16,042	0	0	0
	<b><i>Expenditure Total:</i></b>	<u>112,998.86</u>	<u>244,643</u>	<u>244,643</u>	<u>244,643</u>	<u>244,643</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2014-2015 Budget

Fund 830 Dept. 664

**PUBLIC BEACHES**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4300	State Revenue	0.00	0	96,000	96,000	96,000
4705	Long/Short	4,050.77	0	2,670	2,670	2,670
4821	Daily Entrance Fees	489,333.00	607,296	502,000	502,000	502,000
4822	Annual Passes	0.00	0	0	0	0
4825	Commercial Permits	18.00	1,500	0	0	0
4838	Boat Slips Marina	12.00	0	0	0	0
	<i>Revenue Total:</i>	<u>493,413.77</u>	<u>608,796</u>	<u>600,670</u>	<u>600,670</u>	<u>600,670</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	38,779.14	41,661	43,277	44,055	47,055
6004	Overtime	3,997.00	1,900	1,900	1,900	1,900
6005	Extra Help	62,994.57	62,400	61,200	62,400	62,400
6006	FICA	7,931.69	8,289	7,993	8,289	8,519
6007	Group Health	9,200.16	10,000	10,400	10,000	11,200
6008	Retirement	3,707.39	4,369	4,272	4,369	4,666
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	374.42	500	500	500	500
6011	Workers Compensation	3,085.79	848	4,127	848	870
6012	Unemployment Insurance	746.22	867	836	867	891
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	11,144.26	13,000	13,000	13,000	13,000
6016	Gasoline	0.00	0	0	0	0
6022	Drugs Medicine	0.00	50	50	50	50
6037	Road Materials	2,300.00	3,600	0	0	0
6038	Small Tools and Equipment	0.00	0	1,000	1,000	1,000
6049	Postage	0.00	0	700	700	700
6056	Property Insurance	0.00	2,327	1,623	2,327	2,327
6060	Electricity	956.30	3,000	3,000	3,000	3,000
6062	Water	792.33	3,300	3,300	3,300	3,300
6063	Sewage and Garbage	58,220.28	57,136	59,000	60,000	60,000
6064	Building Maintenance	1,380.67	4,800	4,000	4,000	4,000
6067	Equipment Maintenance	800.00	800	2,800	2,800	2,800
6069	Equipment Rental	0.00	700	700	700	700
6077	Data Processing	831.36	6,592	4,000	4,000	4,000
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	5,743.28	5,964	7,044	7,044	7,044
6087	Miscellaneous	0.00	0	0	0	0
6095	Other Structures	0.00	0	160,000	160,000	160,000
6195	Safety Supplies	400.00	400	500	400	400
6198	Depreciation	10,695.96	0	0	0	0
	<i>Expenditure Total:</i>	<u>224,080.82</u>	<u>232,503</u>	<u>395,222</u>	<u>395,549</u>	<u>400,322</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2014-2015 Budget

Fund 830 Dept. 6641

**TRASH BAG COLLECTION PROG**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4705	Long/Short	73.53	0	413	413	413
4843	Trash Bag Revenue	164,165.00	100,000	171,196	171,196	171,196
	<i>Revenue Total:</i>	<u>164,238.53</u>	<u>100,000</u>	<u>171,609</u>	<u>171,609</u>	<u>171,609</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6004	Overtime	4,287.67	900	1,000	900	900
6005	Extra Help	56,090.73	57,600	57,600	57,600	57,600
6006	FICA	4,618.99	4,406	4,406	4,475	4,475
6010	Uniforms	0.00	200	0	200	200
6011	Workers Compensation	2,384.93	432	2,275	2,311	2,311
6012	Unemployment Insurance	422.23	403	461	468	468
6014	Office Supplies	10,235.23	23,704	23,000	23,000	23,000
6038	Small Tools and Equipment	0.00	9,700	0	0	0
6063	Sewage and Garbage	40,877.80	28,000	25,000	41,000	41,000
6068	Real Estate Rental	0.00	0			
6082	Contractual Expense	0.00	39,155	0	0	0
6096	Equipment	0.00	61,061	0	0	0
6195	Safety Supplies	200.00	200	350	200	200
	<i>Expenditure Total:</i>	<u>119,117.58</u>	<u>225,761</u>	<u>114,092</u>	<u>130,154</u>	<u>130,154</u>



CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2014-2015 Budget

Fund 830 Dept. 667

E.K.ATWOOD PARK

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4381	Insurance Proceeds	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2014-2015 Budget

Fund 830 Dept. 668

**PARK RANGERS**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	0.00	49,911	54,162	54,162	0
6003	Salaries-Employees	279,541.38	344,430	344,430	339,430	426,952
6004	Overtime	9,903.30	10,000	12,000	10,000	10,000
6005	Extra Help	470.44	0	0	0	0
6006	FICA	21,681.91	31,257	30,493	30,875	32,662
6007	Group Health	35,068.00	55,000	57,200	55,000	61,600
6008	Retirement	27,321.63	40,055	39,341	39,657	41,779
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	2,195.27	3,500	3,500	3,500	3,500
6011	Workers Compensation	10,229.93	15,103	15,744	14,812	15,669
6012	Unemployment Insurance	1,960.56	3,264	3,189	3,214	3,386
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,164.71	2,900	2,900	2,900	2,900
6016	Gasoline	22,980.45	58,000	58,000	58,000	58,000
6019	Lubricants	0.00	0	0	0	0
6028	Camera and Police Supplies	0.00	2,000	7,000	12,000	12,000
6030	Vehicle Repairs	16,113.76	25,000	28,000	20,000	20,000
6031	Building Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	1,104.99	0	4,000	4,000	4,000
6043	Legal	0.00	0	0	0	0
6046	Medical and Dental	0.00	100	48	100	100
6047	Mobile Phones	1,118.07	5,599	1,250	1,250	1,250
6048	Communications	0.00	0	500	500	500
6049	Postage	0.00	0	98	98	98
6050	Travel	0.00	1,400	1,400	1,400	1,400
6057	Vehicle Insurance	618.50	5,707	5,707	5,707	5,707
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	0.00	63	63	63	63
6067	Equipment Maintenance	1,718.63	2,000	4,000	4,000	4,000
6068	Real Estate Rental	0.00	0	7,200	0	0
6077	Data Processing	2,811.46	500	1,500	1,500	1,500
6078	Education and Training	490.00	500	0	500	500
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	0.00	0	3,400	3,400	3,400
6096	Equipment	0.00	8,000	20,000	0	0
6195	Safety Supplies	0.00	900	4,500	0	0
6196	Safety Equipment	0.00	500	500	0	0
	<i>Expenditure Total:</i>	437,492.99	665,689	710,125	666,068	710,966

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2014-2015 Budget

Fund 830 Dept. 6681

**CODE ENFORCEMENT**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6004	Overtime	594.00	300	1,200	300	300
6005	Extra Help	23,340.00	25,600	25,600	25,600	25,600
6006	FICA	1,830.96	1,981	1,959	1,981	1,981
6010	Uniforms	430.00	500	900	500	500
6011	Workers Compensation	878.42	1,023	1,011	1,023	1,023
6012	Unemployment Insurance	167.36	207	205	207	207
6014	Office Supplies	1,951.45	2,000	2,000	2,000	2,000
6016	Gasoline	19,503.11	2,500	2,500	2,500	2,500
6038	Small Tools and Equipment	0.00	0	1,000	0	0
6067	Equipment Maintenance	1,800.00	2,800	3,500	2,800	2,800
6195	Safety Supplies	84.00	350	350	350	350
	<b><i>Expenditure Total:</i></b>	<u>50,579.30</u>	<u>37,261</u>	<u>40,225</u>	<u>37,261</u>	<u>37,261</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2014-2015 Budget

Fund 830 Dept. 6682

**BEACH SAFETY PROGRAM**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4200	Program Revenues	0.00	0	1,345	1,345	1,345
4821	Daily Entrance Fees	375,368.00	0	383,000	383,000	383,000
4841	Concessions Leases	0.00	0			
	<b><i>Revenue Total:</i></b>	<u>375,368.00</u>	<u>0</u>	<u>384,345</u>	<u>384,345</u>	<u>384,345</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	21,916.80	40,759	65,759	41,000	42,500
6004	Overtime	18,790.88	5,200	2,000	1,000	1,000
6005	Extra Help	147,147.50	217,574	256,000	242,800	242,800
6006	FICA	14,515.64	20,697	24,615	21,787	21,902
6007	Group Health	4,600.00	5,000	10,400	5,000	5,600
6008	Retirement	2,068.87	4,047	6,491	4,047	4,195
6010	Uniforms	7,587.02	7,336	7,500	7,500	7,500
6011	Workers Compensation	7,484.72	9,375	12,710	9,938	9,949
6012	Unemployment Insurance	1,328.30	2,164	2,574	2,278	2,290
6014	Office Supplies	32,064.60	6,300	12,000	6,500	6,500
6016	Gasoline	4,495.79	7,000	7,000	7,000	7,000
6018	Diesel Fuel	1,379.60	0	0	0	0
6022	Drugs Medicine	7,282.18	3,000	5,000	3,500	3,500
6030	Vehicle Repairs	4,605.77	5,000	5,000	5,000	5,000
6038	Small Tools and Equipment	53,371.66	0	4,000	0	0
6047	Mobile Phones	540.23	1,078	1,500	1,078	1,078
6048	Communications	280.00	0	0	0	0
6050	Travel	0.00	2,220	2,000	2,000	2,000
6054	Advertising	1,468.70	0	1,600	800	800
6057	Vehicle Insurance	144.00	800	800	800	800
6058	Liability Other Insurance	0.00	0	0	0	0
6064	Building Maintenance	10,304.21	3,000	4,000	4,000	4,000
6067	Equipment Maintenance	1,585.80	3,500	3,000	3,000	3,000
6069	Equipment Rental	0.00	1,180	0	0	0
6078	Education and Training	0.00	2,000	2,000	2,000	2,000
6082	Contractual Expense	120.00	2,400	9,600	9,600	9,600
6096	Equipment	6,182.67	0	10,000	0	0
6195	Safety Supplies	7,187.45	2,340	3,700	3,700	3,700
6196	Safety Equipment	0.00	0	0	0	0
	<b><i>Expenditure Total:</i></b>	<u>356,452.39</u>	<u>351,970</u>	<u>459,249</u>	<u>384,328</u>	<u>386,714</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2014-2015 Budget

Fund 830 Dept. 669

**PARK SYSTEM ADMINISTRATIO**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	51,728.52	90,407	166,062	166,062	170,811
6003	Salaries-Employees	79,422.13	176,999	293,548	303,227	319,727
6004	Overtime	1,755.34	9,726	6,000	4,000	4,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	9,759.76	23,980	35,161	36,280	37,906
6007	Group Health	28,112.90	40,134	72,800	70,830	79,330
6008	Retirement	12,517.96	30,674	45,364	46,714	48,811
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	119.73	811	0	735	735
6011	Workers Compensation	3,159.20	7,123	18,155	11,290	11,861
6012	Unemployment Insurance	885.50	2,503	3,677	3,786	3,956
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	990.03	3,052	4,500	934	934
6016	Gasoline	0.00	11,000	11,000	11,000	11,000
6018	Diesel Fuel	4,320.70	9,599	21,000	8,876	8,876
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	910.92	471	11,000	0	0
6031	Building Supplies	0.00	0	0	0	0
6033	Contingencies	0.00	0	0	114,361	0
6045	Professional Services	17,810.25	255,000	255,000	110,000	110,000
6046	Medical and Dental	30.00	500	0	500	500
6047	Mobile Phones	390.32	4,109	4,825	562	562
6048	Communications	45.10	527	600	232	232
6049	Postage	159.86	250	300	250	250
6050	Travel	2,482.00	4,000	4,000	4,000	4,000
6052	Travel-Mileage Reimbursement	2,075.48	4,800	0	4,800	4,800
6054	Advertising	3,599.99	3,600	0	3,600	3,600
6055	Printing and Binding	0.00	0	0	0	0
6056	Property Insurance	0.00	572	0	572	572
6057	Vehicle Insurance	3,713.64	3,287	4,000	3,000	3,000
6058	Liability Other Insurance	10,741.59	8,500	10,000	11,000	11,000
6059	Bonds	0.00	0	0	0	0
6067	Equipment Maintenance	986.60	1,465	15,000	566	566
6068	Real Estate Rental	500.00	1,900	500	500	500
6069	Equipment Rental	6,231.37	4,583	6,500	6,500	6,500
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	0.00	0	400	0	0
6077	Data Processing	8,352.01	2,500	0	2,500	2,500
6078	Education and Training	1,070.00	1,400	1,200	1,400	1,400
6082	Contractual Expense	5,800.00	0	5,475	5,475	5,475
6087	Miscellaneous	0.00	0	0	0	0

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2014-2015 Budget

Fund 830 Dept. 669

**PARK SYSTEM ADMINISTRATIO**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
6097	Debt Retirement	0.00	437,549	459,844	478,500	478,500
6098	Debt Interest	371,323.19	354,851	338,019	338,800	338,800
6099	Fiscal Agent Fees	950.00	0	0	0	0
6187	Hurricane Expenses	0.00	0	0	0	0
6195	Safety Supplies	450.00	450	500	450	450
	<i>Expenditure Total:</i>	<u>630,394.09</u>	<u>1,496,322</u>	<u>1,794,430</u>	<u>1,751,302</u>	<u>1,671,154</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2014-2015 Budget

Fund 830 Dept. 6691

**GREENS DIVISION**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	97,857.02	108,019	108,506	111,169	137,549
6004	Overtime	528.94	350	350	350	350
6005	Extra Help	0.00	0	17,680	0	0
6006	FICA	7,307.99	8,531	9,653	8,531	10,496
6007	Group Health	23,000.00	25,000	26,000	25,000	33,600
6008	Retirement	9,211.72	11,007	10,715	11,007	13,542
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	966.50	965	1,465	965	965
6011	Workers Compensation	4,942.97	4,168	4,984	4,168	5,167
6012	Unemployment Insurance	665.18	892	1,010	892	1,098
6014	Office Supplies	3,771.15	5,000	5,000	5,000	5,000
6016	Gasoline	6,652.00	10,000	10,000	10,000	10,000
6030	Vehicle Repairs	1,363.60	2,300	2,300	2,300	2,300
6034	Pipe and Plumbing	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	1,000	1,000	1,000	1,000
6047	Mobile Phones	0.00	300	300	300	300
6057	Vehicle Insurance	318.89	325	325	325	325
6067	Equipment Maintenance	4,277.91	7,500	7,000	7,500	7,500
6068	Real Estate Rental	0.00	0	0	0	0
6096	Equipment	0.00	0	23,000	0	0
6195	Safety Supplies	250.00	300	400	300	300
6196	Safety Equipment	0.00	0	0	0	0
	<b><i>Expenditure Total:</i></b>	<u>161,113.87</u>	<u>185,657</u>	<u>229,688</u>	<u>188,807</u>	<u>229,492</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2014-2015 Budget

Fund 830 Dept. 6692

**Parks Donation**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4670	Donations	2,850.00	2,300	0	0	0
	<i>Revenue Total:</i>	<u>2,850.00</u>	<u>2,300</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6014	Office Supplies	4,935.78	5,519	0	0	0
	<i>Expenditure Total:</i>	<u>4,935.78</u>	<u>5,519</u>	<u>0</u>	<u>0</u>	<u>0</u>



CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2014-2015 Budget

Fund 830 Dept. 6693

**BAHIA GRANDE**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4300	State Revenue	23,613.34	484,234	484,234	484,234	484,234
4702	ACH UNIDENTIFIED	0.00	0			
	<i>Revenue Total:</i>	<u>23,613.34</u>	<u>484,234</u>	<u>484,234</u>	<u>484,234</u>	<u>484,234</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6082	Contractual Expense	23,613.34	484,234	484,234	484,234	484,234
	<i>Expenditure Total:</i>	<u>23,613.34</u>	<u>484,234</u>	<u>484,234</u>	<u>484,234</u>	<u>484,234</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2014-2015 Budget

Fund 830 Dept. 6694

**PARKS SUMMER PROGRAM**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4200	Program Revenues	3,980.00	0			
	<i>Revenue Total:</i>	<u>3,980.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6004	Overtime	0.00	39			
6005	Extra Help	0.00	15,279	10,848	0	0
6006	FICA	0.00	1,054	830	0	0
6011	Workers Compensation	0.00	686	429	0	0
6012	Unemployment Insurance	0.00	133	87	0	0
6014	Office Supplies	1,736.92	711	2,000	0	0
	<i>Expenditure Total:</i>	<u>1,736.92</u>	<u>17,902</u>	<u>14,194</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2014-2015 Budget

Fund 830 Dept. 6695

**PARK ADMIN BUF**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	104,038.07	63,852	0	0	0
6003	Salaries-Employees	152,338.09	100,031	0	0	0
6004	Overtime	4,186.46	2,174	0	0	0
6006	FICA	19,063.90	12,300	0	0	0
6007	Group Health	37,050.23	30,696	0	0	0
6008	Retirement	24,469.21	16,040	0	0	0
6010	Uniforms	564.93	489	0	565	565
6011	Workers Compensation	6,400.57	4,167	0	0	0
6012	Unemployment Insurance	1,755.20	1,283	0	0	0
6014	Office Supplies	3,566.24	1,448	0	3,566	3,566
6018	Diesel Fuel	12,123.53	10,401	0	12,124	12,124
6030	Vehicle Repairs	9,022.12	8,029	0	8,500	8,500
6045	Professional Services	0.00	0			
6047	Mobile Phones	4,437.74	2,331	0	4,438	4,438
6048	Communications	467.75	173	0	468	468
6057	Vehicle Insurance	1,000.00	713	0	1,000	1,000
6067	Equipment Maintenance	12,934.31	12,035	0	12,934	12,934
6069	Equipment Rental	0.00	1,917	0	0	0
	<b><i>Expenditure Total:</i></b>	<u>393,418.35</u>	<u>268,079</u>	<u>0</u>	<u>43,595</u>	<u>43,595</u>

CAMERON COUNTY, TEXAS

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## AIRPORT FUND

APPROVED 2014–2015 BUDGET

CAMERON COUNTY, TEXAS  
**COUNTY AIRPORT FUND**

**Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance**  
**For the Fiscal Year Ending September 30, 2014**

	2013 Actual	2014 Approved	2014 Year-end Estimate	2015 Recommended	2015 Approved
<b>REVENUES</b>					
Airport Contract-SWA	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Concessions	23,550	13,800	34,411	21,750	34,200
Other	875	0	0	0	0
Interest Income	314	600	300	600	600
<b>Total Revenue</b>	<u>24,739</u>	<u>14,400</u>	<u>34,711</u>	<u>22,350</u>	<u>34,800</u>
 <b>LESS APPROPRIATIONS:</b>					
<b>Total Operating Expenses</b>	<u>(120,040)</u>	<u>(201,121)</u>	<u>(201,121)</u>	<u>(137,621)</u>	<u>(138,981)</u>
 <b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<u>(95,301)</u>	<u>(186,721)</u>	<u>(166,410)</u>	<u>(115,271)</u>	<u>(104,181)</u>
 <b>NON-OPERATING REVENUES (EXPENSES)</b>					
Grant Revenue	49,995	0	0	0	0
Transfer In	0	43,000	43,000	115,271	115,271
Other Uses	0	0	0	0	0
<b>TOTAL NON-OPERATING REVENUES</b>	<u>49,995</u>	<u>43,000</u>	<u>43,000</u>	<u>115,271</u>	<u>115,271</u>
 <b>CHANGE IN FUND BALANCE</b>	<u>(45,306)</u>	<u>(143,721)</u>	<u>(123,410)</u>	<u>-</u>	<u>11,090</u>
 <b>BEGINNING Retained Earnings</b>	2,575,241	2,462,280	2,462,280	2,295,870	2,295,870
<b>Prior period Adjustment</b>					
<b>ENDING Retained Earnings</b>	<u>\$ 2,529,935</u>	<u>\$ 2,275,559</u>	<u>\$ 2,295,870</u>	<u>\$ 2,180,599</u>	<u>\$ 2,191,689</u>

CAMERON COUNTY, TEXAS  
AIRPORT - OPERATING  
2014-2015 Budget

<u>Dept.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Approved</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>							
000	BALANCE SHEET	0.00	600	600	0	600	600
519	AIRPORT MAINTENANCE	0.00	13,800	13,800	0	21,750	34,200
	<i>Revenue Total:</i>	0.00	14,400	14,400	0	22,350	34,800
<b><u>TRANSFERS IN</u></b>							
010	GENERAL FUND TRANSFER	0.00	43,000	43,000	0	115,271	115,271
	<i>Fund Balance:</i>	0.00	43,000	43,000	0	115,271	115,271
<b><u>EXPENDITURE ACCOUNTS</u></b>							
000	BALANCE SHEET	0.00	0	0	0	0	0
519	AIRPORT MAINTENANCE	0.00	201,121	201,121	137,621	137,621	138,981
	<i>Expense Total:</i>	0.00	201,121	201,121	137,621	137,621	138,981

CAMERON COUNTY, TEXAS  
AIRPORT - OPERATING  
2014-2015 Budget

Fund 880 Dept. 000

BALANCE SHEET

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4600	Interest Income	313.03	600	0	600	600
4602	Miscellaneous	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>313.03</u>	<u>600</u>	<u>0</u>	<u>600</u>	<u>600</u>
<u>EXPENDITURE ACCOUNTS</u>						
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
AIRPORT - OPERATING  
2014-2015 Budget

Fund 880 Dept. 519

**AIRPORT MAINTENANCE**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4614	Land Rental	9,700.00	6,600	0	9,700	21,200
4640	Sale of Surplus	875.00	0	0	0	0
4701	Airport Contract	1,800.00	0	0	0	0
4841	Concessions Leases	12,050.00	7,200	0	12,050	13,000
	<i>Revenue Total:</i>	<u>24,425.00</u>	<u>13,800</u>	<u>0</u>	<u>21,750</u>	<u>34,200</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	0.00	0	0	0	0
6002	Salaries-Assistants/Deputies	4,644.07	5,602	5,602	5,602	5,602
6003	Salaries-Employees	0.00	0	0	0	0
6006	FICA	330.73	429	429	429	429
6007	Group Health	386.06	650	650	650	650
6008	Retirement	437.16	553	553	553	553
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	35.29	42	42	42	42
6012	Unemployment Insurance	32.12	45	45	45	45
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	218.00	53	0	0	0
6016	Gasoline	0.00	0	0	0	0
6022	Drugs Medicine	0.00	0	2,500	2,500	2,500
6026	Household Supplies	0.00	4,000	0	0	0
6056	Property Insurance	10,688.79	11,300	11,300	11,300	11,300
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	7,797.15	7,000	7,000	7,000	8,200
6061	Natural Gas	0.00	0	0	0	0
6062	Water	10,527.43	10,000	11,000	11,000	11,160
6063	Sewage and Garbage	0.00	0	0	0	0
6064	Building Maintenance	0.00	947	2,500	2,500	2,500
6082	Contractual Expense	0.00	146,250	96,000	96,000	96,000
6096	Equipment	0.00	14,250	0	0	0
	<i>Expenditure Total:</i>	<u>35,096.80</u>	<u>201,121</u>	<u>137,621</u>	<u>137,621</u>	<u>138,981</u>





CAMERON COUNTY, TEXAS

# DRUG FORFEITURE FUND

APPROVED 2014-2015 BUDGET

**CAMERON COUNTY, TEXAS  
DRUG FORFEITURE FUND**

**Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ending September 30, 2015**

	<b>2013</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>	<b>2015</b>
	<b>Actual</b>	<b>Amended</b>	<b>Year-end</b>	<b>Recommended</b>	<b>Approved</b>
REVENUES					
Forfeitures	\$ 1,714,718	\$ 250	\$ 1,377,521	\$ 60,000	\$ 60,000
Interest Income	0	0	37,648	0	0
TOTAL REVENUES	<u>1,714,718</u>	<u>250</u>	<u>1,415,169</u>	<u>60,000</u>	<u>60,000</u>
OTHER SOURCES (USES)					
Transfer out	(168,566)	(125,381)	(125,015)	(110,749)	(110,749)
Gain on sale of Surplus	123,546	0	0	0	0
ESTIMATED BEGINNING FUND BALANCE	<u>10,037,106</u>	<u>8,782,504</u>	<u>8,782,504</u>	<u>6,772,658</u>	<u>6,772,658</u>
AMOUNT AVAILABLE	11,706,804	8,657,373	10,072,658	6,721,909	6,721,909
LESS APPROPRIATIONS:	<u>2,924,300</u>	<u>4,158,588</u>	<u>3,300,000</u>	<u>2,844,324</u>	<u>2,939,265</u>
PROJECTED YEAR-END FUND BALANCE	<u>\$ 8,782,504</u>	<u>\$ 4,498,785</u>	<u>\$ 6,772,658</u>	<u>\$ 3,877,585</u>	<u>\$ 3,782,644</u>

CAMERON COUNTY, TEXAS  
**DRUG FORFEITURES**  
2014-2015 Budget

<u>Dept.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Approved</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>							
000	BALANCE SHEET	0.00	0	0	0	0	0
475	DISTRICT ATTORNEY	0.00	0	0	0	0	0
4751	UNITF	0.00	0	0	0	0	0
484	DA Federal Forfeiture DOJ	0.00	0	0	0	0	0
4841	DA FORFEITURES FD DOJ ACC	0.00	0	0	0	0	0
485	DA FEDERAL FORFEITURE DOT	0.00	0	0	0	0	0
4851	DA FORFEITURES FD DOT ACC	0.00	0	0	0	0	0
551	CONSTABLE PRECINCT #1	0.00	0	0	0	0	0
552	CONSTABLE PRECINCT #2	0.00	0	0	0	0	0
553	CONSTABLE PRECINCT #3	0.00	0	0	0	0	0
5531	CONSTABLE PCT 3, 1/13	0.00	0	0	0	0	0
554	CONSTABLE PRECINCT #4	0.00	0	250	0	0	0
555	CONSTABLE PCT #5	0.00	0	0	0	0	0
5551	CONSTABLE PCT 5,1/13	0.00	0	0	0	0	0
556	CONSTABLE PRECINCT #6	0.00	0	0	0	0	0
557	CONSTABLE PRECINCT #7	0.00	0	0	0	0	0
558	ESPARZA UNIT #1	0.00	0	0	0	0	0
560	SHERIFF	0.00	0	0	0	60,000	60,000
5602	SHERIFF FEDERAL FORFEITUR	0.00	0	0	0	0	0
5604	SHERIFF FEDERAL FORFEITUR	0.00	0	0	0	0	0
561	SHERIFF FED FORFEITURE DO	0.00	0	0	0	0	0
562	SHERIFF - AUTO THEFT DETA	0.00	0	0	0	0	0
5623	OPERATION STONE GARDEN	0.00	0	0	0	0	0
568	TEXAS DEPT OF PUBLIC SAFE	0.00	0	0	0	0	0
668	PARK RANGERS	0.00	0	0	0	0	0
	<b>Revenue Total:</b>	0.00	0	250	0	60,000	60,000
<b><u>TRANSFERS IN</u></b>							
025	CRIMINAL JUSTICE GRANT TR	0.00	0	0	0	0	0
	<b>Fund Balance:</b>	0.00	0	0	0	0	0
<b><u>TRANSFERS OUT</u></b>							
010	GENERAL FUND TRANSFER	0.00	0	0	0	0	0
019	FEDERAL BLOCK GRANT	0.00	0	0	0	0	0
021	SPEED GRANT	0.00	0	14,632	0	0	0
025	CRIMINAL JUSTICE GRANT TR	0.00	110,749	110,749	0	110,749	110,749
050	DRUG ENFORCEMENT TASK FOR	0.00	0	0	0	0	0
560	SHERIFF	0.00	0	0	0	0	0
	<b>Fund Balance:</b>	0.00	110,749	125,381	0	110,749	110,749
<b><u>EXPENDITURE ACCOUNTS</u></b>							
475	DISTRICT ATTORNEY	0.00	617,765	617,842	706,536	623,765	706,536
4751	UNITF	0.00	0	0	0	0	0
484	DA Federal Forfeiture DOJ	0.00	327369,071	369,071	322,285	321,885	321,885

