

CAMERON COUNTY, TEXAS

This budget will raise more revenue from property taxes than last year's budget by an amount of \$3,207,627 which is a 4.99 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 \$1,091,929.

The members of the Commissioners' Court voting on the adoption of the 2017 budget:

FOR: Commissioner's : Sonia Benavides Pct 1, David Garza Pct. 3, Alex Dominguez Pct. 2, Gus Ruiz Pct 4, County Judge Pete Sepulveda

ABSENT:

		<u>2015</u>	<u>2016</u>
Property Tax Rate		.399291	.407743
Effective Tax Rate		.394107	.396517
Effective M&O Tax Rate		.344480	.350367
Rollback Tax Rate		.420061	.429290
Debt Rate		.048024	.051342

The total outstanding debt obligations secured by property taxes on October 1, 2016 will be \$113,235,000.



CAMERON COUNTY, TEXAS
COMMISSIONERS' COURT APPROVED BUDGET



FISCAL YEAR 2016-2017



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

October 1, 2016

Hon. Pete Sepulveda, County Judge
Hon. Sofia Benavidez, Commissioner Pct. 1
Hon. Alex Dominguez Commissioner Pct. 2
Hon. David A. Garza, Commissioner Pct. 3
Hon. Gus Ruiz, Commissioner Pct. 4

Dear Members of the Commissioners Court:

The budgets contained within this document represent the results of the budget development process, the Commissioners' Court review and direction, and required County obligations. The budget represents a starting point from which the County can proceed to operate according to the laws and statutes governing their activities and reflects the growth and implementation of those programs deemed priorities by this government. The following approved budgets were voted upon by Commissioners on September 13, 2016:

	2016 Proposed Budget	2016 Approved Budget	2015 Approved Budget	Increase (Decrease)
General Fund	\$ 86,209,560	\$ 86,979,907	\$ 84,112,832	\$ 2,867,075
Road & Brindge Fund	11,438,946	11,461,978	11,510,886	(48,908)
Law Library Fund	186,199	186,199	183,650	2,549
Employee Benefits Fund	13,530,992	14,868,236	11,029,461	3,838,775
Workers' Compensation Fund	810,373	1,060,373	750,000	310,373
PreTrial Diversion Fund	398,000	413,000	431,476	(18,476)
Unlimited Tax Revenue I&S Fund	125,043	125,043	125,725	(682)
Limited Tax Revenue I&S Fund	9,173,394	9,140,078	7,922,153	1,217,925
Veterans International Bridge at Los Tomates	8,793,249	8,793,249	7,961,817	831,432
Free Trade Bridge at Los Indios	2,114,905	2,114,905	1,930,864	184,041
Gateway International Toll Bridge	6,900,976	6,900,976	6,892,519	8,457
Colonia Light/Scofflaw Fund	332,882	332,882	268,576	64,306
Parks System Revenue Fund	9,694,965	9,745,328	9,939,298	(193,970)
County Airport Fund	84,781	84,781	90,481	(5,700)
Drug Forfeiture Fund	2,524,807	2,529,807	2,848,426	(318,619)
	<u>\$ 152,319,072</u>	<u>\$ 154,736,742</u>	<u>\$ 145,998,164</u>	<u>\$ 8,738,578</u>

Other program and grant budgets will be added during 2017 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.

CAMERON COUNTY, TEXAS

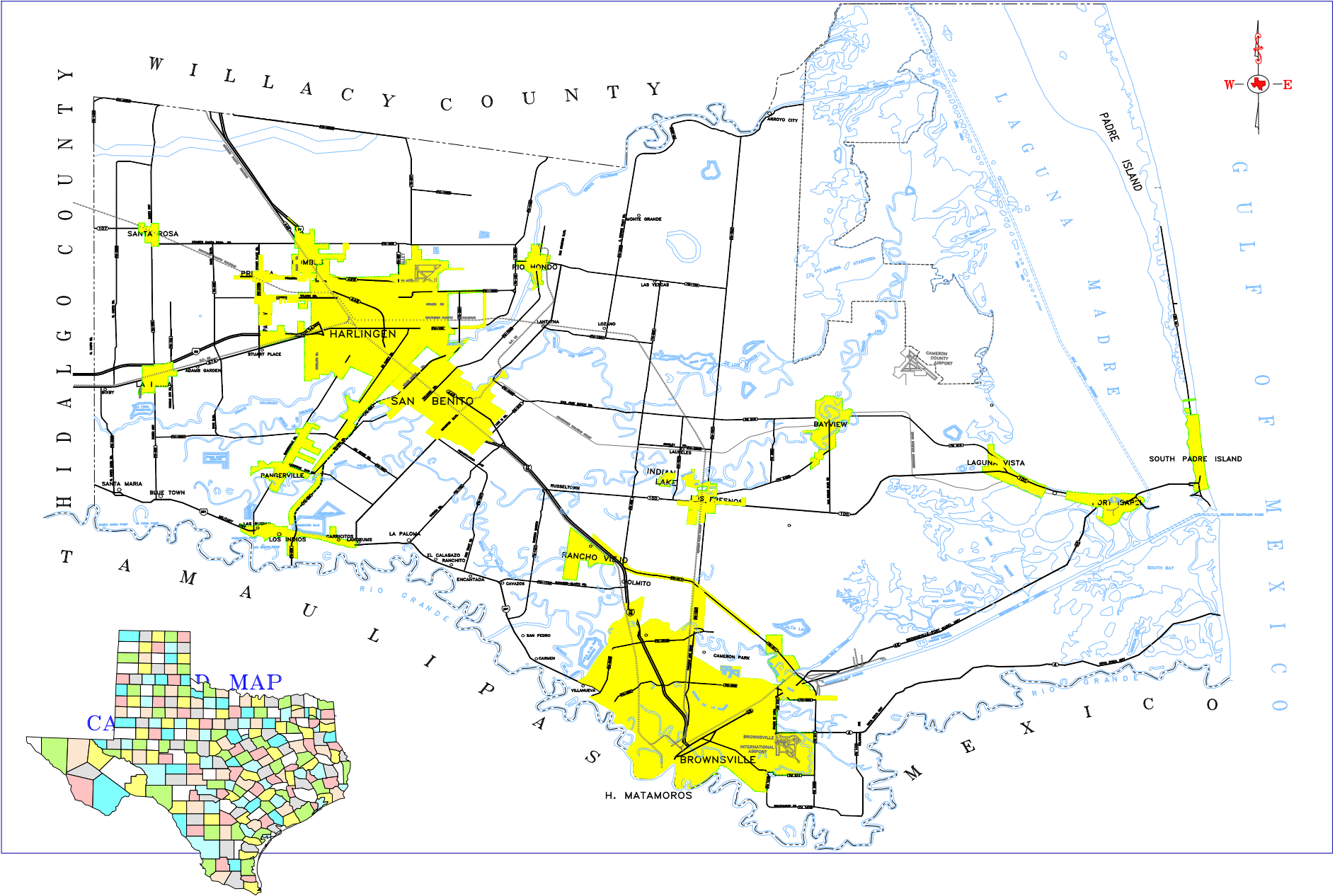


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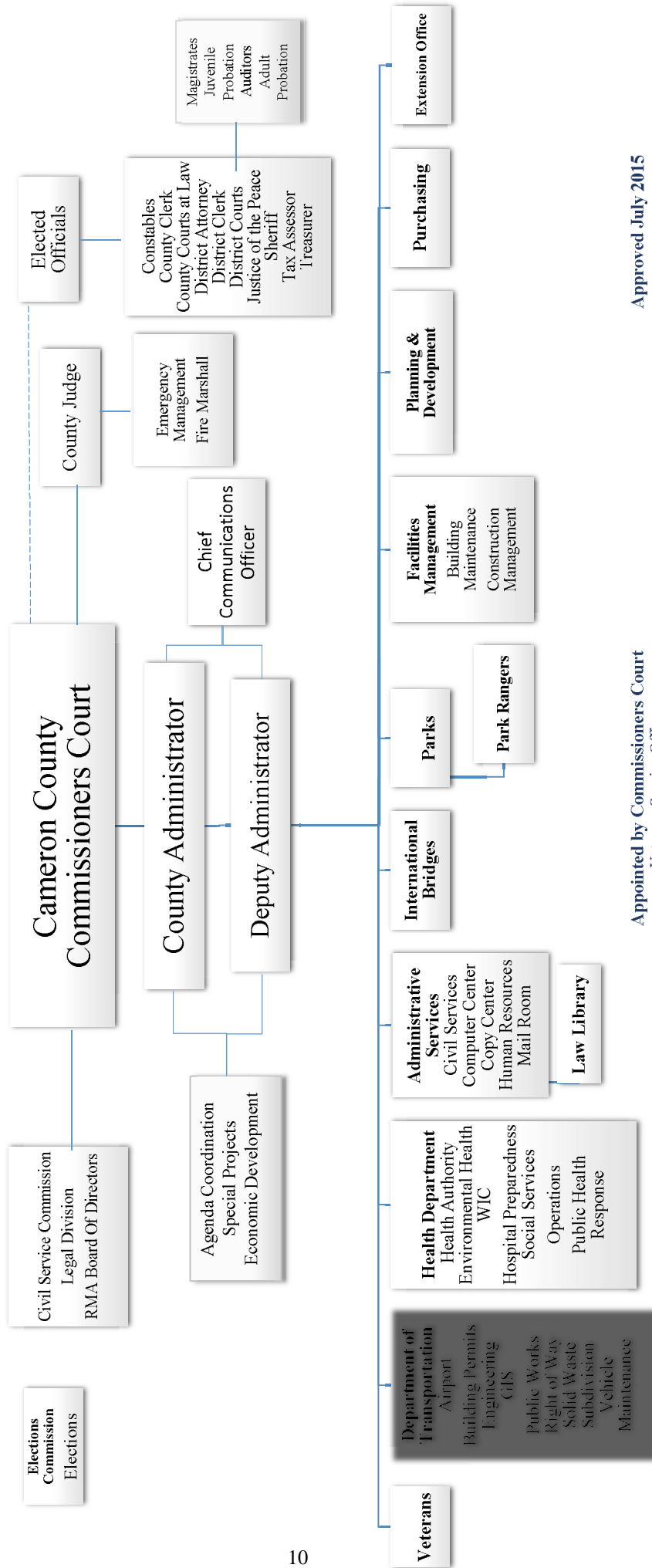
ELECTED OFFICIALS

Pete Sepulveda (Appointed)	County Judge
Sophia C. Benavides	Commissioner, Precinct 1
Alex Dominguez	Commissioner, Precinct 2
David A. Garza	Commissioner, Precinct 3
Gus Ruiz	Commissioner, Precinct 4
Arturo Nelson	Judge, 138 th Judicial District
Benjamin Euresti, Jr.	Judge, 107 th Judicial District
Juan Magallanes	Judge, 357 th Judicial District
Janet Leal	Judge, 103 rd Judicial District
Migdalia Lopez	Judge, 197 th Judicial District
Elia Cornejo-Lopez	Judge, 404 th Judicial District
David Sanchez	Judge, 444th Judicial District
Rene De Coss (Appointed)	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
Johnathan Gracia	Justice of the Peace, Precinct 2-2
Mary Esther Sorola	Justice of the Peace, Precinct 2-3
Guadalupe Ayala	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
Roel Cavazos	Constable, Precinct 3
Merced Burnias	Constable, Precinct 4
Isidro Delgado (Appointed)	Constable, Precinct 5
Luis Saenz	County Attorney
Sylvia Garza Perez	County Clerk
Antonio Yzaguirre, Jr.	Tax Assessor-Collector
David Betancourt	County Treasurer
Eric Garza	District Clerk
Omar Lucio	County Sheriff

Budget Calendar

FY 2016-2017 BUDGET & TAX CALENDAR

May 2, 2016	Budget Packets sent to departments to begin formal budget preparation
May 31, 2016	Deadline for submittal of final budget requests
May 31- July 25, 2016	Preparation of Departmental Budgets & (Departmental Budget Workshops dates to be determined)
July 25, 2016	Certified Tax Roll Delivered to County
July 26, 2016	Meeting to discuss budget.
August 2, 2016	Meeting of Commissioners Court to discuss tax rate(effective & rollback rates) Certified Appraisal Roll, collection rate, debt taxes, etc., due to the Commissioners Court
August 8, 2016	FILE Proposed BUDGET W/ CCLERK
August 9, 2016	Meeting to discuss tax rate and record vote and schedule public hearing Vote regarding Elected Officials maximum compensation for publication
August 13, 2016	Publish Notice of Elected Officials salaries(set 10+ days after notice)
August 14, 2016	Publish Notice of Elected Officials salaries(set 10+ days after notice) "Notice of Public Hearing on Tax Increase" (1st quarter-page notice) published at least seven days before public hearing. Calculation and publication of effective tax rate, rollback rate, etc..., as required
August 16, 2016	Meeting to discuss budget.
August 21, 2016	Notice of Public hearing on Budget
August 23, 2016	Public Hearing on tax rate Public Hearing on Budget Public Hearing & Setting salaries of Elected Officials (5 days to file grievance from notice)
August 29, 2016	Last Day to file grievance regarding Elected Officials Salaries (5 days from notice of set amount)
August 30, 2016	Meeting to discuss budget.
TBD	Grievance Committee Hearing*** (tentative)
September 6, 2016	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 11, 2016	Notice on Vote on Tax Rate (published before meeting to adopt tax rate) 2nd qtr page notice Notice of Public hearing on Budget
September 13, 2016	Public Hearing on Budget Final Adoption of Budget Order adopting tax rate



Appointed by Commissioners Court

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

Approved July 2015

Cameron County General Information

ECONOMIC CONDITION AND OUTLOOK

Cameron County, Texas was created in 1848, and is the southernmost county in Texas. The county's population is estimated to be over 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	
	2015 ⁽¹⁾	2014	2015	2014
Civilian Labor Force	162,632	162,954	13,136,901	12,975,403
Employment	151,659	150,431	12,580,195	12,435,048
Unemployment	10,973	12,523	556,706	540,355
Unemployment Rate	6.7%	7.7%	4.2%	4.2%

(1) As of December 2015

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.

Cameron County General Information

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

Cameron County General Information

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

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

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.

Space Exploration Technologies (Space X), a private space exploration company, broke ground on the construction site of a rocket launch pad and command center to be located east of Brownsville near Boca Chica Beach on the eastern end of Texas Highway 4. Space X is building the world's first commercial, vertical and orbital rocket launch facility in Cameron County and is committed to have 12 commercial launches per year. SpaceX currently has \$3 billion in launch contracts. SpaceX is anticipating its first launch from the Brownsville site in September of 2018. The site selection of Cameron County will impact Cameron County economically by bringing in approximately 600 direct jobs, 400 indirect and induced jobs and an annual economic impact of \$70 million plus. Every launch is expected to draw 30,000 visitors to this region.

2015 Property Valuations

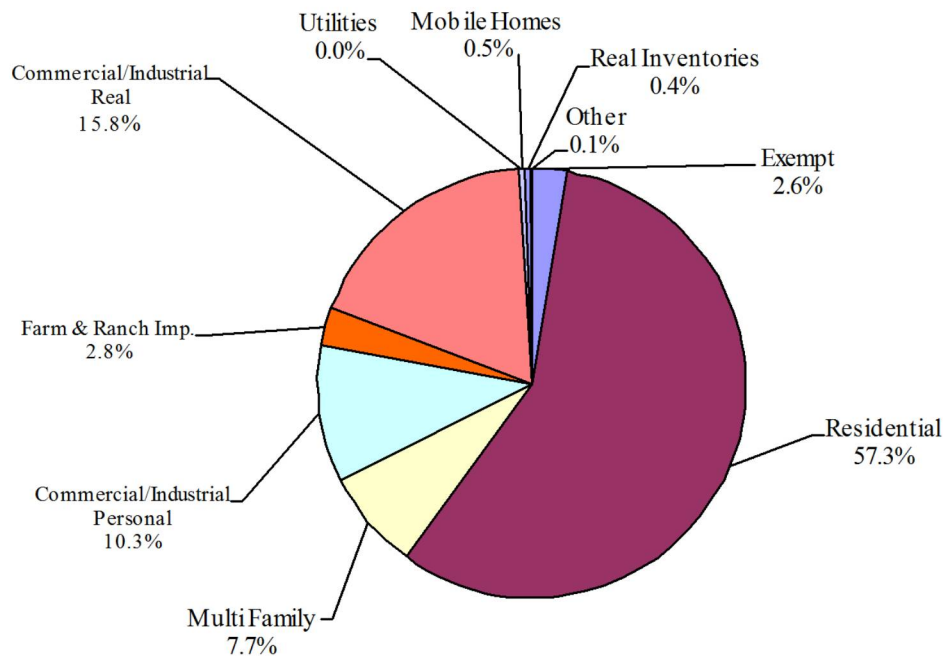
	A	B	C	D	E		F
			=B-A	=C/A	Tax Year 2016	Tax Year 2015	100% Collection
	FY 2014-2015	FY 2016-2017	Increase	Percent	100% Tax	100% Tax	Levy Increase
	Tax Year 2015	Tax Year 2016	(Decrease)	Change	Levy @ .407743	Levy @ .399291	@ .407743
Homestead Improvement	5,988,810,646	6,068,553,942	79,743,296	1.33%	24,744,104	23,912,782	831,322
Non-Homestead Improvement	4,838,192,961	5,069,070,329	230,877,368	4.77%	20,668,779	19,318,469	1,350,310
Total Improvement	10,827,003,607	11,137,624,271	310,620,664	2.87%	45,412,883	43,231,251	2,181,632
Homestead Land	1,987,374,020	2,022,628,558	35,254,538	1.77%	8,247,126	7,935,406	311,721
Non-Homestead Land	3,528,121,768	3,643,261,134	115,139,366	3.26%	14,855,142	14,087,473	767,670
Timber Market	-	49,618	49,618	#DIV/0!	202	-	202
Ag Market	885,649,168	909,579,313	23,930,145	2.70%	3,708,746	3,536,317	172,429
Total Land	6,401,144,956	6,575,518,623	174,373,667	2.72%	26,811,217	25,559,196	1,252,021
Total Personal Property	2,350,513,203	2,706,066,489	355,553,286	15.13%	10,821,830	9,032,811	(5,908,139)
Total Mineral Property	1,805,190	733,890	(1,071,300)	-59.35%	2,992	7,208	(4,216)
TOTAL MARKET VALUE +	19,580,466,956	20,419,943,273	839,476,317	4.29%	83,048,923	77,830,465	5,218,458
Homestead Cap -	49,935,444	86,859,506	36,924,062	73.94%	346,822	191,897	154,925
Ag Market	885,595,094	909,402,653	23,807,559		3,631,163	3,536,102	95,061
Timber Use	-	2,410	2,410		10	-	10
Ag Use	97,613,432	99,150,972	1,537,540		404,281	389,762	14,519
Deferment	787,981,662	810,249,271	22,267,609	2.83%	3,226,882	3,146,340	80,542
TOTAL EXEMPTIONS -	1,429,915,322	1,803,376,657	373,461,335	26.12%	7,353,142	5,709,523	1,643,619
NET TAXABLE	17,312,634,528	17,719,457,839	406,823,311	2.35%	72,122,077	68,782,705	3,339,372
(less) Freeze Taxable	1,505,736,334	1,574,263,358	68,527,024	4.55%	6,418,949	6,012,270	406,679
(less) Transfer Adjustment	1,506,252	704,871	(801,381)		2,874	6,014	(3,140)
Freeze Actual Tax					5,223,729	3,860,007	1,363,722
Over 65 Deferrals	-	-	-	0.00%	-	-	-
Final Taxable Value	15,805,391,942	16,144,489,610	339,097,668	2.15%	70,923,984	66,624,428	4,299,556
			Less: Tax from new construction				(1,091,929)
			Net Tax from re-Appraisal Values				\$ 3,207,627
New Construction	\$ 259,718,238	\$ 267,798,340	\$ 8,080,102	3.11%	\$ 1,091,929		

Property Appraisal Comparison

New Construction Tax Year 2016

	New Construction Market Value	Tax Levy at Current Rate
Residential	159,983,643	652,322
Multi Family	21,457,805	87,493
Farm & Ranch Improvements	7,906,917	32,240
Commercial/Industrial Personal	28,626,550	116,723
Commercial/Industrial Real	51,021,220	208,035
Utilities	2,055	8
Mobile Homes	1,280,883	5,223
Real Inventories	1,051,454	4,287
Exempt	7,257,772	29,593
Other	402,485	1,641
Total	278,990,784	1,137,565

New Construction

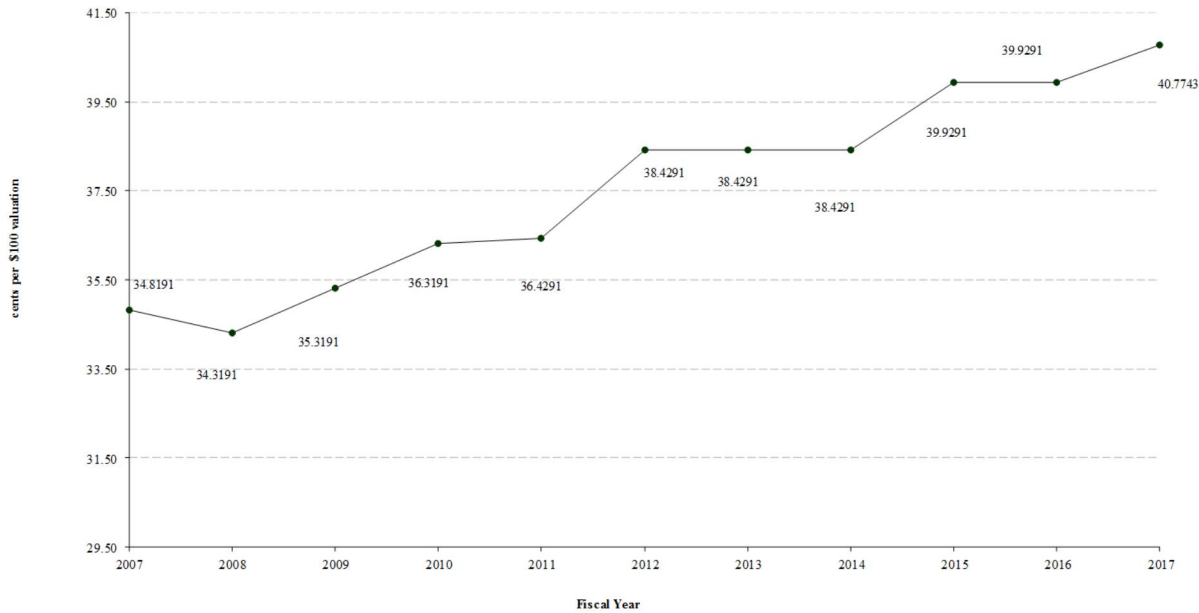


Cameron County's taxable values grew by 2.35% since January 2015. New construction in the county provided \$278,90,784 in new property values. New construction increased by 4.9% more than last year's amount. Residential construction represents 57.3% of the new properties. Commercial construction is also providing booming growth representing 15.8% of all new construction. Based upon the approved tax rate of \$0.407743 per \$100, at a 100% collection rate, total new construction should generate over \$1,137,565 in tax revenue.