CAMERON COUNTY, TEXAS  
**DRUG FORFEITURES**  
2014-2015 Budget

<u>Dept.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Approved</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
4841	DA FORFEITURES FD DOJ ACC	0.00	0	0	0	0	0
485	DA FEDERAL FORFEITURE DOT	0.00	607,041	657,612	617,204	615,041	615,041
4851	DA FORFEITURES FD DOT ACC	0.00	0	0	0	0	0
512	JAIL/DETENTION CENTERS	0.00	0	0	0	0	0
551	CONSTABLE PRECINCT #1	0.00	0	2,195	0	0	0
552	CONSTABLE PRECINCT #2	0.00	0	0	0	0	0
553	CONSTABLE PRECINCT #3	0.00	0	3,556	0	0	0
5531	CONSTABLE PCT 3, 1/13	0.00	0	0	0	0	0
554	CONSTABLE PRECINCT #4	0.00	0	1,250	0	0	0
5542	CONSTABLE PCT 4, 1/13	0.00	0	0	0	0	0
555	CONSTABLE PCT #5	0.00	0	4,850	0	0	0
5551	CONSTABLE PCT 5,1/13	0.00	0	7,904	0	0	0
556	CONSTABLE PRECINCT #6	0.00	0	0	0	0	0
557	CONSTABLE PRECINCT #7	0.00	0	0	0	0	0
560	SHERIFF	0.00	513,591	513,591	404,311	404,311	404,311
5602	SHERIFF FEDERAL FORFEITUR	0.00	879,322	1,518,634	0	879,322	891,492
5604	SHERIFF FEDERAL FORFEITUR	0.00	0	462,083	0	0	0
561	SHERIFF FED FORFEITURE DO	0.00	0	0	0	0	0
562	SHERIFF - AUTO THEFT DETA	0.00	0	0	0	0	0
568	TEXAS DEPT OF PUBLIC SAFE	0.00	0	0	0	0	0
	<i>Expense Total:</i>	0.00	2,986,790	4,158,588	2,050,336	2,844,324	2,939,265

CAMERON COUNTY, TEXAS  
DRUG FORFEITURES  
2014-2015 Budget

Fund 900 Dept. 475

**DISTRICT ATTORNEY**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	126,245.02	95,881	208,500	145,881	208,500
6003	Salaries-Employees	164,234.19	193,709	152,960	143,709	152,960
6004	Overtime	6,660.34	0	0	0	0
6005	Extra Help	166,691.48	160,000	160,000	160,000	160,000
6006	FICA	34,470.73	34,394	39,892	34,394	39,892
6007	Group Health	27,794.28	35,000	35,000	35,000	35,000
6008	Retirement	27,255.30	28,582	51,468	28,582	51,468
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	3,822.63	3,102	5,044	3,102	5,044
6012	Unemployment Insurance	3,033.74	3,597	4,172	3,597	4,172
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,656.05	6,500	6,500	6,500	6,500
6016	Gasoline	11,065.01	0	0	0	0
6018	Diesel Fuel	36.69	0	0	0	0
6019	Lubricants	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	3,000	3,000	3,000	3,000
6045	Professional Services	1,487.47	2,000	2,000	2,000	2,000
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	5,021.13	0	6,000	6,000	6,000
6048	Communications	0.00	0	0	0	0
6050	Travel	1,016.19	5,000	5,000	5,000	5,000
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6054	Advertising	0.00	20,000	0	20,000	0
6056	Property Insurance	673.41	77	0	0	0
6057	Vehicle Insurance	5,006.00	0	0	0	0
6058	Liability Other Insurance	0.00	0	0	0	0
6077	Data Processing	2,140.94	3,000	3,000	3,000	3,000
6078	Education and Training	2,552.00	0	0	0	0
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	12,101.75	20,000	20,000	20,000	20,000
6085	Juror's Fees	0.00	0	0	0	0
6087	Miscellaneous	3,724.43	4,000	4,000	4,000	4,000
6091	Building Improvements	0.00	0	0	0	0
	<i>Expenditure Total:</i>	607,688.78	617,842	706,536	623,765	706,536

CAMERON COUNTY, TEXAS  
DRUG FORFEITURES  
2014-2015 Budget

Fund 900 Dept. 484

**DA Federal Forfeiture DOJ**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	0.00	48,500	48,500	48,500	48,500
6003	Salaries-Employees	0.00	45,000	45,000	45,000	45,000
6006	FICA	0.00	7,153	7,153	7,153	7,153
6007	Group Health	0.00	10,000	10,400	10,000	10,000
6008	Retirement	0.00	10,931	10,931	10,931	10,931
6011	Workers Compensation	0.00	646	646	646	646
6012	Unemployment Insurance	0.00	655	655	655	655
6014	Office Supplies	0.00	10,000	10,000	10,000	10,000
6016	Gasoline	0.00	45,000	0	0	0
6028	Camera and Police Supplies	0.00	15,000	15,000	15,000	15,000
6030	Vehicle Repairs	0.00	15,000	15,000	15,000	15,000
6038	Small Tools and Equipment	0.00	10,000	10,000	10,000	10,000
6045	Professional Services	0.00	5,000	5,000	5,000	5,000
6048	Communications	0.00	5,000	5,000	5,000	5,000
6050	Travel	0.00	10,000	10,000	10,000	10,000
6054	Advertising	0.00	15,000	15,000	15,000	15,000
6067	Equipment Maintenance	0.00	20,000	20,000	20,000	20,000
6069	Equipment Rental	0.00	3,000	3,000	3,000	3,000
6071	Court Costs and Transcripts	0.00	3,000	3,000	3,000	3,000
6073	Dues and Memberships	0.00	8,000	8,000	8,000	8,000
6078	Education and Training	0.00	12,000	12,000	12,000	12,000
6079	Legal Books, Publications	0.00	8,000	8,000	8,000	8,000
6082	Contractual Expense	0.00	10,000	10,000	10,000	10,000
6087	Miscellaneous	0.00	12,186	10,000	10,000	10,000
6096	Equipment	0.00	40,000	40,000	40,000	40,000
	<i>Expenditure Total:</i>	0.00	369,071	322,285	321,885	321,885

CAMERON COUNTY, TEXAS  
DRUG FORFEITURES  
2014-2015 Budget

Fund 900 Dept. 485

**DA FEDERAL FORFEITURE DOT**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	0.00	120,000	120,000	97,000	97,000
6003	Salaries-Employees	1,770.13	80,000	80,000	80,000	80,000
6004	Overtime	0.00	0			
6006	FICA	135.41	15,300	15,300	13,550	13,550
6007	Group Health	271.41	20,000	20,800	20,000	20,000
6008	Retirement	167.09	19,740	19,740	17,470	17,470
6011	Workers Compensation	64.96	3,764	3,764	3,605	3,605
6012	Unemployment Insurance	12.39	1,600	1,600	1,416	1,416
6014	Office Supplies	3,555.20	10,000	10,000	10,000	10,000
6016	Gasoline	21,924.16	45,000	45,000	45,000	45,000
6028	Camera and Police Supplies	5,865.70	25,208	15,000	15,000	15,000
6030	Vehicle Repairs	9,783.26	20,000	20,000	20,000	20,000
6038	Small Tools and Equipment	11,387.93	10,000	10,000	10,000	10,000
6045	Professional Services	930.60	10,000	10,000	10,000	10,000
6047	Mobile Phones	0.00	8,000	8,000	8,000	8,000
6048	Communications	0.00	40,000	5,000	40,000	40,000
6050	Travel	0.00	10,000	10,000	10,000	10,000
6054	Advertising	0.00	38,000	40,000	40,000	40,000
6067	Equipment Maintenance	12,052.86	20,000	20,000	20,000	20,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	4,830.08	3,000	3,000	3,000	3,000
6071	Court Costs and Transcripts	406.35	3,000	5,000	3,000	3,000
6073	Dues and Memberships	1,167.00	8,000	8,000	8,000	8,000
6077	Data Processing	13,980.51	60,000	60,000	60,000	60,000
6078	Education and Training	9,165.00	12,000	12,000	12,000	12,000
6079	Legal Books, Publications	4,449.00	8,000	8,000	8,000	8,000
6082	Contractual Expense	0.00	10,000	10,000	10,000	10,000
6087	Miscellaneous	960.00	10,000	10,000	10,000	10,000
6096	Equipment	10,799.94	40,000	40,000	40,000	40,000
6100	Weapons	0.00	7,000	7,000	0	0
	<i>Expenditure Total:</i>	113,678.98	657,612	617,204	615,041	615,041



CAMERON COUNTY, TEXAS  
DRUG FORFEITURES  
2014-2015 Budget

Fund 900 Dept. 551

**CONSTABLE PRECINCT #1**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6028	Camera and Police Supplies	0.00	825	0	0	0
6100	Weapons	0.00	1,370	0	0	0
	<i>Expenditure Total:</i>	0.00	2,195	0	0	0

CAMERON COUNTY, TEXAS  
 DRUG FORFEITURES  
 2014-2015 Budget

Fund 900 Dept. 553

**CONSTABLE PRECINCT #3**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6010	Uniforms	0.00	3,556	0	0	0
	<i>Expenditure Total:</i>	0.00	3,556	0	0	0

CAMERON COUNTY, TEXAS  
DRUG FORFEITURES  
2014-2015 Budget

Fund 900 Dept. 554

**CONSTABLE PRECINCT #4**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4640	Sale of Surplus	3,150.00	250	0	0	0
	<i>Revenue Total:</i>	<u>3,150.00</u>	<u>250</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6014	Office Supplies	0.00	0	0	0	0
6028	Camera and Police Supplies	0.00	100	0	0	0
6030	Vehicle Repairs	0.00	150	0	0	0
6100	Weapons	0.00	1,000	0	0	0
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>1,250</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
DRUG FORFEITURES  
2014-2015 Budget

Fund 900 Dept. 555

**CONSTABLE PCT #5**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6010	Uniforms	0.00	1,325	0	0	0
6014	Office Supplies	0.00	1,000	0	0	0
6028	Camera and Police Supplies	0.00	2,025	0	0	0
6067	Equipment Maintenance	0.00	500			
	<i>Expenditure Total:</i>	0.00	4,850	0	0	0

CAMERON COUNTY, TEXAS  
DRUG FORFEITURES  
2014-2015 Budget

Fund 900 Dept. 5551

**CONSTABLE PCT 5,1/13**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6028	Camera and Police Supplies	4,128.02	4,704	0	0	0
6038	Small Tools and Equipment	5,237.68	0	0	0	0
6049	Postage	230.00	0	0	0	0
6050	Travel	0.00	0	0	0	0
6100	Weapons	1,999.50	3,200	0	0	0
	<i>Expenditure Total:</i>	11,595.20	7,904	0	0	0

CAMERON COUNTY, TEXAS  
DRUG FORFEITURES  
2014-2015 Budget

Fund 900 Dept. 560

**SHERIFF**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amende</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4300	State Revenue	0.00	0	0	0	0
4352	Forfeitures - State	276,338.65	0	0	35,000	35,000
4362	Forfeitures - Federal	0.00	0	0	0	0
4640	Sale of Surplus	61,450.00	0	0	25,000	25,000
	<i>Revenue Total:</i>	<u>337,788.65</u>	<u>0</u>	<u>0</u>	<u>60,000</u>	<u>60,000</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	24,085.45	27,235	27,235	27,235	27,235
6003	Salaries-Employees	226,326.93	293,291	293,291	293,291	293,291
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	20,828.00	39,280	0	0	0
6006	FICA	21,937.99	27,416	27,416	27,416	27,416
6007	Group Health	26,916.80	0	0	0	0
6008	Retirement	25,562.15	31,496	31,496	31,496	31,496
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	19,948.50	20,000	10,000	10,000	10,000
6011	Workers Compensation	10,112.94	12,006	12,006	12,006	12,006
6012	Unemployment Insurance	2,004.10	2,867	2,867	2,867	2,867
6013	Photocopying	0.00	0	0	0	0
6087	Miscellaneous	31,719.74	60,000	0	0	0
6091	Building Improvements	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>409,442.60</u>	<u>513,591</u>	<u>404,311</u>	<u>404,311</u>	<u>404,311</u>

CAMERON COUNTY, TEXAS  
DRUG FORFEITURES  
2014-2015 Budget

Fund 900 Dept. 5602

**SHERIFF FEDERAL FORFEITUR**

<u>Object</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Amended</u>	<u>2015 Requested</u>	<u>2015 Recommended</u>	<u>2015 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	431,510.70	436,087	0	436,087	436,087
6004	Overtime	53,635.71	30,000	0	30,000	30,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	34,675.62	35,656	0	35,656	35,656
6007	Group Health	59,459.88	65,000	0	65,000	78,400
6008	Retirement	54,724.29	45,944	0	45,944	44,714
6010	Uniforms	2,674.10	5,000	0	5,000	5,000
6011	Workers Compensation	21,202.07	17,083	0	17,083	17,083
6012	Unemployment Insurance	3,979.73	3,724	0	3,724	3,724
6014	Office Supplies	1,131.33	2,159	0	3,159	3,159
6016	Gasoline	131,202.07	61,000	0	61,000	61,000
6018	Diesel Fuel	739.08	0	0	0	0
6022	Drugs Medicine	1,499.68	2,500	0	2,500	2,500
6024	Animal Feed	512.56	1,500	0	0	0
6028	Camera and Police Supplies	15,533.39	15,430	0	15,430	15,430
6030	Vehicle Repairs	13,215.25	46,000	0	46,000	46,000
6038	Small Tools and Equipment	0.00	100,000	0	0	0
6047	Mobile Phones	4,383.07	4,140	0	4,140	4,140
6057	Vehicle Insurance	12,413.00	18,800	0	18,800	18,800
6067	Equipment Maintenance	4,147.58	5,500	0	6,000	6,000
6071	Court Costs and Transcripts	687.50	6,000	0	0	0
6077	Data Processing	17,013.14	17,485	0	17,485	17,485
6096	Equipment	38,913.00	583,000	0	49,688	49,688
6100	Weapons	7,190.00	16,626	0	16,626	16,626
	<i>Expenditure Total:</i>	910,442.75	1,518,634	0	879,322	891,492

CAMERON COUNTY, TEXAS

Order setting the County's  
Property Tax Rate

APPROVED 2014-2015 BUDGET



**COUNTY COMMISSIONER' COURT  
OF CAMERON COUNTY, TEXAS  
SEPTEMBER 11, 2014**

**IN THE MATTER OF ESTIMATING THE  
NEEDS OF CAMERON COUNTY FOR THE  
FISCAL YEAR 2015 AND FIXING THE  
RATES OF LEVY FOR THE YEAR 2014.**

On this 11th day of September 2014, the same being a regular term of the Court, and all members being present, there came to be considered and heard the matter of estimating the financial needs of Cameron County for the fiscal year 2015, and the tax rate necessary for the several funds to be levied for the Tax Year 2014, and

THE COURT, after due and careful investigation of the resources of the County and of the necessary estimated expenditures, and having found that the probable amount of revenue necessary for the County to provide during the Fiscal Year 2015 will approximate the sum of \$ 143,771,323 and having examined the state of various funds for which taxes are levied by the Court:

The Commissioners Court of Cameron County estimates and finds that the needs of the County will require the levy of taxes for the several funds for the Fiscal Year 2015 and the same be and are hereby levied at 100% of the appraised values as hereby set forth:

**FOR MAINTENANCE FUNDS:**

General Fund	\$0.318972	
Special Road and Bridge Maintenance Fund	0.029913	
TOTAL M&O FUNDS		<u>\$0.348885</u>

THIS TAX RATE WILL RAISE MORE FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$ 4.31.

**FOR INTEREST AND SINKING FUNDS**

2005 Road Bonds	0.000719	
2008 Road Bonds	<u>0.001400</u>	
Total Unlimited Tax Road Bonds	<u>0.002119</u>	
2014 Certificates of Obligation	0.008204	
2012 Refunding Certificates of Obligation	0.003607	
2011 Refunding Certificates of Obligation	0.000413	
2011 Certificates of Obligation	0.007800	
2008 Certificates of Obligation	0.003597	
2005 Refunding Certificates of Obligation	0.013633	
2005 Certificates of Obligation	<u>0.003545</u>	
Total Limited Tax Bonds	<u>0.040799</u>	
Lease/Equipment Financing (Tax Pledge)	<u>0.007488</u>	
TOTAL INTEREST & SINKING FUNDS		<u>\$0.050406</u>
TOTAL COUNTY LEVY		<u>\$0.399291</u>

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

**GENERAL FUND:**

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

A tax of Thirty and Three Thousand One Hundred thirty four Ten Thousandths (\$0.318972) Cents on each One Hundred (\$100) Dollars valuation of taxable property in Cameron County, Texas, is hereby levied for the said County's General Fund.

**SPECIAL COUNTY ROAD MAINTENANCE FUND:**

A tax of Four and One Thousand Four Hundred Forty Nine Ten Thousandths (\$0.029913) Cents on each One Hundred (\$100) Dollar's valuation of taxable property in Cameron County, Texas, is hereby levied for the Special County Road Maintenance Fund by virtue of the authority of Article 8, Section 9, of the Constitution of the State of Texas, and an election held on September 27, 1919, as per order entered into the minutes of the Court in Volume "N", Page 589.

**OTHER GOVERNMENTAL OBLIGATIONS:**

A tax of Seven Thousand Four Hundred Eighty Eight Ten Thousandths (\$0.007488) Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas, is hereby levied to pay the interest and provide a sinking fund for the payment of the Capital lease-purchase obligations, for the purchase of general operating equipment and vehicles approved under the County's Master Financing Agreement, for the purchase of general operating equipment and vehicles approved under the County's Master Financing Agreement, approved by the Commissioners Court on the 4th day of February, 2010, for the purchase of general operating equipment and vehicles approved under the County's Master Financing Agreement, approved by the Commissioners Court on the 25th day of February, 2011, for the purchase of general operating equipment and vehicles approved under the County's Master Financing Agreement, approved by the Commissioners Court on the 10th day of November, 2011, for the purchase of general operating equipment and vehicles approved under the County's Master Financing Agreement, approved by the Commissioners Court on the 15th day of January, 2014

**SERIES 2005 ROAD BONDS:**

A tax of Seven Hundred and Nineteen Ten Thousandths (\$0.000719) Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2005 Road Bonds; said bonds having been authorized by an election on August 14, 1993, and an order of the Commissioners Court of Cameron County, Texas, dates June 15, 2005, et. Seg., Minutes of said Court.

**SERIES 2008 ROAD BONDS:**

A tax of Fourteen Hundredths (\$0.001400) Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2005 Road Bonds; said bonds having been authorized by an election on August 14, 1993, and an order of the Commissioners Court of Cameron County, Texas, to be adopted on September 30, 2008, et. Seg., Minutes of said Court.

**SERIES 2008 CERTIFICATES OF OBLIGATION:**

A tax of Three Thousand Five Hundred Ninety Seven Ten Thousandths (\$0.003597) Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2005 Certificates of Obligation; said bonds to be issued pursuant to an Order of the Commissioners Court to be adopted at a Regular Session of the Court on the 30<sup>th</sup> day of September, 2008.

**SERIES 2005 REFUNDING CERTIFICATES OF OBLIGATION:**

A tax of One and three Thousand Six Hundred Thirty Three Ten Thousandths (\$0.013633) Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2005 Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 9<sup>th</sup> day of August, 2005.

**SERIES 2005 CERTIFICATES OF OBLIGATION:**

A tax of Three Thousand Five Hundred Forty Five Ten Thousandths (\$0.003545) Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2005 Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 9<sup>th</sup> day of August, 2005.

**SERIES 2011 CERTIFICATES OF OBLIGATION:**

A tax of Seven Thousand Two Hundred eleven Ten Thousandths (\$0.007800) Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2011 Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 9<sup>th</sup> day of June, 2011.

**SERIES 2011 REFUNDING CERTIFICATES OF OBLIGATION:**

A tax of Four Hundred and Thirteen Ten Thousands (\$0.000413) Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2005 Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 9<sup>th</sup> day of June, 2011.

**SERIES 2012 REFUNDING CERTIFICATES OF OBLIGATION:**

A tax of Three Thousand Six Hundred seven Ten Thousandths (\$0.003607) Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2012 Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 7<sup>th</sup> day of June, 2012.

**SERIES 2014 CERTIFICATES OF OBLIGATION:**

A tax of Eight Thousand two hundred four ten thousandths (\$0.008204) Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2014 Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 29<sup>th</sup> day of January, 2014.

**PAYMENT POLICY:**

The Court, having received a payment policy adopted by the Cameron County Tax Assessor Collector, and in accordance with Sec. 31.05 and 31.07© of the Property Tax Code, hereby approves said policy for the 2014 Tax Roll which shall allow discounts on taxes paid as follows:

If paid in	October 2014	- 3% discount
	November 2014	- 2% discount
	December 2014	- 1% discount

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

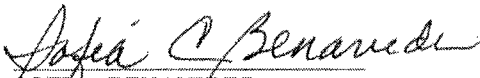
**FEES FOR TAX COLLECTIONS:**

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

ORDERED THIS 11th DAY OF SEPTEMBER, 2014:




CARLOS H. CASCOS  
COUNTY JUDGE



SOFIA BENAVIDES  
COMMISSIONER, PCT #1



ALEX DOMINGUEZ  
COMMISSIONER, PCT. #2



DAVID A. GARZA  
COMMISSIONER, PCT. #3

NAY  
DAN SANCHEZ  
COMMISSIONER, PCT #4



ATTESTED BY  
JOE G. RIVERA  
COUNTY CLERK

CAMERON COUNTY, TEXAS

Fiscal Year 2012-2013

General Purpose Financial Statements  
and  
Notes to the Financial Statements

APPROVED 2014-2015 BUDGET

## INDEPENDENT AUDITOR'S REPORT

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

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cameron County, Texas (County) as of and for the year ended September 30, 2013, and the related notes to the financial statements which collectively comprise the County's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

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

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

## Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### *Emphasis of Matter*

As described in Note 1 to the financial statements, in 2013, Cameron County adopted new accounting guidance, GASB statement No's 62, 63 and 65. These include *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position, and Items Previously Reported as Assets and Liabilities*. As a result of the implementation of Statement 65, the County reported a change in accounting principle to report the effect of no longer deferring and amortizing bond issuance costs. Our opinions are not modified with respect to this matter.

### *Other Matters*

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 25 through 36 and 98 through 100 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements. The introductory section, combining and individual non-major fund financial statements, the budget to actual schedules, capital assets used in the operations of governmental funds and statistical section, are presented for purposes of additional analysis and are not a required part of the financial statements. The schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the *State of Texas Single Audit Circular* and is also not a required part of the financial statements.

The combining and individual non-major fund financial statements, capital assets used in the operations of governmental funds, the schedule of expenditures of federal and state awards, and budget to actual schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The combining and individual nonmajor fund financial statements, the budget to actual schedules, capital assets used in the operations of governmental funds, and the schedule of expenditures of federal and state awards has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 budget to actual schedules, capital assets used in the operations of

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

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated March 28, 2014 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 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



**LONG CHILTON, LLP**  
*Certified Public Accountants*

Brownsville, Texas  
March 28, 2014





## CAMERON COUNTY, TEXAS

### MANAGEMENT'S DISCUSSION AND ANALYSIS

This discussion and analysis of the County of Cameron's (County) financial performance provides an overview of the County's financial activities for the fiscal year ended September 30, 2013. The MD&A should be read in conjunction with the accompanying transmittal letter, the basic financial statements and the accompanying notes to those financial statements.

#### FINANCIAL HIGHLIGHTS

The assets of the County's Governmental activities exceeded liabilities at the close of the FY2013 and FY2012 by \$198,530,979 and \$204,970,479 (*net position*), respectfully. Of this amount, \$23,341,683 is restricted for specific purposes; the largest restriction is 72%, \$16,805,874 for operating reserve and construction. As required by GASB 34, net position also reflects \$175,789,949 that is net investment in capital assets. With the presentation of the investment in capital assets, unrestricted net assets are \$(600,653).

In contrast to the government-wide statements, the fund statements report a combined fund balance at year-end of \$51,914,765 of which \$14,080,281 or 27.1% represent unassigned fund balances. The more significant components of unassigned fund balance are maintained in the General Fund as unassigned reserves; emergency reserves and committed funds for indigent defense; Special Revenue are restricted by external funding obligations; 2011 Certificates of Obligation for capital improvements; in the Road and Bridge fund for road improvements throughout the County; and debt service.

The general fund unassigned fund balance of \$14,080,281 equals 19.4% of total general fund expenditures. The County's budgetary fund balance target is 16% and as fiscal year ended September 30, 2013, this goal as adopted by the governing body has been met.

#### OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

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

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

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

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

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

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

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

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

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the County's general fund and major

special revenue budgetary schedules. A budgetary comparison schedule, which includes the original and final amended budget and actual figures, has been provided to demonstrate compliance with this budget.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

Of the County's total assets of \$295,124,639 the largest components are: 1) cash and investments of \$47,429,362 or 16.1%, 2) receivables which largely represent the deferred taxes for FY 2013 of \$7,673,397 or 2.6%, accounts/trade receivables of \$8,430,179 or 2.9%, internal balances and due from other governments of \$7,463,361 or 2.5% and 3) capital assets net of accumulated depreciation of \$220,661,699 or 74.7%. Deferred outflows of resources of \$1,114,243 are deferred charges on refunding. The receivables are offset by deferred revenue since the FY2013 tax revenue is not recognized until FY 2014 even though the levy takes place in FY2013. Capital assets are non-liquid assets and cannot be utilized to satisfy County obligations. Out of the total liabilities of \$97,707,903, \$19,315,926, are current liabilities; however, the current liabilities for compensated absences (\$745,487) are not anticipated to result in the draw-down of emergency reserves. OPEB liability of \$21,975,224 is not anticipated to cause a fund balance reduction and is presently being funded on a pay as you go basis.

The County's assets exceeded liabilities by \$198,530,979 at the close of the most recent fiscal year.