2015-
2016
Tax Rate
and Tax
Levy

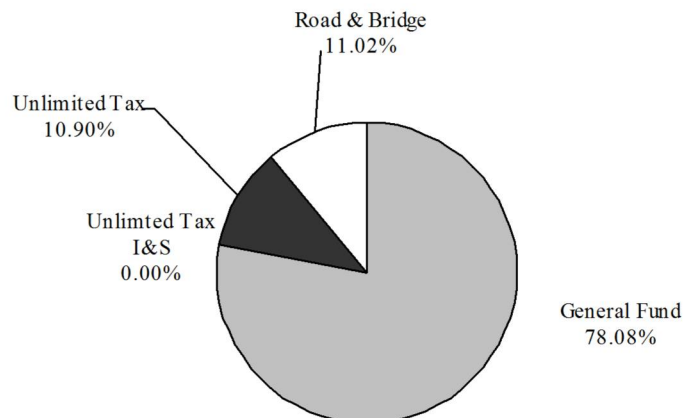
The Commissioners Court approved the tax rate of \$0.407743 per \$100 assessed property valuation. The tax rate is an increase of \$0.008452 over FY 2015-2016. At this rate, current property tax revenues are budgeted to increase by 4.7% generating \$3,215,022 in additional tax revenues at a 100% collection rate.

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



TAX RATE DISTRIBUTION

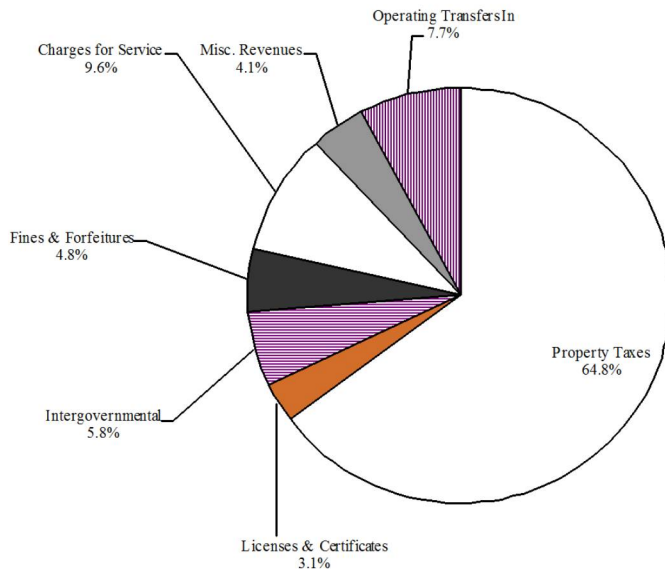
The General Fund portion of the tax revenues increased from 77.21% to 78.08% of the total levy for FY 2016-2017, compared to FY 2015-2016. Road and Bridge tax revenues decreased from 11.19% to 11.02% for the corresponding years. Debt issue tax revenues decreased from 11.6% to 10.9% .



Your Tax Dollars at Work

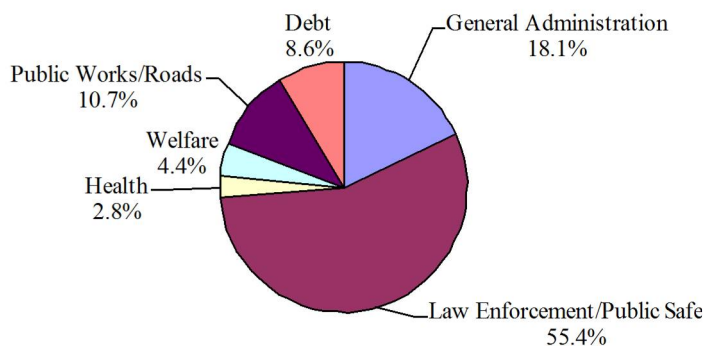
County's total Operating Budget for Fiscal Year 2016-2017, including the General Fund, Road & Bridge/Public Works, Debt Service and Enterprise Funds, is \$154,736,742, an increase of \$8,738,578 above the prior year's resources reflecting a 6% increase in government in just one year. The following chart 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 \$88,889 home will pay \$362.44 in County property taxes for Fiscal Year 2017, a \$8.27 increase over last year if the value of the property remained the same. These property taxes will pay the following General Government Operations, Road & Bridge/Public Works, and Debt Service requirements:

Appropriations for County Operations



following General Government Operations, Road & Bridge/Public Works, and Debt Service requirements:

How the \$362.44 is Spent?

General Administration	\$65.60
General Gov't.	
Law Enforcement	200.79
Health	10.15
Welfare	<u>15.95</u>
Health & Welfare	26.10
Public Works / Roads	38.78
Debt	<u>31.17</u>
TOTAL	\$362.44

Fiscal Policy

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

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

Fund Balance

The General Fund fund balance at September 30, 2015, was \$24,552,371 compared to \$20,802,646 at September 30, 2014. The unassigned portion of the fund balance was \$22,183,694. The County defends against various on-going lawsuits for which the actual cost of the litigation cannot be accurately assessed. To recognize that a potential likely liability exists for an amount yet to be defined, the County is committing \$500,000 out of its Unreserved Fund Balance. The County is also committing \$500,000 for Indigent defense and any potential increase in General Fund fund balance to fund Capital projects.

While a portion of the fund balance is obligated, the County could access the full amount of the fund balance if an emergency should arise. The total General Fund balance represents 30% of the Fiscal Year 2015 total General Fund expenditures of \$80,996,469 (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 110 days based on 2015 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 2016 but received up to 60 days after year-end will be attributed to FY 2016. 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, 2015, was \$6,026,220 compared to \$7,393,277 at September 30, 2014. The 2015 fund balance represents 51% of the \$11,774,542 annual Road and Bridge expenditures for FY 2015. Again, if all resources were not available, the Road and Bridge fund could operate for 187 days based on 2015 expenditures. Fund balance for the Road & Bridge Fund for Fiscal Year-end 2016 is estimated at \$7,089,664, an amount greater than 248 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.

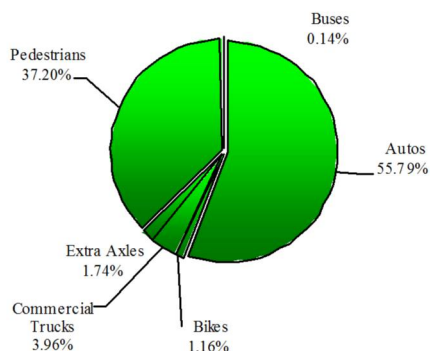
All bridges within the Cameron County International Toll Bridge System are operated under a joint agreement with the Government of Mexico. County ownership of the bridges extends to a point over the river representing the international boundary between the United States and Mexico. The respective owner 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, 2015, and the changes to the toll rates to be in effect October 1, 2015:

Type of Customer/Vehicle	Sept. 30, 2016 Rate	Oct. 01, 2016 Rate
Pedestrians	\$1.00	\$1.00
Motorcycles	3.25	3.50
Passenger Autos	3.25	3.50
Commercial Trucks:		
Two Axle	8.50	9.50
Three Axle	12.50	13.50
Four Axle	14.75	15.75
Five Axle	19.50	20.50
Six Axle	\$22.50	\$23.50

CROSSINGS

During the year ended September 30, 2015, over 5 million southbound cars, trucks, bicycles, motorcycles, and pedestrians crossed south into Mexico via the Cameron County International Toll Bridges

SOUTHBOUND CROSSINGS



	FY 2014-2015	FY 2013-2014	Increase/ (Decrease)	% Change
Autos	2,942,287	2,854,303	87,984	3.0%
Bikes	61,267	59,879	1,388	2.3%
Commercial	208,747	212,872	(4,125)	-1.9%
Extra Axles	91,847	77,271	14,576	18.9%
Pedestrians	1,961,924	1,844,292	117,632	6.4%
Buses	7,541	8,027	(486)	-6.1%
	5,273,613	5,056,644	216,969	4.3%

Southbound auto crossings, System-wide, increased by 316,969 reflecting a 4.3% increase. It is believed that the decreased security alerts and violence in Mexico is enticing individuals to cross for shopping or dining out. Commercial truck crossings decreased by 4,125, a 1.9% decrease compared to the prior year's level.

Fiscal Policy

Enterprise Operations: continued

International Toll Bridge System: continued

Pedestrian crossings increased by over 117,632 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 \$16,399,221, up from the prior year's \$16,062,079, a increase of \$336,242, or a 2.1% increase. At September 30, 2015, the Cameron County International Toll Bridge System had \$7,147,117 in working capital, an amount sufficient to provide for 345 days of operations based on fiscal year 2015 activity.

Park System: The County Park System operations generated \$7,528,434 in fees, rentals and other income for the year, which was approximately 1.53% above last year's totals. The net income from all Park System operations was \$658,837. At September 30, 2015, the Park System had \$4,803,556 in working capital, an amount sufficient to satisfy the following year's debt service and provide for 224 days of operations based on activity during fiscal year 2015.

County Airport: The Airport operations provided \$38,828 from rental revenue and commissions on aviation fuel sales. The Airport recently underwent renovations and expansion of facilities largely due to grant funding, which includes a new fuel farm and additional hangars.

Debt Administration

At September 30, 2015, the County has unlimited tax and limited tax general obligation bonds outstanding in the amount of \$89,796,031. According to Texas statutes, the County has two debt limits. Bonds issued under Article 3, Section 52e of the Texas Constitution total \$69,560,961 and bonds issued under Article 722 of Vernon's Civil Statutes total \$3,150,000. The debt limits for the two authorizations are \$4,631,318,254 (25% of real property assessed valuation) and \$926,323,650 (5% of assessed valuation of all taxable property); therefore, the County has a legal debt margin on general obligation debt of \$4,574,361,364.

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

Cash Management

Cash temporarily idle during the year was invested in certificates of deposit, money market funds, and state agency sponsored investment pools. The average yield on investments was .10%. 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, 2015, were classified in the category of "lowest credit risk" or Uncategorized if invested in an investment pool as defined by the Governmental Accounting Standards Board.

Fiscal Policy

Employee and Dependents' Health Benefits

On May 1, 1989, Cameron County established a Limited Risk Management Program for health and life benefits provided to County employees. Premiums are paid into an internal service fund (Health and Life Benefits Fund) by all other funds and are available to pay claims, administrative costs, and claims' reserves. Administrative costs include the cost of individual stop loss insurance (\$100,000 per insured) and aggregate stop loss insurance (determined by the monthly number of insured lives, at a specified dollar value times twelve). Premiums are actuarially calculated based on prior claims' history for the County and include an amount needed to accumulate claims' reserves for catastrophic claims. This year the Commissioners' Court approved a \$6,600 per employee premium for health insurance.

During Fiscal Year 2015, a total of \$10,498,861 was paid in benefits and \$1,591,050 was paid in administrative costs. Incurred, but not reported, claims in the amount of \$435,469 have been accrued as a liability and were actuarially determined. The Health and Life Benefits Fund reported net operating loss of \$1,135,680, as compared to a net loss of \$1,997,225 in fiscal year 2014. Preliminary Employee Benefits Fund fund balance for Fiscal Year-end September 30, 2016, is projected to be approximately \$0.

Budgeting Controls

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

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

SUMMARY

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

Investment Policy

1.0 INVESTMENT STRATEGY

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

1.01 Investment Pools

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

1.02 Operating Funds

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

1.03 Capital Project Funds

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

1.04 Reserve Funds

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

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

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

2.0 INVESTMENT SCOPE

2.01 Legal Authority to Invest

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

2.02 County Investment Portfolio Structure

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

Investment Policy

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.

Investment Policy

4.0 INVESTMENT RESPONSIBILITY AND CONTROL

4.01 Delegation of Investment Authority

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

4.02 Investment Advisory Committee

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

4.03 Prudence and Ethical Standards

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

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

4.04 Liability of Investment Officer

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

4.05 Accounting and Audit Control

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

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

5.0 INVESTMENT REPORTING

Investment Policy

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.

8.0 INVESTMENT PROCEDURES

Investment Policy

8.01 Confirmation of Trade

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

8.02 Delivery versus Payment

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

8.03 Safekeeping Institution

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

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

9.0 COLLATERAL AND SAFEKEEPING

9.01 Collateral or Insurance

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

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

9.02 Safekeeping

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

9.03 Collateral Reporting

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

Investment Policy

10.0 INVESTMENT POLICY REVIEW AND AMENDMENT

10.01 Review Procedures

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

10.02 Changes to the Investment Policy

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

11.0 EXHIBITS AND APPENDICES

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

Approved Budget

The Commissioners Court's priorities for the 2016-2017 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 96.5% collection rate equal to last years rate. With a 2.35% taxable valuation growth and an increase in the tax rate the General Fund current tax revenue is projected to increase by \$935,718 dollars due to an increase in valuations and a slight tax rate increase.

Intergovernmental revenues are projected to increase by \$47,871. The main areas that account for the increases 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 decrease by \$849,240 in revenues over last years budget. The largest increase is due the decrease revenues generated for the housing of federal inmates.

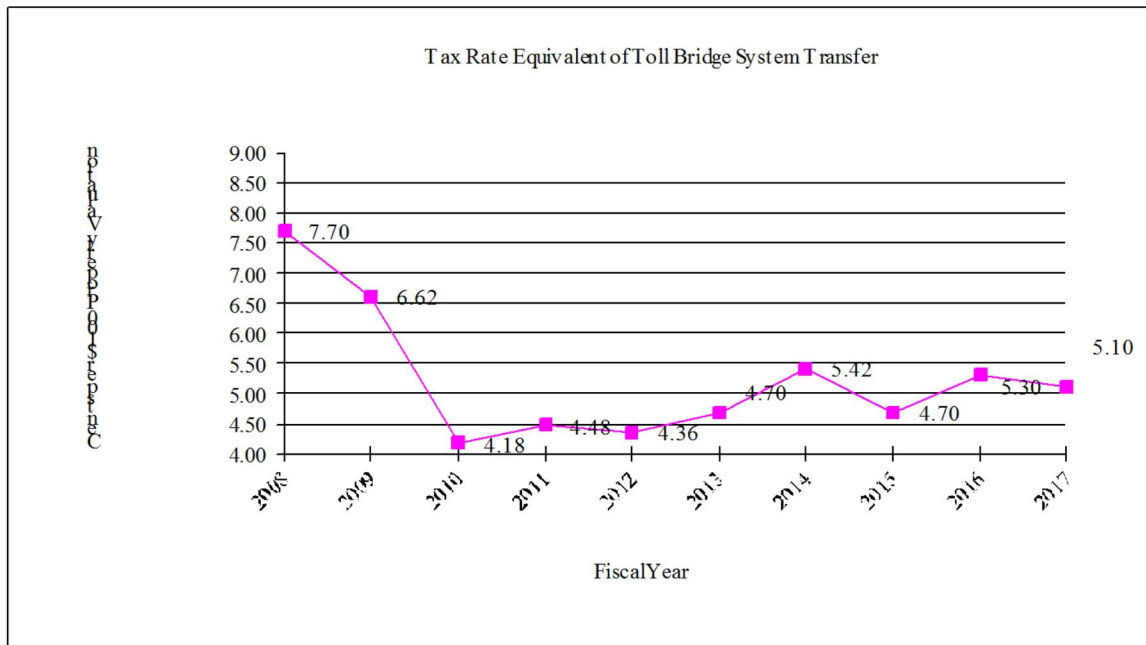
Fines and Forfeiture revenues are projected to increase by approximately \$197,332 over last fiscal year due to a increase in the collections in all the Courts.

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 decreases is inmate phone commissions. The budget was decreased by \$25,593.

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 2016-2017 is scheduled to be \$7,702,300, roughly equivalent in tax rate to \$0.051 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 \$0.458743 per \$100 property valuation.

Approved Budget

Fiscal Year	Toll Bridge Transfer	Taxable Appraised Valuation	Tax Rate Equivalent
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	14,933,614,061	4.70
2014	7,591,527	15,410,000,309	5.42
2015	6,825,444	15,487,806,113	4.70
2016	7,355,761	15,805,391,942	5.30
2017	7,702,300	16,144,489,610	5.10



The revenue from the system is expected to increase as a result of the a increase in traffic. Toll revenue for the Toll Bridge System is projected to reach \$17,372,457 an increase of nearly 9.3% above the Year 2016 budget.

Approved Budget

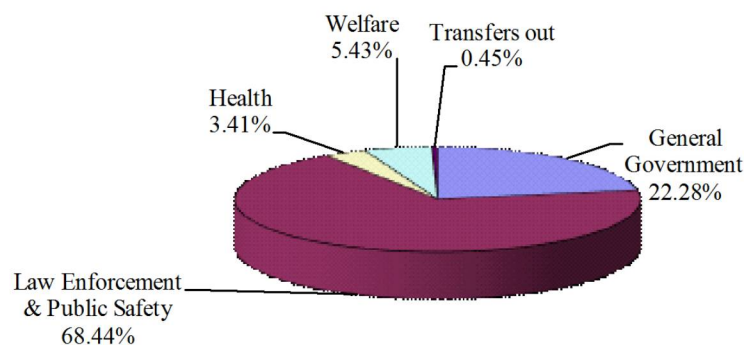
EXPENDITURES

Total General Fund appropriations are \$86,581,246 increasing by \$2,468,414 or 2.9% over the 2015-2016 Approved Budget. General Government reflects the largest increase, growing by 3.2% over the prior years approved budget. The increase in appropriations is accounted for in salaries.

	FY 2016-2017 Approved Budget	FY 2015-2016 Approved Budget	Increase (Decrease)	Percent Change
General Government	\$ 19,375,161	\$ 18,776,655	\$ 598,506	3.19%
Law Enforcement & Public Safety	59,530,851	57,724,006	1,806,845	3.13%
Health	2,962,511	2,922,846	39,665	1.36%
Welfare	4,723,700	4,689,325	34,375	0.73%
Transfers out	387,684	363,365	24,319	6.69%
Total	<u>\$ 86,979,907</u>	<u>\$ 84,476,197</u>	<u>\$ 2,503,710</u>	<u>2.96%</u>

Law Enforcement and Public Safety represent the largest segment of General Fund Appropriations at 68.44%. Funded within Law Enforcement and Public Safety are the County Courts at Law, Justice of the Peace Courts, District Courts, County Clerk, District Clerk, District Attorney, Jail, Sheriffs Office, Constables, Juvenile Department, Juvenile Boot-camp, Auto Theft Prevention Program and the Bail Bond Administration.

FY 2015-2016 General Fund Appropriations



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.

CAMERON COUNTY, TEXAS

PERSONNEL

APPROVED 2016-2017 BUDGET

General Fund-General Administration Personnel

County Judges Office*(956) 544-0830*

County Judge	\$65,343
& \$5,400 Juvenile Board	
Executive Secretary	45,614
Receptionist	32,885
Community Outreach Coordinator	43,493

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

Assistant Director-Admin. Svcs.	
	48,532
(split 56/46 with R&B fund)	
Benefits Specialist	27,071
Civil Service Coordinator	37,022
Civil Service Clerk	23,168

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

County Clerk	\$82,620
Chief Deputy-Administrative	47,128
<i>\$57,128 total-\$10,000 records mgmt.</i>	
Deputy Clerk	23,793
Vault Supervisor	35,757
Deputy Clerk	29,702
Supervisor SB	31,824
Vital Stats Supervisor	35,757
Office Manager	32,248
Deputy Clerk	30,198
(3) Deputy Clerk	27,581
(2) Deputy Clerk	26,520
Indexing Supervisor	35,219

County Clerk's Records Management

Chief Deputy-supplement	\$ 10,000
Commissioners Ct. Secretary-supplement	6,600
Collections Records Manager	2,328
Records Manager	3,520
(6) Deputy Clerk	26,520
Deputy Clerk	28,111
Deputy Clerk	5,000
Vault Supervisor	1,793
Vital Stats	1,793
Office Manager	4,565
Deputy Clerk	1,602
Official Records Supervisor	2,100
Deputy Clerk	1,790

Archive Records Mgmt

Finance Manager	2,905
(2) Deputy Clerk	26,520
Deputy Clerk	28,111
Collections Supervisor	1,073
Office Manager	2,575

Emergency Preparedness*(956) 544-0830*

Emergency Mgt. Coord.	\$66,540
<i>(Total \$71,622-5,082 from ESD)</i>	
Secretary	30,763
Administrative Asst.	41,167
Asst. Emergency Coordinator	56,763
Fire Marshal	55,162
Deputy Fire Marshal	40,310
Administrative Assistant	27,581
Deputy Fire Marshal	38,760

Computer Center

Chief Technology Officer	76,500
Computer Tech.	33,000
Programmer Analyst	49,858
Computer Technician	29,912
Programmer Analyst	44,351
Software Development Supervisor	57,620
Network Administrator	50,282
Help Desk Supervisor	42,000
Computer Technician	33,600
Programmer Analyst	44,527
Purchasing/Office Asst.	34,658
Communications Specialist	45,900
Administrative Services Director	18,502
Application/Security Supervisor	57,420
Functional Analyst-Jail	42,432

County Commissioners

Commissioner, Precinct 1,3,4	\$38,493
& \$9,624 from R&B	
Commissioner, Precinct 1	
Secretary	17,630
& \$17,630 from R&B	
Commissioner, Precinct 3	
Secretary	19,386
& \$17,493 from R&B	
Commissioner, Precinct 2,4	
Secretary	16,442
& \$16,442 from R&B	

Veteran's Service Office

Veteran's Service Officer	\$49,239
Asst. Vet. Officer	32,224
Secretary	28,000
Clerk	24,000
Clerk	21,000

General Fund-General Administration Personnel

Elections/Voter Registration

(956) 544-0809

Elections Administrator	\$78,132
Chief Deputy	43,350
Voter Registration Clerk	33,150
Voter Registration Elections Clerk	26,520
Info. Systems Coordinator	37,230
Administrative Aide	29,070
Clerk	26,520
Administrative Asst.	30,000
Warehouse Clerk	21,000
Clerk	19,000

County Auditor's Office

(956) 544-0822 / 544-0876 fax

County Auditor	\$127,296
First Assistant-Assist. County Auditor	90,702
Internal Audit	52,857
Internal Audit	57,308
Internal Audit	74,000
Internal Audit	70,521
Internal Audit	51,744
Internal Audit -Asst. Auditor/Property	51,188
Payroll Claims Supervisor	41,924
Asst. Payroll Claims Auditor	33,973
Asst. Payroll Claims Auditor	30,045
Asst. Auditor-Network Admin.	53,013
Office Manager	31,714
Accounts Payable Claims Supervisor	41,924
(3) Asst. Claims Auditor	30,219
Audit Records Manager	30,219
Internal Audit Senior IV-Asst. Auditor	56,752
(2) Internal Audit Senior III -Asst. Auditor	50,075
Asst. Claims Auditor	29,399

Purchasing Department

Purchasing Agent	77,863
Purchasing Manager	44,235
Purchase Order Coordinator	33,415
Bid Coordinator	34,625
Asst. PO Coordinator	25,459
Contract Monitor	36,810
Fixed Asset Technician	29,172

County Treasurer

(956) 544-0819

County Treasurer	\$65,032
Deputy Treasurer	48,510
Cashier Clerk	34,044
Cashier Clerk	29,310

Tax Assessor-Collector

(956) 544-0800

Tax Assessor-Collector	\$87,955
Chief of Investigations	47,078
Chief Deputy Tax A/C-Administration	66,455
<i>(\$78,455) total salary--\$5,000 from VIT \$4,500, 820-5420 \$2,500 820-4990)</i>	
Front Line Supervisor	30,934
Tax Office Branch Mgr.-Harlingen	38,076
Tax Office Branch Mgr.-San Benito	33,403
Tax Office Branch Mgr.-Southmost	28,812
Tax Office Branch Mgr.-Port Isabel	34,103
Tax Office Branch Mgr.-Rio Hondo	28,642
Tax Office Branch Mgr.-La Feria	28,812
Tax Office Branch Mgr.-Los Fresnos	30,754
Assistant Property Tax Supervisor	37,096
Property Tax Division Supervisor	41,371
Executive Secretary	42,920

(Total \$43,920 --\$1,000 additional in VIT)

Bookkeeper	26,716
Bookkeeper	28,812
Bookkeeper	29,500
Bookkeeper	30,177
Bookkeeper	30,763
Bookkeeper	31,559
Bookkeeper	34,376
Motor Vehicle Bookkeeper	41,371
Motor Vehicle Title Examiner	31,816
(2) Auto /Tax Clerk	24,398
(14) Auto/Tax Clerk	25,193
(2) Auto/Tax Clerk	25,340
(5) Auto/Tax Clerk	25,549
(1) Auto/Tax Clerk	25,653
(1) Auto/Tax Clerk	25,854
(1) Auto/Tax Clerk	26,243
(1) Auto/Tax Clerk	26,496
(1) Auto/Tax Clerk	26,796
(1) Auto/Tax Clerk	27,205
(1) Auto/Tax Clerk	27,688
(1) Auto/Tax Clerk	27,856
(1) Auto/Tax Clerk	27,995
(1) Auto/Tax Clerk	28,111
(1) Auto/Tax Clerk	28,647
(3) Auto/Tax Clerk	28,812
(1) Auto/Tax Clerk	29,027
(1) Westside Manager	28,374
Taxpayer Advocate	30,292
Administrative Asst.	50,925
<i>(Total \$58,925--\$2,000 in VIT \$3,500-820-5420 \$2,500 in 820-4990)</i>	
Operations Manager	45,084
<i>(Total \$48,084 --\$1,000 additional in VIT \$2,000 --820-4990)</i>	
Compliance Officer	38,189
<i>(Total \$43,189 --\$5,000 additional in --820-5420)</i>	

General Fund-General Administration Personnel

Reproduction Department

(956) 544-0872

Printer	\$49,879
Assistant Printer	27,895
Assistant Printer	27,895

Vehicle Maintenance

(956) 399-6700

Director	57,525
& \$6,474 from Road & Bridge	
Chief Mechanic	32,468
Mechanic	29,742
Mechanic	26,269
Mechanic	25,493
Mechanic	24,823
Clerk	23,712

Program Development & Management (P.D.&M.)