The County's net assets for fiscal year ended September 30, 2013 and 2012 are summarized as follows:

	Governmental Activities		
	FY2013	FY2012	Increase Decrease
Current and other assets	\$ 74,462,940	\$ 75,948,817	\$ ( 1,485,877)
Capital Assets (net of depreciation)	220,661,699	229,194,325	( 8,532,626)
Total Assets	295,124,639	305,143,142	(10,018,503)
Deferred outflows of resources	1,114,243	-	1,114,243
Current and other liabilities	19,315,926	21,464,671	( 2,148,745)
Long-term liabilities	78,391,977	78,707,992	( 316,015)
Total Liabilities	97,707,903	100,172,663	( 2,464,760)
Net position:			
Net investment in capital assets	175,789,949	184,766,821	( 8,976,872)
Restricted	23,341,683	23,656,726	( 315,043)
Unrestricted	( 600,653)	(3,453,068)	2,852,415
Total net position	\$198,530,979	204,970,479	\$ (6,439,500)
	Business-Type Activities		
	FY2013	FY2012	Decrease
Current and other assets	\$ 26,320,355	25,691,747	\$ 628,608
Capital Assets (net of depreciation)	40,070,630	39,039,681	1,030,949
Total Assets	66,390,985	64,731,428	1,659,557
Current and other liabilities	6,159,064	5,306,810	852,254
Long-term liabilities	27,062,509	28,498,096	(1,435,587)
Total Liabilities	33,221,573	33,804,906	( 583,333)
Net position:			
Net investment in capital assets	21,327,261	21,753,249	( 425,988)
Restricted	13,375,898	17,514,602	(4,138,704)
Unrestricted	(1,533,747)	(8,341,329)	6,807,582
Total net position	\$ 33,169,412	30,926,522	\$ 2,242,890

About 12% or \$23,341,683 of the County's net position represents *restricted net position* which are resources that are subject to external restrictions on how they may be used. Restrictions include highway and street requirements, debt service, capital projects and operating reserve and construction. The most significant portion, \$175,789,949 of the County's net position reflects its *net investment in capital assets* (e.g., land, buildings, machinery and equipment) net of related debt.

Governmental activities decreased the County's net position by \$ (5,317,698). The key components of difference between fund statement increase and the statement of activities increase are the following:

- A net difference in the issuance of long term debt and the repayment of these debts in the amount of \$4,528,774 .
- An increase in net assets due to the decrease in assets reported in the government activities from the internal service fund that is reported with the governmental activities in the government-wide statements of (\$983,633).
- A decrease in net assets due to depreciation exceeding capital outlay in the amount of (\$8,532,626).
- A decrease in net assets due to annual OPEB of UAAL of (2,954,499).
- Revenue collected after year end not available for current period's expenditures (\$37,854).

The Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds on page 34 further details the increase in net assets. Program revenues and expenses are presented net of interfund eliminations.

Cameron County's Changes in Net Position - Governmental Activities			
	<u>FY 2013</u>	<u>FY 2012</u>	<u>Increase (Decrease)</u>
Revenues:			
Net Program revenues:			
Charges for services	\$ 31,843,084	\$ 29,244,355	\$ 2,598,729
Operating grants and contributions	18,649,736	26,198,191	( 7,548,455)
Capital grants and contributions	5,895,886	9,459,809	( 3,563,923)
General revenues:			
Property taxes	61,224,484	59,503,829	1,720,655
Miscellaneous	7,335,998	9,801,140	( 2,465,142)
Gain on sale of capital assets	259,510	408,289	( 148,779)
Unrestricted investments earnings	<u>263,441</u>	<u>256,774</u>	<u>6,667</u>
Total revenues	<u>\$125,472,139</u>	<u>\$ 134,872,387</u>	<u>\$( 9,400,248)</u>
Expenses:			
General government	\$ 29,319,630	28,465,544	\$ 854,086
Law Enforcement and Public Safety	67,268,329	68,731,281	(1,462,952)
Highways and streets	20,155,120	19,948,347	206,773
Health	10,473,536	9,788,583	684,953
Welfare	7,406,760	9,949,777	(2,543,017)
Interest on long-term debt	<u>2,795,005</u>	<u>2,778,548</u>	<u>16,457</u>
Total expenses	<u>\$137,418,380</u>	<u>\$ 139,662,080</u>	<u>\$ (2,243,700)</u>
Increase (decrease) in net position before transfer	(11,946,241)	( 4,789,693)	(7,156,548)
Transfers	<u>6,628,543</u>	<u>6,809,647</u>	<u>(181,104)</u>
Increase (decrease) in net assets	(5,317,698)	2,019,954	(7,337,652)
Net assets – beginning	<u>204,970,479</u>	<u>202,529,094</u>	<u>2,441,385</u>
Prior Period Adjustment	(1,121,802)	421,431	( 700,371)
Net position – ending	<u>\$ 198,530,979</u>	<u>\$ 204,970,479</u>	<u>\$ (6,439,500)</u>

Key elements of the analysis of government-wide revenues and expenses reflect the following:

- Program revenues of \$56,388,706 equaled 41% of government expenses of \$137,418,380. General revenues \$69,083,433 did not provide the required support and coverage for expenses.
- Miscellaneous revenues decreased by \$(2,465,142) as in FY12 unanticipated insurance proceeds for damages suffered by Cameron County from Hurricane Dolly in 2008 were received. Miscellaneous revenues in fiscal year 2013 exceeded budgeted revenue.
- Over 49.1% of the expenses are for Law Enforcement and Public Safety (\$67,268,329) while this category provided about 17.4% of total revenues of \$21,763,608. The expenses decreased by \$2,243,700 over the prior year in this category and revenues decreased \$(9,400,248) due to the

decreases in operating grants and capital grant funding. Taxable values increased by 2.72% with new construction representing \$301,953,653 in new property values. General governmental expenditures increased by \$854,086, law enforcement decreased (\$1,462,952) and health and welfare decreased by (\$1,858,064).

- Capital Grant revenue and contributions comprise about 14.8% of program revenues. Cameron County continues to administer Disaster Recovery Funding from impacts suffered by communities from Hurricane Dolly/Ike in July 2008.
- Key elements of the analysis of the Business-type activities revenues and expenses reflect the following:
  - The Bridge System revenues of \$15,234,660 accounted for 61.8% of the Business-type activities revenues.
  - The total expenses of the Bridge System were 46.1% or \$7,119,963 of the Business-type activities.
  - The transfers to the Governmental activities, from the Business-type activities, are the result of the difference in the Bridge Systems revenues and expenses.

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

	<u>FY - 2013</u>	<u>Increase FY - 2012</u>	<u>(Decrease)</u>
Revenues:			
Net Program revenues:			
Charges for services	\$ 23,283,654	\$ 23,496,510	\$( 212,856)
Operating grants and contributions	1,230,447	250,158	980,289
Insurance Proceeds/Gain on Asset	32,749	32,305	444
General revenues:			
Unrestricted investments earnings	<u>81,844</u>	<u>104,261</u>	<u>( 22,417)</u>
Total revenues	<u>\$24,628,694</u>	<u>\$ 23,883,234</u>	<u>\$ 745,460</u>
Expenses:			
Bridge System	\$ 7,119,963	\$ 7,749,210	\$( 629,247)
Parks System	7,135,249	5,624,436	1,510,813
Jail Commissary	1,072,296	1,006,900	65,396
Airport System	<u>120,040</u>	<u>108,251</u>	<u>11,789</u>
Total expenses	<u>\$15,447,548</u>	<u>\$ 14,488,797</u>	<u>\$ 958,751</u>
Increase (decrease) in net position before transfers	9,181,146	9,394,437	( 213,291)
Transfers	<u>( 6,628,543)</u>	<u>(6,809,647)</u>	<u>181,104</u>
Increase (decrease) in net assets	2,552,603	2,584,790	( 32,187)
Net assets – beginning	<u>30,926,522</u>	<u>27,926,068</u>	<u>3,000,454</u>
Prior Period Adjustment	<u>( 309,713)</u>	415,664	<u>( 725,377)</u>
Net position – ending	<u>\$ 33,169,412</u>	<u>\$ 30,926,522</u>	<u>\$ 2,242,890</u>

#### FINANCIAL ANALYSIS OF GOVERNMENTAL FUNDS

As noted earlier, the County uses *fund accounting* to ensure and demonstrate compliance with finance-related legal requirements. Fund accounting and budget controls has been the framework of the County's strong fiscal management and accountability. The County's "A1" rating was affirmed from Moody's Investor Service and Standard and Poor's rating agency rates Cameron County's debt worthiness as an "A+" rating as reported in the credit profile dated February, 2014. Fitch (FITCH IBCA, DUFF & PHELPS) rating of "AA-" was affirmed on the outstanding unlimited tax bonds, limited tax bonds and certificates of obligation.

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

in assessing the County's annual financing and budgeting requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$51,914,765, an increase of \$2,619,097 in comparison with prior year. Approximately \$14,080,281 of the fund balance represents *unassigned fund balance*, which is available for spending at the County's discretion. Nonspendable fund balance of \$138,098 is for inventory usage. 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: 1) to pay debt service (\$5,495,664); 2) for capital projects (\$8,793,726) and 3) special revenue projects (\$21,596,744). Committed fund balance for road projects (\$810,252) and indigent defense (\$500,000) as well as (\$500,000) for pending litigation in the event funding is required.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$16,028,631. 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 19.4% of total fund expenditures, while total fund balance represents 22.1% of total fund expenditures. General budgetary targets for reserves are 20% of expenditures which compares favorably to GFOA recommended reserves for large counties. Cameron County has exceeded GFOA's recommended reserves by 2.1%.

The fund balance of the County's chief operating fund, General Fund, increased by \$4,366,303 during the current fiscal year. Key factors for the FY2013 change are as follows:

Cameron County's tax rate of .384291 per \$100 assessed property valuation. Taxable values increased by 2.7% and current ad valorem property tax collection was increased by \$1,578,651 from the prior year.

Licenses and permits, intergovernmental, charges for services, fines and forfeitures and miscellaneous revenues exceeded budget by \$2,306,060 or 11.4%. Total revenues exceeded budget by \$2,909,076.

Licenses and permits, intergovernmental revenues and fines and forfeitures experienced moderate fluctuations between types of revenues but in summary remained constant.

General Fund expenditures in FY2013 were budgeted with a 3.2% decrease from FY2012 from \$77,390,866 to \$74,907,729, actual expenditures for the year were \$72,622,782. This decrease is largely due to the decision to not incur new lease financing of equipment. In addition, regular operating expenditures though funded, were not fully expended by 3% thus increasing general fund fund balance by \$2,284,947.

Road and Bridge fund balance of \$5,621,965 reflects an increase of \$1,891,934. Road and bridge participated in completion of disaster recovery projects and no debt was incurred for new lease financing of equipment.

The Limited Tax Revenue Bond fund increased by \$456,693 due to budgeted transfers to provide required funding of debt obligations.

The Drug Forfeiture Fund fund balance decreased by (\$1,254,602) due to usage of forfeited funds received by law enforcement agencies that participate in asset sharing agreements with federal agencies. These funds are restricted in usage for law enforcement purposes and are received as proceeds from seized assets.

2011 Series Certificates of Obligation fund balance decreased by \$2,914,420 due to capital outlay expenditures for ongoing projects. County participation in road improvements to Primera Road is complete; the Judicial software improvement program is in Phase III and other projects funded by this bond issuance are ongoing.

Other Governmental Funds fund balance increased by \$116,232 due to regular operations of these funds.

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

#### Governmental Funds – Revenues Classified by Source

<u>Revenues by Source</u>	<u>FY2013</u>	<u>FY2012</u>	<u>Increase Decrease</u>	<u>Percent of Change</u>
Taxes	\$ 61,262,938	\$ 59,489,913	\$ 1,773,025	2.98%
Licenses	3,972,088	3,363,734	608,354	18.09%
Fines and Forfeitures	5,594,573	5,599,785	( 5,212)	-.09%
Intergovernmental revenues	29,471,814	40,655,100	(11,183,286)	-27.51%
Charges for current services	8,252,791	7,003,783	1,249,008	17.83%
Miscellaneous	7,592,147	10,031,809	( 2,439,662)	-24.31%
Total	\$ 116,146,351	\$ 126,144,124	\$( 9,997,773)	-7.93%

- Taxes – the increase of \$1,773,025 was primarily due to an increase in assessed property valuation.
- Intergovernmental revenues – the decrease of \$11,183,286 is due to completion of disaster recovery projects and colonia improvements funds.
- Charges for current services – the revenues increased by \$1,249,008 over the prior year in this category. Increase is largely due to the reduction of state inmates being housed and increasing housing of federal inmates and an increase in the per diem reimbursement.
- Fines and forfeitures increased \$608,354 from prior year collection due to case management collections.
- Miscellaneous – Revenues decreased \$2,439,662 compared to the prior year due to insurance proceeds that were received in FY2012.

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

<u>Expenditures by Function</u>	<u>FY 2013</u>	<u>FY 2012</u>	<u>Increase (Decrease)</u>	<u>Percent of Change</u>
General government	\$ 16,825,164	\$ 15,873,415	\$ 951,749	6.00%
Law Enforcement and Public safety	62,433,931	63,067,114	( 633,183)	-1.00 %
Streets and Highways	12,632,577	11,496,092	1,136,485	9.89%
Health	9,987,251	9,250,311	736,940	7.97%
Public welfare	7,197,703	9,641,951	( 2,444,248)	-25.35%
Capital outlays	3,936,153	12,829,384	( 8,893,231)	-69.32%
Debt service-principal	4,937,174	4,180,620	756,554	18.10%
Debt service-interest/fiscal fees	2,422,311	2,828,189	( 405,878)	-14.35%
Total	\$120,372,264	\$ 129,167,076	\$( 8,794,812)	- 6.81%

Overall, total expenditures decreased 6.81% but there were some categories that experienced significant change. For example, Capital outlays decreased 69.23% due to capital projects that were completed and the decision not to incur equipment lease financing. Welfare expenditures decreased by 25.35% due to project completions and other governmental reductions. Debt service obligations decreased due to budgeted reduced debt payments.



## COMPONENT UNITS

In compliance with GASB Statement 39, Cameron County is reporting as a discretely presented major component unit the Cameron County Regional Mobility Authority (CCRMA - Authority); regional mobility authorities were created by the State of Texas legislatively through the creation of Chapter 370 of the Texas Transportation Code in 2003. CCRMA is a legally separate organization that is authorized to construct, maintain, repair and operate turnpike projects at locations authorized by the State Department of Transportation. CCRMA is authorized to receive revenues from tolls, fees and rents from the operation of turnpike projects. They may also issue revenue bonds for the purpose of financing the costs of these projects. The Authority is governed by a 7 member board, 6 members are appointed by Cameron County commissioners for a term of 2 years and the Chairman of the board who is appointed by the Governor. Cameron County may influence operations of the CCRMA through the appointment process and for reporting purposes, is treated as a discretely presented component unit. The Authority and County in June 2012 entered into SH550 Funding and Development Agreement, a project titled "SH550 Director Connector Transportation Project." This project will be a component of a tolled facility and upon completion, traffic using SH550 will have a route free of at-grade intersections from U.S.77/83 to SH48 at the Port of Brownsville. Cameron County issued Revenue and Tax Bonds, Series 2012 (State Highway 550 Project) \$40,000,000 dated August 8, 2012 providing funding for this project as per "Funding Agreement." As a condition of funding, the Authority is obligated to repay the funding together with interest on the unpaid principal balance of the Project funding at the same stated rates of interest the County will pay on the Bonds. In addition, Cameron County has entered into a Transportation Reinvestment Zone No. 1, Cameron County with CCRMA to assist CCRMA in financing for the development of transportation projects. This commitment is contingent on the realization of incremental valuation. In December of 2012, Cameron County through resolution and an interlocal agreement with CCRMA modified the boundaries of TRZ 1 by adding US77 South and added TRZ 2 to fund planned highway and bridge construction. TRZ 2 includes portions of US Highways 83 and 77, the outer Parkway/FM509 and the proposed second access to South Padre Island.

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

On January 29, 2014 Commissioners Court adopted an order authorizing the issuance of "\$5,000,000 CAMERON COUNTY, TEXAS, REVENUE AND TAX BONDS, SERIES 2014 (STATE HIGHWAY 550 PROJECT)" on behalf of CCRMA. The bonds were issued to provide for payment obligations incurred in connection with the final design, planning, construction and equipping of the "SH550 Direct Connector Transportation Project. State Highway 550 Project is scheduled for completion by September 2014.

Cameron County under Senate Bill 1623 (SB1623) established "CAMERON COUNTY HEALTH CARE FUNDING DISTRICT" (CCHCFD) in July 2013. SB1623 amended chapter 288 of the Health and Safety Code by making these "districts" components of county government and not separate political subdivisions and designates the commissioners' court as the governing body of the district. The CCHCFD annually holds a public hearing setting the amount of mandatory payments required and how proceeds will be spent. A representative of each paying hospital may appear and be heard on any matter related to the mandatory payments required by the CCHCFD. Funds received under SB1623 are restricted to fund intergovernmental transfers from the district to the state to provide the nonfederal share of a Medicaid supplemental payment program, the Texas Healthcare Transformation and Quality Improvement Program, subsidize indigent programs, district administrative expenses and refunds of mandatory payments from paying hospital and refunding the proportionate share of money received by District from HHSC that is not used to fund the nonfederal share of Medicaid supplemental payment program payments. The intent of the CCHCFD is to assist Safety-Net hospitals gain fair access to the Texas Transformational & Quality Improvement Waiver and improving access, affordability, delivery and funding for healthcare services without expanding Medicaid. Medical providers were assessed a 2.1643% tax mandatory payment based on 2010 net patient revenue; total assessments were \$16,219,840.

Non-major component units are the Cameron-Willacy Community Supervision and Corrections Department and Cameron County Emergency Services District #1 (ESD#1). Operations of community supervisions are funded entirely by the State and receive office space and equipment from the county only, pursuant to Texas Code of Criminal Procedure, Article 42.12 Section (10). ESD#1 is a separate political subdivision as adopted by the voters to supply the rural areas with fire and ambulance services. Funding for ESD#1 is generated through its ability to tax property owners within the District's unincorporated areas and all debt incurred is an obligation of the District. County appoints all members of the board and can influence operations significantly.

For additional financial reporting information, each component unit may be contacted for their independent financial report as listed on page 42 for contact information.

## FINANCIAL ANALYSIS OF PROPRIETARY FUNDS

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

<u>Revenues by Enterprise</u>	<u>FY 2013</u>	<u>FY 2012</u>	<u>Increase (Decrease)</u>	<u>Percent of Change</u>
Bridge System	\$15,234,660	\$15,603,112	\$( 368,452)	-2.36%
Park System	6,833,273	6,806,053	27,220	.40%
Non-major Enterprise Funds	23,550	13,242	10,308	-77.8%
Jail Commissary	1,205,070	1,091,860	113,210	-10.4%

While the Bridge System is the biggest generator of revenues there was an overall 1.0% decrease in crossings from FY12. This in large part was due to the increased Mexican security measures to curb border violence as the drug cartels continue their turf war. Increased security measures on the U.S. side to stop the flow of illegal drugs and weapons export; the war in the Middle East and several Orange alerts by the Department of Homeland Security continue to have a negative impact on border crossings. As of September 30, 2013 a total of 4,966,219 vehicles and pedestrians crossed into Mexico through the County's International Toll Bridges as compared to FY12 crossings of 5,013,411. While crossings have decreased revenues have increased due to toll increases. The following table shows where and when the rates have increased.

<u>Classification</u>	<u>September 30, 2013</u>	<u>September 30, 2012</u>	<u>September 30, 2011</u>
	<u>Rate</u>	<u>Rate</u>	<u>Rate</u>
Pedestrian	1.00	\$1.00	\$1.00*
Motorcycle	3.25*	3.00	3.00*
Passenger	3.25*	3.00	3.00*
Commercial Vehicles			
Two Axle	8.50	8.50	8.50*
Three Axle	12.50	12.50	12.50*
Four Axle	14.75	14.75	14.75
Five Axle	19.50	19.50	19.50*
Six Axle	22.50	22.50	22.50*

\*increase in toll

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

<u>Expenses by Enterprise</u>	<u>FY 2013</u>	<u>FY 2012</u>	<u>Increase (Decrease)</u>	<u>Percent of Change</u>
Bridge System	\$7,689,293	\$8,125,458	\$ -436,165	-5.4%
Park System	7,135,249	5,624,436	1,510,813	26.9%
Non-major enterprises	120,040	58,120	61,920	106.5%
Jail Commissary	1,072,296	916,122	156,174	17.1%

The Bridge System continues to reduce costs in all areas and monitor bridge traffic monthly, decreases in expenses were attributable to debt obligations and depreciation expense. The Park System's increase in expense is due to increases in personnel due to lifeguard safety program and contractual expenses. The non-major enterprise funds costs increased due to personnel costs and general operational expense.

## GENERAL FUND BUDGETARY HIGHLIGHTS

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

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

The final FY2013 budget was adopted on September 13, 2012 with the total General Fund expenditures and reserves amounting to \$74,094,359 an increase of \$2,031,857 over the FY2012 budgeted expenditures and reserves, an increase of 2.8%. County employees received an increase of \$500, increase in county contribution to county self funded health insurance fund and general increases in operational costs.

The original budgeted expenditures were \$1,471,577 less than the final amended budget. This decrease was due to funding provided to departments that did not utilize full budget. In addition, commissioners court officially adopted an order restricting usage of lapsed salaries. Revenues exceeded the adopted budget by \$2,909,076 due to increases in property tax collections, increases of 15% in intergovernmental revenues and miscellaneous revenues increase of 17%.

## DEBT ADMINISTRATION AND CAPITAL ASSETS

**Long-term debt.** At September 30, 2013, the County has unlimited tax and limited tax general obligation bonds outstanding in the amount of \$75,470,000. According to Texas statutes, the County has two debt limits. Bonds issued under Article 3, Section 52e of the Texas Constitution total \$72,150,000 and bonds issued under Article 722 of Vernon's Civil Statutes total \$3,320,000. The debt limits for the two authorizations are \$3,515,889,641 (25% of real property assessed valuation) and \$799,925,463 (5% of assessed valuation of all taxable property); therefore, the County has legal debt margins on general obligation debt of \$3,952,891,939 and \$796,605,463.

The County's bond rating is "A+" from Standard & Poor's, "AA-" from Fitch Ratings and "A1" rating from Moody's for general obligation debt.

The following represents the activity of the long-term debt of the County for FY2013:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental Activities:</b>				
General obligation bonds	\$79,780,000	\$ -	\$ 4,310,000	\$75,470,000
Capital leases	7,929,752	-	2,099,233	5,830,519
Compensated absences	<u>693,545</u>	<u>2,656,165</u>	<u>2,604,223</u>	<u>745,487</u>
Total	<u>\$88,403,297</u>	<u>\$ 2,656,165</u>	<u>\$ 9,013,456</u>	<u>\$82,046,006</u>

**Business-Type Activities:**

Revenue bonds	\$ 6,340,000	\$ 0	\$ 855,000	\$ 5,485,000
Certificates of Obligation	22,897,494	0	1,332,700	21,564,794*
Compensated absences	<u>27,275</u>	<u>206,781</u>	<u>180,149</u>	<u>53,907</u>
Total	\$29,264,769	\$ 206,781	\$ 2,367,849	\$27,103,701

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

Other legal obligations include accrued vacation pay. (More detailed information about the County's long-term liabilities is presented in Note 11 to the financial statements.)

**Capital assets.** The capital assets of the County are those assets (land, buildings, improvements, roads, bridges and machinery & equipment (M&E)), which are used in the performance of the County's functions including infrastructure assets. At September 30, 2013 net capital assets of the governmental activities totaled \$220,661,699. Depreciation on capital assets is recognized in the Government-wide financial statements. Annual depreciation for buildings, improvements and M&E totaled \$11,868,932.

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

- Cameron County Odyssey software for Judicial processing Phase I and Phase II are completed and a software upgrade to system is ongoing.
- Disaster Recovery Capital improvements funded thru CDBG Non-Entitlement Disaster Recovery Grant Texas General Land Office from Hurricane Dolly in July 2008 is near completion. Round 1 provided \$10.2 Million of which \$9.4Million have been utilized. This project will finish in December 2013.
- Disaster Recovery Program Round 2.1 fund was received thru CDBG General Land Office for \$7.6Million for the construction of two (2) drainage improvement projects. This is a two year project.
- Capital improvements on the U.S. side are completed and Mexico is slated for completion May 2013 for the Toll Bridge System
- County Parks Department has continued on community parks construction
- Construction of the Los Fresnos Annex Bldg. was completed and offices were relocated in July 2013.
- Construction of road improvements to Primera Road, San Jose Ranch Road and Vermillion Road are ongoing
- Cameron County allocated \$1,080,000 of funding for information technology equipment due to compatibility concerns, software update to county financial system, servers and software updates to the Computer and Tax Office Department. This was funded from reserves for courtroom technology, lapsed salaries and budgeted items that were not utilized during FY2013 thus not affecting fund balance.

	County's Capital Assets		
	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Capital Assets</u>
<b>Governmental Activities:</b>			
Land	\$ 4,131,170	\$ 0	\$ 4,131,170
Buildings and improvements	106,311,773	37,350,571	68,961,202
Equipment, Vehicles, Machinery	70,233,508	51,924,440	18,309,068
Infrastructure	306,198,107	178,560,692	127,637,415
Construction in Progress	<u>1,622,844</u>	<u>0</u>	<u>1,622,844</u>
Total	\$488,497,402	\$267,835,703	\$220,661,699

**Business-Type Activities:**

Land	\$ 6,065,175	\$ 0	\$ 6,065,175
Buildings and improvements	31,028,215	14,103,184	16,925,031
Equipment, Vehicles, Machinery	6,877,057	5,444,141	1,432,916
Other structures	27,691,818	25,062,137	2,629,681
Construction in Progress	<u>13,017,827</u>	<u>0</u>	<u>13,017,827</u>
Total	\$ 84,680,092	\$ 44,609,462	\$ 40,070,630

Additional information on the County's capital assets can be found in Note 6 on pages 49-51 of this report.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES**

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

The Commissioners' Court adopted the County's 2011-2013 budget on September 14, 2012. The budget was adopted based on estimated balances that would be available at the end of the fiscal year 2012 and estimated revenues to be received in the fiscal year 2013. The total available resources for all funds for the fiscal year 2013 are \$122,795,167. For the County's General Fund, the 2012-2013 Budget utilizes \$74,094,359 of the available funds.

For 2013-2014, the property tax rate is \$0.384291 per \$100 assessed taxable valuation. Tax revenues are budgeted to grow by 2.4% generating an additional \$1,362,739 at the 94.5% property tax collection rate. The most significant increase in county appropriations to be expended during Fiscal Year 2013 was in General Fund for Law Enforcement and Public Safety. Future projections concerning revenue from all sources will continue to be conservative in nature. The Commissioners' Court has targeted fund balance reserves to represent sixteen percent of appropriations; this year as of fiscal year end 9/30/13, actual General Fund fund balance is approximately 19.4%.

**REQUEST FOR INFORMATION**

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

## **BASIC FINANCIAL STATEMENTS**

CAMERON COUNTY, TEXAS  
GOVERNMENT WIDE  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2013

	PRIMARY GOVERNMENT			COMPONENT UNITS		
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	CCRMA	CCHCFD	NON-MAJOR
<b>ASSETS</b>						
Cash	\$ 47,429,362	\$ 12,564,035	\$ 59,993,397	\$ 2,111,181	\$ 161,587	\$ 3,785,872
Investments	0	0	0	37,651,010	0	985,622
Receivables:						
Accounts or trade(Note 4)	8,430,179	786,052	9,216,231	549,424	345	77,524
Taxes - net of allowances(Note 4)	7,673,397	0	7,673,397	0	0	712,939
Due from other governments(Note 4)	7,463,361	0	7,463,361	0	0	0
Due from other agencies	0	0	0	3,740,092	0	0
Internal balances	335,669	(335,669)	0	0	0	0
Other assets	1,175,737	0	1,175,737	39,392,798	0	0
Inventory	146,492	464	146,956	0	0	0
Prepaid expenses	1,424,694	179,575	1,604,269	8,419	0	874
Unamortized bond issuance costs	384,049	0	384,049	120,545	0	0
Restricted Assets:						
Construction Fund:						
Cash	0	8,292,026	8,292,026	0	0	0
Revenue Bond Debt Service Fund:						
Cash	0	1,571,518	1,571,518	0	0	0
Revenue Bond Debt Reserve Fund:						
Cash	0	2,466,842	2,466,842	0	0	0
Revenue Bond Repair and Replacement Fund:						
Cash	0	650,000	650,000	0	0	0
Restricted use:						
Cash	0	145,512	145,512	0	0	0
Capital Assets:						
Buildings	96,986,928	15,291,507	112,278,435	0	0	0
Improvements other than buildings	7,777,944	38,891,263	46,669,207	0	0	0
Equipment	70,233,508	4,846,293	75,079,801	0	0	0
Other structures	1,546,901	6,568,027	8,114,928	0	0	0
Accumulated depreciation	(267,835,703)	(44,609,462)	(312,445,165)	0	0	0
Land	4,131,170	6,065,175	10,196,345	0	0	0
Infrastructure	306,198,107	0	306,198,107	16,223,404	0	0
Construction work in progress	1,622,844	13,017,827	14,640,671	28,409,045	0	0
Total capital assets	220,661,699	40,070,630	260,732,329	44,632,449	0	0
<b>Total Assets</b>	<b>295,124,639</b>	<b>66,390,985</b>	<b>361,515,624</b>	<b>128,205,918</b>	<b>161,932</b>	<b>5,562,831</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Deferred charge on refunding	1,114,243	0	1,114,243	0	0	0
Total deferred outflows of resources	1,114,243	0	1,114,243	0	0	0
<b>LIABILITIES</b>						
Accounts payable	8,808,360	508,423	9,316,783	4,577,306	0	682,647
Wages and fringe payable	1,606,185	116,162	1,722,347	0	0	0
Compensated absences payable	745,487	53,907	799,394	0	0	0
Accrued interest payable	0	44,396	44,396	425,085	0	0
Deposits	0	478,821	478,821	0	0	0
Due to other governments	2,876,635	2,579,632	5,456,267	250,000	20,000	2,377,221
Unearned revenue	0	0	0	0	0	681,040
Notes payable (Note 11)	77,145	0	77,145	0	0	0
Escrows	53,468	0	53,468	0	0	0
Noncurrent liabilities due within one year:						
Reserve	0	81,635	81,635	0	0	0
Current bonds payable	3,342,709	1,167,291	4,510,000	0	0	0
Current revenue bonds payable	0	890,000	890,000	0	0	0
Accrued bond interest payable	421,299	178,284	599,583	0	0	0
Current Lease payments	1,749,110	47,446	1,796,556	0	0	0
Noncurrent liabilities due in more than one year:						
Lease hold Deposits	0	13,067	13,067	0	0	0
Long-term lease payments(Note 7)	4,033,963	0	4,033,963	0	0	0
Long-term bonds payable	50,562,497	20,397,503	70,960,000	71,394,762	0	0
Due to other governments	0	0	0	0	0	0
Due to Texas Department of Transportation	0	0	0	42,981,244	0	0
Long-term revenue bonds payable	0	4,595,000	4,595,000	0	0	0
Less: Unamortized issue costs	0	69,895	69,895	0	0	0
Long-term interest payable	0	0	0	765,000	0	0
Other	1,455,821	27,161	1,482,982	0	0	0
OPEB liability	21,975,224	1,972,950	23,948,174	0	0	0
<b>Total Liabilities</b>	<b>97,707,903</b>	<b>33,221,573</b>	<b>130,929,476</b>	<b>120,393,397</b>	<b>20,000</b>	<b>3,740,908</b>
<b>NET POSITION</b>						
Net investment in capital assets	175,789,949	21,327,261	197,117,210	8,761,616	0	0
Restricted for :						
Highways and street	5,621,965	0	5,621,965	1,661,207	0	0
Debt service	811,996	4,038,360	4,850,356	0	0	0
Capital projects	101,848	0	101,848	0	0	0
Beach Maintenance	0	130,761	130,761	0	0	0
Health Care	0	0	0	0	141,932	0
Operating reserve and construction	16,805,874	9,206,777	26,012,651	0	0	0
Unrestricted	(600,653)	(1,533,747)	(2,134,400)	(2,610,302)	0	1,821,923
<b>Total Net Position</b>	<b>\$ 198,530,979</b>	<b>\$ 33,169,412</b>	<b>\$ 231,700,391</b>	<b>\$ 7,812,521</b>	<b>\$ 141,932</b>	<b>\$ 1,821,923</b>

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

CAMERON COUNTY, TEXAS  
GOVERNMENT WIDE  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

Functions / Programs	Program Revenues					Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Primary Government		Component units
						Business-type Activities	Total	
<b>Primary government:</b>								
General government:								
Law Enforcement and Public safety	\$ 29,319,630	\$ 15,649,060	\$ 22,256	\$ 0	\$ (13,648,314)	\$ 0	\$ (13,648,314)	\$ 0
Highways and streets	67,268,329	11,370,503	10,392,910	195	(45,504,721)	0	(45,504,721)	0
Health	20,153,120	4,382,905	6,283	4,189,094	(11,576,838)	0	(11,576,838)	0
Welfare	10,473,536	440,616	7,273,059	0	(2,759,851)	0	(2,759,851)	0
Interest on Long-term debt	7,406,760	0	955,218	1,706,597	(4,744,945)	0	(4,744,945)	0
Total government activities	2,795,005	0	0	0	(2,795,005)	0	(2,795,005)	0
	137,418,380	31,843,084	18,649,736	5,895,886	(81,029,674)	0	(81,029,674)	0
<b>Business-type activities:</b>								
Bridge system	7,119,963	15,234,660	0	0	0	8,114,697	8,114,697	0
Parks system	7,135,249	6,833,273	0	1,180,452	0	878,476	878,476	0
Non-Major Enterprise Funds	1,192,336	1,215,721	0	49,995	0	73,380	73,380	0
Total business-type activities	15,447,548	23,283,654	0	1,230,447	0	9,066,553	9,066,553	0
<b>Total primary government</b>	<b>\$ 152,865,928</b>	<b>\$ 55,126,738</b>	<b>\$ 18,649,736</b>	<b>\$ 7,126,333</b>	<b>\$ (81,029,674)</b>	<b>\$ 9,066,553</b>	<b>\$ (71,963,121)</b>	<b>\$ 0</b>
<b>Component units:</b>								
Cameron County Regional Mobility Authority	6,331,655	3,622,283	0	6,296,534	0	0	0	3,487,162
Cameron County Health Care Funding District	16,078,028	16,219,840	0	0	0	0	0	141,812
Emergency Services District #1	2,558,337	0	0	0	0	0	0	(2,558,337)
Cameron-Willey Counties Community Supervision	7,877,037	1,081,202	6,717,443	0	0	0	0	(98,392)
<b>Total component units</b>	<b>\$ 32,843,057</b>	<b>\$ 20,803,325</b>	<b>\$ 6,717,443</b>	<b>\$ 6,296,534</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 974,245</b>
<b>General revenues:</b>								
Property taxes, levied for general purposes					\$ 54,932,470	\$ 0	\$ 54,932,470	\$ 2,859,104
Property taxes, levied for debt service					6,292,014	0	6,292,014	0
Unrestricted investment earnings					263,441	81,844	345,285	23,044
Miscellaneous					7,335,998	12,899	7,348,897	0
Gain on Sale of capital assets					259,510	19,950	279,360	0
Transfers					6,628,543	(6,628,543)	0	0
Total general revenue and transfers					75,711,976	(6,513,950)	69,198,026	2,882,148
Changes in net position					(5,317,688)	2,552,603	(2,765,085)	3,856,393
Net position--beginning					204,970,479	30,928,522	235,897,001	6,831,475
Refunds due to Other Entities					0	0	0	(911,492)
Prior Period Adjustment					(1,121,802)	(309,713)	(1,431,515)	0
<b>Net position - ending</b>					<b>\$ 198,530,979</b>	<b>\$ 33,169,412</b>	<b>\$ 231,700,391</b>	<b>\$ 9,776,376</b>

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



CAMERON COUNTY, TEXAS  
BALANCE SHEET  
Governmental Funds  
SEPTEMBER 30, 2013

	General	Road & Bridge Fund	Limited Tax Revenue Bonds Fund	2011 Series Certificates of Obligation	Drug Forfeiture Fund	West Rail Relocation Fund	Other Governmental Funds	TOTAL
<b>ASSETS</b>								
Cash and cash equivalents (Note 3)	\$ 9,585,355	\$ 3,352,132	\$ 3,616,417	\$ 8,848,860	\$ 7,933,418	\$ 1,958,583	\$ 10,884,408	\$ 46,177,173
Receivables (Note 4)								
Accounts or trade	3,400,992	1,714,860	9,502	2,098	18,157	573,556	2,248,374	7,967,539
Taxes - net of allowances	6,072,344	735,264	793,209	0	0	0	72,580	7,673,397
Note receivable	0	0	0	0	0	0	0	0
Due from other governments	1,816,592	307,077	0	0	375,781	2,667,393	2,296,518	7,463,361
Due from other funds (Note 9)	7,721,632	1,329,210	523,006	0	1,723,305	25	1,828,078	13,125,256
Prepaid expenditures (Note 10)	608,905	115,577	686,369	0	0	0	11,116	1,421,967
Other assets	1,570	0	0	0	277	0	1,173,890	1,175,737
Inventory (Note 10)	138,098	8,394	0	0	0	0	0	146,492
<b>TOTAL ASSETS</b>	<b>\$ 29,345,488</b>	<b>\$ 7,562,514</b>	<b>\$ 5,628,503</b>	<b>\$ 8,848,938</b>	<b>\$ 10,050,938</b>	<b>\$ 5,199,557</b>	<b>\$ 18,514,964</b>	<b>\$ 85,150,922</b>
<b>LIABILITIES</b>								
Accounts payable	\$ 4,503,503	\$ 673,109	\$ 0	\$ 157,080	\$ 425,299	\$ 26,571	\$ 2,139,814	\$ 7,925,376
Wages and fringe payable	1,195,332	129,311	0	0	0	0	278,552	1,603,195
Compensated absences payable	673,379	45,728	0	0	0	0	25,900	745,007
Due to other governments	523,131	0	0	0	744,234	0	1,605,263	2,876,628
Due to other funds (Note 9)	622,645	406,900	0	0	98,901	4,912,055	6,749,086	12,789,587
Escrows	53,468	0	0	0	0	0	0	53,468
Notes payable	77,145	0	0	0	0	0	0	77,145
<b>Total Liabilities</b>	<b>\$ 7,648,603</b>	<b>\$ 1,255,048</b>	<b>\$ 0</b>	<b>\$ 157,080</b>	<b>\$ 1,268,434</b>	<b>\$ 4,938,626</b>	<b>\$ 10,802,615</b>	<b>\$ 26,070,406</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Unavailable revenue-property taxes	\$ 5,668,254	\$ 685,501	\$ 742,982	\$ 0	\$ 0	\$ 0	\$ 69,014	\$ 7,165,751
<b>Total deferred inflows of resources</b>	<b>\$ 5,668,254</b>	<b>\$ 685,501</b>	<b>\$ 742,982</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 69,014</b>	<b>\$ 7,165,751</b>
<b>FUND BALANCES</b>								
<b>Nonspendable:</b>								
Inventory	138,098	0	0	0	0	0	0	138,098
<b>Restricted:</b>								
Debt service	0	0	4,885,521	0	0	0	610,143	5,495,664
Special revenue	0	5,621,965	0	0	8,782,504	260,931	6,931,344	21,596,744
Capital projects	0	0	0	8,691,878	0	0	101,848	8,793,726
<b>Committed:</b>								
Pending litigation	500,000	0	0	0	0	0	0	500,000
Road Projects	810,252	0	0	0	0	0	0	810,252
Indigent Defense	500,000	0	0	0	0	0	0	500,000
<b>Unassigned</b>								
14,080,281	0	0	0	0	0	0	0	14,080,281
<b>Total fund balances</b>	<b>\$ 16,028,631</b>	<b>\$ 5,621,965</b>	<b>\$ 4,885,521</b>	<b>\$ 8,691,878</b>	<b>\$ 8,782,504</b>	<b>\$ 260,931</b>	<b>\$ 7,643,335</b>	<b>\$ 51,914,765</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 29,345,488</b>	<b>\$ 7,562,514</b>	<b>\$ 5,628,503</b>	<b>\$ 8,848,938</b>	<b>\$ 10,050,938</b>	<b>\$ 5,199,557</b>	<b>\$ 18,514,964</b>	<b>\$ 85,150,922</b>

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

**CAMERON COUNTY, TEXAS**  
**Reconciliation of the Balance Sheet of Governmental Funds**  
**To the Statement of Net Position**  
**For the Fiscal Year Ended September 30, 2013**

Amounts reported for governmental activities in the statement of Position (page 38) are different because:

Total Fund Balances - Governmental Funds (page 40)	\$ 51,914,765
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	220,661,699
Other long-term assets are not available to pay for the current period expenditures and, therefore, are reported as unavailable revenue in the funds.	7,165,751
Internal service funds are used by management to charge costs of employee benefits . The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.	831,095
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(82,042,331)
Net position of governmental activities	<u><u>\$ 198,530,979</u></u>

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

**CAMERON COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

	General	Road & Bridge Fund	Limited Tax Bonds Fund	2011 Series Certificates of Obligation	Drug Forfeiture Fund	West Rail Relocation Fund	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>								
Taxes	\$ 48,777,046	\$ 6,188,736	\$ 5,934,271	\$ 0	\$ 0	\$ 0	\$ 362,285	\$ 61,262,338
Licenses and permits	680,845	3,291,243	0	0	0	0	0	3,972,088
Intergovernmental	4,240,909	1,097,945	0	0	837,964	3,955,609	19,339,387	29,471,814
Charges for services	7,619,093	0	0	0	0	0	633,698	8,252,791
Fines and forfeitures	5,555,624	0	0	0	0	0	0	5,555,624
Miscellaneous	4,299,628	851,645	13,170	31,093	876,754	0	38,949	5,594,573
<b>TOTAL REVENUES</b>	<b>71,173,145</b>	<b>11,429,569</b>	<b>5,947,441</b>	<b>31,093</b>	<b>1,714,718</b>	<b>3,955,609</b>	<b>21,894,776</b>	<b>116,146,351</b>
<b>EXPENDITURES</b>								
<b>Current:</b>								
General government	16,043,189	0	22,600	0	0	0	759,375	16,825,164
Law enforcement and public safety	49,398,112	0	0	0	2,874,587	0	10,161,232	62,433,931
Highways and streets	0	8,659,901	0	0	0	3,955,609	17,067	12,632,577
Health	2,397,777	0	0	0	0	0	7,589,474	9,987,251
Welfare	4,563,775	0	0	0	0	0	2,633,928	7,197,703
Capital outlay	219,929	18,308	0	2,945,513	49,713	0	702,690	3,936,153
Debt Service:								
Bond issuance cost	0	0	0	0	0	0	0	0
Principal retirement	0	910,814	3,861,360	0	0	0	165,000	4,937,174
Interest and fiscal charges	0	68,192	2,176,118	0	0	0	178,001	2,422,311
<b>TOTAL EXPENDITURES</b>	<b>72,622,782</b>	<b>9,657,215</b>	<b>6,060,078</b>	<b>2,945,513</b>	<b>2,924,300</b>	<b>3,955,609</b>	<b>22,206,767</b>	<b>120,372,264</b>
Excess (deficiency) of Revenues Over (Under) Expenditure	(1,449,637)	1,772,354	(112,637)	(2,914,420)	(1,209,582)	0	(311,991)	(4,225,913)
<b>OTHER FINANCING SOURCES (USES)</b>								
Gain on Sale of capital assets	15,709	119,580	0	0	123,546	0	675	259,510
Transfers in	6,306,256	0	569,330	0	0	0	645,825	7,521,411
Transfers (out)	(506,025)	0	0	0	(168,566)	0	(218,277)	(892,868)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>5,815,940</b>	<b>119,580</b>	<b>569,330</b>	<b>0</b>	<b>(45,020)</b>	<b>0</b>	<b>428,223</b>	<b>6,888,053</b>
Net change in fund balances	4,366,303	1,891,934	456,693	(2,914,420)	(1,254,602)	0	116,232	2,662,140
Fund Balances - beginning	11,662,328	3,730,031	4,428,828	11,606,298	10,037,106	260,931	7,570,146	49,295,668
Prior Period Adjustment					0	0	(43,043)	(43,043)
<b>FUND BALANCES - ending</b>	<b>\$ 16,028,631</b>	<b>\$ 5,621,965</b>	<b>\$ 4,885,521</b>	<b>\$ 8,691,878</b>	<b>\$ 8,782,504</b>	<b>\$ 260,931</b>	<b>\$ 7,643,335</b>	<b>\$ 51,914,765</b>

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

**CAMERON COUNTY, TEXAS**  
**Reconciliation of the Statement of Revenues,**  
**Expenditures and Changes in Fund Balances of Governmental Funds**  
**To the Statement of Activities**  
For the Fiscal Year Ended September 30, 2013

Amounts reported for governmental activities in the statement of activities (page 39) are different because:

Net change in fund balances - total governmental funds (page 42)	\$ 2,662,140
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period. (Note 2B)	(8,532,626)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds	(37,854)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to increase net assets.	0
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 issuance 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. (Note 2B)	4,528,774
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. (Note 2C)	(2,954,499)
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.	(983,633)
Change in net position of governmental activities (page 39)	<u>\$ (5,317,698)</u>

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

**CAMERON COUNTY, TEXAS**  
**STATEMENT OF NET POSITION**  
Proprietary Funds  
SEPTEMBER 30, 2013

	<b>BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS</b>				<b>Governmental Activities Internal Service Fund</b>
	<b>Toll Bridge System</b>	<b>Park System</b>	<b>Nonmajor Enterprise Funds</b>	<b>Total Enterprise Funds</b>	
<b>ASSETS</b>					
Current Assets:					
Cash	\$ 7,494,125	\$ 4,320,664	\$ 749,246	\$ 12,564,035	\$ 1,252,189
Construction Fund Cash	6,209,546	2,082,480	0	8,292,026	0
Revenue Bond Debt Service Fund Cash	1,571,518	0	0	1,571,518	0
Revenue Bond Debt Reserve Fund Cash	2,055,088	411,754	0	2,466,842	0
Reserves-Other	0	145,512	0	145,512	0
Operating Reserve Fund Cash	0	650,000	0	650,000	0
Total Cash	17,330,277	7,610,410	749,246	25,689,933	1,252,189
Accounts receivable - trade(Note 4)	258,221	496,705	31,126	786,052	462,640
Inventory	0	464	0	464	0
Due from other funds	4,914,126	0	0	4,914,126	0
Due from other governments	0	0	0	0	0
Prepaid expenses and other assets	90,200	82,128	7,247	179,575	2,727
Total Current Assets	22,592,824	8,189,707	787,619	31,570,150	1,717,556
Capital Assets:(Note 6)					
Buildings	3,524,688	10,439,724	1,327,095	15,291,507	0
Improvements other than buildings	21,916,139	6,861,628	10,113,496	38,891,263	0
Equipment	1,386,042	3,245,167	215,084	4,846,293	0
Other structures	2,030,764	4,537,263	0	6,568,027	0
Accumulated depreciation	(20,395,565)	(14,689,137)	(9,524,760)	(44,609,462)	0
Net capital assets	8,462,068	10,394,645	2,130,915	20,987,628	0
Construction in progress	12,443,907	567,020	6,900	13,017,827	0
Land	4,038,791	1,718,384	308,000	6,065,175	0
Total Capital Assets	24,944,766	12,680,049	2,445,815	40,070,630	0
<b>TOTAL ASSETS</b>	<b>47,537,590</b>	<b>20,869,756</b>	<b>3,233,434</b>	<b>71,640,780</b>	<b>1,717,556</b>
<b>LIABILITIES</b>					
Current Liabilities					
(Payable from Current Assets):					
Accounts payable	85,347	234,270	65,166	384,783	882,984
Capital Lease Payable-Current	0	47,446	0	47,446	0
Wages and fringe payable	62,789	53,373	0	116,162	2,990
Accrued compensated absences	22,200	31,707	0	53,907	480
Accrued interest payable	0	44,396	0	44,396	0
Due to other funds	5,198,626	49,099	2,070	5,249,795	0
Due to other governments	2,579,632	0	0	2,579,632	7
Deposits	190,420	288,401	0	478,821	0
Retainage payable	123,640	0	0	123,640	0
Total Current Liabilities	8,262,654	748,692	67,236	9,078,582	886,461
Long-Term Liabilities:					
Due within one year:					
Leasehold deposits	13,067	0	0	13,067	0
Reserve	75,688	5,947	0	81,635	0
Current maturities of CO's	755,537	411,754	0	1,167,291	0
Current maturities of revenue bonds	890,000	0	0	890,000	0
Accrued bond interest payable	178,284	0	0	178,284	0
	1,912,576	417,701	0	2,330,277	0
Total Long-Term Liabilities due within one year	10,175,230	1,166,393	67,236	11,408,859	886,461
Due in more than one year:					
Certificates of Obligation	12,138,733	8,258,770	0	20,397,503	0
Revenue bonds, net of current portion	4,595,000	0	0	4,595,000	0
Less: Unamortized issue costs	69,895	0	0	69,895	0
Less: Unamortized discount	0	(11,082)	0	(11,082)	0
Plus: Unamortized premium	0	38,243	0	38,243	0
Capital Lease Payable	0	0	0	0	0
Unfunded Actuarial Accrued Liability	1,267,856	705,094	0	1,972,950	0
Total Long-Term Liabilities due in more than one year:	18,071,484	8,991,025	0	27,062,509	0
<b>TOTAL LIABILITIES</b>	<b>28,246,714</b>	<b>10,157,418</b>	<b>67,236</b>	<b>38,471,368</b>	<b>886,461</b>
<b>NET POSITION</b>					
Net investment in capital assets	12,844,938	6,036,508	2,445,815	21,327,261	0
Restricted for Revenue Bond Debt Service	1,571,518	411,754	0	1,983,272	0
Restricted for Revenue Bond Debt Reserve	2,055,088	0	0	2,055,088	0
Restricted for Revenue Bond Operating Reserve	250,000	650,000	0	900,000	0
Restricted for Beach Maintenance	0	130,761	0	130,761	0
Restricted for Construction	6,209,546	2,082,480	0	8,292,026	0
Restricted for Donations	0	14,751	0	14,751	0
Unrestricted	(3,640,214)	1,386,084	720,383	(1,533,747)	831,095
<b>TOTAL NET POSITION</b>	<b>\$ 19,290,876</b>	<b>\$ 10,712,338</b>	<b>\$ 3,166,198</b>	<b>\$ 33,169,412</b>	<b>\$ 831,095</b>

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

**CAMERON COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
For The Fiscal Year Ended September 30, 2013

	<b>BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS</b>				<b>Governmental Activities Internal Service Fund</b>
	<b>TOLL BRIDGE SYSTEM</b>	<b>PARK SYSTEM</b>	<b>Nonmajor Enterprise Funds</b>	<b>TOTAL</b>	
<b>OPERATING REVENUES</b>					
Charges for services	\$ 14,795,319	\$ 2,225,266	\$ 1,192,171	\$18,212,756	\$ 9,097,440
Rental income	436,040	4,492,713	23,550	4,952,303	0
Other	3,301	115,294	12,899	131,494	2,498
<b>TOTAL OPERATING REVENUES</b>	<b>15,234,660</b>	<b>6,833,273</b>	<b>1,228,620</b>	<b>23,296,553</b>	<b>9,099,938</b>
<b>OPERATING EXPENSES</b>					
Salary, wages and fringe benefits	2,113,245	2,613,464	118,391	4,845,100	126,960
Employee Benefits	1,014,000	121,394	38,718	1,174,112	0
Supplies	120,198	335,654	12,615	468,467	1,155
Repairs and maintenance	69,343	322,030	7,243	398,616	0
Professional services	95,145	6,000	0	101,145	20,000
Insurance	174,556	83,130	10,689	268,375	0
Travel	6,093	5,329	2,848	14,270	0
Advertising	5,500	15,077	0	20,577	0
Taxes	0	6,599	0	6,599	0
Medical claims	0	0	11,936	11,936	8,447,028
Utilities	107,380	995,057	18,324	1,120,761	0
Depreciation and amortization	736,441	926,890	113,462	1,776,793	0
Miscellaneous	40,864	88,552	15,132	144,548	0
Equipment and land rental	0	8,766	0	8,766	0
Administration fees	0	0	0	0	0
Contractual services	25,221	292,475	842,978	1,160,674	1,492,622
<b>TOTAL OPERATING EXPENSES</b>	<b>4,507,986</b>	<b>5,820,417</b>	<b>1,192,336</b>	<b>11,520,739</b>	<b>10,087,765</b>
<b>OPERATING INCOME (LOSS)</b>	<b>10,726,674</b>	<b>1,012,856</b>	<b>36,284</b>	<b>11,775,814</b>	<b>(987,827)</b>
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Interest income	59,248	20,659	1,937	81,844	4,194
Interest expense and fiscal agent fees	(1,062,473)	(372,273)	0	(1,434,746)	0
Bond issuance costs	0	(12,107)	0	(12,107)	0
Gain on sale of capital assets	0	18,975	875	19,850	0
Transfers to I&S Fund	(569,330)	0	0	(569,330)	0
Grant & Program Expenses	0	(930,452)	0	(930,452)	0
Aid to / from other governments	(1,549,504)	0	0	(1,549,504)	0
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<b>(3,122,059)</b>	<b>(1,275,198)</b>	<b>2,812</b>	<b>(4,394,445)</b>	<b>4,194</b>
Income (Loss) before Capital Contributions and transfers	7,604,615	(262,342)	39,096	7,381,369	(983,633)
Grant & Program Revenue	0	1,180,452	49,995	1,230,447	0
Transfers (out)	(5,724,049)	(335,164)	0	(6,059,213)	0
Transfers in	0	0	0	0	0
<b>CHANGE IN NET POSITION</b>	<b>1,880,566</b>	<b>582,946</b>	<b>89,091</b>	<b>2,552,603</b>	<b>(983,633)</b>
Net Position - Beginning of year	17,556,729	10,292,686	3,077,107	30,926,522	1,814,728
Prior period adjustment	(146,419)	(163,294)	0	(309,713)	0
<b>Net Position - End of year</b>	<b>\$ 19,290,876</b>	<b>\$ 10,712,338</b>	<b>\$3,166,198</b>	<b>\$33,169,412</b>	<b>\$ 831,095</b>