(956) 544-0829

P.D.&M. Director	77,102
Planning Coordinator	50,740
<i>(Total \$55,365-\$4,625 from ESD)</i>	
Fiscal Analyst/Manager	42,447
<i>(Total \$45,522- 3,075 from ESD)</i>	
Secretary	27,228
Community Development Coordinator	60,157
Planning Coordinator	35,006

Civil Division

(956) 544-0880

Chief Civil Counsel	\$129,418
<i>(Total \$150,000-diffence from Parks & Bridge System)</i>	
Civil Counsel-Litigation	112,492
<i>(Total \$130,000-diffence from Parks & Bridge System)</i>	
Civil Counsel-Contracts	112,492
Paralegal	39,943
Legal Secretary	31,673
Civil Counsel-Litigation	35,000
<i>(Total \$70,000-diffence from Parks & Bridge System)</i>	

Farm & Home Extension Office

(956) 399-7757

(2) Extension Agent-supp.	\$23,966
Extension Agent-Home Econ.-supp.	20,575
Extension Agent-Marine-supplement	19,862
Secretary	28,574
Extension Agent-Horticulture	36,067
Secretary	20,575

Building Maintenance Personnel

M&O Brownsville Health Clinic

Custodian	\$22,572
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M&O Fr. O'Brien Health Clinic –Port Isabel

Custodian	\$23,701
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M&O San Benito Annex.

Custodian	23,526
Custodian	24,399

M&O Jail

Maintenance Technician IV	\$27,185
Maintenance Technician I	26,767
Custodian	23,517
Electrician	37,483
Maintenance Technician I	29,600
Maintenance Technician	28,435

M&O Harlingen Annex

Custodian	\$22,882
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M&O Health Clinic-Harlingen

Custodian	\$24,401
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M&O Darrell Hester Bldg.

Custodian	\$23,049
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M&O Orange St.

Custodian	\$23,794
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M&O Courthouse

(956) 544-0823

Building Superintendent	\$52,100
Carpentry Supervisor	38,719
Carpenter II	33,272
Carpenter I	27,897
Carpenter I	26,300
Clerk	27,255
Gardener	25,244
Maintenance Technician I	24,538
Maintenance Technician II	33,685
Maintenance Technician II	32,699
Custodian	23,049
(2) Custodian	22,881
Custodian	24,023
Maintenance Technician	23,558
Office Manager	34,983
Carpenter Helper	24,578
Maintenance Technician	26,509
Custodian	24,503
Air Condition Technician	32,818
Gardener	21,963
(2) Maintenance Technician	23,189
Gardener	21,432
Maintenance Technician	20,567

M&O La Feria Bldg.

Maintenance Technician	\$27,763
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M&O Dancy Bldg.

(2) Custodian	\$22,327
Custodian	23,049

Judicial Courts Personnel

Bail Bond Administration

(956) 544-0818

Bail Bond Administrator \$38,114

County Court At Law #1

(956) 544-0855

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

Court Administrator 50,175

Court Coordinator 43,883

Court Bailiff 36,346

Court Reporter 94,077

Court Records Coordinator 35,045

Court Interpreter 54,728

County Court At Law #2

(956) 544-0856

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

Court Administrator 46,833

Court Coordinator 40,545

Records Coordinator 35,044

Court Bailiff 36,346

Court Reporter 94,077

County Court At Law #3

(956) 514-0881

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

Court Administrator 46,833

Court Coordinator 40,545

Court Bailiff 36,346

Court Reporter 94,077

Records Coordinator 35,044

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

(8) District Judges \$12,600 ea.

(9) Court Reporters 94,077 ea.

(8) Court Coordinator 40,545 ea.

(3) Interpreters 54,728 ea.

(7) Court Administrators 46,836 ea.

Local Administrator-Admin. Assist. 53,513 ea.

(8) Bailiffs 36,346 ea.

Chief Bailiff 38,719

Juvenile Court Reporter 94,077

Juvenile Court Coordinator 40,545

(2) Bailiffs 36,346

County Court At Law #4

Judge 151,600

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

Court Administrator 44,818

Court Coordinator 40,545

Auditor 48,266

Investigator 42,962

Court Reporter 94,077

Court Bailiff 36,347

Indigent Defense/Pretrial Office

Juvenile Court Public Defender 62,144

Juvenile Court Public Defender 61,237

Defense Coordinator 37,889

Pretrial Director 18,501

Pretrial Officer 31,824

Pretrial Officer 47,841

Pretrial Officer 31,824

Pretrial Officer 36,824

Pretrial Officer 31,824

Pretrial Officer 28,642

Pretrial Officer 36,205

Pretrial Officer 28,642

Criminal Hearing Office

(2) Magistrate 46,675

Court Administrator 35,472

County Clerk-Judicial

(956) 544-0848

Finance Manager 46,005

(*Total \$48,910-\$2,905 100-4041*)

Collections Supervisor 36,345

(*Total \$38,673-\$2,328 100-4040*)

Records Mgmt. Supervisor 39,287

(*Total \$42,807-\$3,520 100-4041*)

Civil Probate Supervisor 32,248

Deputy Clerk 26,520

(14) Deputy Clerk 27,581

Deputy Clerk 28,003

Deputy Clerk 28,642

Deputy Clerk 29,374

Admin. Assist./Comm. Court Secretary 32,248

(*Total \$38,480- \$6,864 100-4040*)

Official Records Supervisor 32,248

Judicial Courts Personnel

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

District Clerk	81,000
Chief Deputy	51,908
Criminal Manager	43,250
Court Clerk Manager	39,000
Collections Specialist	30,000
Administrative Asst.	43,250
Bookkeeping Manager	43,250
Bookkeeper	32,000
(8) District Court Clerk	33,250
Records Mgmt. Manager	32,000
Court Clerk	28,000
Jury Manager	39,000
Civil Clerk	26,000
Criminal Clerk	28,000
(4) Civil Clerk	26,000
Civil Clerk	30,000
(4) Criminal Clerk	26,000
Records Mgmt Clerk	26,000
Juvenile Court Clerk	31,274
Court Clerk	31,274
Records Mgmt Clerk	26,000
Filing Clerk	26,000
Collections Supervisor	39,000
(3) Collection Clerk	28,000
Child Support Clerk	33,250
Records Mgmt. Clerk	30,000
Warehouse Clerk	26,000
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*	\$50,983
(* \$5,400 Annual Auto Allowance)	
Court Administrator	35,472
Court Assistant II	31,873
Court Assistant I	28,274

Justice of the Peace, Precinct 2-1

Brownville / Southmost Area
(956) 544-0857

Justice of the Peace*	\$50,983
(* \$5,400 Annual Auto Allowance)	
Court Administrator	35,472
Court Assistant II	31,873
Court Assistant I	28,274
Court Assistant I	28,274
Court Assistant I	28,274

Justice of the Peace, Precinct 2-2

Brownville / Southmost Area
(956) 544-0858

Justice of the Peace*	\$50,983
(* \$5,400 Annual Auto Allowance)	
Court Administrator	35,472
Court Assistant II	31,873
Court Assistant I	28,274
Court Assistant I	28,274

Justice of the Peace, Precinct 3-1

San Benito
(956) 399-1387

Justice of the Peace*	\$50,983
(* \$5,400 Annual Auto Allowance)	
Court Administrator	35,472
Court Assistant I	28,274

Justice of the Peace, Precinct 3-2

San Benito
(956) 399-3525

Justice of the Peace*	\$50,983
(* \$5,400 Annual Auto Allowance)	
Court Administrator	35,472
Court Assistant I	28,274

Justice of the Peace, Precinct 4

Los Fresnos

Justice of the Peace*	\$50,983
(* \$5,400 Annual Auto Allowance)	
Court Administrator	35,472
Court Assistant I	28,274

Justice of the Peace, Precinct 5-1

Harlingen Area

(956) 427-8057

Justice of the Peace*	\$50,983
(* \$5,400 Annual Auto Allowance)	
Court Administrator	35,472
Court Assistant II	31,873
Court Assistant II	31,873
Warrant Officer	35,634

Justice of the Peace, Precinct 5-2

Harlingen Area

(956) 427-8058

Justice of the Peace*	\$51,889
(* \$5,400 Annual Auto Allowance)	
Court Administrator	35,472
Court Assistant II	31,873
Court Assistant II	31,873

Justice of the Peace, Precinct 5-3

Harlingen Area/La Feria

(956)

Justice of the Peace*	\$50,983
(* \$5,400 Annual Auto Allowance)	
Court Administrator	35,472
Court Assistant II	31,873
Court Assistant I	28,274

Justice of the Peace, Precinct 2-3

Brownsville

Justice of the Peace*	\$47,275
(* \$5,400 Annual Auto Allowance)	
Court Administrator	35,472
Court Assistant II	31,873
Court Assistant I	28,274

Justice of the Peace, Admin

Brownsville

Functional Analyst	\$48,277
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District Attorney Personnel

	General	Forfeiture		PreTrial			General	Forfeiture		PreTrial	
	Fund	Fund	Other	Diversion	Total		Fund	Fund	Other	Diversion	Total
County Attorney	\$ 28,156		-		\$ 28,156	(continued)					
Chief First Asst. D.A.	74,786	6,650		20,400	101,836	Investigator	48,266	-	-	2,550	50,816
Executive First Asst. DA	74,786	17,789		20,400	112,975	Investigator	42,962	-	-	3,570	46,532
Assistant D.A.	74,786	6,650		20,400	101,836	Investigator	40,841	3,754	-	-	44,595
Assistant D.A.	74,786	1,530		20,400	96,716	Investigator	-	-	40,000	-	40,000
Assistant D.A.	74,786	-		20,400	95,186	Investigator	-	-	57,000	-	57,000
Assistant D.A.	69,482	-		10,200	79,682	Investigator	-	-	56,000	-	56,000
Assistant D.A.	69,482	408		10,200	80,090	Investigator	-	-	56,000	-	56,000
Assistant D.A.	69,482	-		10,200	79,682	Secretary	42,962	6,589	-	5,610	55,161
Assistant D.A.	69,482	-		10,200	79,682	Secretary	42,962	4,468	-	5,610	53,040
Assistant D.A.	64,178	21,624		10,200	96,002	Secretary	42,962	4,468	-	5,610	53,040
Assistant D.A.	64,178			10,200	74,378	Secretary	42,962	1,265	-	5,100	49,327
Assistant D.A.	64,178	408		10,200	74,786	Secretary	42,962	143	-	3,570	46,675
Assistant D.A.	64,178	-		10,200	74,378	Secretary	37,658	6,630	-	5,100	49,388
Assistant D.A.	64,178	-		10,200	74,378	Secretary	35,006	8,099	-	3,570	46,675
Assistant D.A.	58,874	-		5,100	63,974	Secretary	35,006	5,447	-	3,570	44,023
Assistant D.A.	58,874	9,466		5,100	73,440	Secretary	35,006	3,325	-	3,570	41,901
Assistant D.A.	58,874	-		5,100	63,974	Secretary	35,006	2,264	-	3,570	40,840
Assistant D.A.	58,874	-		5,100	63,974	Secretary	35,006	1,204	-	3,570	39,780
Assistant D.A.	58,874	-		5,100	63,974	Secretary	35,006	143	-	3,570	38,719
Assistant D.A.	58,874	-		5,100	63,974	Secretary	32,354	6,120	-	3,060	41,534
Assistant D.A.	58,874	-		5,100	63,974	Secretary	32,354	2,264	-	3,570	38,188
Assistant D.A.	58,874	-		5,100	63,974	Secretary	32,354	2,836	-	4,560	39,750
Assistant D.A.	56,222	-		3,060	59,282	Secretary	32,354	3,305	-	3,060	38,719
Assistant D.A.	56,222	-		3,060	59,282	Secretary	32,354	-	-	3,060	35,414
Assistant D.A.	56,222	-		3,060	59,282	Secretary	28,642	184	-	4,590	33,416
Assistant D.A.	56,222	-		3,060	59,282	Secretary	28,642	2,550	-	3,060	34,252
Assistant D.A.	53,040	122		3,060	56,222	Secretary	28,642	122	-	3,060	31,824
Assistant D.A.	53,040	-		3,060	56,100	Secretary	28,642	61	-	1,530	30,233
Assistant D.A.	53,040	-		3,060	56,100	Secretary	28,111	82	-	2,040	30,233
Assistant D.A.	53,040	-		3,060	56,100	Secretary	26,520	-	-	5,100	31,620
Assistant D.A.	53,040	-		-	53,040	Secretary	26,520	551	-	4,590	31,661
Assistant D.A.	-	5,100	54,600	-	59,700	Secretary	26,138	-	-	2,040	28,178
Assistant D.A.	2,185	2,448	58,800	5,100	68,533	Secretary	23,847	-	-	-	23,847
Assistant D.A.	2,652	-	53,445	3,060	59,157	Secretary	-	-	-	-	-
Assistant D.A.	-	15,555	41,250	-	56,805	Secretary	-	-	44,290	-	44,290
Assistant D.A.	8,486	-	54,162	3,060	65,708	Secretary	-	-	44,290	-	44,290
Assistant D.A.	-	-	-	-	-	Secretary	-	-	44,290	-	44,290
Investigator	-	74,460	-	-	74,460	Secretary	-	-	44,290	-	44,290
Investigator	69,482	19,217		3,060	91,759	Secretary	-	-	29,870	-	29,870
Investigator	69,482	-		3,060	72,542	Secretary	-	-	44,290	-	44,290
Investigator	53,570	6,120		3,060	62,750	Secretary	-	2,040	38,850	-	40,890
Investigator	53,570	4,366		3,060	60,996	Secretary	-	10,200	26,670	2,550	39,420
Investigator	49,858	7,650		3,060	60,568	Secretary	-	-	45,230	-	45,230
Investigator	49,858	61		1,530	51,449	Secretary	-	408	35,786	-	36,194
Investigator	48,266	82		2,040	50,388	Secretary	-	-	36,188	-	36,188
Investigator	48,266	82		2,040	50,388	Secretary	-	-	35,700	-	35,700
Investigator	48,266	1,714		3,060	53,040	Secretary	-	-	35,700	-	35,700
						Secretary	-	45,176	31,000	-	76,176

Constable's Personnel

Constable, Precinct 1

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

Constable	\$52,002
(3) Deputy Constable	36,346
Deputy Constable	35,816
Secretary	24,322
8 Reserve Deputy Slots	

Constable, Precinct 2

Brownville / Southmost Area
(956) 544-0859

Constable	\$52,002
(4) Deputy Constable	36,346
Deputy Constable	35,816
Deputy Constable	34,948
Secretary	24,322
8 Reserve Deputy Slots	

Constable, Pct. 2-Security

(10) Deputy Constable	36,346
Deputy Constable	35,816
Chief Deputy	36,346
Sergeant	36,346
Corporal	36,346

Constable, Precinct 3

San Benito
(956) 399-8057

Constable	\$52,002
(9) Deputy Constable	36,346
Secretary	24,322

Plus \$5,000 from Mental Transport

6 Reserve Deputy Slots

Constable, Precinct 5

Harlingen Area
(956) 427-8059

Constable	\$52,002
(8) Deputy Constable	36,346
(2) Secretary	24,322
Deputy	35,816
Deputy	34,948
6 Reserve Deputy Slots	

Constable, Precinct 4

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

Constable	\$52,002
(8) Deputy Constable	36,346
Deputy Constable	35,816
Deputy Constable	34,948
(2) Secretary	24,322
14 Reserve Deputy Slots	

Sheriff's Office Personnel

Sheriff	Forfeiture				Forfeiture		
<i>(956) 554-6700</i>	General Fund	Fund	Total	AUTO THEFT	General Fund	Fund	Total
	Salary	Salary	Salary		Salary	Salary	Salary
Sheriff	\$ 107,936	\$ -	\$ 107,936	Sgt.	\$ 40,605	\$ 3,000	\$ 43,605
Chief Deputy	81,045	9,000	90,045	(3)Deputy	36,346	500	36,846
Captain	64,787	12,000	76,787	(2) Deputy	35,710	500	36,210
Captain	47,848	20,068	67,916	Deputy	36,346	1,700	38,046
Captain-Narcotics	65,205	13,617	78,822	Deputy	35,710	-	35,710
Lieutenant	47,689	3,000	50,689				
Lieutenant	47,742	4,000	51,742	Bridge			
Lieutenant	47,954	19,862	67,816	Auto Theft			
Lieutenant	47,848	20,862	68,710	Sgt.	\$ 39,544	\$ 4,000	\$ 43,544
Lieutenant	36,771	14,443	51,214	Deputy	36,664	2,200	38,864
Narcotics	47,848	4,000	51,848	(4)Deputy	35,710	-	35,710
Sgt.	40,605	3,858	44,463	Deputy	36,346	1,700	38,046
(4)Sgt.	40,870	3,404	44,274	Dispatcher	26,936		26,936
Training Officer	41,207	4,539	45,746				
(19) Deputy	35,710	-	35,710	Forfeiture funds			
(3)Deputy	35,710	500	36,210				
Deputy	36,134	-	36,134	(13) Deputy	35,710		35,710
(6) Deputy	36,134	500	36,634				
Deputy	36,134	700	36,834				
(2)Deputy	36,134	1,700	37,834				
(7) Deputy	36,346	1,700	38,046				
(10)Deputy	36,346	2,000	38,346				
Deputy	36,611	1,000	37,611				
(4) Deputy	36,611	2,000	38,611				
(5) Deputy	36,611	2,200	38,811				
Deputy	36,611	2,300	38,911				
Deputy	36,611	9,500	46,111				
Deputy	36,653	2,000	38,653				
Deputy	36,664	500	37,164				
Deputy	36,664	2,300	38,964				
Deputy	36,771	2,200	38,971				
Deputy	36,771	3,200	39,971				
Chief Dispatcher	32,538	-	32,538				
Asst. Chief Dispatcher	29,517	-	29,517				
(10) Dispatcher	26,512	-	26,512				
(3) Dispatcher	27,148	-	27,148				
Clerk	24,377	-	24,377				
Clerk	25,836	-	25,836				
Secretary	26,690	-	26,690				
Secretary	27,543	-	27,543				
Secretary	27,694	-	27,694				
Secretary	29,915	-	29,915				
Secretary	26,482	-	26,482				
Secretary	33,400	-	33,400				
Secretary	48,801	-	48,801				
PBX Operator	26,211	-	26,211				

Sheriff's Office & Detention Personnel

Jail/Detention Centers		Forfeiture	
<i>(956) 554-6700</i>	Total	Fund	Total
	Salary	Salary	Salary
Chief Jailer	\$ 78,529	10,213	\$ 88,742
Commander	49,966		
Major	49,966		
Clerk	28,653		
Secretary	31,259		
Asst. Administrator	30,244		
(6) Lieutenants	34,452		
(18) Sergeant	32,280		
(10) Corporal	31,380		
Attendance Clerk	30,654		
Jail Admin Secretary	30,728		
(2) Clerk	23,347		
Records Clerk	24,707		
(4) Clerk	23,803		
Clerk	22,928		
Clerk	25,024		
Finance Clerk	31,571		
Asst. Finance Clerk	29,385		
Clerk	27,591		
Data Systems Analyst	35,480		
Chief Cooks	32,421		
Training Officer	36,149		
(169) Detention Officer	28,466		
(42) Detention Officer	29,192		
(8) Detention Officer	29,739		
Detention Officer	30,209		
(6) Detention Officer	30,286		
(3) Detention Officer	30,833		
(28) Detention Officer	31,380		
Detention Officer	31,180		
Deputy-Transport	36,360	400	36,760
Deputy-Transport	36,360	1,021	37,381
Jail Infirmary			
Infirmary Supervisor	\$ 82,356	#	
(2) LVN	50,145	#	
RN	54,674	#	
(2) LVN-PM	49,324	#	
(2) LVN	46,995	#	
(6) LVN	44,578	#	
LVN	45,788	#	
(2) Clerks	23,085	#	
(2) Clerks	22,853	#	
Medication Aide	25,702	#	
(6) Medication Aide	24,023	#	
Medication Aide	24,617	#	
Medication Aide	22,962	#	
Administrative Asst.	31,824	#	
X-ray Tech	39,250	#	
(7) LVN	44,554	#	
(5) Medication Aide	23,338	#	
(1) Clerk	23,338	#	