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

**CAMERON COUNTY, TEXAS**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
For The Fiscal Year Ended September 30, 2013

	<b>BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS</b>				<b>Governmental Activities Internal Service Fund</b>
	<b>TOLL BRIDGE SYSTEM</b>	<b>PARK SYSTEM</b>	<b>Nonmajor Enterprise Funds</b>	<b>TOTAL</b>	
<b>Cash Flows From Operating Activities:</b>					
Cash received from customers	\$ 14,850,054	\$ 6,336,568	\$ 1,192,171	\$ 22,378,793	\$ 9,107,120
Cash received from other operating activities	439,341	0	20,313	459,654	2,489
Cash payments for goods and services	519,786	(2,015,864)	(955,772)	(2,451,850)	(10,344,275)
Cash payments to employees	(2,931,125)	(2,568,857)	(141,680)	(5,641,662)	(126,960)
Cash Provided (Used) by Operating Activities	<u>12,878,056</u>	<u>1,751,847</u>	<u>115,032</u>	<u>14,744,935</u>	<u>(1,361,626)</u>
<b>Cash Flows From Non-Capital Financing Activities:</b>					
Aid (to) from other governments	0	0	0	0	0
Insurance Proceeds	0	0	0	0	0
Transfers in	0	0	100,000	100,000	0
Transfers (out)	(6,293,379)	(335,164)	0	(6,628,543)	0
Cash Provided (Used) for Non-Capital Financing Activities	<u>(6,293,379)</u>	<u>(335,164)</u>	<u>100,000</u>	<u>(6,528,543)</u>	<u>0</u>
<b>Cash Flows From Capital and Related Financing Activities:</b>					
Payments for capital acquisitions, net	(1,706,012)	(1,010,327)	(222,162)	(2,938,501)	0
Financing for additions and improvements	(1,036,221)	0	0	(1,036,221)	0
Intergovernment agreement	(1,549,504)	0	0	(1,549,504)	0
Capital contributions-grants	0	0	99,886	99,886	0
Lease Payments	0	(101,445)	0	(101,445)	0
Principal payments	(1,796,402)	(362,092)	0	(2,158,494)	0
Proceeds from sale of capital assets	0	18,975	875	19,850	0
Interest paid and fiscal agent fees	(996,658)	(372,273)	0	(1,368,931)	0
Cash (Used) for Capital and Related Financing Activities	<u>(7,084,797)</u>	<u>(1,827,162)</u>	<u>(121,401)</u>	<u>(9,033,360)</u>	<u>0</u>
<b>Cash Flows From Investing Activities:</b>					
Receipts of interest	59,248	20,659	1,947	81,854	4,194
Cash Provided by Investing Activities	<u>59,248</u>	<u>20,659</u>	<u>1,947</u>	<u>81,854</u>	<u>4,194</u>
Increase (decrease) in cash and cash equivalents	(440,872)	(389,820)	95,578	(735,114)	(1,357,432)
Cash and cash equivalents, October 1, 2012	17,771,149	8,000,230	653,668	26,425,047	2,609,621
<b>CASH AND CASH EQUIVALENTS, SEPTEMBER 30, 2013</b>	<u>\$ 17,330,277</u>	<u>\$ 7,610,410</u>	<u>\$ 749,246</u>	<u>\$ 25,689,933</u>	<u>1,252,189</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>					
Operating income (Loss)	\$ 10,726,674	\$ 1,012,856	\$ 36,284	\$ 11,775,814	(\$987,827)
<b>Adjustments to Reconcile Operating Income (Loss) to Cash Provided (Used) by Operating Activities:</b>					
Depreciation	736,441	926,890	113,462	1,776,793	0
Decrease (increase) in Post employment benefits expense	0	121,394	0	121,394	0
Decrease (increase) in accounts receivable	(52,892)	(496,705)	(16,136)	(565,733)	(416,994)
Decrease (increase) in prepaids and other assets	38,439	833	958	40,230	(2,727)
Decrease (increase) in inventory	0	2,075	0	2,075	0
Decrease (increase) in Due from other Funds	(828,365)	0	2,070	(826,295)	0
Decrease (increase) in Due from other governments	0	0	0	0	0
Increase (Decrease) in accounts payable	27,243	139,897	(21,606)	145,534	45,520
Increase (Decrease) in wages and fringe payable	4,235	19,099	0	23,334	421
Increase (Decrease) in compensated absences payable	1,124	25,508	0	26,632	(19)
Increase (Decrease) in enhancement reserve	0	0	0	0	0
Increase (Decrease) in accrued interest payable	65,815	0	0	65,815	0
Increase (Decrease) in deposit payable	0	0	0	0	0
Increase (Decrease) in retainage payable	22,375	0	0	22,375	0
Increase (Decrease) in due to other funds	1,261,789	0	0	1,261,789	0
Increase (Decrease) in due to other governments	836,677	0	0	836,677	0
Increase (Decrease) in deferred revenue	38,501	0	0	38,501	0
<b>CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<u>\$ 12,878,056</u>	<u>\$ 1,751,847</u>	<u>\$ 115,032</u>	<u>\$ 14,744,935</u>	<u>\$ (1,361,626)</u>

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

**CAMERON COUNTY, TEXAS  
STATEMENT OF NET POSITION  
FIDUCIARY FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

<b>ASSETS</b>	
Cash and cash equivalents	\$ 15,570,390
Investments	8,216,502
<b>TOTAL ASSETS</b>	<u><u>23,786,892</u></u>
<b>LIABILITIES</b>	
Accounts payable	\$ 2,781,863
Deposits	45,615
Due to other governments	6,741,010
Fees payable	1,432,647
Judgments	12,785,757
<b>TOTAL LIABILITIES</b>	<u><u>23,786,892</u></u>
<b>NET POSITION</b>	
Net position held in trust for pension benefits	0
and other purposes	<u><u>\$ -</u></u>

**CAMERON COUNTY, TEXAS  
STATEMENT OF CHANGES IN NET POSITION  
FIDUCIARY FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

<b>ADDITIONS:</b>	
Contributions:	
Excess tax proceeds	\$ -
Sale of commissary goods	-
Private donations	<u>-</u>
Total contributions	-
Investment earnings:	
Interest	-
Net increase in fair value of investments	<u>-</u>
Total investment earnings	-
Less investment expense	<u>-</u>
Net investment earnings	<u>-</u>
Total additions	<u>-</u>
<b>DEDUCTIONS:</b>	
Benefits	-
Capital expenditures - tax offices	-
Administrative expenses	-
Educational outreach	<u>-</u>
Total deductions	<u>-</u>
Change in net assets	-
Net position - beginning	599,082
Prior Period Adjustment	<u>(599,082)</u>
Net position - ending	<u><u>\$ -</u></u>

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



**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

**A. REPORTING ENTITY**

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

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

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

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

The Cameron County Regional Mobility Authority (CCRMA) was created by the State of Texas on September 30, 2004. The CCRMA is authorized to construct, maintain, repair and operate turnpike projects at locations authorized by the State Department of Transportation. The CCRMA receives its revenues from tolls, fees and rent from the operation of turnpike projects. The CCRMA was formed through the efforts of Cameron County, Texas. Although the CCRMA is a legally separate entity, it is included as a discretely presented component unit of the government of Cameron County, Texas, because the Commissioners' Court appoints six of the seven Directors to the CCRMA Board.

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

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

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. REPORTING ENTITY (continued)**

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

The Cameron-Willacy Counties Community Supervision and Corrections Department receives office space and equipment from the County pursuant to Texas Code of Criminal Procedure, Article 42.12 Section (10). Operations of the District are funded entirely by the State of Texas, except as noted above. Budgets and expenditures are approved by the appropriate State agency, and the District Director is appointed by the State District Judges of the area in accordance with State statute.

The County is mandated to provide operating space and therefore, approves their capital budget. Complete financial statements may be obtained from:

Chief Financial Officer  
Cameron-Willacy Counties Community Supervision  
and Corrections Department  
P.O. Box 3846  
Brownsville, Texas 78523

Cameron County Emergency Services District # 1 is a separate political subdivision organized under Article III, Section 48-e, of the Texas Constitution, as proposed by S.J.R. No. 27, Act to the 70th Legislature, Regular Session, 1987, and adopted by the voters to supply the rural areas with fire and ambulance services. Although the Emergency Services District 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 all members to the District's Board and can influence operations significantly by the appointment of members or removal of members that do not govern the Board's activities consistent with Commissioners' Court policy. Funding for the Cameron County Emergency Services District # 1's activities is generated through its ability to tax property owners within the District's unincorporated areas, and all debt incurred by the District is the responsibility of the District. Complete financial statements may be obtained from:

Cameron County Emergency Services District #1  
c/o Cameron County Program Development and Management  
1100 E. Monroe Street  
Brownsville, Texas 78520

**Condensed Financial Statements.** The following are condensed financial statements of each discretely presented component unit disclosed above. The fiscal year end for each of the discretely presented component units is as follows: Cameron County Regional Mobility Authority September 30, 2013, Cameron County Emergency Services District #1, September 30, 2013, Cameron County Health Care Funding District, September 30, 2013 and Cameron-Willacy Counties Community Supervision and Corrections Department, August 31, 2013.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. REPORTING ENTITY (continued)**

<b>Condensed Balance Sheet</b>	<b>Emergency Services District #1</b>	<b>Cameron-Willacy County Community Supervision and Corrections Department</b>	<b>Cameron County Regional Mobility Authority</b>	<b>Cameron County Health Care Funding</b>	<b>Total Component Units</b>
<b>ASSETS</b>					
Current Assets	\$ 2,457,238	\$ 3,156,931	\$44,060,126	\$161,932	\$49,836,227
Capital Assets	-	-	84,145,792	-	84,145,792
Total Assets	<u>2,457,238</u>	<u>3,156,931</u>	<u>128,205,918</u>	<u>161,932</u>	<u>133,982,019</u>
<b>LIABILITIES</b>					
Current Liabilities	2,457,238	1,335,008	5,767,391	20,000	9,579,637
Due to other governments	-	-	250,000	-	250,000
Noncurrent Liabilities	-	-	114,376,006	-	114,376,006
Total Liabilities	<u>2,457,238</u>	<u>1,335,008</u>	<u>120,393,397</u>	<u>20,000</u>	<u>124,205,643</u>
<b>NET ASSETS</b>					
Net investment in capital assets	-	-	8,761,616	-	8,761,616
Restricted	-	-	1,661,207	141,932	1,803,139
Unrestricted	-	1,821,923	(2,610,302)	-	(788,379)
Total Net Assets	<u>-</u>	<u>1,821,923</u>	<u>7,812,521</u>	<u>141,932</u>	<u>9,776,376</u>
Total Liabilities and Net Position	<u>\$ 2,457,238</u>	<u>\$ 3,156,931</u>	<u>\$128,205,918</u>	<u>\$161,932</u>	<u>\$ 133,982,019</u>
<b>Condensed Statement of Revenues, Expenditures</b>					
<b>REVENUES</b>					
Property Tax	\$ 2,859,104	\$ -	\$ -	\$ -	\$ 2,859,104
State Aid	-	6,717,443	6,296,534	-	13,013,977
Charges for Services	-	1,061,202	3,522,283	16,219,840	20,803,325
Investment Earnings	7,702	9,404	5,818	120	23,044
Total Revenues	<u>2,866,806</u>	<u>7,788,049</u>	<u>9,824,635</u>	<u>16,219,960</u>	<u>36,699,450</u>
<b>EXPENDITURES</b>					
Charges for Services	2,556,337	7,877,037	4,703,015	16,078,028	31,214,417
Excess of Revenues over Expenditures	<u>310,469</u>	<u>(88,988)</u>	<u>5,121,620</u>	<u>141,932</u>	<u>5,485,033</u>
Interest Expense	-	-	(1,628,640)	-	(1,628,640)
Due to Others	(310,469)	(601,023)	-	-	(911,492)
Total net assets -- beginning	-	2,511,934	4,319,541	-	6,831,475
Total Net Assets - Ending	<u>\$ -</u>	<u>\$ 1,821,923</u>	<u>\$ 7,812,521</u>	<u>\$ 141,932</u>	<u>\$ 9,776,376</u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

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

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

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

Separate fund financial statements are provided for governmental funds, proprietary fund and fiduciary funds even though the latter are excluded from the government-wide financial statements. The General Fund, Road & Bridge Fund, Limited Tax Revenue Bonds Fund, West Rail Fund, Drug Forfeiture Fund and the 2011 Series Certificates of Obligation meet the criteria as major governmental funds. Each major fund is reported in separate columns in the fund financial statements. Non-major funds include other Special Revenue, Capital Project and Debt Service Funds. The combined amounts for these funds are reflected in a single column in the fund Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances. Detailed statements for nonmajor funds are presented within Combining and Individual Fund Statements and Schedules.

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

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

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

Governmental fund level financial statements are reported using current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Measurable and available revenues include revenues expected to be received within 60 days after the fiscal year ends. Receivables which are measurable but not collectible within 60 days after the end of the fiscal period are reported as deferred revenue. Property taxes which were levied prior to September 30, 2013, and became due October 1, 2013 have been assessed to finance the budget of the fiscal year beginning October 1, 2013 and, accordingly, have been reflected as deferred revenue and taxes receivable in the fund financial statements

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

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

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

at September 30, 2013. Expenditures generally are recorded when a fund liability is incurred; however, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when the liability has matured and payment is due.

The government reports the following major governmental funds:

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

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

**Limited Tax Revenue Bonds Fund** is used to account for the taxes levied and interest earned thereon for the payment of principal and interest on general obligation bonds and Certificates of Obligation issues of the County.

**2011 Series Certificates of Obligation** is used to account for the 2011 Series bond proceeds that are being used to fund Capital Projects as identified in this issuance.

**West Rail Relocation Fund** is used to account for the railroad relocation project. This project has eliminated 17 at grade crossings in the downtown area of Brownsville by re-routing them to the rural areas in the area.

**Drug Forfeiture Fund** is used to account for awards and seizures of funds and property by the law enforcement agencies of the County. The Drug Forfeiture fund is restricted for law enforcement use.

Other fund types include proprietary and fiduciary funds which are considered as nonmajor funds. Nonmajor funds include Special revenue funds (other than Road & Bridge), capital project funds (other than Capital Projects and Jail Improvements) and debt service funds (other than the Limited Tax).

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

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

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

**Fiduciary fund level financial statements** include fiduciary funds which are classified into private purpose trust and agency funds. The County has only agency funds which are used to account for assets held by the County as an agent for individuals, private organizations, other governments and other funds.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

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

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

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

Private sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements (as it applies to the enterprise funds within these statements) to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private sector guidance for their business type activities subject to this same limitation. The County has elected not to follow subsequent private sector guidance.

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

**D. Assets, liabilities and net assets or equity**

**1. Deposits and Investments**

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

The County records investments at fair market value in accordance with provisions of GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. 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.

**2. Receivables and payables**

**Accounts Receivable**

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

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

Reimbursements for services performed are recorded as receivables and revenues when they are earned in the government-wide statements. Included are fines and costs assessed by court action and billable services for certain contracts. Revenues received in advance of the costs being incurred are recorded as deferred revenue in the fund statements. Receivables are shown net of an allowance for uncollectibles.

Lending or borrowing between funds is reflected as "due to or from" (current portion) or "advances to/from other funds" (non-current). Advances between funds, as reported in the fund financial statements,

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

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

**Accounts Receivable**

are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable financial resources. Interfund activity reflected in "due to or from" is eliminated on the government-wide statements.

**3. Inventories and prepaid items**

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

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

Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense) until then. Deferred outflows consist of deferred costs on refunding debt obligations that are applicable to future period(s). Deferred inflows of resources are property tax revenue received for a future period.

**5. Capital Assets – Primary Government**

Capital assets, which include land, buildings and improvements, equipment and infrastructure assets (e.g., roads and bridges) are reported in the government-wide financial statements. Capital assets such as equipment are defined as assets with a cost of \$5,000 or more. Infrastructure assets include County-owned roads and bridges. Capital assets are recorded at historical costs if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Capital assets are depreciated using the straight line method over the following estimated useful lives:

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

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

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

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

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

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

**Primary Government** – The County’s permanent, full-time employees accrue 3.09 hours of vacation per pay period (biweekly) from date of employment to five years of service, 4.62 hours per pay period from 5 years to 15 years of service and 6.16 hours per pay period in excess of 15 years of continuous employment. The maximum accrual is two, three or four weeks of vacation for the respective accrual categories specified. Upon termination from County employment, an employee shall be entitled to payment for total accrued but unused hours of vacation.

The County’s permanent, full-time employees accrue sick leave at the rate of 3.09 hours per pay period. Sick leave is paid to current employees if the employees are absent from work due to illness, injury or other situations requiring medical attention. An employee who leaves the employment of the County for any reason shall receive no compensation for accrued sick leave.

Amounts of accrued vacation leave are accrued in the government-wide financial statements.

**7. Subsequent Events**

Management has evaluated subsequent events through March 28, 2014, which is the date the financial statements were available to be issued.

**8. Implementation of Accounting Standards**

*Statement 63 – Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*

This statement provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources. Concepts Statement No. 4, Elements of Financial Statements, introduced and defined those elements as a consumption of net assets by the government that is applicable to a future reporting period, and an acquisition of net assets by the government that is applicable to a future reporting period, respectively. Implementation of GASB 63 is reflected in the financial statements.

*Statement 64 –Derivative Instruments: Application of Hedge Accounting Termination Provisions – an amendment of GASB Statement No. 53.*

This objective of this statement is to clarify whether an effective hedging relationship continues after the replacement of a swap counterparty or a swap counterparty’s credit support provider. This Statement sets forth criteria that establish when the effective hedging relationship continues and hedge accounting should continue to be applied. Implementation of this GASB 64 did not have an impact on the County’s financial disclosures.

*Statement No. 65, Items Previously Reported Assets and Liabilities*

On March 2012 GASB issued statement No. 65 which becomes effective for periods beginning after December 15, 2012; however early implementation is encouraged. Cameron County adopted and implemented in these financial statements GASB 65. This Statement establishes accounting and financial reporting standards to reclassify, as deferred outflows or inflows of resources, certain items that were previously reported as assets or liabilities and recognizes, as outflows or inflows of resources, certain items that were previously reported as assets and liabilities. The changes adopted were applied in the current period. This statement impacted Cameron County’s financial statements by reclassifying certain debt issuance costs from an asset, to an outflow of resources in the period incurred causing a restatement in the total assets as well as the change in net position.

**9. Long-term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities under governmental activities or proprietary fund type statement of net position. On new bond issues, bond premiums and discounts, as well as insurance costs, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are recognized as an expense in the period incurred.



**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

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

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.

**10. Unemployment and Workers' Compensation Benefits**

The County is a reimbursing employer for unemployment compensation benefits. The County processes workers' compensation payments through a third-party administrator as the claims become due. These obligations are budgeted and paid from current resources (see Note 12).

**11. Fund Balance and flow assumptions**

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g. restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted-net asset and unrestricted-net asset 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 assets are reported for amounts that are externally restricted by 1) creditors (e.g. bond covenants), grantors, contributors, or laws and regulations of other governments or 2) law through constitutional provision or enabling legislation.

GASB Statement 54 – *Fund Balance Reporting and Governmental Fund Type Definitions* was implemented by Cameron County as of fiscal year end 9/30/11. This statement sets a hierarchy that intends to determine to what extent a government is bound to observe spending constraints governing how it spends fund balance. The fund balances of governmental funds are defined as follows:

***Non-spendable:*** these are funds that cannot be spent either because they are not in spendable form, such as inventory or prepaid items or because they must be maintained intact. General fund has inventory costs classified as *non-spendable*.

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

***Committed*** – these are funds that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority. Commitment of fund balance requires formal action by the County's highest level of decision-making authority which resides with Commissioners Court. Commissioners Court has adopted an authorization policy mandating that committed amounts remain binding unless removed or changed in the same manner employed to previously commit those resources. Cameron County Commissioners Court has committed funds of \$500,000 for any pending litigation that may arise during the year and \$500,000 for indigent defense costs in the event unanticipated costs are incurred. They have also committed \$810,252 for road projects.

***Assigned*** – these funds are intended to be used for specific purposes as established by governing body.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

*Unassigned* – these funds represent all other residual fund balance amounts in the general fund.

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

	General Fund	Road & Bridge	Limited Tax Revenue Bond Fund	2011 Series Certificates of Obligation	Other Governmental Funds	Total
<b>Fund Balances</b>						
<i>Non-spendable</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventory	138,098	-	-	-	-	138,098
<i>Committed</i>	-	-	-	-	-	-
Pending Litigation	500,000	-	-	-	-	500,000
Indigent Defense	500,000	-	-	-	-	500,000
Road Projects	810,252	-	-	-	-	810,252
<i>Restricted</i>	-	-	-	-	-	-
Highway & Streets	-	5,621,965	-	-	-	5,621,965
Capital Projects	-	-	-	8,691,878	101,848	8,793,726
Special Revenue	-	-	-	-	15,974,779	15,974,779
Reserve for Debt	-	-	-	-	-	-
Service	-	-	4,885,521	-	610,143	5,495,664
<i>Unassigned</i>	-	-	-	-	-	-
Fund Balance	14,080,281	-	-	-	-	14,080,281
<b>Totals</b>	<u>\$ 16,028,631</u>	<u>\$ 5,621,965</u>	<u>\$ 4,885,521</u>	<u>\$ 8,691,878</u>	<u>\$ 16,686,770</u>	<u>\$ 51,914,765</u>

**2. RECONCILIATION OF GOVERNMENT WIDE AND FUND FINANCIAL STATEMENTS**

**A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position**

The governmental fund balance sheet includes reconciliation between fund balance for total governmental funds and net position as reported in the government-wide statement of net assets. One element of that reconciliation explains that "long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds." The details of this \$(82,042,331) difference are as follows:

Bonds payable	\$ ( 53,905,206)
Accrued interest payable	(421,299)
Unfunded Actuarial Accrued Liability	( 21,975,224)
Leases payable	( 5,830,317)
Lease payable (Enterprise Fund)	47,244
Deferred charge for Refunding	1,114,243
Deferred charge on Discount	181,076
Deferred charge on Premium	( 1,636,897)
Deferred charge for issuance costs	384,049
Net adjustment to reduce fund balance - total government	
Funds to arrive at net position -governmental activities	<u>\$ (82,042,331)</u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

**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 governmental fund statement of revenues, expenditures and changes in fund balances includes reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation indicates that “governmental funds report capital outlays as expenditures; however, in the statement of activities, the cost of capital assets is allocated over their estimate useful lives and reported as depreciation expense” on capital outlays for County owned assets only. Some capital outlays are for roads not owned by the County. The details of this \$(8,532,626) difference are as follows:

Capital outlay (excluding outlays for non-County roads)	\$ 3,336,306
Depreciation expense	<u>(11,868,932)</u>
Net adjustment to increase net changes in fund balance - total governmental funds to arrive at net position –governmental activities	<u>\$ (8,532,626)</u>

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. The details of this difference are as follows:

Principal Repayments	\$ 4,937,174
Bond Issuance Cost Amortization & Refunding	<u>(372,694)</u>
Bond Cost Premium Amortization	<u>(35,706)</u>
Net adjustment to decrease net changes in fund balances-total governmental Funds to arrive at changes in net assets of governmental activities	<u>\$ 4,528,774</u>

**C. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net assets**

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 \$2,954,499 differences is as follows:

Unfunded Actuarial Accrued Liability 10/1/12	\$ 19,020,725
Net OPEB End of Year	<u>(21,975,224)</u>
Net adjustment to increase net change in fund balances-total governmental Funds to arrive at changes in net assets of governmental activities	<u>\$ (2,954,499)</u>

**3. DEPOSITS AND INVESTMENTS**

**A. DEPOSITS, INCLUDING CERTIFICATES OF DEPOSIT**

The County considers account balances in demand deposit accounts and certificates of deposit with a maturity of less than three months to be cash. 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, 2013, the carrying amount of the County’s interest-bearing demand accounts and certificates of deposit totaled \$94,910,963. Bank balances and certificates of deposit totaling \$94,560,528 at September 30, 2013, were insured by FDIC or collateralized with a Letter of Credit held by

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

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

the pledging institution's agent in the County's name. Certificates of deposit are considered to be a cash equivalent. As of September 30, 2013, the County's cash and cash equivalents held by the County's depository institution were insured by \$250,000 through the FDIC and collateralized for amounts above the FDIC limits by a Letter of Credit in the County's name, held by the County's depository of record. Collateral amounts include coverage for balances held in the County's depository for Cameron Willacy Counties Community Supervision and the Cameron County Health Care District reported in the Discretely Presented Component Units. Collateral that is pledged to the County complies with the depository contract requirements, County Investment Policy and Procedures Section 9.01 and Government Code Title 10, Chapters 2256 and 2257. The ratio of securities pledged to funds on deposit as of September 30, 2013 was 126%, which exceeds the County's requirement of 105%. Collateral limits are increased at year-end to provide coverage for the collection of property taxes commencing October 1, 2013.

**B. INVESTMENTS**

Investments are under the custody of the County Treasurer. Investing is performed in accordance with investment policies complying with State Statutes (Texas Government Code, Title 10, Chapter 2256 V.T.C.A GOVT Sec. 2256, as amended by Act 1996, 74<sup>th</sup> Legislature, Chapter 402, Section 1, effective September 1, 1996). This law requires the government entity to maintain safety of principal, maintenance of adequate liquidity, desired diversification to maximize rate of return with the previous considerations and have portfolio maturities structured to achieve the highest rate of return of interest consistent with liquidity requirements of the cash needs. The County Investment Policy and Funds Strategy is consistent with this law and states that it will be the objective of Cameron County to earn the maximum rate of return on its investments within the policies imposed by its safety and liquidity objectives and state and federal law governing investment of public funds.

*Custodial Credit Risk* – In accordance with the County's investment policy, the County shall require monthly reports with market values of pledged securities from all financial institutions with which the County has collateralized deposits. The Investment Officer will monitor adequacy of collateralization levels to verify market values and total collateral positions.

*Credit Risk*- The County identifies and manages credit risk by following the Investment Policy. The Investment Officer implements its investment strategy, establishes and monitors compliance with investment policies and procedures and consistently monitors prudent risk controls. The County will seek to control its risk of loss by monitoring the ratings of portfolio positions to assure compliance with the rating requirements imposed by the Public Funds Act.

The County specifically addresses credit risk in stating that all county funds are fully collateralized or insured consistent with federal and state law in one or more of the following manners:

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

County and District Clerks' trust funds are invested on behalf of the beneficiaries of funds held in trust in Certificates of Deposit. These investments are issued by a state or national bank domiciled in this state or a savings and loan association domiciled in this state and are guaranteed or insured by the FDIC or secured by authorized investments that have a market value of not less than the principal amount of the certificates.

*Concentration of Credit Risk* – In accordance with the Investment Policy, the County will manage its credit risk exposure through diversification and limiting its investments in each government-sponsored security to eliminate the risk of loss resulting from over concentration of liquid assets with a specific maturity, a specific issuer or a specific class of investments. Investment pools are limited to 60% of the total outstanding investment portfolio with the stipulation that no more than 35% can be held in any registered pool.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

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

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 cost which approximates market value. Lone Star's portfolio has low market risk due to restrictions on weighted average maturity and maximum maturity of any one investment and is rated AAA by Standard & Poor. Lone Star's investments maintain weighted average maturity of the portfolio at sixty days or less, with no security exceeding thirteen months in maturity. Lone Star's investment portfolio is required to maintain a stable \$1.00 net asset value.

The Lone Star Investment Pool is governed by a Board of Trustees (Board) who are devoted to running an investment pool with superior level of safety and protection of investments. A third party consultant, which reports directly to the Board, reviews the Pool's daily operations, makes sure investment transactions fit with the Pool's Investment Policy, monitors the custodian bank, and compares the investment advisor's performance with that of peer funds and other benchmarks. Lone Star also counts on an independent, third-party bank, the Bank of New York Mellon, for custody and valuation services. The bank settles all trades for the Pool, and secures and values its assets every day. Two other firms, American Beacon Advisors and BNY Mellon Cash Investment Strategies, manage the investment and reinvestment of the Lone Star's assets.

Overall, the County Treasury portfolio of investments earned 0.140% interest rate at September 30, 2013, based upon a weighted average for all County investments and cash balance.

**C. CASH AND INVESTMENTS OF DISCRETELY PRESENTED COMPONENT UNIT'S**

**Cash**

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

Cameron Regional Mobility Authority (CCRMA) had demand and a time deposit carrying balance of \$39,762,191 which was either insured by FDIC or collateralized, by bank pledges held in CCRMA's name. Cameron County Emergency Services District #1 (ESD) had a demand deposit balance of \$1,744,299 which was insured by FDIC or collateralized by bank pledges held in ESD's name. Cameron-Willacy Counties Community Supervision and Corrections Department (CSCD) had demand and a time deposit carrying balance of \$3,027,195 and Cameron County Health Care Funding District had demand deposits of \$161,587 which were either insured by FDIC or collateralized, by bank pledges held in each entity's name.

**Investments**

The Discretely Presented Component Units classify certificates of deposits purchased or renewed for periods in excess of one year and money market mutual funds as investments designed to achieve a certain rate of return.

No investments meeting these criteria are reported by ESD and 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.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**C. CASH AND INVESTMENTS OF DISCRETELY PRESENTED COMPONENT UNIT'S**  
**(continued)**

CSCD has investments with First Public, a state of Texas investment pool for municipal investments as uncategorized and have a carrying value of \$985,622. CSCD follows the Investment policy of Cameron County, Texas as described in the following paragraph.

Investments are under the custody of the County Treasurer. Investing is performed in accordance with investment policies complying with the State Statutes (Texas Government Code, Title 10, Chapter 2256 V.T.C.A. Govt. Sec. 2256 as amended by Act 1996, 74<sup>th</sup> Legislature, Chapter 402 Section 1, effective September 01, 1996). This law requires the government entity to maintain safety of principal, maintenance of adequate liquidity, desired diversification to maximize rate of return with the previous considerations and have portfolio maturities structured to achieve the highest rate of return of interest consistent with liquidity requirements of cash needs.

The County Investment Policy and Funds Strategy is consistent with this law and states that it will be the objective of Cameron County to earn the maximum rate of return on its investments within the policies imposed by its safety and liquidity objectives and state and federal law governing investment of public funds.

**4. RECEIVABLES**

Receivables consisted of the following at September 30, 2013

	Governmental Fund Types	Proprietary Fund Types	Total Fund Types
Accounts	\$8,430,179	\$ 786,052	\$ 9,216,231
Taxes	8,117,882	-	8,117,882
Due from governments	7,463,361	-	7,463,361
Gross receivables	24,011,422	786,052	24,797,474
Less: allowance for uncollectible accounts	444,485	-	444,485
<b>Total Net Receivables</b>	<b>\$23,566,937</b>	<b>\$ 786,052</b>	<b>\$24,352,989</b>

At September 30, 2013, property tax receivables were reported in the combined balance sheet on page 32 net of an allowance for uncollectible taxes of \$444,485.

**5. PROPERTY TAXES**

The County adopted the 2012 tax rate, per \$100 of taxable value, for the Fiscal Year 2012-2013, as follows:

	Maintenance and Operation	Debt Service	Total All
Constitutional Funds	\$0.303134	\$0.009689	\$0.312823
Road Debt Service	0.041449	0.030019	0.071468
<b>Total</b>	<b>\$0.344583</b>	<b>\$0.039708</b>	<b>\$0.384291</b>

The County is permitted by law to levy taxes for general fund, jury fund, road and bridge fund and permanent improvement fund purposes up to \$0.80 per \$100 of taxable value. The County levied a \$0.384291 tax rate per \$100 of taxable valuation subject to the \$0.80 tax rate limitation, of which \$0.0096897 was Constitutional Funds Debt Service. The Unlimited Tax Road Bonds Tax Rate was \$0.030019 per \$100 of taxable value. The County collects its taxes through the Cameron County Tax Assessor-Collector's Office. The County also collects property taxes for the City of Brownsville, Port of Brownsville Navigation District, Port of Harlingen Authority, Cameron County Emergency Services District #1, South Texas Independent School District, Santa Rosa Independent School District, Brownsville Independent School District, La Feria Independent School

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**5. PROPERTY TAXES (continued)**

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, City 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 Playa 1, 2 and 3, Paseo de la Playa District, Valley Mud District #2, and Cameron County Drainage Districts No. 1,3,4 and 5. Collections of the property taxes, and subsequent remittances to the proper entities, are accounted for in the Tax Assessor-Collector's Ad Valorem Tax Fund. Tax collections deposited for the County are distributed periodically to the General Fund, Debt Service Fund and Special Road and Bridge Fund. This distribution is based upon the tax rate established for each fund by order of the Commissioners' Court for the tax year for which collections are made. Property taxes for the County are levied each October 1<sup>st</sup>, on the assessed value of the preceding January 1<sup>st</sup>, for all taxable real and personal property. Taxes are due and payable when levied. On January 1<sup>st</sup>, at the time of assessment, an enforceable lien is attached to the property for property taxes. All tax payments not received by February 1<sup>st</sup>, after the taxes are levied, are considered delinquent. All tax payments not received by July 1<sup>st</sup>, 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 5.1% of the total delinquent taxes receivable at September 30, 2012.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**6. CAPITAL ASSETS**

Capital asset activity for the fiscal year ended September 30, 2013 was as follows:

<b>Primary Government</b>	<b>Beginning Balance 2012</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance 2013</b>
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 4,131,170	\$ -	\$ -	\$ 4,131,170
Construction in progress	17,486,637	859,400	(16,723,193)	1,622,844
Total capital assets, not being depreciated	21,617,807	859,400	(16,723,193)	5,754,014
Capital assets, being depreciated:				
Buildings	95,221,980	1,764,948	-	96,986,928
Improvements other than buildings &				
Other Structures	9,324,845	-	-	9,324,845
Equipment	66,334,571	5,128,999	(1,230,062)	70,233,508
Infrastructure	293,891,955	12,306,152	-	306,198,107
Total capital assets, being depreciated	464,773,351	19,200,099	(1,230,062)	482,743,388
Less accumulated depreciation for:				
Buildings	(29,939,403)	(2,581,864)	-	(32,521,267)
Improvements other than buildings &				
Other Structures	(4,653,252)	(176,052)	-	(4,829,304)
Equipment	(51,356,465)	(1,798,037)	1,230,062	(51,924,440)
Infrastructure	(171,247,713)	(7,312,979)	-	(178,560,692)
Total accumulated depreciation	(257,196,833)	(11,868,932)	1,230,062	(267,835,703)
Total capital assets, being depreciated, net	207,576,518	7,331,167	-	214,907,685
Governmental activities capital assets, net	\$ 229,194,325	\$ 8,190,567	\$(16,723,193)	\$ 220,661,699



**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

**6. CAPITAL ASSETS (continued):**

<b>Business-type activities:</b>	<b>Beginning Balance 2012</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance 2013</b>
Capital assets, not being depreciated:				
Land	\$ 5,896,363	\$ 168,812	\$ -	\$ 6,065,175
Construction in progress	11,280,138	1,737,689	-	13,017,827
Total capital assets, not being depreciated	17,176,501	1,906,501	-	19,083,002
Capital assets, being depreciated:				
Buildings	15,193,807	97,700	-	15,291,507
Improvements other than buildings	15,736,708	-	-	15,736,708
Equipment	6,513,754	363,301	-	6,877,055
Other structures	27,251,577	440,243	-	27,691,820
Total capital assets, being depreciated	64,695,846	901,244	-	65,597,090
Less accumulated depreciation for:				
Buildings	(8,317,461)	(624,271)	-	(8,941,732)
Improvements other than buildings	(4,853,298)	(308,154)	-	(5,161,452)
Equipment	(5,223,000)	(221,138)	-	(5,444,138)
Other structures	(24,438,907)	(623,233)	-	(25,062,140)
Total accumulated depreciation	(42,832,666)	(1,776,796)	-	(44,609,462)
Total capital assets, being depreciated, net	21,863,180	(875,552)	-	20,987,628
Business-type activities capital assets, net	\$ 39,039,681	\$1,030,949	\$ -	\$ 40,070,630

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

<b>Governmental activities:</b>	
General government	\$ 1,768,320
Law enforcement and public safety	3,069,282
Highways and streets	6,679,458
Culture and recreation	134,838
Health	208,341
Welfare	8,693
Total depreciation expense - governmental activities	<u>\$ 11,868,932</u>
<b>Business-type activities:</b>	
Bridge system	\$ 736,441
Parks system	926,890
Airport system & Commissary	113,465
Total depreciation expense - business-type activities	<u>\$ 1,776,796</u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**6. CAPITAL ASSETS (continued):**

**COMMITMENTS**

Cameron County entered into an agreement ("the SH550 Project Agreement") with Cameron County Regional Mobility Authority (CCRMA) to finance this transportation project. This project will be the construction of SH550 Direct Connector Ramps and associated roadway from U.S.77/83 at SH550 to 2,800 feet east of Old Alice Road, including a westbound connector ramp from SH550 to northbound U.S.77/83 and a southbound direct connector ramp from U.S.77/83 to eastbound SH550. Cameron County issued \$40,000,000 Revenue and Tax Bonds, Series 2012 for the purpose of providing for the payment obligations to be incurred in connection with the design, planning, construction and equipping of the SH550 Director Connector Transportation Project. CCRMA will be the owner of this project and County, as a condition of this funding, has obligated CCRMA to repay the principal balance and interest due at the same stated rates of interest the County will pay on the Bonds. The County will charge the CCRMA an administrative fee to facilitate and administer the Project funding.

Cameron County has entered into Transportation Reinvestment Zone No.1, Cameron County, with CCRMA as a funding tool for promotion of public safety, facilitation for the development or redevelopment of property, movement of traffic and promote the development of the CCRMA development program. The TRZ No.1 includes SH550, SH32 East Loop, U.S. Highway 77 bypass, U.S. 77 South, and U.S. 281 connector. In December 2012, Cameron County amended the boundaries of TRZ No. 1 to provide a second access point to and from South Padre Island. TRZ No. 2 expands acreage included in this TRZ and is a new source of revenue to CCRMA as the property develops.

**Other Capital Projects:**

The Veterans Toll Bridge expansion project adding four additional lanes has been completed on the U.S. side and completion of the southernmost section, the Mexico sector is underway; project completion date for Mexico is April 2014. This project will segregate commercial traffic from passenger traffic and will alleviate traffic congestion. This budget for this project is approximately \$14 million.

The Toll Automated System at Cameron County Parks is fully operational and is being used at all Parks locations. This system has enhanced the ability to track reservations and improve efficiency at all County Parks and has greatly improved accountability. Work began in June 2010 and system costs were \$645,000.

Judicial Courthouse Improvements for Courthouse Office additions have been completed at project costs of approximately \$463,000. This project consisted of modifications to the Central Jury Room to add courtrooms needed. Cameron County has completed major improvements at the Sheriff and Detention facilities with renovations at Detention Center #1 and #2; a cooling system at the Carrizalez Rucker Detention Facility and shower replacements and improvements to Jail Facilities.

Groundbreaking ceremonies were held on September 2012 for the Los Fresnos Annex and this facility is now operational as July 2013. Street lighting infrastructure improvements are at about 50% completion. A series of Splash Pads have been placed at County Parks and construction is anticipated to commence in FY2014 for the Browne Park Classroom Addition.

From a historical preservation standpoint, Cameron County bid out the renovation of the Laiseca Store Building located north of the Dancy Historical Courthouse and is in the process of rebidding this project.

Major roads to be improved throughout the County are Primera Road, San Jose Ranch Road, Old Alice Road, Vermillion Road and the U.S. 77 Parallel Corridor Project. Primera Road project is in the construction phase and is substantially complete. The San Jose Road project bid has been awarded and construction will commence in FY2014. Vermillion Road project is under construction. U.S. 77 Parallel Corridor project is moving forward with the Right of Way acquisition process.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**7. CAPITAL LEASES AND INSTALLMENT PURCHASES**

Cameron County entered into several capital lease agreements for the purchase of computers, software, surveillance systems, security scanners, vehicles, and heavy equipment all which are classified as equipment. Principal outstanding totaled \$5,830,519 at September 30, 2013. Maturities, including interest at an average rate of 3.8%, are as follows:

Fiscal Year Ending September 30,	General Fund	Road and Bridge Fund	Parks Enterprise Fund	Total
2014	\$1,250,299	\$ 695,629	27,390	\$1,973,318
2015	947,041	449,217	22,220	1,418,478
2016	616,903	60,245	-	677,148
2017	605,891	-	-	605,891
2018-2020	1,676,226	-	-	1,676,226
Total future lease payments	5,096,360	1,205,091	49,610	6,351,061
Less: interest	(459,294)	(58,882)	( 2,366)	(520,542)
Net Present Value of Future Minimum Lease Payments	\$4,637,066	\$1,146,209	\$ 47,244	\$5,830,519
Current portion of lease payments	1,093,828	655,283	25,769	1,774,880
Long Term Lease Payments	<u>\$3,543,238</u>	<u>\$ 490,926</u>	<u>\$ 21,475</u>	<u>\$4,055,639</u>

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$157,665 in financing for law enforcement equipment and related and electronic equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$52,555 payable on October, 2012 through October, 2014. Interest to be paid during the term of the lease totals \$11,154.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$304,460 in financing for three vehicles and related and electronic equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$101,487 payable on August, 2012 through August, 2014. Interest to be paid during the term of the lease totals \$21,484.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$484,823 in financing for nine vehicles and related and electronic equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$161,608 payable on August, 2012 through August, 2014. Interest to be paid during the term of the lease totals \$34,539.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$495,062 in financing for equipment in Energy Management Project through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.77%, with seven payments of \$70,723 payable on January, 2012 through January, 2018. Interest to be paid during the term of the lease totals \$66,730.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$122,097 in financing for 4 vehicle and related equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.07%, with three payments of \$40,699 payable on November, 2011 through November 1, 2013. Interest to be paid during the term of the lease totals \$7,149.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

**7. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)**

Cameron County entered into an agreement with Capital One Public Funding, LLC dated January 6, 2012 to provide \$627,765 in financing for a pneumatic roller, two (2) motogradars, a backhoe loader, and various computer equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$209,255 payable on January 06, 2013 through January 06, 2015. Interest to be paid during the term of the lease totals \$44,297.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$316,854 in financing for a double drum roller, a case wheel roller, two (2) vehicles, a law enforcement camera system and various computer equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$105,618 payable on February 01, 2013 through February 01, 2015. Interest to be paid during the term of the lease totals \$22,476.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$141,086 in financing for a trailer, two (2) ATV's and various computer equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$47,028 payable on April 04, 2013 through April 04, 2015. Interest to be paid during the term of the lease totals \$9,955.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$362,578 in financing for thirteen (13) vehicles, office furniture, an alarm system and various computer equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$120,859 payable on May 07, 2013 through May 07, 2015. Interest to be paid during the term of the lease totals \$25,585.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$219,886 in financing for a vehicle, a tractor, various software and computer equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.040%, with three payments of \$73,296 payable on June 01, 2013 through June 01, 2015. Interest to be paid during the term of the lease totals \$12,721.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$198,946 in financing for a vehicle, a mower, a trailer, two (2) gators, various software and computer equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 2.99%, with three payments of \$66,315 payable on July 01, 2013 through July 01, 2015. Interest to be paid during the term of the lease totals \$11,132.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$222,851 in financing for two (2) dump trucks and various auto body parts through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 2.97%, with three payments of \$74,283 payable on September 01, 2013 through September 01, 2015. Interest to be paid during the term of the lease totals \$12,783.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**7. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)**

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$213,771 in financing for two (2) water trucks, various auto body parts and information technology professional services. through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 2.91%, with three payments of \$71,257 payable on October 01, 2015 through October 01, 2015. Interest to be paid during the term of the lease totals \$12,042.

Cameron County entered into an agreement with Motorola Solutions, Inc. during fiscal year 2012 to provide \$3,368,893 in financing for Motorola communication equipment at a rate of 2.53%, with seven payments of \$535,167 payable on October 01, 2013 through October 01, 2019. Interest to be paid during the term of the lease totals \$377,281.

**Special Revenue Fund lease additions:**

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$297,855 in financing for Road and Bridge Heavy equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$99,285 payable on May, 2012 through May, 2014. Interest to be paid during the term of the lease totals \$21,133.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$259,676 in financing for Road and Bridge Heavy equipment and electronic equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$86,559 payable on June, 2012 through June, 2014. Interest to be paid during the term of the lease totals \$18,324.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$243,076 in financing for Road and Bridge Heavy equipment and electronic equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.20%, with three payments of \$81,025 payable on October, 2011 through October, 2013. Interest to be paid during the term of the lease totals \$14,765.

**8. OPERATING LEASES/RENTALS**

Cameron County is committed under various leases for office space, vehicles, land and equipment. These leases are considered operating leases. Lease expenditures for real estate space were \$204,426 and equipment rental paid was \$496,120 for the year ended September 30, 2013. All operating leases contain cancellation clauses, making the leases subject to cancellation upon non-appropriation of public funds.

Cameron County Commissioners' Court entered into an agreement with Texas Cable Partners, L.P., d.b.a. Time Warner Communications (TWC) to provide multi-channel video services for the tenants renting in the Isla Blanca Park. The initial term of the agreement is for five years commencing October 19, 2009. As of 09/30/2013 the monthly fee is equivalent to 11.50 per unit costing \$6,543.50 per month. TWC may increase the monthly fee at any time upon 30 days notice to Cameron County. The agreement setting the rate is for five years and will automatically renew for an additional term of 30 days until written notice of change is amended.

**CAMERON COUNTY, TEXAS**  
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**9. INTERFUND TRANSFERS, RECEIVABLES AND PAYABLES**

Interfund receivables and payables consisted of the following at September 30, 2013:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Nonmajor governmental funds	\$ 2,546,203
	Major Governmental fund	35,814
	Road & bridge	406,680
	Enterprise Fund	4,724,720
	Capital Projects Fund	8,216
Major Governmental Fund	Enterprise Fund	523,006
	Nonmajor governmental fund	1,723,305
Enterprise Fund	Nonmajor governmental fund	4,912,055
	Enterprise Fund	8,542,912
Capital Projects Fund	Road & Bridge Fund	23,000
Road and Bridge Fund	Nonmajor governmental fund	1,306,210
Non-major governmental funds	General Fund	613,764
	Major governmental funds	63,087
	Nonmajor governmental funds	1,150,419
<b>TOTAL</b>		<b><u>\$26,579,391</u></b>

- 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.

Interfund transfers during the year-ended September 30, 2013, are as follows:

<u>Transfer To Fund</u>	<u>Transfer From Fund</u>	<u>Amount</u>
General Fund	Enterprise Fund	\$ 6,306,256
	Major governmental fund	569,330
Non-major governmental funds	General Fund	645,825
	Nonmajor governmental fund	(7,574)
General Fund	Nonmajor governmental fund	(210,703)
Non-major governmental funds	General Fund	(506,025)
	Major governmental fund	(168,566)
<b>TOTAL</b>		<b><u>\$ 8,027,436</u></b>

- a. The principal purpose of the interfund transfers is to provide matching funds for grants in the governmental funds. The transfers from the Enterprise fund to the general fund is distribution of proceeds above the enterprise operation costs, annual debt service and capital costs as defined by various interlocal agreements with cities within the county.
- b. The intended purpose of these distributions is regular in nature and they are specifically contemplated in both the operations of the International Toll Bridge System and their official borrowing documents.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**10. COMPENSATED ABSENCES**

Compensated absences are made up of time earned by employees for vacation and compensatory time that would be paid off if the employee leaves the County. County policy requires employees to use their vacation time in the year earned with the exception of being able to carry over a balance to the first quarter of the following year. County policy only allows compensatory time to be accrued up to 24 hours. The following shows the change in compensated absences and the balance due, which is all current, at September 30, 2013.

	Governmental Activities	Business-Type Activities
Beginning balance at October 1, 2012	\$ 693,545	\$ 27,275
Increases	2,656,165	206,781
Decrease	(2,604,223)	( 180,149)
Ending balance at September 30, 2013	<u>\$ 745,487</u>	<u>\$ 53,907</u>

The General fund has typically been used to liquidate the liability for compensated absences.

**11. LONG TERM DEBT**

**GOVERNMENTAL ACTIVITIES**

**A. GENERAL OBLIGATION AND CERTIFICATE OF OBLIGATION BONDS**

Bonded debt of the County consists of various issues of General Obligation Bonds, Certificates of Obligation and Revenue Bonds. General Obligation Bonds and Certificates of Obligation are direct obligations of the County with the County's full faith and credit pledged towards the payment of these obligations. General Obligation Bonds are issued upon approval by the public at open elections. Certificates of Obligation are issued by the order of Commissioners' Court as pursuant to the general laws of the State of Texas, particularly the Certificates of Obligation Act, Subchapter C of Chapter 271, Texas Local Government Code.

Certificates of Obligation are issued to provide funds for the acquisition and construction of major capital facilities, obligations have been issued for both governmental and business type activities.

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

Debt service is paid from ad valorem taxes. Revenue bonds are generally payable from the pledged revenue generated by the respective activity for which the bonds are issued.

The changes in General Bonded Obligation Debt are summarized as follows:

	General Obligation Bonds	Certificates of Obligation	Total
Debt payable at October 1, 2012	\$3,485,000	\$76,295,000	\$79,780,000
New Debt	-	-	-
Debt retired	(\$165,000)	(4,145,000)	(4,310,000)
Debt payable at September 30, 2013	<u>\$3,320,000</u>	<u>\$72,150,000</u>	<u>\$75,470,000</u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

**11. LONG TERM DEBT (continued)**

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

The annual requirements to amortize all general bonded obligation debt outstanding as of September 30, 2013 are as follows:

Year Ending September 30,	<u>Certificates of Obligation</u>		<u>General Obligation Bonds</u>		
	Principal	Interest	Principal	Interest	Total
2014	\$ 4,340,000	\$ 3,055,018	\$ 170,000	\$ 169,571	\$7,734,589
2015	4,630,000	2,893,918	180,000	161,651	7,865,569
2016	4,805,000	2,716,755	190,000	153,236	7,864,991
2017	5,005,000	2,522,785	195,000	144,414	7,867,199
2018	5,200,000	2,324,526	205,000	135,001	7,864,527
2019-2023	25,490,000	8,195,814	1,195,000	505,666	35,386,480
2024-2028	17,400,000	3,311,734	1,185,000	163,891	22,060,625
2029-2031	5,280,000	375,100	-	-	5,655,100
	<u>\$ 72,150,000</u>	<u>\$ 25,395,650</u>	<u>\$ 3,320,000</u>	<u>\$1,433,430</u>	<u>\$102,299,080</u>

Bonds and certificates of obligation payable were comprised of the following individual issues at September 30, 2013:

<b>GENERAL OBLIGATION BONDS:</b>	<b>Outstanding Balance September 30, 2013</b>	<b>Less Current Maturities (to be paid in FY 2013-2014)</b>	<b>Long-Term Maturities September 30, 2014</b>
<b>Road Bonds:</b>			
<u>\$1,575,000 Unlimited Tax Road Bonds, Series 2005</u> due in annual principal installments of \$45,000 to \$115,000 through February 1, 2025, plus interest at rates ranging from 3.0% to 4.375%, issued for road improvements	1,095,000	70,000	1,025,000
<u>\$2,575,000 Unlimited Tax Road Bonds, Series 2008</u> due in annual principal installments of \$80,000 to \$215,000 through February 15, 2028, plus interest at rates ranging from 5.0% to 6.125%, issued for road improvements.	<u>2,225,000</u>	<u>100,000</u>	<u>2,125,000</u>
<b>Total General Obligation Bonds</b>	<b>\$ 3,320,000</b>	<b>\$170,000</b>	<b>\$3,150,000</b>



**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

**11. LONG TERM DEBT (continued)**

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

	Outstanding Balance September 30, 2013	Less Current Maturities (to be paid in FY 2013-2014)	Long-Term Maturities September 30, 2014
<u><b>\$11,280,000 Certificates of Obligation, Series 2005</b></u> due in annual principal installments of \$245,000 to \$895,000 through February 1, 2025, plus interest at rates ranging from 2.0% to 4.5%, issued for capital projects.	1,690,000	540,000	1,150,000
<u><b>\$21,420,000 Limited Tax Refunding Bonds, Series 2005</b></u> due in annual principal installments of \$825,000 to \$1,895,000 through February 1, 2020, plus interest at rates ranging from 3.0% to 5.0%, refinance previously issued bonds.	11,480,000	1,670,000	9,810,000
<u><b>\$8,000,000 Certificates of Obligation, Series 2007</b></u> Due in annual principal installments of \$25,000 to \$650,000 through February 15, 2027, plus interest at rates ranging from 4.0% to 4.5%, for capital Improvements.	6,785,000	365,000	6,420,000
<u><b>\$16,075,000 Certificates of Obligation, Series 2008</b></u> due in annual principal installments of \$505,000 to 1,350,000 through February 15, 2028, plus interest at rates ranging from 5.0% to 6%, for capital improvements.	13,900,000	615,000	13,285,000
<u><b>\$5,560,000 Limited Tax Refunding Bonds, Series 2011</b></u> due in annual principal installments of \$175,000 to \$1,660,000 through February 15, 2022, plus interest at rates ranging from 2% to 5.0%, refunding previously issued bonds.	5,385,000	280,000	5,105,000
<u><b>\$23,570,000 Certificates of Obligation, Series 2011</b></u> due in annual principal installments of \$150,000 to 1,840,000 through February 15, 2031, plus interest at rates ranging from 2.0% to 5.0%, for capital projects and road improvements.	23,420,000	580,000	22,840,000
<u><b>\$9,610,000 Limited Tax Refunding Bonds, Series 2012</b></u> due in annual principal installments of \$120,000 to 1,080,000 through February 15, 2025, plus interest at rates ranging from 2.0% to 3.5%, for debt service savings and to pay cost of issuance of the bond.	9,490,000	290,000	9,200,000
<b>Total Certificates of Obligation</b>	<u><b>\$72,150,000</b></u>	<u><b>4,340,000</b></u>	<u><b>\$67,810,000</b></u>
<b>Total Debt</b>	<u><b>\$75,470,000</b></u>	<u><b>\$ 4,510,000</b></u>	<u><b>\$70,960,000</b></u>
Less: Unamortized bond issue cost	( 384,049)	(97,112)	( 286,937)
Unamortized deferred refunding	(1,114,243)	(65,099)	(1,049,144)
Unamortized premium	1,455,821	134,548	1,321,273
<b>Total Debt</b>	<u><b>\$ 75,427,529</b></u>	<u><b>\$4,482,337</b></u>	<u><b>\$ 70,945,192</b></u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

**11. LONG TERM DEBT (continued)**

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

Cameron County issued \$23,570,000 Certificates of Obligation, Series 2011 dated June 9, 2011 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, and/or renovation of certain public property, specifically being the roof renovations/replacements at Detention Center 1 and 2 and other County buildings, as well as terra cotta improvements at the Dancy Courthouse; air condition units or a chiller system for the Carrizales Rucker Detention Center, County Jail shower replacements; County Sheriff's Office chiller system; improvements to the old County Jail, Lucio Clinic renovation; Judicial Courthouse improvements and County Judicial computer system software; expansion costs for the Veteran's Trade Bridge; planning, traffic and revenue studies, schematic and environmental studies for the future Flor de Mayo Bridge; sidewalk and canopy improvements at the Gateway International Bridge; toll collection system upgrade for the international bridge system; acquisition of land and construction of a County Annex Building in Los Fresnos; acquisition of land and construction of a Community Center in Olmito; street light infrastructure improvements; improvements at the Pedro "Pete" Benavides County Park and Browne Road Social Service Center; constructing road improvements including improvements to Primera Road, San Jose Ranch Road, Old Alice Road, Vermillion Road, the U.S. 77 Parallel Corridor Project; acquisition of the Pacheco Building across the Dancy Courthouse and renovations to said building; improvements to the Laiseca Store Building and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, architectural and engineering); and to pay costs of issuance of the Certificates. Capital improvement costs for the International Toll Bridge System are \$4,494,000 and Cameron County Parks System is \$1,897,600. Cameron County utilized long term borrowing for debt financed capital improvements for proprietary funds for the International Toll Bridge and Parks System. This debt is recognized in the proprietary funds as outstanding debt obligations. This issuance had a premium of \$531,156. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2031.