Juvenile Justice Personnel

	General Fund	Other Funds	Total		General Fund	Other Funds	Total
Juvenile Board Chairperson	\$ 5,400	\$ -	\$5,400	Staff Associate Psychologist	51,833	7,926	\$ 59,759
(11) Juvenile Board Member	5,400	-	5,400	Juvenile Probation Officer	33,056	3,893	36,949
Chief Juvenile Prob. Off.	78,245	49,508	127,753	Juvenile Probation Officer	10,409	31,476	41,885
Deputy Director	50,346	38,195	88,541	Transportation Probation Aid	8,806	15,376	24,182
Deputy Director	54,785	44,999	99,784	JPO- ISP Services	38,486	3,169	41,655
Quality Control & Compliance Spec.	48,538	9,412	57,950	ARMY JSO	3,156	731	3,887
Juvenile Probation Officer	33,961	4,745	38,706	Juvenile Supervision Officer	5,989	1,000	6,989
Supervisor- B'ville	55,787	1,560	57,347	Juvenile Probation Officer	4,232		4,232
Supervisor- San Benito	44,607	20,903	65,510	Juvenile Probation Officer	3,377	30,038	33,415
Cood.- Court Services	41,122	15,217	56,339	GEMS JSO	1,929	23,000	24,929
Juvenile Prob. Officer	33,223	192	33,415	Juvenile Probation Officer	3,622	31,295	34,917
Juvenile Prob. Officer	33,415	0	33,415	JPO- Gang Resource Coord.	3,639	24,950	28,589
Juvenile Prob. Officer	40,895	4,653	45,548	103RD Court Admin			-
Juvenile Prob. Officer	16,812	16,603	33,415	Probation Aide Transport	5,003	18,429	23,432
Juvenile Prob. Officer	17,311	16,880	34,191	Prevention /Intervention Spe	2,277		2,277
Juvenile Prob. Officer	8,711	26,647	35,358	Juvenile Probation Officer	5,888	28,694	34,582
Juvenile Prob. Officer	33,321	94	33,415	Juvenile Probation Officer	3,686	731	4,417
Juvenile Prob. Officer	30,415	3,000	33,415	Juvenile Probation Officer	4,727	1,835	6,562
Juvenile Prob. Officer	914	0	914	Juvenile Probation Officer	3,686	30,505	34,191
Juvenile Prob. Officer	33,359	4,224	37,583	Juvenile Probation Officer	3,753	2,547	6,300
Case Manager	11,609	35,856	47,465	Juvenile Probation Officer	3,976	731	4,707
Juvenile Prob. Officer	13,398	23,730	37,128	Juvenile Probation Officer	21,607	2,951	24,558
Juvenile Prob. Officer	24,904	14,924	39,828	Intervention /Prevention Spe	3,459	2,000	5,459
Juvenile Prob. Officer	17,647	15,768	33,415	Intervention /Prevention Spe	3,398	1,000	4,398
Substance Abuse Counselor	13,117	23,861	36,978	Juvenile Probation Officer	7,129	13,602	20,731
Juvenile Prob. Officer	34,568	438	35,006	Mental Health Coordinator	2,520	731	3,251
Juvenile Prob. Officer	20,760	17,429	38,189				
Juvenile Board Member	5,400	0	5,400				
Juvenile Prob. Officer	9,709	28,540	38,249				
Juvenile Prob. Officer	18,527	23,020	41,547				
Supervisor	23,820	32,602	56,422				
Juvenile Prob. Officer	6,532	38,650	45,182				
Juvenile Prob. Officer	6,550	30,943	37,493				
Supervisor	26,012	35,133	61,145				
Juvenile Prob. Officer	13,110	27,086	40,196				
Alien Coordinator	17,890	22,785	40,675				
Victims Coordinator	27,185	6,750	33,935				
Supervisor	48,142	9,488	57,630				
Fiscal Clerk I	7,255	17,486	24,741				
Army Academy Day Program	3,275	30,916	34,191				
ARMY Academy Day Program JSO	-	33,477	33,477				
Training Coordinator	4,157	11,876	16,033				
Supervisor	43,376	42,822	86,198				
Juvenile Prob. Officer	11,163	20,000	31,163				
Fiscal Administrator	1,746	42,035	43,781				
Fiscal Clerk II	25,585	8,705	34,290				
Fiscal Clerk II	24,464	24,365	48,829				
Caseworker Coordinator	12,303	4,975	17,278				
Caseworker Assistant	34,533	11,043	45,576				
Office Manager	14,416	28,953	43,369				
Administrative Asst.	24,320	3,959	28,279				
Administrative Asst.	21,491	3,169	24,660				
Administrative Asst.	29,160	2,259	31,419				
JPO/SNDP	29,533	37,500	67,033				
JPO/SNDP	2,280	37,500	39,780				
JPO/SNDP	500	37,500	38,000				

Juvenile Justice Personnel

	General	Other		Juvenile Bootcamp		
	Fund	Funds	Total	Administrator	3,388	59,255
Detention Superv.	\$ 54,115	\$ 10,184	\$ 64,299	Operations Manager	14,700	35,258
Operations Manager	49,266	5,975	55,241	Supervision Officer	5,858	25,651
Juvenile Probation Officer	26,195	7,996	34,191	Supervision Officer	6,679	19,171
Juvenile Probation Officer	27,575	5,840	33,415	Supervision Officer	24,131	1,219
Juvenile Probation Officer	28,436	4,979	33,415	(4) Supervision Officer	25,850	1,219
Juvenile Probation Officer	30,168	13,099	43,267	Supervision Officer	25,937	338
Juvenile Supervision Officer	12,763	14,659	27,422	Supervision Officer	26,220	1,219
Juvenile Supervision Officer	24,428	2,994	27,422	(2) Supervision Officer	26,290	1,219
Juvenile Supervision Officer	24,928	2,494	27,422	Supervision Officer	26,560	469
Juvenile Supervision Officer	25,000	-	25,000	Supervision Officer	26,620	1,219
Juvenile Supervision Officer	25,500	-	25,500	(2) Supervision Officer	27,320	1,219
(4) Juvenile Supervision Officer	26,203	1,219	27,422	Supervision Officer	27,839	-
Juvenile Supervision Officer	26,474	1,219	27,693	Supervision Officer	29,675	1,219
Juvenile Supervision Officer	26,703	719	27,422	Supervision Officer	29,839	-
Juvenile Supervision Officer	25,887	1,219	27,106	Supervision Officer	30,281	950
(10) Juvenile Supervision Officer	27,422		27,422	Supervision Officer	32,550	1,219
Juvenile Supervision Officer	27,452	500	27,952	Supervision Officer	32,841	1,219
(2) Juvenile Supervision Officer	27,496	1,219	28,715	(3) Control Booth Operator	21,139	-
Juvenile Supervision Officer	27,653	2,494	30,147	Adm. Secretary	25,823	1,000
Juvenile Supervision Officer	27,752	200	27,952	Assistant Cook	26,215	1,500
(2) Juvenile Supervision Officer	27,952	-	27,952	JPO - Boot Camp	34,476	3,816
Juvenile Supervision Officer	28,026	1,219	29,245	JPO - Boot Camp	32,703	-
Juvenile Supervision Officer	28,234	2,494	30,728	After Care Counselor	40,000	-
Juvenile Supervision Officer	28,340	2,494	30,834	(2) Drill Instructor	25,850	-
Juvenile Supervision Officer	28,795	2,994	31,789			
Juvenile Supervision Officer	31,773	2,419	34,192			
(6) Control Booth Operator	22,424	-	22,424			
Control Booth Operator	23,414	-	23,414			
Food Service Manager	39,765	2,238	42,003			
Cook	22,922	1,000	23,922			
Cook	25,074	1,500	26,574			
Nurse	45,799	1,100	46,899			
Administrative Secretary	29,904	2,219	32,123			
Medical Technician	20,000	-	20,000			

Health & Welfare Personnel

	<u>General</u>	<u>Other</u>	<u>Total</u>		<u>General</u>	<u>Other</u>	<u>Total</u>
<u>Health Department</u>							
Health Administrator	90,168	-	90,168	Medical Assistant	4,398	20,000	24,398
Assistant Health Administrator	41,400	22,248	63,648	Clinic Coordinator	10,610	18,669	29,279
Director of Human Services	-	-	-	Clerk	7,449	15,600	23,049
Director of Operations	45,462	31,870	77,332	TB Primary Contact Investigator	-	-	-
Assistant Director	10,880	34,120	45,000	Medical Assistant	6,435	16,372	22,807
Director	14,725	36,730	51,455	TB LVN	8,871	36,531	45,402
Clinic Coordinator	36,513	14,565	51,078	CSA	7,449	15,600	23,049
Clinical Services Director	33,795	19,775	53,570	Immunization Outreach Specialist	4,307	18,500	22,807
Personnel/Payroll Specialist	32,637	5,000	37,637	CSA	7,449	15,600	23,049
Planner	29,015	-	29,015	Immunization Outreach Specialist	4,398	20,000	24,398
Community Health Worker	24,291	-	24,291	Immunization Outreach Specialist	7,466	15,872	23,338
Administrative Financial Asst.	31,121	-	31,121	Clerk	7,449	15,600	23,049
Project Specialist	34,858	4,078	38,936	CSA	7,449	15,600	23,049
Warehouse Manager	35,975	-	35,975	Immunization Specialist	4,043	14,140	18,183
Administrative Asst.	23,237	-	23,237	Administrative Asst.	10,203	19,499	29,702
Clerk	23,050	-	23,050	Case Manager	7,902	29,756	37,658
Clerk	23,050	-	23,050	Case Manager	7,507	23,256	30,763
Clerk	23,050	-	23,050	Janitor	7,449	15,600	23,049
Clerk	23,050	-	23,050	Supervisor	6,918	44,000	50,918
Medical Assistant	23,066	272	23,338	Director	-	-	-
Operations Specialist	20,835	-	20,835	Preparedness Planner	2,142	26,500	28,642
Computer Support Specialist	8,393	31,122	39,515	Preparedness Planner	3,327	46,000	49,327
Clerk	23,050	-	23,050	Preparedness Lead Planner	-	-	-
Immunization Clerk	7,262	12,512	19,774				
Clinic Coordinator	23,229	3,000	26,229	<u>Environmental Health</u>			
TB CSA	6,825	15,600	22,425	Director	33,303	14,725	48,028
TB Contact Investigator	4,398	20,000	24,398	Health Inspector	25,000		25,000
Medical Assistant	23,664	-	23,664	Animal Control Officer	27,500		27,500
Clinic Coordinator	7,631	18,600	26,231	Animal Control Officer	27,500		27,500
Immunization Coordinator	8,121	23,703	31,824	Animal Control Officer	27,500		27,500
Immunization Medical Assistant	7,466	15,872	23,338	Health Inspector	24,500		24,500
Administrative Asst.	27,050	-	27,050	Animal Control Officer-Supervisor	30,000		30,000
Billing Clerk	7,661	16,630	24,291	Health Inspector	24,500		24,500
Special Project Coordinator	29,080	-	29,080	Health Inspector	24,500		24,500
Billing Specialist	35,362	-	35,362	Administrative Assistant	26,702		26,702
ANP	40,031	51,521	91,552	Health Inspector	27,000		27,000
Health Educator/Training Coordinator	37,534	2,776	40,310	Animal Control Officer/Clerk	27,500		27,500
Human Resources Specialist	44,036	3,700	47,736	Health Inspector	34,454		34,454
Project Specialist	10,411	33,530	43,941	Asst. Director	29,702	10,880	40,582
Medical Assistant	23,338	0	23,338	Clerk	20,049		20,049
Medical Assistant	5,124	17,500	22,624	Animal Control Officer	28,000		28,000
RN	37,112	3,355	40,467	Animal Control Officer	27,500		27,500
TB LVN	10,504	36,171	46,675				
CSA	23,050	0	23,050				
Clerk		15,600	15,600				

Special Road & Bridge Fund

M&O Consolidated Precincts

Road Administrator	\$ 71,074
Construction Foreman	45,614
Construction Foreman	45,614
Construction Foreman	45,614
Precinct Foreman	45,614
Foreman	40,310
Maintenance Foreman	40,310
Maintenance Foreman	40,310
(3) Asst. Foreman	33,038
Asst. Foreman	35,479
Asst. Maintenance Foreman	29,702
(5) Equipment Operator	28,213
Equipment Operator	28,642
(29) Equipment Operator	29,342
Equipment Operator	29,560
Equipment Operator	29,662
Equipment Operator	29,734
Equipment Operator	29,968
Equipment Operator	30,168
Equipment Operator	30,473
Equipment Operator	31,156
Equipment Operator	31,368
Equipment Operator	31,742
(2) Equipment Operator	32,094
Equipment Operator	32,149
Equipment Operator	34,010
Equipment Operator	34,032
Equipment Operator	30,677
Mechanic	32,329
(3)Mechanic	32,558
Mechanic Supervisor	38,083
Office Manager	37,896
(25) Road Crewman	27,156
Road Crewman	27,474
Road Crewman	29,314
Road Crewman	31,682
Road Crewman	27,233
Road Crewman	27,484
Road Crewman	29,267
Road Crewman	29,662
Administrative Services Dir.	36,481
(2)Secretary	30,763
Clerk	30,763
Traffic Sign Technician	28,270
Director Vehicle Maintenance	6,474

DA Bond Forfeiture Processing

Secretary	28,822
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Geographic Information Systems

Coordinator	\$56,596
Cartographer	47,737
Mapper	42,821
Collector	34,031

Commissioner Precinct. #1

(956)574-8174	
Assistant	\$ 42,879
Secretary(50%)	17,631
Commissioner (20%)	9,624

Commissioner Precinct. #2

(956)544-7778	
Assistant	\$ 42,038
Secretary(50%)	16,442
Commissioner (20%)	9,624

Commissioner Precinct. #3

(956)361-8209	
Assistant	\$ 45,000
Secretary(50%)	17,493
Commissioner (20%)	9,624

Commissioner Precinct. #4

(956)427-8069	
Assistant	\$ 42,879
Secretary(50%)	16,442
Commissioner (20%)	9,624

Planning & Inspection

County Administrator	64,012
Staff Engineer	127,500
Building Official	47,206
Secretary	33,415
Permit Clerk	31,824
Deputy County Administrator	61,671
(3) Field Agent-Building Inspector	32,885
Field Agent-Building Inspector	37,520
Construction Superintendent	85,394

Engineering

Asst. Staff Engineer	92,050
R.O.W. Agent	63,974
R.O.W. Clerk	43,350
Secretary	32,130
Administrative Asst.	34,650
Draftsman II	35,00
Road Construction Inspector	30,233
Survey Party Chief	34,900
Survey Rod Man	28,647
Secretary/Payroll Clerk	36,099
R.O.W. Agent/Surveyor	73,695
Draftsman II	30,872

International Bridge System

Veterans International Bridge

(956) 982-2224

County Administrator	\$ 75,053
(Total \$190,944)	
Deputy Administrator	19,972
(Total \$122,400)	
Bridge Manager	40,512
(Total \$66,300)	
Bridge Supervisor	34,272
(Total \$54,988)	
(2) Cashier	28,775
Bookkeeper	36,233
Secretary	23,761
(5) Toll Collector	24,695
(9) Toll Collector	25,140
(8) Security Guards	23,579
(3) Custodian	23,579
Computer Technician	21,964
(Total \$38,494)	
Bridge System Director	50,000
Chief Civil Counsel	11,560
Civil Counsel-Litigation	9,857
Civil Counsel-Litigation	17,500

Gateway International Bridge

(956) 542-4502

County Administrator	\$ 21,986
Deputy Administrator	20,809
Bridge Manager	12,654
Bridge Supervisor	10,705
Bookkeeper	30,381
Executive Secretary	28,274
(5) Toll Collector	24,695
(10) Toll Collector	25,140
Change Booth Operator	24,532
Head Security Guard	25,726
(9) Security Guards	23,579
Head Custodian	25,671
Custodian	23,579
Computer Technician	8,134
Cashier	29,681
Bridge System Director	20,000

Free Trade Bridge at Los Indios

(956) 504-2011

County Administrator	\$ 29,999
Deputy Administrator	19,948
Bridge Manager	13,134
Administrative Assistant	28,145
Toll Collector	24,695
(3) Toll Collector	25,140
Toll Collector	28,090
(6) Security Guards	23,579
(2) Custodian	23,579
Custodian	24,141
Computer Technician	10,736
Bridge Supervisor	11,111
Cashier	27,559
Bridge System Director	20,000

County Park System

Community Parks

Park/Center Manager	\$ 32,354
Park Superintendent	30,600
Park Keeper	25,578
Park Keeper	26,642
Administrative Aide	19,285
(6) Lifeguards	36,880

Isla Blanca Park*(956) 761-5494*

Park Manager	\$ 44,023
Registration Clerk	23,460
Registration Clerk	24,809
Registration Clerk	23,460
(2) Gate Attendant	22,572
Gate Attendant	23,005
Gate Attendant	22,000
Maintenance	24,587
Maintenance	23,656
Maintenance	23,556
(5) Maintenance	23,460
Computer Tech	16,843
Bookkeeper	32,354
Asst. Bookkeeper	27,050
Registration Clerk	23,000

Andy Bowie*(956) 761-2639*

Park Manager	39,144
Asst. Park Manager	28,560
Asst. Park Keeper	23,460
Asst. Park Keeper	23,460

Thomae Park*(956) 748-2044*

Park Manager	36,099
(4) Clerk/Park Keeper	23,460
Clerk/Park Keeper	23,000

Public Beaches

(12) Gate Attendant P-T	\$ 5,200
Clerk/Park Keeper	25,899
Clerk/Park Keeper	23,460

Park System Administration*(956) 761-5495*

System Director	74,150
Budget Analyst	36,470
Administrative Aide	31,294
Const./Repair Foreman	42,108
Construction Repair III	31,033
Carpenter	26,520
Construction Repair II	27,520
(2) Construction Repair	24,480
Maintenance Foreman	33,972
Asst. Maint. Foreman	28,407
Deputy Director	49,980
Special Projects Administrator	44,640
Heavy Equipment Operator	27,050
Administrative Services Director	11,104
Chief Civil Counsel	11,560
Civil Counsel-Litigation	9,857
Civil Counsel-Litigation	17,500

Browne Rd. Park

Maintenance/Custodian	23,460
Center Director	30,127
Park Keeper	19,285

Greens Division

Maintenance	30,600
Maintenance	23,256
Maintenance	24,588
Maintenance	23,316
Park Keeper	23,256
Maintenance	23,256

Park Rangers

Chief	57,985
Asst. Chief Ranger	41,650
(9) Ranger	36,346

Beach Safety

Coordinator	44,023
Extra Help	242,800



CAMERON COUNTY, TEXAS

GENERAL FUND

APPROVED 2016-2017 BUDGET

CAMERON COUNTY, TEXAS

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

Projected For the 2016-2017 Fiscal Year

Fund 100

	2015	2016	2016	2017
	Annual Report	Approved Budget	Year-End Estimate	Approved Budget
REVENUES:				
TAX REVENUES	\$ 52,076,798	\$ 50,949,942	\$ 51,110,431	\$ 53,012,516
LICENSES AND PERMITS	559,205	594,224	607,076	607,076
INTERGOVERNMENTAL REVENUES	5,581,814	5,167,898	5,167,898	5,872,707
CHARGES FOR SERVICES	10,557,267	11,159,193	10,309,953	10,309,953
FINES AND FORFEITURES	5,113,269	4,930,259	5,127,591	5,127,591
MISCELLANEOUS REVENUES	4,352,241	4,199,016	4,173,423	4,173,423
TOTAL GENERAL FUND REVENUE	<u>78,240,594</u>	<u>77,000,532</u>	<u>76,496,372</u>	<u>79,103,266</u>
EXPENDITURES				
GENERAL GOVERNMENT ADMINISTRATI	17,761,809	18,776,655	18,776,655	19,375,161
LAW ENFORCEMENT & PUBLIC SAFETY	55,660,054	57,724,006	56,677,147	59,530,851
HEALTH	2,868,856	2,922,846	2,738,935	2,962,511
WELFARE	4,705,750	4,689,325	4,689,325	4,723,700
TOTAL GENERAL FUND EXPENDITURES	<u>80,996,469</u>	<u>84,112,832</u>	<u>82,882,062</u>	<u>86,592,223</u>
Excess of Revenues Over(Under) Expenditures	<u>(2,755,875)</u>	<u>(7,112,300)</u>	<u>(6,385,690)</u>	<u>(7,488,957)</u>
OTHER FINANCING SOURCES(USES)				
Financing Proceeds	756,176	0	0	0
Sale of capital assets	74,116	0	0	50,000
Insurance Proceeds	0	0	0	0
Transfers In	7,303,115	7,475,665	7,475,665	7,826,641
Transfers Out	(1,627,807)	(363,365)	(363,365)	(387,684)
TOTAL OTHER FINANCING SOURCES(USI	<u>6,505,600</u>	<u>7,112,300</u>	<u>7,112,300</u>	<u>7,488,957</u>
Excess of Revenues and other Sources Over (Under) Expenditures and Other Uses	<u>3,749,725</u>	<u>0</u>	<u>726,610</u>	<u>0</u>
Beginning Fund Balance	20,802,646	24,552,371	24,552,371	25,278,981
Ending Fund Balance	<u>\$ 24,552,371</u>	<u>\$ 24,552,371</u>	<u>\$ 25,278,981</u>	<u>\$ 25,278,981</u>

CAMERON COUNTY, TEXAS

GENERAL FUND

2016-2017 Budget

100 Fund:

DEPARTMENT EXPENDITURE SUMMARY

	2016 Approved Budget	2016 Amended Budget	2017 Department Request	2017 Recommended Budget	2017 Approved Budget
GENERAL GOVERNMENT					
400 GENERAL REVENUE	0	0	0	0	0
401 COUNTY JUDGE'S OFFICE	273,821	273,821	0	280,329	280,329
4011 BUDGET OFFICE	0	0	0	0	0
402 HUMAN RESOURCES	100,277	160,639	108,175	103,068	116,149
4021 CIVIL SERVICE COMMISSION	94,339	94,339	101,984	96,797	98,052
403 COUNTY CLERK	971,415	981,727	1,020,938	984,509	984,509
404 RECORDS MANAGEMENT	439,406	439,406	449,384	439,500	439,500
4041 OLD RECORDS RETRIEVAL	486,715	486,715	490,693	475,000	475,000
405 VETERANS SERVICE OFFICE	212,483	212,483	228,930	220,430	229,952
406 EMERGENCY MANAGEMENT	505,050	633,509	600,235	577,734	577,734
407 MAIL ROOM	27,144	27,144	0	27,144	27,144
408 DATA PROCESSING	1,801,542	1,985,362	1,801,762	1,826,652	1,826,652
409 GENERAL ADMINISTRATION	2,170,267	2,209,109	0	2,225,830	2,215,830
410 CIVIL DIVISION	619,712	619,712	645,603	613,712	641,356
411 COMMISSIONER PCT. #1	72,361	72,361	0	74,712	74,712
412 COMMISSIONER PCT #2	72,058	72,058	0	74,077	74,077
413 COMMISSIONER PCT. 3	75,562	75,562	0	77,652	77,652
414 COMMISSIONER PCT. 4	72,058	72,058	0	74,077	74,077
416 COPY CENTER	170,647	170,647	182,668	175,618	179,897
418 PROGRAM DEVELOPEMENT & MANAGM	0	189,571	0	0	0
419 PROGRAM DEVELOPMENT & MGT	360,161	364,661	556,121	368,157	427,646
420 VEHICLE MAINTENANCE	332,643	332,643	334,543	334,962	334,962
421 G.I.S. MAPPING	0	0	0	0	0
491 VOTER REGISTRATION / ELECTIONS	1,012,579	1,045,586	0	982,472	1,009,419
495 COUNTY AUDITOR	1,526,422	1,516,722	1,198,276	1,596,025	1,596,025
4951 PURCHASING	402,423	402,423	397,987	412,624	412,624
496 MOTOR VEHICLE INSPECTION	63,838	63,838	64,104	61,000	61,000
497 COUNTY TREASURER	259,466	262,044	223,876	265,955	265,955
499 TAX ASSESSOR-COLLECTOR	3,235,187	3,250,437	3,236,112	3,294,235	3,297,059
4991 TAX OFFICE - VIT	0	0	0	0	0
4997 VIT	147,855	147,855	145,236	145,236	145,236
4998 TAX OFFICE SPECIAL VIT	0	0	0	0	0
4999 TAX OFFICE SPECIAL VIT	0	0	0	0	0
5011 M&O VETERANS OFFICE	19,200	19,200	18,200	10,115	10,115
5012 M&O ELECTIONS BLDG	19,200	19,200	18,600	17,015	17,015
5015 M&O LEVEE ST. ANNEX	0	0	281,266	264,643	264,643
5016 M&O ANIMAL SHELTER	0	0	0	37,000	37,000
502 M&O CAMERON PARK LAW ENFORCEMENT	9,350	9,350	9,350	8,510	8,510
503 M&O LOS FRESNOS BUILDING	60,229	60,229	54,849	49,207	49,207
5031 M&O OLD LOS FRESNOS ANNEX	0	0	0	0	0
504 M&O RIO HONDO ANNEX	28,576	28,576	26,554	22,959	22,959
505 M&O PORT ISABEL ANNEX	38,000	38,000	38,000	29,700	29,700
506 M&O GOOLSBY BUILDING	0	0	0	0	0

CAMERON COUNTY, TEXAS

GENERAL FUND

2016-2017 Budget

100 Fund:

DEPARTMENT EXPENDITURE SUMMARY

		2016 Approved Budget	2016 Amended Budget	2017 Department Request	2017 Recommended Budget	2017 Approved Budget
509	M&O TRAVIS STR. CLINIC	0	0	0	0	0
510	M&O DANCY BUILDING	402,516	402,516	404,016	363,314	363,314
5111	M&O SANTA ROSA TECHNOLOGY CTR	44,056	44,056	40,056	42,537	42,537
513	M&O HARLINGEN BUILDING	119,086	119,086	123,086	116,191	116,191
514	M&O COURTHOUSE	1,800,215	1,815,948	1,782,742	1,778,368	1,778,368
515	M&O SAN BENITO ANNEX	304,144	304,144	304,144	288,305	288,305
516	M&O RECORDS WAREHOUSE	40,425	40,425	40,425	36,225	36,225
522	M & O LA FERIA BUILDING	67,638	67,638	68,438	68,151	68,151
524	M & O ARROYO CITY FIRE STATION	9,000	9,000	9,000	8,000	8,000
651	HISTORICAL COMMITTEE	2,700	2,700	0	2,700	2,700
665	FARM & HOME DEMONSTATION	277,539	310,831	279,039	279,680	279,680
666	M&O TICK ERADICATION	10,125	10,125	10,125	9,993	9,993
TOTAL	GENERAL GOVERNMENT	<u>18,757,430</u>	<u>19,463,456</u>	<u>15,294,517</u>	<u>19,240,120</u>	<u>19,375,161</u>
LAW ENFORCEMENT & PUBLIC SAFETY						
415	BAIL BOND ADMINISTRATION	57,177	58,045	58,801	58,589	58,589
425	COUNTY CLERK - JUDICIAL	1,033,062	1,033,062	1,094,423	1,061,501	1,061,501
426	COUNTY COURT AT LAW #1	619,139	619,139	651,655	625,925	639,762
4261	PROBATE COURT	191,560	191,560	646,749	455,367	506,830
427	COUNTY COURT AT LAW #2	533,408	533,408	566,902	545,588	559,426
428	COUNTY COURT AT LAW #3	534,519	535,640	568,036	546,699	560,538
435	DISTRICT COURTS	3,391,479	3,389,065	1,626,695	3,443,412	3,482,506
4351	INDIGENT DEFENSE	2,474,597	2,471,934	0	2,479,781	2,479,781
4352	CRIMINAL HEARINGS OFFICER	190,218	190,218	224,746	195,230	195,230
4353	COURTHOUSE SECURITY	0	0	0	0	0
4355	JUVENILE COURT	334,907	344,921	0	369,612	369,612
4357	M&O MAGISTRATE COURT	19,225	19,225	0	19,225	19,225
450	DISTRICT CLERK	2,179,670	2,205,032	2,179,670	2,230,342	2,224,619
451	DISTRICT CLERK	0	0	0	0	0
452	JUSTICE OF THE PEACE GENERAL	120,123	120,123	0	121,751	121,751
453	JUSTICE OF THE PEACE, 1	206,003	206,003	274,841	211,532	215,896
454	JUSTICE OF THE PEACE, 2-1	290,230	290,230	343,964	296,465	300,829
455	JUSTICE OF THE PEACE, 2-2	251,423	251,423	289,465	254,927	259,292
456	JUSTICE OF THE PEACE, 3-1	165,558	165,558	0	167,983	172,345
4561	J.P. 3-1, 1/13	0	0	0	0	0
457	JUSTICE OF THE PEACE, 3-2	166,008	166,008	133,597	168,908	173,270
4571	JUSTICE OF THE PEACE,3-2,1/13	0	0	0	0	0
458	JUSTICE OF THE PEACE, #4	163,176	163,676	193,994	166,073	170,435
4581	J.P. 4,1/13	0	0	0	0	0
459	JUSTICE OF THE PEACE, 7-2	0	0	0	0	0
460	JUSTICE OF THE PEACE, 5-1	261,887	261,387	256,280	270,981	275,344
4601	JUSTICE OF THE PEACE 5-3	214,254	214,254	231,657	217,638	222,002
461	JUSTICE OF THE PEACE, 5-2	212,504	212,504	275,703	217,629	222,071
462	JUSTICE OF THE PEACE, #6	0	0	0	0	0

CAMERON COUNTY, TEXAS

GENERAL FUND

2016-2017 Budget

100 Fund:

DEPARTMENT EXPENDITURE SUMMARY

	2016 Approved Budget	2016 Amended Budget	2017 Department Request	2017 Recommended Budget	2017 Approved Budget
463 JUSTICE OF THE PEACE, 7-1	0	0	0	0	0
464 JUSTICE OF THE PEACE 2-3	210,263	210,263	0	213,535	213,535
475 DISTRICT ATTORNEY	4,614,883	4,614,883	4,149,666	4,727,639	4,727,639
4788 LAREDO INTEL SUPPORT	0	0	0	0	0
480 DRUG TASK FORCE-STATE	0	0	0	0	0
498 TX AUTO THEFT PREVENTION AUTH.	0	0	0	0	0
4981 ARRA/TEXAS AUTO THEFT PREVENT	0	0	0	0	0
4987 AUTO THEFT DIVISION	0	0	0	0	0
4988 T.A.T.P.A. GRANT	0	0	0	0	0
4989 T.A.T.P.A. GRANT	0	0	0	0	0
512 JAIL/DETENTION CENTERS	15,874,678	15,879,784	0	16,449,241	16,449,241
5121 M & O JAIL	1,952,521	1,972,521	0	1,955,445	1,955,445
518 JAIL - INFIRMARY	3,213,819	3,213,819	0	3,272,064	3,272,064
520 M&O DARRELL B. HESTER BUILDING	260,023	266,348	261,023	251,932	251,932
521 M&O 35 ORANGE ST.	58,732	58,732	58,132	58,158	58,158
551 CONSTABLE PRECINCT #1	346,879	348,168	506,568	344,737	348,778
5511 CONSTABLE PCT 1 PARKS DIVISION	0	0	0	0	0
552 CONSTABLE PRECINCT #2	458,685	491,345	759,808	459,157	460,273
5521 PCT 2 SECURITY	719,222	718,822	774,947	731,927	731,927
553 CONSTABLE PRECINCT #3	629,273	702,424	496,523	636,491	638,734
5531 CONSTABLE PCT 3, 1/13	0	0	0	0	0
554 CONSTABLE PRECINCT #4	520,060	579,094	557,201	529,264	536,491
5541 MENTAL HEALTH TRANSPORT	298,244	298,244	62,000	293,930	293,930
5542 CONSTABLE PCT 4, 1/13	0	0	0	0	0
555 CONSTABLE PCT #5	722,861	753,761	115,900	727,446	735,529
5551 CONSTABLE PCT 5,1/13	0	0	0	0	0
556 CONSTABLE PRECINCT #6	0	0	0	0	0
557 CONSTABLE PRECINCT #7	0	0	0	0	0
560 SHERIFF	6,522,960	6,550,585	6,832,330	6,667,001	6,667,001
5601 M & O SHERIFF'S OFFICE	431,335	473,700	0	419,385	419,385
561 SHERIFF FED FORFEITURE DOJ	0	0	0	0	0
562 SHERIFF - AUTO THEFT DETAIL	398,274	398,274	0	414,334	414,334
566 JUVENILE PROBATION	0	0	0	0	0
568 TEXAS DEPT OF PUBLIC SAFETY	0	0	0	0	0
570 JUVENILE BOOTCAMP	1,590,472	1,590,472	1,591,269	1,621,993	1,621,993
5701 TITLE IV-E REIMBURSEMENT	0	0	0	0	0
5702 JUVENILE PROBATION	0	0	0	0	0
571 JUVENILE PROBATION	2,310,346	2,370,212	2,241,258	2,322,032	2,322,032
5711 JUVENILE PROBATION	0	0	0	0	0
5712 JUVENILE PROBATION	0	0	0	0	0
5713 JUVENILE DETENTION	2,834,599	2,834,599	2,971,950	2,918,484	2,954,501
576 M&O ADULT PROBATION	168,775	171,275	174,475	167,075	167,075

CAMERON COUNTY, TEXAS

GENERAL FUND

2016-2017 Budget

100 Fund:

DEPARTMENT EXPENDITURE SUMMARY

		2016 Approved Budget	2016 Amended Budget	2017 Department Request	2017 Recommended Budget	2017 Approved Budget
TOTAL	LAW ENFORCEMENT & PUBLIC SAFETY	<u>57,747,031</u>	<u>58,139,740</u>	<u>31,170,228</u>	<u>59,306,428</u>	<u>59,530,851</u>
HEALTH						
507	M&O BROWNSVILLE HEALTH CLINIC	104,889	119,862	117,062	103,189	103,189
508	M&O FATHER O'BRIEN HLTH CLINIC	70,760	70,760	70,760	66,583	66,583
517	M&O HARLINGEN HEALTH BLDG	69,951	69,951	71,450	69,490	69,490
630	HEALTH DEPARTMENT	1,942,326	1,942,326	1,903,364	1,984,372	1,935,957
6301	COMMUNITY SERVICES	0	0	0	0	0
631	ENVIRONMENTAL HEALTH	734,920	819,186	914,611	715,678	787,292
643	HEALTH GRANTS	0	0	0	0	0
6521	SANTA MARIA-LEARNING CENTER	0	0	0	0	0
6522	SANTA ROSA-LEARNING CENTER	0	0	0	0	0
6523	LA FERIA-LEARNING CENTER	0	0	0	0	0
6524	RIO HONDO	0	0	0	0	0
6525	LOS INDIOS-LEARNING CENTER	0	0	0	0	0
6526	HARLINGEN OUTREACH CENTER	0	0	0	0	0
6527	LAS YESCAS LEARNING CENTER	0	0	0	0	0
6528	LA PALOMA PARK	0	0	0	0	0
6529	COMBES LEARNING CENTER	0	0	0	0	0
TOTAL	HEALTH	<u>2,922,846</u>	<u>3,022,085</u>	<u>3,077,247</u>	<u>2,939,312</u>	<u>2,962,511</u>
WELFARE						
640	INDIGENT SERVICES/AUTOPSIES	733,721	733,721	0	766,588	766,588
641	CHILD WELFARE	681,980	681,980	0	680,000	680,000
6411	CHILD PROTECTIVE LEGAL ADMIN	137,653	137,653	107,049	141,141	141,141
642	INDIGENT HEALTH CARE CLAIMS	3,135,971	3,135,971	0	3,135,971	3,135,971
TOTAL	WELFARE	<u>4,689,325</u>	<u>4,689,325</u>	<u>107,049</u>	<u>4,723,700</u>	<u>4,723,700</u>
TRANSFERS						
TOTAL	TRANSFERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 023

BORDER HEALTH ISSUES

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4954	Indir.CostReimb.-BorderHealth	18,241.85	17,355	0	17,355	17,355
	Revenue Total:	18,241.85	17,355	0	17,355	17,355

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 024

IMMUNIZATION ACTION PLAN

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4953	Indir.CostReimb.-WICGrants Aid	0.00	0			
4963	Bio terrorism-indirect cost	58,487.89	52,500	0	48,000	48,000
	<i>Revenue Total:</i>	<u>58,487.89</u>	<u>52,500</u>	<u>0</u>	<u>48,000</u>	<u>48,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6009	Auto Allowance	0.00	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
2016-2017 Budget

Fund 100 Dept. 032

WIC TRANSFER

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4953	Indir.CostReimb.-WICGrants Aid	638,603.46	550,000	0	550,000	550,000
	<i>Revenue Total:</i>	<u>638,603.46</u>	<u>550,000</u>	<u>0</u>	<u>550,000</u>	<u>550,000</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 400

GENERAL REVENUE

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4101	Current Advalorem Taxes	51,337,205.45	50,652,349	0	52,200,375	52,551,468
4102	Delinquent Advalorem Taxes	1,945,292.45	1,998,435	0	1,930,483	1,930,483
4112	TIRZ	-750,000.00	-1,286,673	0	-1,000,000	-1,000,000
4140	Redemption of Property	0.00	0			
4151	Discounts	-1,069,006.20	-1,006,437	0	-1,137,783	-1,140,916
4152	Commissions	-534,761.39	-530,302	0	-543,793	-547,322
4153	Errors and Adjustments	-316,369.33	-263,254	0	-270,654	-272,410
4159	Penalties and Interest	1,464,437.44	1,385,824	0	1,386,122	1,391,213
4308	Fee Revenue Admin Fee	5,666.70	0			
4325	Misc Pmts - in lieu of taxes	0.00	0	0	100,000	100,000
	Revenue Total:	<u>52,082,465.12</u>	<u>50,949,942</u>	<u>0</u>	<u>52,664,750</u>	<u>53,012,516</u>
<u>EXPENDITURE ACCOUNTS</u>						
	Expenditure Total:	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 401

COUNTY JUDGE'S OFFICE

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	27,735.85	64,062	0	65,343	65,343
6002	Salaries-Assistants/Deputies	0.00	0			
6003	Salaries-Employees	105,606.61	119,600	0	121,992	121,992
6004	Overtime	0.00	0			
6006	FICA	9,876.07	14,050	0	14,331	14,331
6007	Group Health	21,969.00	24,000	0	26,400	26,400
6008	Retirement	12,847.50	17,044	0	17,385	17,385
6009	Auto Allowance	0.00	0			
6011	Workers Compensation	1,003.75	1,377	0	1,405	1,405
6012	Unemployment Insurance	848.46	813	0	598	598
6013	Photocopying	0.00	0			
6014	Office Supplies	3,832.52	3,000	0	3,000	3,000
6016	Gasoline	0.00	0			
6048	Communications	19,998.73	20,000	0	20,000	20,000
6049	Postage	76.17	500	0	500	500
6050	Travel	0.00	2,500	0	2,500	2,500
6069	Equipment Rental	5,513.67	5,525	0	5,525	5,525
6073	Dues and Memberships	0.00	350	0	350	350
6078	Education and Training	0.00	1,000	0	1,000	1,000
	<i>Expenditure Total:</i>	209,308.33	273,821	0	280,329	280,329

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 402

HUMAN RESOURCES

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4301	Contributions from other Entit	0.00	35,000			
	<i>Revenue Total:</i>	<u>0.00</u>	<u>35,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	4,633.94	4,722	4,722	4,816	10,946
6003	Salaries-Employees	45,233.40	48,120	48,120	49,083	54,023
6004	Overtime	0.00	0			
6006	FICA	3,713.98	4,042	4,304	4,123	4,970
6007	Group Health	8,400.00	9,000	9,000	9,900	9,900
6008	Retirement	4,795.86	4,904	5,221	5,002	6,029
6009	Auto Allowance	0.00	0			
6011	Workers Compensation	373.52	396	422	404	487
6012	Unemployment Insurance	398.54	359	450	264	318
6013	Photocopying	0.00	0			
6014	Office Supplies	2,576.57	3,500	4,000	4,000	4,000
6016	Gasoline	254.72	900	3,000	2,500	2,500
6019	Lubricants	0.00	0			
6030	Vehicle Repairs	114.84	3,100	1,000	1,000	1,000
6031	Building Supplies	0.00	0			
6047	Mobile Phones	1,084.46	986	986	986	986
6048	Communications	7,640.18	8,000	9,200	8,000	8,000
6049	Postage	506.62	500	500	500	500
6050	Travel	0.00	1,650	2,000	1,500	1,500
6054	Advertising	2,962.93	3,000	3,000	3,000	3,000
6055	Printing and Binding	0.00	0			
6057	Vehicle Insurance	679.00	700	0	442	442
6058	Liability Other Insurance	0.00	0			
6059	Bonds	0.00	0	100	0	0
6069	Equipment Rental	2,875.50	2,940	3,600	2,940	2,940
6070	INDIRECT COST	0.00	0			
6073	Dues and Memberships	0.00	452	750	452	452
6078	Education and Training	285.00	1,656	5,000	1,656	1,656
6079	Legal Books, Publications	0.00	500	800	500	500
6096	Equipment	0.00	25,362			
6195	Safety Supplies	0.00	35,850	2,000	2,000	2,000
	<i>Expenditure Total:</i>	<u>86,529.06</u>	<u>160,639</u>	<u>108,175</u>	<u>103,068</u>	<u>116,149</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 4021

CIVIL SERVICE COMMISSION

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	55,115.67	57,970	57,970	59,129	60,190
6004	Overtime	0.00	0			
6006	FICA	3,993.99	4,435	4,435	4,523	4,605
6007	Group Health	11,200.00	12,000	12,000	13,200	13,200
6008	Retirement	5,292.11	5,380	5,380	5,487	5,586
6009	Auto Allowance	0.00	0			
6011	Workers Compensation	407.53	435	435	443	451
6012	Unemployment Insurance	434.29	394	464	290	295
6014	Office Supplies	1,001.57	1,425	3,000	1,425	1,425
6016	Gasoline	0.00	0			
6045	Professional Services	6,100.95	10,000	15,000	10,000	10,000
6046	Medical and Dental	0.00	0			
6049	Postage	0.00	200	200	200	200
6050	Travel	0.00	500	500	500	500
6054	Advertising	742.69	1,000	1,000	1,000	1,000
6057	Vehicle Insurance	0.00	0			
6059	Bonds	85.94	100	100	100	100
6067	Equipment Maintenance	0.00	0			
6073	Dues and Memberships	0.00	250	0	250	250
6078	Education and Training	0.00	250	1,500	250	250
	<i>Expenditure Total:</i>	<u>84,374.74</u>	<u>94,339</u>	<u>101,984</u>	<u>96,797</u>	<u>98,052</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 403

COUNTY CLERK

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	1,073,921.40	1,061,000	0	1,016,234	1,016,234
4440	Court Cost	0.00	0			
4441	Copy Reimbursements	72,039.00	72,757	0	72,500	72,500
4444	County Clerk-Records Mgmt	0.00	0			
4600	Interest Income	1,700.82	2,083	0	2,925	2,925
4602	Miscellaneous	0.00	0			
	Revenue Total:	<u>1,147,661.22</u>	<u>1,135,840</u>	<u>0</u>	<u>1,091,659</u>	<u>1,091,659</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	77,894.30	81,000	81,000	82,620	82,620
6002	Salaries-Assistants/Deputies	47,805.46	46,204	48,514	47,128	47,128
6003	Salaries-Employees	334,589.15	382,628	400,818	390,281	390,281
6004	Overtime	0.00	0			
6006	FICA	34,393.48	39,076	40,570	39,856	39,856
6007	Group Health	83,121.00	89,058	90,000	97,964	97,964
6008	Retirement	44,146.02	47,312	47,312	48,259	48,259
6009	Auto Allowance	0.00	0			
6011	Workers Compensation	3,467.03	3,824	3,977	3,900	3,900
6012	Unemployment Insurance	3,060.71	2,916	2,916	2,143	2,143
6013	Photocopying	0.00	0			
6014	Office Supplies	18,797.53	22,750	22,750	21,500	21,500
6016	Gasoline	3,188.12	3,800	4,300	3,500	3,500
6019	Lubricants	0.00	0			
6030	Vehicle Repairs	763.02	2,500	3,000	3,000	3,000
6031	Building Supplies	0.00	0			
6047	Mobile Phones	555.35	1,865	1,865	1,200	1,200
6048	Communications	13,844.76	14,200	14,200	14,200	14,200
6049	Postage	14,429.83	18,000	18,000	15,000	15,000
6050	Travel	0.00	3,000	8,000	3,000	3,000
6054	Advertising	81.78	2,000	2,000	0	0
6055	Printing and Binding	0.00	0			
6056	Property Insurance	0.00	0	2,000	0	0
6057	Vehicle Insurance	766.00	766	1,200	442	442
6058	Liability Other Insurance	0.00	1,300	1,300	0	0
6059	Bonds	3,500.00	1,900	3,500	3,500	3,500
6060	Electricity	0.00	0			
6067	Equipment Maintenance	11.27	1,500	6,000	1,500	1,500
6068	Real Estate Rental	0.00	0			
6069	Equipment Rental	8,724.02	9,000	12,000	9,000	9,000
6073	Dues and Memberships	325.00	800	500	500	500
6077	Data Processing	202,723.50	195,112	192,000	184,800	184,800

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 403

COUNTY CLERK

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
6078	Education and Training	2,000.00	2,000	4,000	2,000	2,000
6079	Legal Books, Publications	0.00	0			
6082	Contractual Expense	6,462.70	9,216	9,216	9,216	9,216
6087	Miscellaneous	0.00	0			
	<i>Expenditure Total:</i>	<u>904,650.03</u>	<u>981,727</u>	<u>1,020,938</u>	<u>984,509</u>	<u>984,509</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 404

RECORDS MANAGEMENT

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4444	County Clerk-Records Mgmt	314,178.13	439,406	0	439,500	439,500
4897	Preservation & Education Fee	0.00	0			
	<i>Revenue Total:</i>	<u>314,178.13</u>	<u>439,406</u>	<u>0</u>	<u>439,500</u>	<u>439,500</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	11,692.22	11,790	11,790	11,790	11,790
6003	Salaries-Employees	139,342.12	212,771	221,949	216,673	216,673
6004	Overtime	0.00	0			
6005	Extra Help	54,980.40	28,000	28,000	28,000	28,000
6006	FICA	15,536.22	19,736	19,736	19,675	19,675
6007	Group Health	41,266.00	44,214	44,214	48,635	48,635
6008	Retirement	14,506.41	20,839	20,839	21,201	21,201
6009	Auto Allowance	0.00	0			
6011	Workers Compensation	1,538.05	1,894	1,894	1,923	1,923
6012	Unemployment Insurance	1,638.58	1,717	1,717	1,257	1,257
6013	Photocopying	0.00	0			
6014	Office Supplies	5,675.37	15,000	15,000	15,000	15,000
6015	Maps, Plans	0.00	0			
6038	Small Tools and Equipment	5,596.47	7,200	7,200	7,200	7,200
6040	Audit and Accounting	0.00	0			
6047	Mobile Phones	0.00	150	150	150	150
6048	Communications	1,087.18	1,200	1,200	1,200	1,200
6049	Postage	0.00	0			
6050	Travel	0.00	3,000	3,000	3,000	3,000
6057	Vehicle Insurance	0.00	0	0	416	416
6077	Data Processing	18,064.11	30,695	30,695	22,180	22,180
6078	Education and Training	3,255.00	1,200	2,000	1,200	1,200
6079	Legal Books, Publications	0.00	0			
6096	Equipment	0.00	40,000	40,000	40,000	40,000
	<i>Expenditure Total:</i>	<u>314,178.13</u>	<u>439,406</u>	<u>449,384</u>	<u>439,500</u>	<u>439,500</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 4041