Cameron County issued \$16,075,000 Certificates of Obligation, Series 2008 dated October 15, 2008 to pay for obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, and/or renovation of certain public property, specifically being the Carrizalez Rucker Detention Center; district courtroom improvements and judicial computer system software; engineering and construction costs for the Veteran's and Free Trade Bridges; design, planning, acquisition, construction of right-of-ways for the Flor de Mayo Bridge; renovation of county buildings located across the Dancy County Courthouse; 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). Capital improvement costs for the International Toll Bridge System are \$9,100,000. Debt financed capital improvements for the International Bridge System is recognized as an outstanding obligation of this proprietary fund and the International Toll Bridge System has recognized this debt. The issuance had a premium of \$222,184. The annual interest rates range from 5.0% to 6.0%. Interest accrues semiannually and the bonds mature in fiscal year 2028.

As a result of the issuance of Limited Tax Refunding Bonds, Series 2005 in the amount of \$21,420,000 of which \$6,347,256 were issued to refund the International Toll Bridge Combination Tax & Revenue Refunding Bonds, Series 1996A and the International Toll Bridge Combination Tax & Revenue Certificates of Obligation, Series 1996B, the International Toll Bridge System has recognized this outstanding obligation as this Limited Tax Refunding issuance was debt financed capital improvements for proprietary funds.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

**11. LONG TERM DEBT (continued)**

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

Certificates of Obligations issued by Cameron County for capital improvements of International Toll Bridge including interest payments are as follow:

<u>YEAR ENDING SEPTEMBER 30,</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>AMOUNT</u>
2014	\$ 755,392	\$ 680,085	\$1,435,477
2015	513,891	615,594	1,129,485
2016	634,381	591,358	1,225,739
2017	667,159	562,262	1,229,421
2018	640,879	531,974	1,172,853
2019-2023	3,725,476	2,126,362	5,851,838
2024-2028	4,950,308	949,550	5,899,858
2029-2031	1,006,784	71,524	1,078,308
<b>TOTAL</b>	<b><u>\$12,894,270</u></b>	<b><u>\$ 6,128,709</u></b>	<b><u>\$ 19,022,979</u></b>

The County issued Certificates of Obligation Series 2011 in the amount of \$23,570,000 on June 1, 2011. These 2011 CO's included funds of \$1,897,600 to be used for the payment of contractual obligations to be incurred in connection with the construction of a Community Center in Olmito and for improvements to Benavides County Park and Browne Road Social Service Center. This is a debt obligation issued by Cameron County utilizing county long term borrowing power that will be paid by County Parks, a proprietary fund.

As a result of the issuance of \$8,000,000 in Certificates of Obligation, Series 2007 for the purpose of payment of contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion and/or renovation of certain public property, specifically being improvements and additions to, and/or acquisition of, various public parks and other public recreation facilities located throughout the County; and to pay costs of issuance of the Certificates, the County included in its annual ad valorem tax, within limitations prescribed by law, an amount sufficient to meet the debt service requirements on these Certificates. The Park System pledged limited revenues of annual operations to comply with the legal requirements for the sale of the Certificates. This Certificate of Obligation issue is an obligation of County Parks System.

Certificates of Obligations issued by Cameron County for capital improvements of Cameron County Parks System including interest payments are as follow:

<u>YEAR ENDING SEPTEMBER 30,</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>AMOUNT</u>
2014	\$ 411,695	\$ 353,223	\$ 764,918
2015	438,369	337,273	775,642
2016	495,636	319,680	815,316
2017	515,870	299,953	815,823
2018	509,937	279,861	789,798
2019-2023	2,893,796	1,062,205	3,956,001
2024-2028	2,980,132	382,979	3,363,111
2029-2031	425,089	30,198	455,287
<b>TOTAL</b>	<b><u>\$8,670,524</u></b>	<b><u>\$ 3,065,372</u></b>	<b><u>\$11,735,896</u></b>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

**11. LONG TERM DEBT (continued)**

**B. CAPITAL LEASES**

The annual requirements to retire general non-bonded debt outstanding at September 30, 2013, are as follows:

<u>Changes in General Non-Bonded Debt</u>	<u>Non-Bonded Debt</u>
Capital leases payable at October 1, 2012	\$7,929,752
New debt issued	-
Debt retired	(2,099,233)
Capital Leases payable at September 30, 2013 (Note 7)	<u>\$5,830,519</u>

The annual requirements to retire general non-bonded debt outstanding at September 30, 2013 are reported in Note 7.

**C. ADVANCED REFUNDING AND DEFEASED DEBT**

On June 07, 2012, the County Issued Limited Tax Refunding Bonds Series 2012 in the amount of \$9,610,000 with interest rates ranging from 2.0% to 3.5%. The proceeds were used to refund \$6,635,000 of outstanding Certificates of Obligation, Series 2005 and \$2,420,000 outstanding Certificates of Obligation, Series 2004, with interest rates ranging from 2.0% - 4.5%. The 2012 refunding bonds carried an initial principal amount of \$9,610,000 but were sold at a net premium of \$437,592. After the County contributed \$59,498 and after paying issuance cost, insurance premium, and underwriting fees of \$241,518 the net proceeds were \$9,865,572.

The net proceeds from the issuance of the Limited Tax Refunding Bonds, Series 2012 have been deposited in the Escrow Fund to refund the Refunded Obligations. The accuracy and sufficiency of such deposits to make payments has been confirmed by The Financial Advisor and such amounts will be held in an escrow fund under an Escrow Agreement dated September 1, 2012 between the Issuer and the Escrow Agent. All investments are to be made only in U.S. Treasury Securities and all such receipts will be applied to the payment of principal of and interest on the Refunded Obligations or will be held uninvested as cash in the Escrow Fund until the next date for payment of interest on the Refunded Obligations. The advance refunding has met the requirements of an in-substance debt defeasance and the Refunded Obligations are deemed to have been fully paid and no longer outstanding, except for the purpose of receiving payments from the deposited bond proceeds and any cash held for such purpose by the Escrow Agent for the Refunded Obligations and such Refunded Obligations will not be deemed as being outstanding obligations of the County payable from taxes nor for the purpose of applying any limitation on the issuance of debt. The purpose of this Refunding was to restructure debt service payments, to obtain net present value savings of \$576,928 and for the payment of related Refunding Bond issuance costs.

On June 1, 2011 the County issued Limited Tax Refunding Bonds, Series 2011 in the amount of \$5,560,000 to refund the Certificates of Obligation, Series 2002, Unlimited Tax Road Bonds, Series 2002 and the Certificates of Obligation, Series 2004, in the amounts of \$4,910,000, \$675,000 and \$50,000, respectively. The 2011 refunding bonds carried an initial principal amount of \$5,560,000 but were sold at a net premium of \$398,122 with accrued interest of \$17,849. After the County contributed \$99,707 and after paying issuance cost of \$157,137 and \$17,849 of accrued interest the net proceeds were \$5,918,541.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

**11. LONG TERM DEBT (continued)**

**C. ADVANCED REFUNDING AND DEFEASED DEBT (continued)**

The net proceeds from the issuance of the Limited Tax Refunding Bonds, Series 2011 have been deposited in the Escrow Fund to refund the Refunded Obligations. The accuracy and sufficiency of such deposits to make payments has been confirmed by The Financial Advisor and such amounts will be held in an escrow fund under an Escrow Agreement dated June 1, 2011 between the Issuer and the Escrow Agent. All investments are to be made only in U.S. Treasury Securities and all such receipts will be applied to the payment of principal of and interest on the Refunded Obligations or will be held uninvested as cash in the Escrow Fund until the next date for payment of interest on the Refunded Obligations. The advance refunding has met the requirements of an in-substance debt defeasance and the Refunded Obligations are deemed to have been fully paid and no longer outstanding, except for the purpose of receiving payments from the deposited bond proceeds and any cash held for such purpose by the Escrow Agent for the Refunded Obligations and such Refunded Obligations will not be deemed as being outstanding obligations of the County payable from taxes nor for the purpose of applying any limitation on the issuance of debt. The purpose of this Refunding was to restructure debt service payments, net present value savings of \$140,086 and for the payment of related Refunding Bond issuance costs.

On August 1, 2005 the County issued Limited Tax Refunding Bonds, Series 2005 in the amount of \$21,420,000 to refund the International Toll Bridge Combination Tax & Revenue Refunding Bonds, Series 1996A, the International Toll Bridge Combination Tax & Revenue Certificates of Obligation, Series 1996B and the Combination Tax & Limited Tax Pledge Revenue Certificates of Obligation, Series 2000, in the amounts of \$5,010,000, \$2,315,000 and \$14,930,000, respectively. The 2005 refunding bonds carried an initial principal amount of \$21,420,000 but were sold at a premium of \$1,085,226 with accrued interest of \$143,304. After the County contributed \$1,686,405 and after paying issuance cost of \$370,348 and \$143,304 of accrued interest the net proceeds were \$23,821,283.

The net proceeds from the issuance of the Limited Tax Refunding Bonds, Series 2005 were used to purchase U.S. Government securities, and those securities were deposited into an irrevocable trust with an escrow agent to provide debt service payments until the International Toll Bridge Combination Tax & Revenue Refunding Bonds, Series 1996A and the International Toll Bridge Combination Tax & Revenue Certificates of Obligation, Series 1996B are redeemed on November 1, 2005 and the Combination Tax & Limited Tax Pledge Revenue Certificates of Obligation, Series 2000 are redeemed on February 15, 2010. The advance refunding met the requirements of an in-substance debt defeasance and the refunded part of the Series 1996A and 1996B bonds were removed from long-term debt of the enterprise and the refunded part of the Series 2000 bonds were removed from the governmental activities column of the statement of net assets. As of September 30, 2009, the balance remaining on this debt was \$18,880,000. The reacquisition price exceeded net carrying amount of the old debt by \$2,096,412. This amount is being netted against the new debt and amortized over the remaining life of the bonds, which is the same life as the refunded debt.

As a result of the advance refunding, the County decreased its total debt service requirements by \$2,688,624, which resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$993,324, after reduction of prior funds on hand of \$1,191,350.

In prior years, the County has defeased various bond issues by creating separate, irrevocable trust funds. New debt has been issued and proceeds were used to purchase U.S. government securities placed in the trust funds. The investments and fixed earnings from the investments are sufficient to fully service the defeased debt until the debt is called or matures. For financial reporting purposes, this debt has been considered defeased and therefore, removed as a liability from the governmental activities column of the statement of net assets.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

**11. LONG TERM DEBT (continued)**

**D. BUSINESS-TYPE ACTIVITIES**

**Revenue Bonds and Certificates of Obligation**

**International Toll Bridge System**

On January 15, 1996, Cameron County issued \$10,880,000 International Toll Bridge System Combination Tax and Revenue Refunding Bonds, Series 1996 A. The uses of the refunding bonds proceeds are reported in the Defeased Debt section.

During fiscal year 1996, an additional "fund" was established to control the expenditure of the \$3,555,000 proceeds of International Toll Bridge System Revenue Bonds, Series 1996 B. The new "fund" was established to pay for certain construction work to be performed at Veteran's International Bridge.

Again, during fiscal year 1997, proceeds from the \$6,125,000 International Toll Bridge System Revenue Improvement Bonds, Series 1997 issue were placed in the construction fund. The \$6,125,000 International Toll Bridge System Revenue Improvement Bonds, Series 1997 represents the second of three anticipated debt issues necessary for the completion of the Veterans International Bridge Project.

The final financing for the Veteran's International Toll Bridge Project was a bond issued on September 10, 1998. Proceeds from the \$7,950,000 Cameron County, Texas International Toll Bridge System Revenue Bonds, Series 1998 were placed in the construction fund. Debt issued for the construction of the Veterans International Bridge project totaled \$17,630,000.

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

Debt payable at October 1, 2012	\$6,340,000
Debt retired	(855,000)
Less unamortized discount and bond issue cost	(69,895)
Debt payable at September 30, 2013	<u>\$ 5,415,105</u>

Debt includes the following individual issues at September 30, 2013:

**REVENUE BONDS:**

	Outstanding Balance September 30, 2013	Less Current Maturities (to be Paid in FY 2013-2014)	Long-Term Maturities September 30, 2014
<u>\$4,005,000 International Toll Bridge System Revenue Refunding Bonds Series 2007; due in annual principal installments of \$335,000 to \$475,000 through November 1, 2017, plus interest at the rate of 3.76%.</u>	2,195,000	405,000	1,790,000
<u>\$7,950,000 International Toll Bridge System Revenue Bonds, Series 1998; due in annual principal installments of \$335,000 to \$615,000 through November 1, 2018; interest rates of 4.60%.</u>	<u>3,290,000</u>	<u>485,000</u>	<u>2,805,000</u>
	5,485,000	890,000	4,595,000
Less: Unamortized discount and issue cost	<u>(69,895)</u>	<u>(13,072)</u>	<u>(56,823)</u>
<b>Total Debt</b>	<u><b>\$5,415,105</b></u>	<u><b>\$ 876,928</b></u>	<u><b>\$4,538,177</b></u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

**11. LONG TERM DEBT (continued)**

**D. BUSINESS-TYPE ACTIVITIES (continued)**

**Revenue Bonds (continued)**

Interest on the International Toll Bridge System debt is paid each May 1 and November 1 and interest on the Park System debt is paid each June 1 and December 1. Principal and interest payments constitute direct obligations of the County payable from a combination of a pledge of net revenues, derived from the operation of the Systems, and the levy and collection of a direct and continuing ad valorem tax, within the limits prescribed by law, on all taxable property located within the County.

Business-type activity bonded debt is secured by, and payable with the net revenues of enterprise activities. The annual requirements to amortize all revenue bonded debt outstanding as of September 30, 2013 are as follows:

Year Ending September 30,	International Toll Bridge System		Parks System		Total
	Principal	Interest	Principal	Interest	
2014	\$ 890,000	\$ 215,103	-	-	1,105,103
2015	935,000	176,614	-	-	1,111,614
2016	970,000	136,411	-	-	1,106,411
2017	1,015,000	94,494	-	-	1,109,494
2018	1,060,000	50,675	-	-	1,110,675
2019	615,000	14,145	-	-	629,145
	<u>\$ 5,485,000</u>	<u>\$ 687,442</u>	<u>-</u>	<u>-</u>	<u>6,172,442</u>

**Bond Indenture Requirements**

During the period in which the bonds are outstanding, the International Toll Bridge Bond Resolution and Order requires the County to create and maintain certain accounts or "funds" to receive the gross revenues derived from the operations of the System.

In accordance with the terms of the Bond Resolution, these assets can be used to 1) pay the maintenance and operating expenses of the System, 2) pay the debt service costs of the System's revenue bonds, and 3) pay for any ordinary maintenance, repairs, or replacements to the System's property. Any remaining revenues may be transferred to other County funds or used for the purchase of the System's outstanding revenue bonds at a price less than par and accrued interest. During fiscal year 1984, a "fund" was established to control the expenditure of the proceeds of a bond sale. The "fund" was established to pay for certain construction work to be performed on the System.

**Advance Refunding**

On August 1, 2005 the County issued Limited Tax Refunding Bonds, Series 2005 in the amount of \$21,420,000 of which \$6,347,256 were issued to refund the International Toll Bridge Combination Tax & Revenue Refunding Bonds, Series 1996A and the International Toll Bridge Combination Tax & Revenue

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

**11. LONG TERM DEBT (continued)**

**D. BUSINESS-TYPE ACTIVITIES (continued)**

**Advance Refunding (continued)**

Certificates of Obligation, Series 1996B in the amounts of \$5,010,000 and \$2,315,000, respectively. The net proceeds from the issuance of the Limited Tax Refunding Bonds, Series 2005 were used to purchase U.S. government securities, and those securities were deposited into an irrevocable trust with an escrow agent to provide debt service payments until the International Toll Bridge Combination Tax & Revenue Refunding Bonds, Series 1996A and the International Toll Bridge Combination Tax & Revenue Certificates of Obligation, Series 1996B are redeemed on November 1, 2005. The advance refunding met the requirements of an in-substance debt defeasance and the refunded part of the Series 1996A and 1996B bonds were removed from long-term debt.

As a result of the advance refunding, the Cameron County International Toll Bridge System decreased its total debt service requirements by \$1,672,305, which resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$367,254, after reduction of prior funds on hand of \$1,191,350. These savings and economic gain are part of the savings disclosed in Note 11C above.

On October 15, 2007, Cameron County authorized the issuance of Cameron County, Texas International Toll Bridge System Revenue Refunding Bonds, Series 2007 to refund the International Toll Bridge System Revenue Improvement Bonds, Series 1997, \$6,125,000. These bonds are payable from and secured by the net revenues of the Toll Bridge System. The 2007 Refunding Bonds were sold at par (\$4,005,000) with an additional Toll Bridge contribution of \$167,508 for bond issuance costs. Present Value savings on this Revenue Refund 2007 issue were \$206,932.

**Certificates of Obligation**

Cameron County issued \$23,570,000 Certificates of Obligation, Series 2011 dated June 9, 2011 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, and/or renovation of certain public property, specifically being the roof renovations/replacements at Detention Center 1 and 2 and other County buildings, as well as terra cotta improvements at the Dancy Courthouse; air condition units or a chiller system for the Carrizales Rucker Detention Center, County Jail shower replacements; County Sheriff's Office chiller system; improvements to the old County Jail, Lucio Clinic renovation; Judicial Courthouse improvements and County Judicial computer system software; expansion costs for the Veteran's Trade Bridge; planning, traffic and revenue studies, schematic and environmental studies for the future Flor de Mayo Bridge; sidewalk and canopy improvements at the Gateway International Bridge; toll collection system upgrade for the international bridge system; acquisition of land and construction of a County Annex Building in Los Fresnos; acquisition of land and construction of a Community Center in Olmito; street light infrastructure improvements; improvements at the Pedro "Pete" Benavides County Park and Browne Road Social Service Center; constructing road improvements including improvements to Primera Road, San Jose Ranch Road, Old Alice Road, Vermillion Road, the U.S. 77 Parallel Corridor Project; acquisition of the Pacheco Building across the Dancy Courthouse and renovations to said building; improvements to the Laiseca Store Building and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, architectural and engineering); and to pay costs of issuance of the Certificates. Capital improvement costs for the International Toll Bridge System are \$4,494,000 and Cameron County Parks System are \$1,897,600. Cameron County utilized long term borrowing for debt financed capital improvements for proprietary funds for the International Toll Bridge and Parks System. This debt is recognized in the proprietary funds as outstanding debt obligations. This issuance had a premium of \$531,156. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2031.



**CAMERON COUNTY, TEXAS**  
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**11. LONG TERM DEBT (continued)**

**D. BUSINESS-TYPE ACTIVITIES (continued)**

**Certifications of Obligation (continued)**

Cameron County issued \$16,075,000 Certificates of Obligation, Series 2008 dated October 15, 2008 to pay for obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, and/or renovation of certain public property, specifically being the Carrizalez Rucker Detention Center; district courtroom improvements and judicial computer system software; engineering and construction costs for the Veteran's and Free Trade Bridges; design, planning, acquisition, construction of right-of-ways for the Flor de Mayo Bridge; renovation of county buildings located across the Dancy

County Courthouse; 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). Capital improvement costs for the International Toll Bridge System are \$9,100,000. Debt financed capital improvements for the International Bridge System are recognized as an outstanding obligation of this proprietary fund and the International Toll Bridge System has recognized this debt. The issuance had a premium of \$222,184. The annual interest rates range from 5.0% to 6.0%. Interest accrues semiannually and the bonds mature in fiscal year 2028.

As a result of the issuance of Limited Tax Refunding Bonds, Series 2005 in the amount of \$21,420,000 of which \$6,347,256 were issued to refund the International Toll Bridge Combination Tax & Revenue Refunding Bonds, Series 1996A and the International Toll Bridge Combination Tax & Revenue Certificates of Obligation, Series 1996B; the International Toll Bridge System has recognized this outstanding obligation as this Limited Tax Refunding issuance was debt financed capital improvements for proprietary funds.

Certificates of Obligations issued by Cameron County for capital improvements of *International Toll Bridge* including interest payments are as follow:

YEAR ENDING SEPTEMBER 30,	PRINCIPAL	INTEREST	AMOUNT
2014	\$ 755,392	\$ 680,085	\$1,435,477
2015	513,891	615,594	1,129,485
2016	634,381	591,358	1,225,739
2017	667,159	562,262	1,229,421
2018	640,879	531,974	1,172,853
2019-2023	3,725,476	2,126,362	5,851,838
2024-2028	4,950,308	949,550	5,899,858
2029-2031	1,006,784	71,524	1,078,308
<b>TOTAL</b>	<b>\$12,894,270</b>	<b>\$ 6,128,709</b>	<b>\$ 19,022,979</b>

**Certificates of Obligation  
Cameron County Parks**

The County issued Certificates of Obligation Series 2011 in the amount of \$23,570,000 on June 1, 2011. These 2011 CO's included funds of \$1,897,600 to be used for the payment of contractual obligations to be incurred in connection with the construction of a Community Center in Olmito and for improvements to Benavides County Park and Browne Road Social Service Center. This is a debt obligation issued by Cameron County utilizing county long term borrowing power that will be paid by County Parks, a proprietary fund. As a result of the issuance of \$8,000,000 in Certificates of Obligation, Series 2007 for the purpose of payment of contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion and/or renovation of certain public property, specifically being improvements and additions to, and/or acquisition of, various public parks and other public recreation facilities located throughout the County; and to pay costs of issuance of the Certificates, the County included in its annual ad

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**11. LONG TERM DEBT (continued)**

**D. BUSINESS-TYPE ACTIVITIES (continued)**

**Certifications of Obligation (continued)**

valorem tax, within limitations prescribed by law, an amount sufficient to meet the debt service requirements on these Certificates. The Park System pledged limited revenues of annual operations to comply with the legal requirements for the sale of the Certificates. This Certificate of Obligation issue is an obligation of County Parks System.

Certificates of Obligations issued by Cameron County for capital improvements of *Cameron County Parks System* including interest payments are as follow:

YEAR ENDING SEPTEMBER 30,	PRINCIPAL	INTEREST	AMOUNT
2014	\$ 411,695	\$ 353,223	\$ 764,918
2015	438,369	337,273	775,642
2016	495,636	319,680	815,316
2017	515,870	299,953	815,823
2018	509,937	279,861	789,798
2019-2023	2,893,796	1,062,205	3,956,001
2024-2028	2,980,132	382,979	3,363,111
2029-2031	425,089	30,198	455,287
<b>TOTAL</b>	<b>\$8,670,524</b>	<b>\$ 3,065,372</b>	<b>\$11,735,896</b>

**Defeased Debt**  
**Toll Bridge System**

On August 1, 1989, Cameron County issued \$4,200,000 International Toll Bridge System Revenue Refunding and Improvement Bonds; Series 1989. The net proceeds of \$3,740,275 from said issue (after payment of \$459,725 in issue costs and accrued interest) were used to purchase U.S. Treasury obligations for the advance refunding of the 1983 Toll Bridge Revenue Bonds in the amount of \$2,500,000, and \$1,515,275 were utilized in the Toll Bridge Construction Fund for the acquisition of real property.

On January 15, 1996, Cameron County issued \$10,880,000 International Toll Bridge System Combination Tax and Revenue Refunding Bonds, Series 1996-A. The net proceeds of \$10,731,885 from said issue, (after payment of \$317,802 in issue costs and accrued interest), were used to purchase U.S. Treasury obligations for the advance refunding of the \$4,200,000 Toll Bridge System Revenue Refunding and Improvement Bonds, Series 1989, the \$1,800,000 International Toll Bridge Revenue Bonds, Series 1991, and the \$5,000,000 International Toll Bridge Revenue Bonds, Series 1992, bonds outstanding totaled \$1,085,000.

Additionally, the U.S. Treasury obligations were deposited in an irrevocable trust with an escrow agent to provide for debt service payments of the \$4,200,000 Toll Bridge System Revenue Refunding and Improvement Bonds, Series 1989, the \$1,800,000 International Toll Bridge Revenue Bonds, Series 1991, and the \$5,000,000 International Toll Bridge Revenue Bonds, Series 1992. As a result, the bonds referred to above are considered to be defeased, and the liability for those bonds has been removed from long-term debt. At September 30, 2011 defeased bonds outstanding remain of \$440,000. As a result of the advance refunding, the County will decrease its total debt service payments during the period of the new bond issue by \$517,303 and incur an economic gain of \$502,676 (difference between present values of debt service payments on old and new debt).