OLD RECORDS RETRIEVAL

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4444	County Clerk-Records Mgmt	459,063.52	486,715	0	475,000	475,000
	<i>Revenue Total:</i>	<u>459,063.52</u>	<u>486,715</u>	<u>0</u>	<u>475,000</u>	<u>475,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0			
6002	Salaries-Assistants/Deputies	2,574.04	3,978	3,978	3,978	3,978
6003	Salaries-Employees	76,332.81	82,135	86,113	83,726	83,726
6004	Overtime	0.00	0			
6005	Extra Help	3,958.00	19,000	19,000	19,000	19,000
6006	FICA	6,269.69	8,041	8,041	8,163	8,163
6007	Group Health	17,573.00	18,828	18,828	20,711	20,711
6008	Retirement	7,587.97	7,991	7,991	8,139	8,139
6009	Auto Allowance	0.00	0			
6011	Workers Compensation	614.69	788	788	800	800
6012	Unemployment Insurance	655.29	715	715	523	523
6013	Photocopying	0.00	0			
6077	Data Processing	343,498.03	345,239	345,239	329,960	329,960
6078	Education and Training	0.00	0			
	<i>Expenditure Total:</i>	<u>459,063.52</u>	<u>486,715</u>	<u>490,693</u>	<u>475,000</u>	<u>475,000</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 405

VETERANS SERVICE OFFICE

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	49,258.79	48,274	50,000	49,240	49,240
6003	Salaries-Employees	88,261.09	95,261	105,500	97,166	105,224
6004	Overtime	0.00	0			
6006	FICA	10,139.48	10,980	11,895	11,200	11,816
6007	Group Health	28,000.00	30,000	30,000	33,000	33,000
6008	Retirement	13,203.32	13,320	14,430	13,586	14,334
6009	Auto Allowance	0.00	0			
6011	Workers Compensation	1,023.15	1,077	1,166	1,098	1,158
6012	Unemployment Insurance	1,090.27	976	1,244	717	757
6013	Photocopying	0.00	0			
6014	Office Supplies	1,855.99	2,200	2,500	2,200	2,200
6016	Gasoline	822.67	850	1,250	1,000	1,000
6019	Lubricants	0.00	0			
6030	Vehicle Repairs	1,275.07	600	1,000	1,000	1,000
6036	Miscellaneous Repairs	0.00	0			
6047	Mobile Phones	680.72	840	840	840	840
6048	Communications	2,833.03	2,900	2,900	2,900	2,900
6049	Postage	1,247.46	1,000	1,000	1,000	1,000
6050	Travel	0.00	2,000	3,000	3,000	3,000
6057	Vehicle Insurance	194.00	300	300	578	578
6063	Sewage and Garbage	0.00	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>	201,431.60	212,483	228,930	220,430	229,952

CAMERON COUNTY, TEXAS
GENERAL FUND
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Fund 100 Dept. 406

EMERGENCY MANAGEMENT

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4204	Inspections	23,539.87	20,148	0	20,000	20,000
4300	State Revenue	0.00	55,000	0	55,000	55,000
4353	Emergency Services District	151,000.00	185,000	0	185,000	185,000
4380	Financing Proceeds	0.00	0			
4484	Emergency Mgmt Citations	0.00	20	0	20	20
	Revenue Total:	<u>174,539.87</u>	<u>260,168</u>	<u>0</u>	<u>260,020</u>	<u>260,020</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	45,387.68	65,317	70,317	71,622	71,622
6003	Salaries-Employees	244,491.07	285,820	285,820	291,096	291,096
6004	Overtime	0.00	0			
6006	FICA	21,898.96	26,857	26,857	27,932	27,932
6007	Group Health	39,200.00	48,000	48,000	52,800	52,800
6008	Retirement	27,870.18	32,491	32,491	33,605	33,605
6009	Auto Allowance	0.00	0			
6010	Uniforms	496.34	3,146	5,000	2,200	2,200
6011	Workers Compensation	6,446.24	8,743	8,743	9,104	9,104
6012	Unemployment Insurance	2,279.84	2,381	2,381	1,774	1,774
6013	Photocopying	0.00	0			
6014	Office Supplies	2,579.60	2,500	12,000	2,500	2,500
6015	Maps, Plans	0.00	0			
6016	Gasoline	9,164.35	14,000	20,000	14,000	14,000
6017	Butane	0.00	0			
6018	Diesel Fuel	849.45	2,000	0	0	0
6019	Lubricants	0.00	0			
6025	Food-Human	0.00	0	2,000	0	0
6028	Camera and Police Supplies	313.40	2,306	3,706	1,600	1,600
6029	Demonstration	0.00	0			
6030	Vehicle Repairs	2,147.49	3,700	4,000	4,000	4,000
6031	Building Supplies	0.00	0			
6038	Small Tools and Equipment	0.00	2,681			
6047	Mobile Phones	9,679.31	7,600	7,600	7,600	7,600
6048	Communications	13,952.13	14,500	14,500	14,500	14,500
6049	Postage	25.00	300	300	300	300
6050	Travel	0.00	3,500	7,000	3,500	3,500
6054	Advertising	1,454.27	1,000	1,000	1,000	1,000
6055	Printing and Binding	0.00	0			
6057	Vehicle Insurance	2,940.00	2,940	3,740	2,652	2,652
6058	Liability Other Insurance	0.00	0			
6059	Bonds	100.00	184	480	184	184
6060	Electricity	0.00	0			

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 406

EMERGENCY MANAGEMENT

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
6069	Equipment Rental	2,967.72	3,000	3,000	3,000	3,000
6070	INDIRECT COST	0.00	0			
6073	Dues and Memberships	945.00	565	1,000	565	565
6077	Data Processing	3,484.04	1,289			
6078	Education and Training	875.00	1,000	5,000	1,000	1,000
6079	Legal Books, Publications	0.00	600	600	600	600
6082	Contractual Expense	5,340.00	27,000	30,000	30,000	30,000
6084	Judges	0.00	0			
6096	Equipment	0.00	69,488			
6100	Weapons	0.00	0	1,200	0	0
6195	Safety Supplies	0.00	600	3,500	600	600
	<i>Expenditure Total:</i>	<u>444,887.07</u>	<u>633,509</u>	<u>600,235</u>	<u>577,734</u>	<u>577,734</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 407

MAIL ROOM

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	2,682.05	3,000	0	3,000	3,000
6015	Maps, Plans	0.00	0			
6048	Communications	543.33	600	0	600	600
6049	Postage	0.00	0			
6069	Equipment Rental	25,330.00	23,544	0	23,544	23,544
6079	Legal Books, Publications	0.00	0			
	<i>Expenditure Total:</i>	<u>28,555.38</u>	<u>27,144</u>	<u>0</u>	<u>27,144</u>	<u>27,144</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 408

DATA PROCESSING

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	65,613.81	86,622	93,502	95,372	95,372
6003	Salaries-Employees	548,999.90	559,329	554,410	565,620	565,620
6004	Overtime	0.00	500	500	500	500
6006	FICA	45,361.31	49,454	0	50,604	50,604
6007	Group Health	79,946.00	85,656	0	94,222	94,222
6008	Retirement	59,065.35	59,991	0	61,386	61,386
6009	Auto Allowance	0.00	0			
6010	Uniforms	0.00	0	2,500	0	0
6011	Workers Compensation	4,577.57	4,848	0	4,961	4,961
6012	Unemployment Insurance	4,881.36	4,396	0	3,241	3,241
6013	Photocopying	0.00	0			
6014	Office Supplies	12,566.63	14,250	15,000	14,250	14,250
6016	Gasoline	1,142.43	1,980	3,000	2,400	2,400
6018	Diesel Fuel	0.00	0			
6030	Vehicle Repairs	88.65	2,000	2,000	2,000	2,000
6031	Building Supplies	0.00	0			
6038	Small Tools and Equipment	0.00	0	3,000	0	0
6047	Mobile Phones	2,613.39	2,571	3,000	2,571	2,571
6048	Communications	289,294.29	265,000	300,000	265,000	265,000
6049	Postage	0.00	100	100	100	100
6050	Travel	0.00	4,000	10,000	4,000	4,000
6057	Vehicle Insurance	750.00	750	750	750	750
6058	Liability Other Insurance	0.00	0			
6067	Equipment Maintenance	605,923.41	628,710	750,000	627,825	627,825
6068	Real Estate Rental	0.00	420	2,000	0	0
6069	Equipment Rental	3,572.40	3,600	5,000	3,600	3,600
6073	Dues and Memberships	150.00	250	1,000	250	250
6077	Data Processing	53,627.65	103,058	30,000	20,000	20,000
6078	Education and Training	2,670.00	3,000	15,000	3,000	3,000
6079	Legal Books, Publications	0.00	0	5,000	0	0
6082	Contractual Expense	4,594.50	5,000	6,000	5,000	5,000
6091	Building Improvements	0.00	0			
6096	Equipment	63,068.64	99,875			
	<i>Expenditure Total:</i>	1,848,507.29	1,985,362	1,801,762	1,826,652	1,826,652

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 409

GENERAL ADMINISTRATION

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4308	Fee Revenue Admin Fee	183,333.33	300,000	0	400,000	410,977
4320	Federal Wildlife Allocation	39,071.89	31,575	0	31,575	31,575
4321	Health Ins Premiums	0.00	0			
4341	State Mixed Drink Tax	1,115,084.09	737,432	0	939,371	939,371
4342	State Bingo Tax	96,819.04	100,620	0	96,137	96,137
4353	Emergency Services District	0.00	0			
4380	Financing Proceeds	756,175.96	780,380			
4381	Insurance Proceeds	0.00	0			
4405	Sales Tax Commissions-Tax Auto	2,191,777.54	2,195,093	0	2,415,368	2,415,368
4447	Copy Receipts	0.00	0			
4476	County's Waste Collection fee	209,238.92	215,000	0	225,000	225,000
4600	Interest Income	71,873.61	17,404	0	54,730	54,730
4601	Vending Machine Commissions	1,143.64	3,280	0	5,500	5,500
4602	Miscellaneous	107,856.79	55,000	0	65,000	65,000
4611	Pay Phones Commissions	0.00	0			
4612	Snack Bar Commissions	3,600.00	3,600	0	3,600	3,600
4614	Land Rental	0.00	0			
4640	Sale of Surplus	65,610.00	0	0	50,000	50,000
4641	Sale of Capital Assets	0.00	0			
<i>Revenue Total:</i>		<u>4,841,584.81</u>	<u>4,439,385</u>	<u>0</u>	<u>4,286,281</u>	<u>4,297,258</u>
<u>EXPENDITURE ACCOUNTS</u>						
6040	Audit and Accounting	43,100.00	48,252	0	51,000	51,000
6041	Consulting	0.00	0			
6045	Professional Services	43,906.00	37,748	0	38,000	38,000
6047	Mobile Phones	0.00	0			
6050	Travel	202,249.83	0	0	25,000	15,000
6051	Travel-Prisoner Transportation	0.00	0			
6052	Travel-Mileage Reimbursement	29,135.27	18,357	0	20,000	20,000
6054	Advertising	0.00	11,183	0	10,500	10,500
6058	Liability Other Insurance	115,728.87	110,000	0	88,000	88,000
6060	Electricity	0.00	0			
6067	Equipment Maintenance	21,819.16	22,000	0	22,100	22,100
6068	Real Estate Rental	0.00	0			
6070	INDIRECT COST	911,297.65	924,526	0	926,942	926,942
6071	Court Costs and Transcripts	0.00	0			
6072	Settlements and Judgments	0.00	29,142			
6073	Dues and Memberships	43,564.00	53,950	0	53,950	53,950
6076	Bank Fees	88.77	0			
6077	Data Processing	0.00	2,143			
6082	Contractual Expense	880,700.60	951,808	0	990,338	990,338
6087	Miscellaneous	114.21	0			

CAMERON COUNTY, TEXAS
GENERAL FUND
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Fund 100 Dept. 409

GENERAL ADMINISTRATION

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
6089	Land Acquisitions	0.00	0			
	<i>Expenditure Total:</i>	2,291,704.36	2,209,109	0	2,225,830	2,215,830

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 410

CIVIL DIVISION

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4223	Reimburse - Salaries	0.00	13,000	0	13,000	13,000
	<i>Revenue Total:</i>	<u>0.00</u>	<u>13,000</u>	<u>0</u>	<u>13,000</u>	<u>13,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	117,160.55	126,880	136,550	129,418	129,418
6003	Salaries-Employees	262,080.80	285,678	296,880	291,391	314,099
6004	Overtime	0.00	0			
6006	FICA	28,092.89	31,561	31,561	32,192	33,929
6007	Group Health	27,999.60	30,000	30,000	33,000	33,825
6008	Retirement	36,443.69	38,285	38,285	39,051	41,158
6009	Auto Allowance	0.00	0			
6011	Workers Compensation	344.68	2,847	2,847	2,904	3,060
6012	Unemployment Insurance	3,064.47	2,805	0	2,062	2,173
6013	Photocopying	0.00	0			
6014	Office Supplies	1,862.33	2,500	2,500	2,500	2,500
6016	Gasoline	0.00	0			
6045	Professional Services	29,950.01	57,962	61,960	40,000	40,000
6046	Medical and Dental	0.00	0			
6048	Communications	4,864.43	5,000	5,000	5,000	5,000
6049	Postage	215.08	250	250	250	250
6050	Travel	0.00	6,000	6,000	6,000	6,000
6059	Bonds	0.00	93	220	93	93
6069	Equipment Rental	3,500.28	3,501	4,500	3,501	3,501
6070	INDIRECT COST	0.00	0			
6071	Court Costs and Transcripts	2,194.30	3,000	3,400	3,000	3,000
6072	Settlements and Judgments	71,789.56	4,900	6,500	4,900	4,900
6073	Dues and Memberships	1,330.00	1,350	1,350	1,350	1,350
6077	Data Processing	0.00	0			
6078	Education and Training	2,080.00	2,100	2,800	2,100	2,100
6079	Legal Books, Publications	9,509.39	15,000	15,000	15,000	15,000
6082	Contractual Expense	0.00	0			
	<i>Expenditure Total:</i>	<u>602,482.06</u>	<u>619,712</u>	<u>645,603</u>	<u>613,712</u>	<u>641,356</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 411

COMMISSIONER PCT. #1

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	37,737.51	37,738	0	38,493	38,493
6003	Salaries-Employees	17,121.00	17,025	0	17,631	17,631
6006	FICA	4,050.73	4,189	0	4,293	4,293
6007	Group Health	7,279.91	7,800	0	8,580	8,580
6008	Retirement	5,270.63	5,082	0	5,208	5,208
6011	Workers Compensation	411.43	411	0	421	421
6012	Unemployment Insurance	136.86	116	0	86	86
6013	Photocopying	0.00	0			
	Expenditure Total:	<u>72,008.07</u>	<u>72,361</u>	<u>0</u>	<u>74,712</u>	<u>74,712</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 412

COMMISSIONER PCT #2

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	37,737.50	37,738	0	38,493	38,493
6002	Salaries-Assistants/Deputies	0.00	0			
6003	Salaries-Employees	16,001.09	16,120	0	16,442	16,442
6006	FICA	4,095.53	4,120	0	4,203	4,203
6007	Group Health	7,279.77	7,800	0	8,580	8,580
6008	Retirement	5,162.87	4,998	0	5,098	5,098
6009	Auto Allowance	0.00	0			
6011	Workers Compensation	402.83	404	0	412	412
6012	Unemployment Insurance	127.98	110	0	81	81
6013	Photocopying	0.00	0			
6047	Mobile Phones	0.00	768	0	768	768
	<i>Expenditure Total:</i>	<u>70,807.57</u>	<u>72,058</u>	<u>0</u>	<u>74,077</u>	<u>74,077</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 413

COMMISSIONER PCT. 3

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	37,737.52	37,738	0	38,493	38,493
6003	Salaries-Employees	18,767.98	19,004	0	19,384	19,384
6006	FICA	4,138.17	4,341	0	4,428	4,428
6007	Group Health	7,488.72	7,890	0	8,679	8,679
6008	Retirement	5,428.91	5,266	0	5,371	5,371
6011	Workers Compensation	425.01	426	0	434	434
6012	Unemployment Insurance	151.56	129	0	95	95
6013	Photocopying	0.00	0			
6047	Mobile Phones	768.00	768	0	768	768
6048	Communications	0.00	0			
	<i>Expenditure Total:</i>	74,905.87	75,562	0	77,652	77,652

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 414

COMMISSIONER PCT. 4

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	37,714.40	37,738	0	38,493	38,493
6003	Salaries-Employees	16,001.18	16,120	0	16,442	16,442
6005	Extra Help	0.00	0			
6006	FICA	3,892.29	4,120	0	4,203	4,203
6007	Group Health	7,279.69	7,800	0	8,580	8,580
6008	Retirement	5,160.59	4,998	0	5,098	5,098
6009	Auto Allowance	0.00	0			
6011	Workers Compensation	402.66	404	0	412	412
6012	Unemployment Insurance	127.98	110	0	81	81
6013	Photocopying	0.00	0			
6047	Mobile Phones	768.00	768	0	768	768
6048	Communications	0.00	0			
	<i>Expenditure Total:</i>	<u>71,346.79</u>	<u>72,058</u>	<u>0</u>	<u>74,077</u>	<u>74,077</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 415

BAIL BOND ADMINISTRATION

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	973.00	2,500	0	750	750
4308	Fee Revenue Admin Fee	47,050.50	9,500	0	21,086	21,086
4321	Health Ins Premiums	0.00	0			
4400	Bail Bond Fees	3,594.00	0	0	3,500	3,500
	<i>Revenue Total:</i>	<u>51,617.50</u>	<u>12,000</u>	<u>0</u>	<u>25,336</u>	<u>25,336</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	36,818.61	37,367	37,367	38,114	38,114
6005	Extra Help	0.00	0			
6006	FICA	2,657.44	2,859	2,825	2,916	2,916
6007	Group Health	5,819.26	6,000	5,600	6,600	6,600
6008	Retirement	3,540.56	3,468	3,523	3,537	3,537
6011	Workers Compensation	276.09	280	277	286	286
6012	Unemployment Insurance	294.55	254	295	187	187
6013	Photocopying	0.00	0			
6014	Office Supplies	1,037.11	1,200	1,200	1,200	1,200
6016	Gasoline	0.00	0			
6048	Communications	632.94	650	815	650	650
6049	Postage	151.59	500	500	500	500
6050	Travel	0.00	1,200	1,500	1,200	1,200
6069	Equipment Rental	2,302.68	2,304	2,304	2,304	2,304
6073	Dues and Memberships	0.00	0			
6077	Data Processing	0.00	867			
6078	Education and Training	0.00	1,095	1,095	1,095	1,095
6096	Equipment	0.00	0	1,500	0	0
	<i>Expenditure Total:</i>	<u>53,530.83</u>	<u>58,045</u>	<u>58,801</u>	<u>58,589</u>	<u>58,589</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 416

COPY CENTER

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4464	Labor Charges	60,370.34	50,146	0	50,100	50,100
4602	Miscellaneous	0.00	0			
	<i>Revenue Total:</i>	<u>60,370.34</u>	<u>50,146</u>	<u>0</u>	<u>50,100</u>	<u>50,100</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	45,151.41	45,380	49,916	46,287	49,879
6003	Salaries-Employees	54,644.33	54,695	60,165	55,790	55,790
6005	Extra Help	10,071.82	12,449	12,450	12,449	12,449
6006	FICA	8,059.29	8,608	8,421	8,761	9,036
6007	Group Health	16,799.76	18,000	18,000	19,800	19,800
6008	Retirement	9,593.02	9,287	10,215	9,473	9,806
6009	Auto Allowance	0.00	0			
6011	Workers Compensation	1,762.53	1,913	1,871	1,947	2,008
6012	Unemployment Insurance	874.14	765	880	561	579
6013	Photocopying	0.00	0			
6014	Office Supplies	5,000.00	5,372	5,000	5,000	5,000
6016	Gasoline	0.00	0			
6038	Small Tools and Equipment	0.00	0	200	0	0
6048	Communications	278.29	300	300	300	300
6049	Postage	23.05	50	50	50	50
6050	Travel	0.00	828	1,200	1,200	1,200
6067	Equipment Maintenance	8,842.78	9,000	9,000	9,000	9,000
6069	Equipment Rental	3,846.75	4,000	5,000	5,000	5,000
6072	Settlements and Judgments	0.00	0			
	<i>Expenditure Total:</i>	<u>164,947.17</u>	<u>170,647</u>	<u>182,668</u>	<u>175,618</u>	<u>179,897</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 419

PROGRAM DEVELOPMENT & MGT

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	0	177,820	0	14,999
4353	Emergency Services District	13,954.99	12,000	20,000	6,000	40,000
4380	Financing Proceeds	0.00	0			
4958	Indirect Cost	15,608.63	14,360	20,000	11,500	22,000
4959	Indir.CostReimb-La Feria CEDAP	0.00	0			
	Revenue Total:	<u>29,563.62</u>	<u>26,360</u>	<u>217,820</u>	<u>17,500</u>	<u>76,999</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	68,691.18	70,103	115,000	71,505	77,102
6003	Salaries-Employees	143,600.84	169,906	275,455	173,150	223,278
6005	Extra Help	12,792.65	22,000	20,000	20,000	20,000
6006	FICA	17,086.90	19,891	31,400	20,246	21,831
6007	Group Health	28,000.00	30,000	42,000	33,000	33,000
6008	Retirement	19,976.28	22,273	36,234	22,704	24,627
6009	Auto Allowance	0.00	0	4,200	0	0
6011	Workers Compensation	1,720.11	1,950	3,078	1,985	2,140
6012	Unemployment Insurance	1,834.01	1,768	3,284	1,297	1,398
6013	Photocopying	0.00	0			
6014	Office Supplies	2,641.38	3,000	3,000	3,000	3,000
6027	Clothing	0.00	0			
6047	Mobile Phones	480.00	960	960	960	960
6048	Communications	8,617.82	8,700	8,700	8,700	8,700
6049	Postage	793.89	700	700	700	700
6050	Travel	0.00	1,500	1,500	1,500	1,500
6054	Advertising	6,436.04	6,500	4,000	4,000	4,000
6055	Printing and Binding	0.00	0			
6059	Bonds	0.00	130	130	110	110
6069	Equipment Rental	2,989.42	3,300	3,300	3,300	3,300
6073	Dues and Memberships	473.00	480	1,680	500	500
6077	Data Processing	2,154.06	0			
6078	Education and Training	840.00	1,500	1,500	1,500	1,500
6079	Legal Books, Publications	0.00	0			
	Expenditure Total:	<u>319,127.58</u>	<u>364,661</u>	<u>556,121</u>	<u>368,157</u>	<u>427,646</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 420

VEHICLE MAINTENANCE

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4464	Labor Charges	25,961.37	24,000	0	24,000	24,000
4601	Vending Machine Commissions	0.00	200	0	200	200
	<i>Revenue Total:</i>	<u>25,961.37</u>	<u>24,200</u>	<u>0</u>	<u>24,200</u>	<u>24,200</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	49,020.24	50,106	50,106	51,108	51,108
6003	Salaries-Employees	162,579.35	159,324	159,324	162,510	162,510
6004	Overtime	0.00	0			
6006	FICA	15,644.49	16,021	16,021	16,342	16,342
6007	Group Health	38,590.10	41,334	41,334	45,467	45,467
6008	Retirement	20,339.76	19,435	19,435	19,824	19,824
6009	Auto Allowance	0.00	0			
6010	Uniforms	1,613.71	2,000	2,000	2,000	2,000
6011	Workers Compensation	3,137.08	3,730	3,730	3,805	3,805
6012	Unemployment Insurance	1,665.09	1,424	1,424	1,047	1,047
6013	Photocopying	0.00	0			
6014	Office Supplies	1,334.84	2,000	2,500	2,000	2,000
6016	Gasoline	1,186.15	3,100	3,000	1,000	1,000
6017	Butane	0.00	0			
6018	Diesel Fuel	3,340.44	7,500	7,500	4,500	4,500
6019	Lubricants	0.00	0			
6022	Drugs Medicine	0.00	60	60	60	60
6030	Vehicle Repairs	2,988.76	3,000	3,000	3,000	3,000
6031	Building Supplies	0.00	0			
6047	Mobile Phones	749.04	840	840	840	840
6048	Communications	964.80	1,000	1,000	1,000	1,000
6049	Postage	0.00	200	200	200	200
6056	Property Insurance	605.50	610	610	300	300
6057	Vehicle Insurance	1,109.00	1,109	1,109	1,109	1,109
6058	Liability Other Insurance	0.00	0			
6060	Electricity	7,710.99	10,000	10,000	8,000	8,000
6061	Natural Gas	0.00	0			
6063	Sewage and Garbage	3,606.08	3,000	3,500	4,000	4,000
6064	Building Maintenance	1,433.63	1,500	2,500	1,500	1,500
6065	Bridge Repair	0.00	0			
6067	Equipment Maintenance	3,260.46	4,500	4,500	4,500	4,500
6068	Real Estate Rental	0.00	0			
6069	Equipment Rental	180.00	200	200	200	200
6070	INDIRECT COST	0.00	0			
6077	Data Processing	0.00	400	400	400	400
6078	Education and Training	0.00	250	250	250	250