The purpose of the advance refunding of the above-mentioned Revenue Bond issues was to achieve savings through reduced interest rates made possible by including a limited tax pledge as security.

**CAMERON COUNTY, TEXAS**  
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**12. RISK MANAGEMENT**

The County is exposed to various risks of loss relating to general liability, the accidental risk of loss of real and personal property, damage to County assets, errors and omissions, and personal risks which relate to workers' compensation. The County implements a number of risk strategies such as participating in risk pools, purchasing commercial insurance, self-insurance with specific and aggregate stop-loss insurance, and full self insurance to manage those listed risks. Amounts of coverage for these types of risk have not been subject to a significant reduction in the current year. The County purchases \$500,000 in coverage for public employees theft and dishonesty blanket bond through National Union Five Insurance Company of Pittsburgh.

**WORKERS' COMPENSATION INSURANCE**

The County is a member of a risk pool for Workers' Compensation Insurance administered by the Texas Association of Counties (TAC). TAC's Workers' Compensation Self-Insurance Fund was created to enable each county or county related governmental entity to provide for self-insurance. The County participates in the fund under an agreement pursuant to the provisions of Article 8309h of the Texas Workers' Compensation Act. TAC's Workers' Compensation Insurance Program provides medical and indemnity payments, as required by law, for job related injuries up to the State's statutory limits. Interfund premiums for workers' compensation are determined by position class code, at actuarially determined rates. As a member of the pool, the County would incur a liability only if the pool's operations become insolvent. The policy renews annually on January 1. The plan-year is reported on a calendar year basis. The County's 2012 calendar year contribution was \$1,149,581.

The following is a schedule of premiums paid and claims incurred:

Calendar* Year	Workers' Compensation Insurance Premium Paid	Workers' Compensation Insurance Claims Paid	Claims (Over) Under Premium Paid
2010	1,124,531	634,463	490,068
2011	1,183,081	532,079	651,002
2012	1,149,581	419,527	730,054

**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 1<sup>st</sup>. The following are the coverage limits of the policies:

**AUTOMOBILE LIABILITY COVERAGE**

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

The annual premium is \$148,330 for Automobile Liability and \$77,104 for automobile physical damage for the period July 1, 2012 through July 1, 2013. Insurance premium provides coverage for 501 vehicles. No settlements exceeded insurance coverage during the past three years.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**12. RISK MANAGEMENT (continued)**

**COMPREHENSIVE GENERAL LIABILITY COVERAGE**

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

-The deductible is \$5,000 per occurrence. The annual premium is \$128,348 for the period July 1, 2012 through July 1, 2013. No settlements exceeded insurance coverage during the past three years.

**PROPERTY AND CASUALTY COVERAGE**

The property and casualty insurance covers buildings, structures, and personal property, including coverage extensions for earth movement, flood, accounts receivable, valuable records, demolition, increased costs of construction, transit, business interruption, mobile equipment, builder's risk, and loss of rents. 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.

**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 (\$100,000 per insured) and aggregate stop loss insurance (determined by the monthly number of insured lives, at a specified dollar value times twelve), as well as fees charged by a Third Party Administrator (TPA).

Premiums are based upon coverage for the defined fixed administrative fees and the per capita costs of anticipated aggregate health care spending for the upcoming year. Over the past several years, actual costs have increased from 2% to 5% due to general claims growth. Cameron County continues to promote Wellness Plans and Preventative Care, thus resulting in a Fund Balance of \$831,095. Currently, the Fund's board is examining program saving measures, greater participation of the plan users, and alternate plans for provision of service to insure the financial well-being of the program as well as maintaining the ability to provide the level of care desired by the County and increasing the county contribution for all employees.

During fiscal year 2013, a total of \$8,447,028 was paid in benefits and \$1,512,623 was paid in administrative costs. Estimated claims payable, based upon claims filed and estimated unfiled claims at year end, totaled \$589,205 as of September 30, 2013. Changes in the balances of claims liabilities during the past three years follow:

	<u>Fiscal Year 2012-2013</u>	<u>Fiscal Year 2011-2012</u>	<u>Fiscal Year 2010-2011</u>
Unpaid claims, beginning of fiscal year	\$619,191	\$459,066	\$ 286,808
Incurred claims (including incurred but not reported)	8,417,042	8,260,955	7,673,024
Payments of claims	(8,447,028)	(8,100,830)	(7,500,766)
Unpaid claims, end of fiscal year	<u>\$ 589,205</u>	<u>\$ 619,191</u>	<u>\$ 459,066</u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**12. RISK MANAGEMENT (continued)**

**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.

**ENTERPRISE ACTIVITY COVERAGE**

The System maintains insurance coverage for fire, extended coverage, malicious mischief, and toll equipment coverage. Vehicles are self-insured as to comprehensive collision coverage; however, auto liability coverage is provided through the Texas Association of Counties in amounts above the legal requirements. The County insures the bridge spans for property damage in amounts significantly less than the historical cost of each bridge through McGriff Insurance Agency, AGCS Marine Ins. Co. (Allianz).

The Gateway International Bridge has \$3,300,000 in coverage for the bridge span property damage and \$5,500,000 for use and occupancy coverage protecting from loss of revenues. The Free Trade Bridge at Los Indios has \$4,900,000 to cover property damage to the bridge spans and \$2,500,000 for use and occupancy coverage protecting from loss of revenues. The Veteran's International Toll Bridge also has \$4,900,000 to cover property damage to the bridge spans and \$6,500,000 for use and occupancy coverage protecting from loss of revenues. A significant portion of the amounts capitalized in toll bridges and approaches constitute non-construction costs such as environmental assessments, presidential permits, U.S. Coast Guard Permits, legal, engineering, geotechnical surveying, archeological examination, as well as land and site preparation. Most of these costs will not recur should a bridge span need replacement or repair. In addition, private engineering firms structurally inspect all international bridges.

Windstorm and Hail insurance coverage is included under General Property Insurance coverage provided by Diamond State Insurance Company with a 2% deductible for Enterprise Funds of Cameron County. Flood insurance coverage in the amount of \$3,279,629 is provided for buildings by Harleysville Ins. Co. and NFIP.

**13. COMMITMENTS AND CONTINGENCIES**

**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 also a defendant in cases involving law enforcement operations. The County does not anticipate these to be "cases of liability." Resolution of these matters are pending and financial impact to the County is not known at this time.

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

Civil cases involving personnel matters have been settled during fiscal year 2013 and financial impact has not been material to the county. Additionally, the County is a defendant in other cases involving employment related litigation. The outcome of these lawsuits are not known and financial impact to the county is not expected to be material. The County has Committed Fund Balance of \$500,000 for pending litigation claims.

The County is a defendant in a real estate case where Plaintiffs allege County abandoned an easement that was given to County Parks for the use of park purposes. This is a complicated case involving donated land that Commissioners Court sought to develop by leasing land for development of a hotel complex within the park. The outcome of this case is not known at this time and the material effect, if any, is not known.

**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 period ending September 30, 2013 produced a \$521,968 surplus as defined by the interlocal agreement. Distributions to the cities are done on a monthly basis with final adjustments after year end closing. Cities of San Benito and Harlingen each received a surplus distribution of \$130,492.

**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 the County. The bridge opened in April 1999. During the period of bridge construction, the City and County paid the net annual debt service and such payments were recorded as contributed capital. The results of operations for the Veterans Bridge for the year ended September 30, 2013 produced a distribution to City of Brownsville of \$1,288,520.

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

The following is a summary of the interlocal transactions between the City of Brownsville, Texas and the County:

**Surplus Distributed from Operations**

Year Ended September 30,	Cameron County	City of Brownsville	Total Surplus (Deficiency)
2013	\$ 1,288,520	\$1,288,520	\$2,577,040
2012	1,554,861	1,554,861	3,109,722
2011	1,528,935	1,528,935	3,057,870
2010	1,468,453	1,468,453	2,936,906
2009	1,243,111	1,243,111	2,486,222
2005-2008	10,147,565	10,147,565	20,295,130
2001-2004	8,091,408	8,091,408	16,182,816
1999-2000*	92,672	92,672	185,344
	<u>\$25,415,525</u>	<u>\$25,415,525</u>	<u>\$ 50,831,050</u>

\* For period of operations between April 30, 1999 and September 30, 1999. Operations commenced on April 30, 1999.

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

On April 11, 2006 the County entered into an agreement with the Cameron County Regional Mobility Authority (CCRMA) whereby the County would provide a loan of \$250,000 for the purpose of assisting the CCRMA in its organizational efforts. Up through year ending September 30, 2013, the Cameron County Auditor's office oversaw all financial transactions for the 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 will be provided by Cameron County through Project Road Map. CCRMA aggressively continues to work with Texas Department of Transportation on a number of transportation projects: West Parkway in Brownsville, East Loop SH32, 2nd Access to South Padre Island area, Port Isabel Access Road, West Rail Relocation, FM509 and SH550 Phase II and Phase III, Olmito Rail Expansion/Harlingen Relocation 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. Through the issuance of the \$40,000,000 Revenue and Tax Bonds, Series 2012, Cameron County provided the 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.

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

**Tax Increment Reinvestment Zones (TIRZ)**

Cameron County is a participant in a number of reinvestment zones with local municipalities: City of La Feria Reinvestment Zone #1, City of Brownsville and Reinvestment Zone #1 in Brownsville; City of San Benito and San Benito Reinvestment Zone #1. Cameron County Commissioners Court appoints one representative to each zone board; the county representative is usually the county commissioner in whose precinct the zone is located. On November 23, 2011, Cameron County and Cameron County Regional Mobility Authority (CCRMA – component unit) entered into an interlocal agreement to participate in “Transportation Reinvestment Zone No. 1, County of Cameron.” This agreement was further modified on December 2012 amending boundaries of CCRMA TRZ#1 due to changes in CCRMA Development Program. Project limits and components of CCRMA incorporated State Highway 550, State Highway 32, FM509, US 77 South and bypasses on US 77 and US 281. Cameron County in cooperation with CCRMA designated TRZ#2 to facilitate development of South Padre Island Second Access project. Through these agreements, County will remit to CCRMA 100% of the incremental value of property located in this zone for the purpose of facilitating the development of portions of State Highway 550, the Outer Parkway, East Loop, FM 509, SH32, US77 South and bypasses on US 77 and US 281. This agreement remains in effect as long as any CCRMA debt is outstanding and unpaid. Distributions for FY 2013 were City of Brownsville \$46,385, city of La Feria \$8,467, CCRMA \$89,459 and City of San Benito \$25,185.

**14. RETIREMENT PLAN**

**Plan Description**

Cameron County provides retirement, disability and death benefits, for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide, Texas County and District Retirement System (TCDRS). The Board of Trustees of TCERS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 586 nontraditional defined benefit pension plans. TCERS issues an aggregate comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCERS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

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

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits, with interest. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCERS 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 TCERS Act.

**Funding Policy**

The employer has elected the annually determined contribution rate (ADCR) plan provisions of the TCERS 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 TCERS Act, the contribution rate of the employer is actuarially determined annually. The employer contributed using the actuarially determined rate of 8.83% for the months of the accounting year in 2012 and 9.19% for the months of the accounting year in 2013.



**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**14. RETIREMENT PLAN (continued)**

The contribution rate payable by the employee members for the calendar years 2012 and 2013 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.

**Annual Pension Cost**

For the employer's accounting year ended September 30, 2013, the annual pension cost for the TCDRS plan for its employees was \$4,156,182 and the actual employer contributions were \$5,406,830. Employer contribution represents the amount County needs to contribute to fund future benefits for current, former and retired employees. The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with GASB Statement No. 27 parameters based on the actuarial valuations as of December 31, 2011 and December 31, 2012, the basis for determining the contribution rates for calendar years 2012 and 2013.

The required contribution was determined as part of the December 31, 2012 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2012 included (a) 8.0 percent investment rate of return (net of administrative expenses), and (b) projected salary increases of 5.4 percent. Both (a) and

(b) included an inflation component of 3.5 percent. The actuarial value of assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a ten year period. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis.

The most recent actuarial valuation, dated December 31, 2012, is as follows:

**Actuarial Valuation Information**

	<u>12/31/2010</u>	<u>12/31/2011</u>	<u>12/31/2012</u>
Actuarial valuation date	entry age	entry age	entry age
Actuarial cost method	level percentage	level percentage	level percentage
Amortization method	of payroll, closed	of payroll, closed	of payroll, closed
	20 years	20 years	20 years
Amortization period	SAF: 10-yr smoothed	SAF: 10-yr smoothed	SAF: 10-yr smoothed
Asset valuation method	ESF: Fund Value	ESF: Fund Value	ESF: Fund value
<b>Actuarial Assumptions:</b>			
Investment return*	8.00%	8.00%	8.00%
Projected salary increases*	5.40%	5.40%	5.40%
Inflation	3.50%	3.50%	3.50%
Cost-of-living adjustments	0.00%	0.00%	0.00%

\*Includes inflation at the stated rate

**Trend Information**  
**for the Retirement Plan for the Employees of Cameron County, Texas**

<u>Accounting</u>	<u>Annual</u>	<u>Percentage</u>	<u>Net</u>
<u>Year</u>	<u>Pension</u>	<u>of APC</u>	<u>Pension</u>
<u>Ending</u>	<u>Cost (APC)</u>	<u>Contributed</u>	<u>Obligation</u>
2011	4,229,220	121%	-
2012	4,096,266	125%	-
2013	4,156,182	130%	-

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

**14. RETIREMENT PLAN (continued)**

**Funded Status & Funding Progress**

As of December 31, 2012, the most recent actuarial valuation date, the plan was 88.40 percent funded. The actuarial accrued liability for benefits was \$178,887,492, and the actuarial value of assets \$158,128,384, resulting in an unfunded actuarial accrued liability of \$20,759,108. The annual covered payroll was \$58,850,771 and the ratio of the UAAL to the covered payroll was 35.27 percent. The schedule of funding progress presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

**Schedule of Funding Progress for the Retirement Plan  
for the Employees of Cameron County, Texas**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Covered Payroll <u>((b-a)/c)</u>
12/31/05	93,373,660	101,902,519	8,528,859	91.63%	44,873,621	19.01%
12/31/06	105,494,186	110,145,016	4,650,830	95.78%	49,198,903	9.45%
12/31/07	116,524,682	120,764,884	4,240,202	96.49%	51,477,007	8.24%
12/31/08	118,553,243	132,229,200	13,675,957	89.66%	54,361,802	25.16%
12/31/09	134,004,195	146,854,435	12,850,240	91.25%	56,201,915	22.86%
12/31/10	141,393,519	156,649,171	15,255,652	90.26 %	57,141,769	26.70%
12/31/11	148,123,337	165,612,995	17,489,658	89.44 %	58,360,461	29.97%
12/31/12	158,128,384	178,887,492	20,759,108	88.40%	58,850,771	35.27%

**Other Post Employment Benefits**

Governmental Accounting Standards Board issued Statement No. 45 improving financial reporting by requiring systematic, accrual-basis measurement and recognition of Other Post Employment Benefits (OPEB) costs over a period that approximates an employee's years of service. In compliance with this statement, Cameron County has implemented the requirements of GASB Statement No. 45 during fiscal year 2008; GASB 45 benefits provided by Cameron County to retirees only includes medical benefits. Cameron County administers a single-employer defined benefit variety that covers employees, retirees and their spouses. The plan provisions allow members to retire upon attaining age 60 with 8 or more years of service or when the sum of their age and years of service equals 75 or more. Dependents of retirees who are not eligible for Medicare are also eligible for coverage while retiree is alive but they must pay for dependent coverage. Effective 10/1/07, retirees are not eligible for medical benefits after age 65. Participants under disability are eligible for continued medical coverage under COBRA but must pay the full premium. Cameron County does not offer dental, vision, hearing or life insurance benefits to retirees. Local Government Code Section 157.101 assigns the authority to establish and amend benefit provisions to Commissioner's Court. Monthly medical contributions required by retirees are as follow:

	<u>Retiree</u>	<u>Retiree &amp; Spouse</u>	<u>Retiree &amp; 1 Child</u>	<u>Family including spouse</u>
Medical/Tx	\$250.78	\$460.78	\$400.78	\$525.78

Membership in the plan at 10/01/2013 the date of the latest actuarial valuation, consists of the following:

Active Members:	1,622
Retirees and beneficiaries receiving benefits:	46

**CAMERON COUNTY, TEXAS**  
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**14. RETIREMENT PLAN (continued)**

**Annual OPEB Costs and Net OPEB Obligation**

The Annual Required Contribution (ARC) is the amount Cameron County would be required to report as an expense for fiscal year beginning October 1, 2012. The ARC is equal to the Normal Cost and an additional amount to amortize the unfunded Actuarial Accrued Liability (AAL) over 27 years on a closed basis. The ARC is the representation of an accounting expense, and the County is not required by Texas law or by contractual agreement to fund this expense or to contribute to a special separate trust.

For fiscal year end 2013, the County's annual OPEB cost (expense) was \$3,552,418 for the post employment healthcare plan. Cameron County's annual OPEB cost, percentage of annual OPEB cost contribution and net OPEB obligation information is summarized below.

The following table shows the calculation of the Annual Required Contribution and Net OPEB Obligation.

	10/1/10 9/30/11	10/1/11 9/30/12	10/1/12 9/30/13
Annual Required Contribution	\$ 3,247,016	\$ 3,519,814	\$ 3,519,814
Add Interest on Net OPEB Obligation	533,679	673,862	815,830
Adjustment to ARC	(134,797)	(145,574)	(148,007)
Annual OPEB Cost	3,645,898	4,048,102	4,187,637
Less Contributions Made	(141,333)	(498,888)	(635,219)
Change in Net OPEB Obligation	3,504,565	3,549,214	3,552,418
Net OPEB Obligation-beginning of year	13,341,977	16,846,542	20,395,756
Net OPEB Obligation - end of year	<u>\$ 16,846,542</u>	<u>\$ 20,395,756</u>	<u>\$ 23,948,174</u>

***Trend Information***

The following table shows the estimated annual OPEB cost and net OPEB obligation for the prior 3 years:

Fiscal Year End	Annual OPEB Cost	Employer Contribution	Percentage of Annual OPEB Cost Contributed	Net Ending OPEB Obligation
09/30/11	\$3,645,898	\$ 141,333	3.9%	\$16,846,542
09/30/12	\$4,048,102	\$ 498,888	12.3%	\$20,395,756
09/30/13	\$4,187,637	\$ 635,219	15.2%	\$23,948,174

**CAMERON COUNTY, TEXAS**  
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**14. RETIREMENT PLAN (continued)**

**Annual OPEB Costs and Net OPEB Obligation**

As of 10/1/2011, the most recent actuarial valuation date, the Plan was 0% funded. The actuarial accrued liability for benefits was \$21,378,645 and the actuarial value of assets was -0-, resulting in an unfunded actuarial balance. The covered payroll (annual payroll of active employees covered by the Plan) was \$50,560,206 and the ratio of the UAAL to the covered payroll was 42%.

**SCHEDULE OF FUNDING PROGRESS**

***Unfunded 4.0% Discount Rate***

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded Actuarial Accrued Liability (UAAL)	Funded Ratio	Covered Payroll	UAAL as a % of Covered Payroll
10/1/2009	\$0	\$19,807,065	\$19,807,065	0.0%	\$49,052,791	40%
10/1/2010	\$0	\$19,807,065	\$19,807,065	0.0%	\$49,632,027	40%
10/1/2011	\$0	\$21,378,645	\$21,378,645	0.0%	\$50,560,206	42%
10/1/2012	\$0	\$21,378,645	\$21,378,645	0.0%	\$50,560,206	42%

**Actuarial Methods and Assumptions**

Cameron County's first actuarial study was completed as of 10/1/07; current actuarial study is reflected on data as of 10/1/11. The actuarial cost method used for determining benefit obligations the Projected Unit Credit Method. Under this methodology the actuarial present value of projected benefits is the value of benefits expected to be paid for both active members and retirees. The Actuarial Accrued Liability (AAL) is the actuarial present value of benefits accrued as of the valuation date. The AAL equals the present value of benefits multiplied to a fraction equal to service to date over service at expected retirement. Normal Cost is the actuarial present value of benefits allocated to the valuation year. This equals the present value of benefits divided by service at the anticipated date of retirement. Retirees are not accruing anymore service; their normal cost is zero. In determining the ARC, the Unfunded AAL is amortized as a level dollar over 27 years on a closed basis. Actuarial assumptions are summarized in the chart listed:

***Economic Assumptions***

Discount Rate (liabilities)	Pay-as-you-go: 4.0% effective rate
Health Cost Trend (post- 65)	N/A. Medical benefits are not available after age 65.
Health Cost Trend (pre-65)	6.30% in the first year (FYE 2011) 6.20% in the 2nd year Downgrade by 4.70% per year in FYE 2095 and beyond
Retiree Premium Increases	Same as trend disclosed above

Demographic assumptions regarding retirement and turnover are based on statistics taken from the Texas County and District Retirement System (TCDRS) pension valuation. For retirement prior to age 65, 50% of employees are assumed to elect continued coverage in retirement under the current plan. 50% of employees are assumed to have a covered spouse in retirement and no dependent children are assumed. It is also assumed that husbands are three years older than their wives. The Medical plan was reviewed as well participant census, paid claims and reinsurance recoveries data from the date September 2007 through

**CAMERON COUNTY, TEXAS**  
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**14. RETIREMENT PLAN (continued)**

October 2012. Medical premiums are assumed to increase with the medical trends. Administrative expenses and stop loss premiums per employee per month for plan years 2008 thru 2012.

Cameron County has not funded a separate, irrevocable trust to fund annual OPEB costs. The discount rate used for OPEB determination costs is 4.0%; the County's long term expectation of returns on its operating funds. Retirement and withdrawal rates are the same as used by Texas County and District Retirement System in its actuarial valuations of retirement benefits.

Healthcare inflation rate used in this actuary study was determined by using health cost projection rates released by the Office of the Actuary at the Centers for Medicare and Medicaid Services (CMS). Inflation rate was determined for both medical costs and administrative costs.

**HEALTH CARE INFLATION**

<i>FYE</i>	<i>Pre-65</i>	<i>Post-65</i>
2011		6.30% n/a
2012		6.20% n/a
2013 -2014		6.10% n/a
2015-2019		6.00% n/a
2020-2025		5.90% n/a
2026-2033		5.80% n/a
2034		6.10% n/a
2035		6.20% n/a
2036		6.4% n/a
2037		6.50% n/a
2038		6.40% n/a
2039-2040		6.30% n/a
20401-2042		6.20% n/a
2043-2044		6.10% n/a
2045-2046		6.00% n/a
2047-2049		5.90% n/a
2050-2054		5.80% n/a
2055-2059		5.70% n/a
2060-2063		5.60% n/a
2064-2068		5.50% n/a
2069-2073		5.40% n/a
....		..... n/a
2095+		4.70% n/a

The actuarial study was completed using (1) actuarial valuations that involve estimates of the value of reported amounts and assumptions about the probability of events far into the future and (2) these actuarial amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. OPEB calculations are based on the substantive plan in effect at the time of valuation and on the pattern of sharing of costs between employer and plan members.

**Additional Disclosures**

Texas Local Government Code, Chapter 175 requires counties make available continued health benefit coverage to retirees and their dependents beyond the end of an individual's employment with County. Texas

**CAMERON COUNTY, TEXAS**  
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**14. RETIREMENT PLAN (continued)**

**Additional Disclosures (continued)**

Law does not require counties to fund all or any portion of such coverage. Effective October 1, 2007, County discontinued medical coverage after age 65. The County may incur a debt obligation to pay for OPEB cost for its retired employees so long as the County follows the constitutional requirement that it have sufficient taxing authority available at the time such debt is incurred to provide the payment of the debt and has levied a tax for such purpose. Information and amounts presented in the County's Comprehensive Annual Financial Report relative to OPEB expense/expenditures, related liabilities (assets), note disclosures, and supplementary information are only intended to achieve compliance with the requirements of generally accepted accounting principles (GASB 45) 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.

**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). This optional plan provides group term life insurance coverage to current eligible employees and, if elected by employers, to retired employees. The coverage provided to retired employees is a postemployment benefit other than pension benefits (OPEB). Retired employees are insured for \$5,000.

The GTLF is a separate trust administered by the TCDRS board of trustees. TCDRS issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for the GTLF. This report may 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.

**Funding Policy**

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's contributions for the GTLF for the years ended 9/30/13, 2012 and 2011, were \$148,409, \$144,924, and \$151,183 respectively, which equaled the contractually required contributions each year.

**15. PRIOR PERIOD ADJUSTMENTS**

Government Wide Statement of Activities reflects a prior period adjustment of \$(1,078,759) due to implementation of GASB 65 which gives guidance relative to bond issuance costs. Issuance costs being amortized in prior years have been recognized and a prior period adjustment is stated.

The Special Revenue funds had a reduction in the beginning fund balance for \$(43,043) due to an accounting error in the prior year. The nature of the error was an over recognition of revenue.

The Enterprise Funds had a prior period adjustment of \$(309,713) due to implementation of GASB65. Bond issuance costs that were being amortized have been recognized and a prior period adjustment is recognized.

**CAMERON COUNTY, TEXAS**  
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**16. PENDING GASBs IMPLEMENTATION**

Statement No. 66, *Technical Corrections – 2012 an amendment of GASB Statements No. 10 and No. 62.*

This Statement becomes effective for Cameron County beginning with its year ending September 30, 2014. The object of this statement is to improve accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of two pronouncements, Statements No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, and No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.

This Statement amends Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, by removing the provision that limits fund-based reporting of an entity's risk financing activities to the general fund and the internal service fund type. As a result, governments should base their decisions about fund type classification on the nature of the activity to be reported, as required in Statement 54 and Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*.

This Statement also amends Statements 62 by modifying the specific guidance on accounting (1) operating lease payments that vary from a straight-line basis, (2) the difference between the initial investment (purchase price) and the principal amount of a purchased loan or groups of loans, and (3) servicing fees related to mortgage loans that are sold when the stated service fee rate differs significantly from a current (normal) servicing fee rate. These changes clarify how to apply Statement No. 13, *Accounting for Operating Leases with Scheduled Rent Increases*, and result in guidance that is consistent with the requirements in Statement No. 48, *Sales and Pledges or Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues*, respectively.

Statement No. 67, *Financial Reporting for Pension Plan and amendment of GASB Statement No. 25*

This Statement becomes effective for Cameron County beginning with its year ending September 30, 2014. The object of this statement is to improve financial reporting by state and local governmental pension plans. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and inter-period equity, and creating additional transparency. This Statement replaces the requirements of Statement No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, and No. 50, *Pension Disclosures*, as they relate to pension plans that are administered through trusts or equivalent arrangements (hereafter jointly referred to as trusts) that meet certain criteria. The requirements of Statements 25 and 50 remain applicable to pension plans that are not administered through trusts covered by the scope of this Statement and to defined contribution plans that provide postemployment benefits other than pensions.

Cameron County management has not yet determined the effect these Statements will have on the entity's financial statements.