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 420

VEHICLE MAINTENANCE

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
	<i>Expenditure Total:</i>	321,059.51	332,643	334,543	334,962	334,962

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 425

COUNTY CLERK - JUDICIAL

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	247,122.90	251,200	0	226,052	226,052
4431	Service Fees	20,998.88	23,132	0	21,525	21,525
4440	Court Cost	830.17	751	0	1,130	1,130
4441	Copy Reimbursements	52,843.02	53,880	0	45,043	45,043
4445	County Clerk-Judicial Rec Mgt	20,001.69	18,866	0	19,994	19,994
4450	Tax Assessor/Collector-Auto	0.00	0			
4509	Transaction Fee	10,333.97	10,120	0	9,850	9,850
4540	Fines	469,334.19	472,000	0	397,752	397,752
4600	Interest Income	9,100.87	10,358	0	8,700	8,700
4602	Miscellaneous	0.00	0			
Revenue Total:		<u>830,565.69</u>	<u>840,307</u>	<u>0</u>	<u>730,046</u>	<u>730,046</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	47,708.36	45,103	47,358	46,005	46,005
6003	Salaries-Employees	623,770.47	657,888	689,732	671,046	671,046
6004	Overtime	0.00	0			
6006	FICA	49,884.09	53,779	56,387	54,854	54,854
6007	Group Health	143,612.00	142,602	156,000	156,862	156,862
6008	Retirement	64,519.59	65,238	65,238	66,542	66,542
6009	Auto Allowance	0.00	0			
6011	Workers Compensation	5,013.41	5,272	5,528	5,378	5,378
6012	Unemployment Insurance	5,344.72	4,780	4,780	3,514	3,514
6013	Photocopying	0.00	0			
6014	Office Supplies	20,885.22	23,500	25,000	24,000	24,000
6015	Maps, Plans	0.00	0			
6038	Small Tools and Equipment	1,999.99	0	2,200	0	0
6045	Professional Services	0.00	0			
6048	Communications	2,131.05	2,200	2,200	2,200	2,200
6049	Postage	14,565.84	18,000	18,000	18,000	18,000
6050	Travel	0.00	3,000	8,000	3,000	3,000
6069	Equipment Rental	8,850.56	10,000	10,000	8,900	8,900
6073	Dues and Memberships	0.00	0			
6078	Education and Training	1,200.00	1,700	4,000	1,200	1,200
6079	Legal Books, Publications	0.00	0			
Expenditure Total:		<u>989,485.30</u>	<u>1,033,062</u>	<u>1,094,423</u>	<u>1,061,501</u>	<u>1,061,501</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 426

COUNTY COURT AT LAW #1

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4334	Aid Count Court at Law	84,000.00	84,000	0	84,000	84,000
4380	Financing Proceeds	0.00	0			
4415	Judges Signature Probate Fee	813.11	675	0	675	675
4434	PSI State	0.00	0			
	<i>Revenue Total:</i>	84,813.11	84,675	0	84,675	84,675
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	151,599.85	151,600	151,600	154,632	151,600
6002	Salaries-Assistants/Deputies	0.00	0			
6003	Salaries-Employees	260,575.04	296,380	318,886	300,305	315,034
6004	Overtime	0.00	0			
6006	FICA	28,740.25	34,312	35,992	34,844	35,739
6007	Group Health	35,715.00	41,766	42,000	45,943	45,943
6008	Retirement	39,580.76	41,500	43,660	42,146	43,231
6009	Auto Allowance	0.00	0			
6010	Uniforms	345.00	430	473	550	550
6011	Workers Compensation	4,090.23	4,451	4,622	4,467	4,555
6012	Unemployment Insurance	2,092.81	2,010	3,764	1,468	1,540
6013	Photocopying	0.00	0			
6014	Office Supplies	1,709.89	3,100	1,980	1,800	1,800
6016	Gasoline	0.00	0			
6038	Small Tools and Equipment	2,559.42	2,515	132	0	0
6044	Appointed Attorneys	23,600.00	25,000	30,000	25,000	25,000
6045	Professional Services	14,967.90	2,605	1,100	1,000	1,000
6046	Medical and Dental	0.00	0			
6047	Mobile Phones	0.00	540	594	540	540
6048	Communications	1,068.15	1,100	1,210	1,100	1,100
6049	Postage	0.48	100	110	100	100
6050	Travel	0.00	4,200	4,620	4,200	4,200
6058	Liability Other Insurance	1,219.38	1,510	0	1,510	1,510
6059	Bonds	177.50	320	352	320	320
6064	Building Maintenance	0.00	0			
6067	Equipment Maintenance	499.00	0	5,500	0	0
6068	Real Estate Rental	0.00	0			
6069	Equipment Rental	1,181.25	1,400	0	1,400	1,400
6070	INDIRECT COST	0.00	0			
6071	Court Costs and Transcripts	2,471.20	1,000	1,100	1,000	1,000
6073	Dues and Memberships	225.00	500	550	500	500
6077	Data Processing	3,955.10	0			
6078	Education and Training	510.00	1,800	2,310	2,100	2,100
6079	Legal Books, Publications	779.52	1,000	1,100	1,000	1,000
6082	Contractual Expense	0.00	0			

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 426

COUNTY COURT AT LAW #1

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
	<i>Expenditure Total:</i>	577,662.73	619,139	651,655	625,925	639,762

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 4261

PROBATE COURT

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0	151,600	113,845	113,265
6003	Salaries-Employees	122,920.55	135,355	313,511	221,007	261,083
6006	FICA	9,105.53	10,355	35,581	25,388	28,797
6007	Group Health	16,800.00	18,000	42,000	34,650	38,213
6008	Retirement	11,794.92	12,561	43,162	30,797	34,933
6011	Workers Compensation	2,030.08	2,245	4,581	4,212	4,849
6012	Unemployment Insurance	982.92	920	3,721	1,068	1,290
6014	Office Supplies	3,202.06	2,614	1,980	1,800	1,800
6016	Gasoline	0.00	0			
6044	Appointed Attorneys	0.00	0	30,000	10,000	10,000
6045	Professional Services	0.00	0	550	550	550
6047	Mobile Phones	186.65	653	1,313	540	540
6048	Communications	517.95	1,100	1,210	1,100	1,100
6049	Postage	0.00	141	110	110	110
6050	Travel	0.00	4,567	4,620	4,200	4,200
6069	Equipment Rental	0.00	0	2,750	1,400	1,400
6071	Court Costs and Transcripts	0.00	0	1,100	1,100	1,100
6073	Dues and Memberships	225.00	225	550	500	500
6077	Data Processing	0.00	0			
6078	Education and Training	3,125.00	2,250	2,310	2,100	2,100
6079	Legal Books, Publications	369.10	574	1,100	1,000	1,000
6085	Juror's Fees	0.00	0			
6096	Equipment	0.00	0	5,000	0	0
	<i>Expenditure Total:</i>	<u>171,259.76</u>	<u>191,560</u>	<u>646,749</u>	<u>455,367</u>	<u>506,830</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 427

COUNTY COURT AT LAW #2

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4334	Aid Count Court at Law	84,000.00	84,000	0	84,000	84,000
4380	Financing Proceeds	0.00	0			
4415	Judges Signature Probate Fee	813.11	675	0	675	675
4434	PSI State	0.00	0			
	<i>Revenue Total:</i>	<u>84,813.11</u>	<u>84,675</u>	<u>0</u>	<u>84,675</u>	<u>84,675</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	151,599.85	151,600	151,600	154,632	151,600
6002	Salaries-Assistants/Deputies	0.00	0			
6003	Salaries-Employees	219,164.40	234,051	255,150	238,660	253,389
6004	Overtime	0.00	0			
6006	FICA	25,537.91	29,539	31,156	30,128	31,023
6007	Group Health	33,382.00	35,766	36,000	39,343	39,343
6008	Retirement	35,624.44	35,733	37,795	36,447	37,533
6009	Auto Allowance	0.00	0			
6010	Uniforms	465.00	476	577	550	550
6011	Workers Compensation	3,825.20	3,928	4,147	4,007	4,095
6012	Unemployment Insurance	1,751.56	1,587	3,258	1,167	1,239
6013	Photocopying	0.00	0			
6014	Office Supplies	2,896.90	1,905	1,980	1,800	1,800
6027	Clothing	0.00	0			
6038	Small Tools and Equipment	0.00	1,218			
6044	Appointed Attorneys	20,325.00	24,000	30,000	25,000	25,000
6045	Professional Services	13,465.00	375	550	500	500
6046	Medical and Dental	0.00	0			
6047	Mobile Phones	521.52	540	594	540	540
6048	Communications	812.88	1,000	1,210	1,100	1,100
6049	Postage	12.64	23	110	100	100
6050	Travel	0.00	3,672	4,620	4,200	4,200
6058	Liability Other Insurance	1,219.38	1,140	1,650	1,500	1,500
6059	Bonds	177.50	71	198	180	180
6064	Building Maintenance	0.00	0			
6069	Equipment Rental	1,134.00	1,134	1,247	1,134	1,134
6070	INDIRECT COST	0.00	0			
6071	Court Costs and Transcripts	852.50	2,932	1,100	1,000	1,000
6073	Dues and Memberships	495.00	495	550	500	500
6077	Data Processing	4,173.50	0			
6078	Education and Training	1,070.00	1,705	2,310	2,100	2,100
6079	Legal Books, Publications	771.42	518	1,100	1,000	1,000
6082	Contractual Expense	0.00	0			
	<i>Expenditure Total:</i>	<u>519,277.60</u>	<u>533,408</u>	<u>566,902</u>	<u>545,588</u>	<u>559,426</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 428

COUNTY COURT AT LAW #3

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4334	Aid Count Court at Law	84,000.00	84,000	0	84,000	84,000
4380	Financing Proceeds	0.00	0			
4415	Judges Signature Probate Fee	813.06	675	0	675	675
4434	PSI State	0.00	0			
	<i>Revenue Total:</i>	<u>84,813.06</u>	<u>84,675</u>	<u>0</u>	<u>84,675</u>	<u>84,675</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	151,599.84	151,600	151,600	154,632	151,600
6002	Salaries-Assistants/Deputies	0.00	0			
6003	Salaries-Employees	220,737.78	233,928	255,674	238,536	253,266
6004	Overtime	0.00	0			
6006	FICA	25,341.55	29,530	31,156	30,119	31,014
6007	Group Health	36,649.00	35,766	36,000	39,343	39,343
6008	Retirement	35,779.18	35,732	37,794	36,447	37,533
6009	Auto Allowance	0.00	0			
6010	Uniforms	531.99	550	605	550	550
6011	Workers Compensation	3,833.98	3,928	4,148	4,007	4,095
6012	Unemployment Insurance	1,765.39	1,587	3,259	1,167	1,239
6013	Photocopying	0.00	0			
6014	Office Supplies	2,052.22	2,372	1,980	1,800	1,800
6016	Gasoline	0.00	0			
6038	Small Tools and Equipment	0.00	1,121			
6044	Appointed Attorneys	18,725.00	25,000	30,000	25,000	25,000
6045	Professional Services	13,417.70	458	660	600	600
6047	Mobile Phones	521.52	540	550	540	540
6048	Communications	869.65	1,100	1,110	1,100	1,100
6049	Postage	107.13	110	121	110	110
6050	Travel	0.00	4,200	4,620	4,200	4,200
6058	Liability Other Insurance	1,219.38	1,500	1,500	1,500	1,500
6059	Bonds	319.50	180	198	180	180
6067	Equipment Maintenance	0.00	0			
6069	Equipment Rental	2,268.00	2,268	2,381	2,268	2,268
6071	Court Costs and Transcripts	1,000.00	600	1,010	1,000	1,000
6073	Dues and Memberships	495.00	500	550	500	500
6077	Data Processing	3,955.10	0			
6078	Education and Training	125.00	2,570	2,110	2,100	2,100
6079	Legal Books, Publications	1,129.52	500	1,010	1,000	1,000
6082	Contractual Expense	0.00	0			
	<i>Expenditure Total:</i>	<u>522,443.43</u>	<u>535,640</u>	<u>568,036</u>	<u>546,699</u>	<u>560,538</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 435

DISTRICT COURTS

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4422	Steno Fees and Interpreter Fee	80,484.64	76,370	0	75,300	75,300
4425	Jail-Federal	0.00	0			
4427	Jury Fees	278,508.85	288,916	0	279,910	279,910
4428	Drug Court Fee Account	0.00	0			
4454	JPTech Fee	0.00	1,800			
	Revenue Total:	<u>358,993.49</u>	<u>367,086</u>	<u>0</u>	<u>355,210</u>	<u>355,210</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	98,874.15	100,800	100,800	100,800	100,800
6002	Salaries-Assistants/Deputies	823,249.73	830,088	830,088	846,690	846,690
6003	Salaries-Employees	1,123,573.52	1,162,668	0	1,180,452	1,204,320
6004	Overtime	197.11	0			
6005	Extra Help	8,245.96	15,000	15,000	25,000	35,000
6006	FICA	145,797.83	162,003	0	164,700	167,291
6007	Group Health	236,229.54	252,720	0	277,992	277,992
6008	Retirement	195,962.68	194,673	0	197,016	199,231
6009	Auto Allowance	0.00	0			
6010	Uniforms	3,267.83	2,687	3,800	3,343	3,343
6011	Workers Compensation	24,177.57	25,278	0	25,731	25,985
6012	Unemployment Insurance	15,671.49	13,681	0	10,031	10,197
6013	Photocopying	0.00	0			
6014	Office Supplies	13,059.98	18,902	22,750	20,000	20,000
6016	Gasoline	0.00	0			
6028	Camera and Police Supplies	1,500.00	1,510	5,000	1,500	1,500
6030	Vehicle Repairs	0.00	0			
6044	Appointed Attorneys	28,305.00	30,000	30,000	30,000	30,000
6045	Professional Services	1,240.00	1,000	5,000	1,000	1,000
6046	Medical and Dental	271.57	5,000	5,000	5,000	5,000
6047	Mobile Phones	672.00	1,817	1,817	1,817	1,817
6048	Communications	18,196.43	20,000	20,000	20,000	20,000
6049	Postage	2,310.26	3,000	3,000	3,000	3,000
6050	Travel	0.00	28,000	30,000	28,000	28,000
6058	Liability Other Insurance	2,035.86	6,000	6,000	3,000	3,000
6059	Bonds	142.00	0	200	200	200
6064	Building Maintenance	0.00	598			
6069	Equipment Rental	20,557.00	21,000	25,000	21,000	21,000
6070	INDIRECT COST	0.00	0			
6071	Court Costs and Transcripts	18,701.05	26,500	35,000	30,000	30,000
6073	Dues and Memberships	2,428.00	2,740	2,740	2,740	2,740
6074	Credit Services	0.00	0			
6077	Data Processing	18,984.48	1,800	5,000	0	0
6078	Education and Training	8,915.00	8,400	9,500	8,400	8,400

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 435

DISTRICT COURTS

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
6079	Legal Books, Publications	73,044.78	51,554	60,000	60,000	60,000
6082	Contractual Expense	0.00	0			
6084	Judges	38,356.43	39,000	50,000	15,000	15,000
6085	Juror's Fees	308,032.00	360,000	359,000	360,000	360,000
6086	Juror's Expense	119.88	2,000	2,000	1,000	1,000
6087	Miscellaneous	0.00	0			
6100	Weapons	0.00	646			
	<i>Expenditure Total:</i>	<u>3,232,119.13</u>	<u>3,389,065</u>	<u>1,626,695</u>	<u>3,443,412</u>	<u>3,482,506</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
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Fund 100 Dept. 4351

INDIGENT DEFENSE

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	230,766.00	307,688	0	307,038	307,038
4332	Reimbursement Indigent defense	137,916.02	127,525	0	125,285	125,285
	Revenue Total:	<u>368,682.02</u>	<u>435,213</u>	<u>0</u>	<u>432,323</u>	<u>432,323</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	103,257.05	120,961	0	123,381	123,381
6003	Salaries-Employees	36,718.97	37,146	0	37,889	37,889
6006	FICA	10,504.65	12,095	0	12,337	12,337
6007	Group Health	16,800.00	18,000	0	19,800	19,800
6008	Retirement	13,463.09	14,672	0	14,966	14,966
6009	Auto Allowance	1,648.42	0			
6011	Workers Compensation	1,032.01	1,075	0	1,210	1,210
6012	Unemployment Insurance	1,100.54	1,240	0	790	790
6013	Photocopying	0.00	0			
6014	Office Supplies	0.00	1,600	0	1,600	1,600
6044	Appointed Attorneys	2,095,523.93	2,050,000	0	2,050,000	2,050,000
6045	Professional Services	163,760.87	125,000	0	155,000	155,000
6047	Mobile Phones	0.00	308	0	308	308
6048	Communications	543.39	600	0	600	600
6049	Postage	0.49	150	0	150	150
6050	Travel	0.00	1,000	0	1,000	1,000
6071	Court Costs and Transcripts	33,376.45	90,000	0	60,000	60,000
6073	Dues and Memberships	0.00	0			
6077	Data Processing	2,373.06	3,137			
6078	Education and Training	0.00	750	0	750	750
	Expenditure Total:	<u>2,480,102.92</u>	<u>2,477,734</u>	<u>0</u>	<u>2,479,781</u>	<u>2,479,781</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
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Fund 100 Dept. 4352

CRIMINAL HEARINGS OFFICER

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	31,084.00	37,595	0	29,990	29,990
4440	Court Cost	421.19	300	0	340	340
4540	Fines	8.00	0			
4600	Interest Income	7.35	0			
4705	Long/Short	-0.20	0			
Revenue Total:		<u>31,520.34</u>	<u>37,895</u>	<u>0</u>	<u>30,330</u>	<u>30,330</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0			
6002	Salaries-Assistants/Deputies	90,125.19	91,520	91,520	93,350	93,350
6003	Salaries-Employees	34,856.50	34,776	58,300	35,472	35,472
6004	Overtime	282.00	0			
6005	Extra Help	18,411.20	17,358	17,000	17,358	17,358
6006	FICA	10,651.21	10,990	12,761	11,183	11,183
6007	Group Health	16,799.76	18,000	18,000	19,800	19,800
6008	Retirement	12,012.12	11,720	15,480	11,955	11,955
6009	Auto Allowance	0.00	0			
6011	Workers Compensation	1,071.14	1,077	1,251	1,096	1,096
6012	Unemployment Insurance	1,141.98	977	1,334	716	716
6014	Office Supplies	1,700.00	1,600	1,800	1,600	1,600
6023	Cleaning Supplies	0.00	0			
6049	Postage	500.00	500	600	500	500
6050	Travel	0.00	1,500	0	1,500	1,500
6059	Bonds	100.00	200	0	200	200
6067	Equipment Maintenance	0.00	0			
6077	Data Processing	0.00	0	3,400	0	0
6078	Education and Training	0.00	0	2,000	500	500
6079	Legal Books, Publications	0.00	0	400	0	0
6082	Contractual Expense	0.00	0	900	0	0
Expenditure Total:		<u>187,651.10</u>	<u>190,218</u>	<u>224,746</u>	<u>195,230</u>	<u>195,230</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 4353

COURTHOUSE SECURITY

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	167,423.79	155,139	0	183,671	183,671
	<i>Revenue Total:</i>	<u>167,423.79</u>	<u>155,139</u>	<u>0</u>	<u>183,671</u>	<u>183,671</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	0.00	0			
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
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Fund 100 Dept. 4355

JUVENILE COURT

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	93,967.87	92,232	0	94,077	94,077
6003	Salaries-Employees	110,895.79	115,267	0	132,333	132,333
6006	FICA	15,571.19	15,865	0	17,412	17,412
6007	Group Health	22,400.00	24,750	0	33,000	33,000
6008	Retirement	19,683.22	19,134	0	21,011	21,011
6010	Uniforms	742.97	743	0	743	743
6011	Workers Compensation	3,554.58	3,627	0	3,821	3,821
6012	Unemployment Insurance	1,604.34	1,397	0	1,109	1,109
6014	Office Supplies	729.68	1,000	0	1,000	1,000
6045	Professional Services	14,142.50	12,000	0	13,000	13,000
6047	Mobile Phones	540.00	540	0	540	540
6050	Travel	0.00	3,000	0	3,000	3,000
6069	Equipment Rental	2,359.45	2,406	0	2,406	2,406
6073	Dues and Memberships	75.00	260	0	260	260
6078	Education and Training	1,225.00	900	0	900	900
6079	Legal Books, Publications	0.00	1,000	0	0	0
6082	Contractual Expense	45,000.00	45,000	0	45,000	45,000
	<i>Expenditure Total:</i>	<u>332,491.59</u>	<u>339,121</u>	<u>0</u>	<u>369,612</u>	<u>369,612</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 4357

M&O MAGISTRATE COURT

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	0.00	2,600	0	2,600	2,600
6056	Property Insurance	0.00	1,025	0	1,025	1,025
6060	Electricity	0.00	11,000	0	11,000	11,000
6062	Water	0.00	1,000	0	1,000	1,000
6063	Sewage and Garbage	0.00	1,000	0	1,000	1,000
6064	Building Maintenance	0.00	1,000	0	1,000	1,000
6067	Equipment Maintenance	0.00	1,000	0	1,000	1,000
6082	Contractual Expense	0.00	600	0	600	600
	<i>Expenditure Total:</i>	0.00	19,225	0	19,225	19,225

CAMERON COUNTY, TEXAS
GENERAL FUND
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Fund 100 Dept. 450

DISTRICT CLERK

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	95,531.39	59,190	0	2,183	2,183
4431	Service Fees	22,871.85	25,160	0	19,795	19,795
4440	Court Cost	0.00	0			
4442	Copy Reimbursement-Dist Clerk	178,086.10	175,000	0	154,473	154,473
4444	County Clerk-Records Mgmt	147,405.00	0			
4446	Dist Clerk-Judicial Recd Mgmt	32,588.78	32,400	0	33,175	33,175
4448	Dist. Clerk-Passport Revenue	33,285.15	26,712	0	36,721	36,721
4449	Research fees - District Clrk	20,908.00	29,688	0	23,800	23,800
4452	District Clerk FAX Fee	14.00	25	0	50	50
4453	Passport Picture fee-Dist Clrk	8,590.00	7,500	0	9,680	9,680
4465	Fugitive Apprehension Fee	0.00	0			
4468	Retrieval fees - Dist. Clerk	2,250.00	2,160	0	975	975
4469	Credit Card Fees	0.00	0			
4470	District Clerk	680,533.94	652,064	0	723,116	723,116
4471	Dist Clerk Info System Fees	0.00	0			
4509	Transaction Fee	16,094.00	16,986	0	11,377	11,377
4510	District Clerk	585,227.28	610,000	0	460,600	460,600
4522	J.P Precinct #2/2	0.00	0			
4540	Fines	35,562.86	36,215	0	26,975	26,975
4600	Interest Income	25,618.52	25,025	0	14,735	14,735
4602	Miscellaneous	772.00	0			
4609	TWX Reimbursement	0.00	0			
4670	Donations	0.00	0	0	1,050	1,050
Revenue Total:		<u>1,885,338.87</u>	<u>1,698,125</u>	<u>0</u>	<u>1,518,705</u>	<u>1,518,705</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	80,997.68	81,000	81,000	82,620	81,000
6002	Salaries-Assistants/Deputies	50,914.23	51,908	51,908	52,947	51,908
6003	Salaries-Employees	1,198,585.27	1,227,830	1,227,830	1,252,386	1,286,500
6004	Overtime	9,324.69	0			
6005	Extra Help	9,438.76	10,000	10,000	10,000	10,000
6006	FICA	99,605.47	104,973	104,973	107,017	107,017
6007	Group Health	240,800.00	258,000	258,000	283,800	283,800
6008	Retirement	128,685.70	126,277	126,277	128,802	128,802
6009	Auto Allowance	0.00	0			
6011	Workers Compensation	10,114.02	10,284	10,284	10,485	10,485
6012	Unemployment Insurance	10,149.08	8,774	8,774	6,445	6,445
6013	Photocopying	0.00	0			
6014	Office Supplies	42,310.54	45,310	47,000	43,000	43,000
6015	Maps, Plans	0.00	0			
6016	Gasoline	2,700.21	3,200	3,200	3,200	3,200

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 450

DISTRICT CLERK

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
6017	Butane	0.00	0			
6030	Vehicle Repairs	1,677.16	2,000	2,000	2,000	2,000
6031	Building Supplies	0.00	0			
6047	Mobile Phones	240.00	1,780	1,780	960	960
6048	Communications	40,670.65	36,000	36,000	41,000	41,000
6049	Postage	52,589.88	60,000	60,000	55,000	55,000
6050	Travel	0.00	6,075	4,500	4,500	4,500
6057	Vehicle Insurance	533.00	533	533	533	533
6058	Liability Other Insurance	6,067.61	6,100	6,100	6,100	6,100
6059	Bonds	1,242.50	1,243	1,243	1,243	1,243
6060	Electricity	0.00	0			
6067	Equipment Maintenance	0.00	500	500	500	500
6069	Equipment Rental	31,270.08	31,000	31,000	31,000	31,000
6071	Court Costs and Transcripts	491.00	0			
6073	Dues and Memberships	225.00	475	360	360	360
6077	Data Processing	234,041.89	98,000	98,000	98,000	60,822
6078	Education and Training	4,320.00	3,500	3,500	3,500	3,500
6079	Legal Books, Publications	0.00	0			
6082	Contractual Expense	4,195.80	4,908	4,908	4,944	4,944
6087	Miscellaneous	0.00	0			
6096	Equipment	0.00	25,362			
	<i>Expenditure Total:</i>	<u>2,261,190.22</u>	<u>2,205,032</u>	<u>2,179,670</u>	<u>2,230,342</u>	<u>2,224,619</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 452

JUSTICE OF THE PEACE GENE

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	0.00	3,061	0	3,061	3,061
4454	JPTEch Fee	118,617.75	110,123	0	120,123	120,123
4480	Justices of the Peace	0.00	0			
	<i>Revenue Total:</i>	<u>118,617.75</u>	<u>113,184</u>	<u>0</u>	<u>123,184</u>	<u>123,184</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	45,972.05	47,320	0	48,266	48,266
6005	Extra Help	0.00	0			
6006	FICA	3,371.71	3,620	0	3,692	3,692
6007	Group Health	5,599.92	6,000	0	6,600	6,600
6008	Retirement	4,418.65	4,391	0	4,479	4,479
6010	Uniforms	0.00	0			
6011	Workers Compensation	348.65	355	0	362	362
6012	Unemployment Insurance	371.85	322	0	237	237
6014	Office Supplies	775.96	500	0	500	500
6016	Gasoline	0.00	0			
6047	Mobile Phones	973.72	960	0	960	960
6049	Postage	735.00	0			
6050	Travel	0.00	1,200	0	1,200	1,200
6071	Court Costs and Transcripts	6,154.00	10,000	0	10,000	10,000
6073	Dues and Memberships	0.00	455	0	455	455
6077	Data Processing	54,211.67	45,000	0	45,000	45,000
6078	Education and Training	0.00	0			
	<i>Expenditure Total:</i>	<u>122,933.18</u>	<u>120,123</u>	<u>0</u>	<u>121,751</u>	<u>121,751</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 453

JUSTICE OF THE PEACE, 1

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	257,469.28	198,741	0	313,810	313,810
4440	Court Cost	11,981.25	12,783	0	13,482	13,482
4443	Copy Reimbursement-Hlth Dept	0.00	0			
4480	Justices of the Peace	4,275.70	4,562	0	3,347	3,347
4511	J.P Precinct #1	0.00	0			
4540	Fines	5,347.94	4,550	0	6,477	6,477
4552	J.P Precinct #5/2	0.00	0			
4600	Interest Income	89.90	85	0	86	86
4602	Miscellaneous	0.00	0			
<i>Revenue Total:</i>		279,164.07	220,721	0	337,202	337,202
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	46,347.77	46,348	56,348	47,275	50,983
6002	Salaries-Assistants/Deputies	0.00	0	34,263	0	0
6003	Salaries-Employees	89,818.14	93,744	102,744	95,619	95,619
6005	Extra Help	0.00	0	2,320	0	0
6006	FICA	10,475.85	11,130	13,225	11,344	11,628
6007	Group Health	22,400.00	24,000	22,400	26,400	26,400
6008	Retirement	12,932.43	13,001	13,316	13,261	13,605
6009	Auto Allowance	5,399.83	5,400	7,400	5,400	5,400
6010	Uniforms	0.00	0	1,500	0	0
6011	Workers Compensation	1,016.91	1,051	1,040	1,072	1,100
6012	Unemployment Insurance	713.60	637	738	469	469
6013	Photocopying	0.00	0			
6014	Office Supplies	2,385.05	2,404	3,500	2,650	2,650
6016	Gasoline	0.00	0			
6047	Mobile Phones	506.18	960	1,000	960	960
6048	Communications	512.89	500	1,000	500	500
6049	Postage	686.00	700	2,000	700	700
6050	Travel	0.00	1,200	5,000	1,200	1,200
6059	Bonds	177.50	178	178	178	178
6064	Building Maintenance	0.00	0			
6069	Equipment Rental	2,268.00	2,514	2,268	2,268	2,268
6073	Dues and Memberships	165.00	100	300	100	100
6076	Bank Fees	0.00	0			
6077	Data Processing	0.00	0	2,000	0	0
6078	Education and Training	850.00	600	1,000	600	600
6079	Legal Books, Publications	0.00	0	300	0	0
6082	Contractual Expense	90.00	1,536	1,001	1,536	1,536
6096	Equipment	0.00	0			
<i>Expenditure Total:</i>		196,745.15	206,003	274,841	211,532	215,896

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 454

JUSTICE OF THE PEACE, 2-1

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	371,741.62	364,085	0	395,346	395,346
4440	Court Cost	15,404.88	14,110	0	16,274	16,274
4454	JP Tech Fee	0.00	0			
4480	Justices of the Peace	33,750.20	30,360	0	32,346	32,346
4492	Constable Precinct #2	0.00	0			
4540	Fines	7,472.16	6,900	0	7,615	7,615
4552	J.P Precinct #5/2	0.00	0			
4600	Interest Income	135.18	170	0	110	110
4602	Miscellaneous	0.00	0			
<i>Revenue Total:</i>		428,504.04	415,625	0	451,691	451,691
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	46,347.77	46,348	56,081	47,275	50,983
6003	Salaries-Employees	140,337.02	149,184	177,967	152,168	152,168
6004	Overtime	6,916.26	200	220	0	0
6005	Extra Help	0.00	0			
6006	FICA	14,932.30	15,445	16,990	15,744	16,028
6007	Group Health	33,600.00	36,000	39,600	39,600	39,600
6008	Retirement	18,600.99	18,145	20,438	18,508	18,852
6009	Auto Allowance	5,399.83	5,400	5,940	5,400	5,400
6011	Workers Compensation	1,440.39	1,466	1,613	1,496	1,524
6012	Unemployment Insurance	1,165.03	1,014	1,295	746	746
6013	Photocopying	0.00	0			
6014	Office Supplies	4,396.31	3,800	6,050	3,800	3,800
6023	Cleaning Supplies	0.00	0			
6047	Mobile Phones	960.00	960	1,056	960	960
6048	Communications	1,125.35	1,100	1,430	1,100	1,100
6049	Postage	2,410.11	2,500	3,438	2,500	2,500
6050	Travel	0.00	2,700	4,422	1,200	1,200
6059	Bonds	0.00	178	0	178	178
6067	Equipment Maintenance	0.00	0	138	0	0
6069	Equipment Rental	2,892.84	2,904	4,072	2,904	2,904
6071	Court Costs and Transcripts	0.00	0			
6073	Dues and Memberships	60.00	135	149	100	100
6076	Bank Fees	67.30	140			
6077	Data Processing	0.00	0			
6078	Education and Training	1,050.00	900	990	900	900
6079	Legal Books, Publications	36.00	175	385	350	350
6082	Contractual Expense	1,101.60	1,536	1,690	1,536	1,536
6084	Judges	0.00	0			
<i>Expenditure Total:</i>		282,839.10	290,230	343,964	296,465	300,829

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 455

JUSTICE OF THE PEACE, 2-2

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	320,584.67	296,500	0	405,359	405,359
4440	Court Cost	11,818.34	10,670	0	13,511	13,511
4443	Copy Reimbursement-Hlth Dept	0.00	0			
4480	Justices of the Peace	25,580.90	28,726	0	14,750	14,750
4522	J.P Precinct #2/2	0.00	0			
4540	Fines	6,033.30	5,930	0	5,900	5,900
4552	J.P Precinct #5/2	0.00	0			
4600	Interest Income	126.10	154	0	99	99
4602	Miscellaneous	0.00	0			
4705	Long/Short	-0.85	20	0	20	20
Revenue Total:		<u>364,142.46</u>	<u>342,000</u>	<u>0</u>	<u>439,639</u>	<u>439,639</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	46,347.77	46,348	56,383	47,275	50,983
6002	Salaries-Assistants/Deputies	0.00	0			
6003	Salaries-Employees	115,906.10	121,464	133,611	123,893	123,893
6004	Overtime	3,626.88	0			
6005	Extra Help	0.00	0			
6006	FICA	12,649.77	13,251	16,813	13,507	13,791
6007	Group Health	28,000.00	30,000	33,600	33,000	33,000
6008	Retirement	15,942.61	15,573	18,580	15,884	16,229
6009	Auto Allowance	5,399.82	5,400	5,400	5,400	5,400
6011	Workers Compensation	1,225.96	1,259	1,451	1,284	1,312
6012	Unemployment Insurance	936.43	826	1,177	607	607
6013	Photocopying	0.00	0			
6014	Office Supplies	4,875.17	2,956	4,170	2,900	2,900
6016	Gasoline	0.00	0			
6047	Mobile Phones	375.18	960	960	960	960
6048	Communications	800.87	1,000	1,300	1,000	1,000
6049	Postage	2,787.78	3,009	2,618	2,500	2,500
6050	Travel	0.00	3,800	4,180	1,200	1,200
6059	Bonds	177.50	178	500	178	178
6067	Equipment Maintenance	0.00	0			
6069	Equipment Rental	2,545.03	2,753	4,722	2,753	2,753
6070	INDIRECT COST	0.00	0			
6073	Dues and Memberships	60.00	60			
6076	Bank Fees	0.00	0			
6078	Education and Training	2,090.00	750	1,485	750	750
6079	Legal Books, Publications	0.00	300	825	300	300
6082	Contractual Expense	1,101.60	1,536	1,690	1,536	1,536
6085	Juror's Fees	0.00	0			

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 455

JUSTICE OF THE PEACE, 2-2

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
	<i>Expenditure Total:</i>	244,848.47	251,423	289,465	254,927	259,292

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 456

JUSTICE OF THE PEACE, 3-1

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	120,326.36	106,740	0	189,626	189,626
4440	Court Cost	7,091.34	6,685	0	8,564	8,564
4454	JP Tech Fee	0.00	0			
4480	Justices of the Peace	8,071.87	8,200	0	8,355	8,355
4486	Sheriff Arrest Fees	0.00	0			
4540	Fines	5,855.58	5,650	0	6,623	6,623
4600	Interest Income	57.69	75	0	50	50
4602	Miscellaneous	0.00	0			
	Revenue Total:	<u>141,402.84</u>	<u>127,350</u>	<u>0</u>	<u>213,218</u>	<u>213,218</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	46,347.77	46,348	0	47,275	50,983
6003	Salaries-Employees	60,296.79	62,496	0	63,746	63,746
6004	Overtime	0.00	0			
6006	FICA	8,453.09	8,813	0	8,980	9,263
6007	Group Health	16,800.00	18,000	0	19,800	19,800
6008	Retirement	10,245.19	10,101	0	10,303	10,647
6009	Auto Allowance	5,399.82	5,400	0	5,400	5,400
6010	Uniforms	0.00	0			
6011	Workers Compensation	800.02	816	0	833	860
6012	Unemployment Insurance	482.26	425	0	312	312
6013	Photocopying	0.00	0			
6014	Office Supplies	1,460.92	2,000	0	2,000	2,000
6023	Cleaning Supplies	0.00	0			
6045	Professional Services	0.00	190			
6047	Mobile Phones	960.00	960	0	960	960
6048	Communications	2,174.36	2,200	0	2,200	2,200
6049	Postage	599.76	3,125	0	1,300	1,300
6050	Travel	0.00	1,200	0	1,200	1,200
6059	Bonds	177.50	0	0	178	178
6060	Electricity	0.00	0			
6069	Equipment Rental	1,134.00	1,300	0	1,300	1,300
6071	Court Costs and Transcripts	0.00	0			
6073	Dues and Memberships	60.00	60	0	60	60
6076	Bank Fees	112.79	0			
6077	Data Processing	0.00	0			
6078	Education and Training	450.00	450	0	450	450
6079	Legal Books, Publications	0.00	138	0	150	150
6082	Contractual Expense	1,204.50	1,536	0	1,536	1,536
6087	Miscellaneous	0.00	0			
	Expenditure Total:	<u>157,158.77</u>	<u>165,558</u>	<u>0</u>	<u>167,983</u>	<u>172,345</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 457

JUSTICE OF THE PEACE, 3-2

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	146,252.78	131,703	0	216,768	216,768
4440	Court Cost	7,338.81	6,485	0	8,560	8,560
4454	JP Tech Fee	0.00	0			
4480	Justices of the Peace	10,373.30	9,950	0	5,043	5,043
4532	J.P Precinct #3/2	0.00	0			
4540	Fines	5,322.71	4,205	0	5,770	5,770
4552	J.P Precinct #5/2	0.00	0			
4600	Interest Income	60.25	60	0	50	50
4705	Long/Short	5.30	0			
<i>Revenue Total:</i>		<u>169,353.15</u>	<u>152,403</u>	<u>0</u>	<u>236,191</u>	<u>236,191</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	46,347.77	46,348	46,348	47,275	50,983
6002	Salaries-Assistants/Deputies	0.00	0			
6003	Salaries-Employees	62,082.19	62,496	66,024	63,746	63,746
6005	Extra Help	0.00	0			
6006	FICA	8,461.53	8,813	0	8,980	9,263
6007	Group Health	16,799.76	18,000	0	19,800	19,800
6008	Retirement	10,419.58	10,101	0	10,303	10,647
6009	Auto Allowance	5,399.83	5,400	5,400	5,400	5,400
6010	Uniforms	0.00	0	600	0	0
6011	Workers Compensation	809.23	816	816	833	860
6012	Unemployment Insurance	492.08	425	0	312	312
6013	Photocopying	0.00	0			
6014	Office Supplies	1,163.70	1,550	2,000	1,500	1,500
6023	Cleaning Supplies	0.00	0			
6047	Mobile Phones	960.00	960	960	960	960
6048	Communications	2,853.55	2,900	2,900	2,900	2,900
6049	Postage	588.00	3,125	3,125	1,500	1,500
6050	Travel	0.00	1,650	2,000	2,000	2,000
6059	Bonds	177.50	178	178	178	178
6060	Electricity	0.00	0			
6069	Equipment Rental	1,134.00	1,135	1,135	1,135	1,135
6073	Dues and Memberships	60.00	100	100	100	100
6076	Bank Fees	0.00	0			
6078	Education and Training	450.00	450	450	450	450
6079	Legal Books, Publications	0.00	25	25	0	0
6082	Contractual Expense	1,204.50	1,536	1,536	1,536	1,536
6091	Building Improvements	0.00	0			
<i>Expenditure Total:</i>		<u>159,403.22</u>	<u>166,008</u>	<u>133,597</u>	<u>168,908</u>	<u>173,270</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 458

JUSTICE OF THE PEACE, #4

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	103,123.16	95,540	0	123,491	123,491
4440	Court Cost	4,914.89	4,420	0	5,340	5,340
4454	JP Tech Fee	0.00	0			
4480	Justices of the Peace	10,347.70	11,875	0	8,110	8,110
4531	J.P Precinct #3/1	0.00	0			
4540	Fines	3,489.65	3,260	0	3,310	3,310
4544	J.P Precinct #4	0.00	0			
4600	Interest Income	59.66	70	0	25	25
4602	Miscellaneous	0.00	0			
<i>Revenue Total:</i>		121,935.06	115,165	0	140,276	140,276
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	46,347.77	46,348	56,348	47,275	50,983
6003	Salaries-Employees	65,880.51	62,496	72,024	63,746	63,746
6004	Overtime	0.00	0			
6006	FICA	8,573.29	8,813	8,813	8,980	9,263
6007	Group Health	16,799.76	18,000	18,000	19,800	19,800
6008	Retirement	10,781.94	10,101	10,101	10,303	10,647
6009	Auto Allowance	5,399.83	5,400	7,400	5,400	5,400
6010	Uniforms	0.00	500	500	0	0
6011	Workers Compensation	809.23	816	816	833	860
6012	Unemployment Insurance	492.08	425	425	312	312
6013	Photocopying	0.00	0			
6014	Office Supplies	1,308.30	1,639	3,500	1,800	1,800
6016	Gasoline	0.00	0			
6047	Mobile Phones	1,491.86	960	1,000	960	960
6048	Communications	1,018.73	1,100	1,100	1,100	1,100
6049	Postage	499.80	500	2,000	500	500
6050	Travel	0.00	2,061	4,500	1,200	1,200
6059	Bonds	177.50	178	178	178	178
6060	Electricity	77.91	0			
6064	Building Maintenance	0.00	0			
6069	Equipment Rental	1,458.58	2,153	2,153	1,500	1,500
6073	Dues and Memberships	0.00	100	300	100	100
6077	Data Processing	0.00	0	2,000	0	0
6078	Education and Training	150.00	450	1,000	450	450
6079	Legal Books, Publications	0.00	100	300	100	100
6082	Contractual Expense	1,101.60	1,536	1,536	1,536	1,536
6087	Miscellaneous	0.00	0			
<i>Expenditure Total:</i>		162,368.69	163,676	193,994	166,073	170,435

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>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	223,686.32	199,760	0	247,085	247,085
4440	Court Cost	11,347.21	10,200	0	12,180	12,180
4454	JP Tech Fee	0.00	0			
4480	Justices of the Peace	16,597.90	13,590	0	15,900	15,900
4540	Fines	7,260.85	6,795	0	7,150	7,150
4551	J.P Precinct #5/1	0.00	0			
4600	Interest Income	107.42	125	0	85	85
4602	Miscellaneous	0.00	0			
	Revenue Total:	<u>258,999.70</u>	<u>230,470</u>	<u>0</u>	<u>282,400</u>	<u>282,400</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	46,347.77	46,348	60,000	47,275	50,983
6002	Salaries-Assistants/Deputies	0.00	0	38,000	0	0
6003	Salaries-Employees	123,183.21	131,142	132,720	136,464	136,464
6004	Overtime	3.94	0			
6005	Extra Help	0.00	0			
6006	FICA	12,832.92	14,133	0	14,543	14,826
6007	Group Health	27,999.60	30,000	0	33,000	33,000
6008	Retirement	16,297.60	16,471	0	16,967	17,312
6009	Auto Allowance	5,399.83	5,400	6,000	5,400	5,400
6010	Uniforms	375.40	550	600	550	550
6011	Workers Compensation	2,367.41	2,371	0	2,433	2,460
6012	Unemployment Insurance	1,027.25	892	0	664	664
6013	Photocopying	0.00	0			
6014	Office Supplies	1,939.92	2,000	3,000	2,500	2,500
6016	Gasoline	2,833.06	1,597	2,000	1,500	1,500
6019	Lubricants	0.00	0			
6030	Vehicle Repairs	996.91	1,000	1,000	1,000	1,000
6038	Small Tools and Equipment	0.00	0			
6047	Mobile Phones	960.00	960	960	960	960
6048	Communications	0.00	1,000	0	0	0
6049	Postage	987.77	1,925	3,500	2,000	2,000
6050	Travel	0.00	2,093	2,000	1,550	1,550
6057	Vehicle Insurance	0.00	400	500	442	442
6058	Liability Other Insurance	0.00	9	0	9	9
6059	Bonds	0.00	0	250	178	178
6069	Equipment Rental	735.24	810	850	810	810
6073	Dues and Memberships	0.00	100	300	100	100
6078	Education and Training	525.00	550	2,500	1,000	1,000
6079	Legal Books, Publications	0.00	100	250	100	100
6082	Contractual Expense	768.00	1,536	1,500	1,536	1,536

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>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
6087	Miscellaneous	0.00	0	350	0	0
	<i>Expenditure Total:</i>	245,580.83	261,387	256,280	270,981	275,344

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>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	262,312.82	195,703	0	277,457	277,457
4440	Court Cost	10,485.58	7,565	0	10,584	10,584
4480	Justices of the Peace	2,581.20	2,850	0	1,369	1,369
4540	Fines	5,757.73	5,290	0	5,463	5,463
4600	Interest Income	81.60	91	0	72	72
4705	Long/Short	-1.00	0			
	Revenue Total:	<u>281,217.93</u>	<u>211,499</u>	<u>0</u>	<u>294,945</u>	<u>294,945</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	46,347.77	46,348	56,348	47,275	50,983
6002	Salaries-Assistants/Deputies	0.00	0			
6003	Salaries-Employees	90,655.23	95,436	95,436	95,619	95,619
6004	Overtime	0.00	0			
6006	FICA	10,581.90	11,333	11,333	11,418	11,702
6007	Group Health	22,399.68	24,000	24,000	26,400	26,400
6008	Retirement	13,167.95	13,158	13,158	13,261	13,605
6009	Auto Allowance	5,399.83	5,400	10,000	5,400	5,400
6010	Uniforms	0.00	0			
6011	Workers Compensation	1,037.24	1,064	1,064	1,072	1,100
6012	Unemployment Insurance	735.27	649	649	469	469
6014	Office Supplies	1,486.50	1,684	2,000	2,000	2,000
6016	Gasoline	0.00	0			
6038	Small Tools and Equipment	0.00	585			
6047	Mobile Phones	1,164.73	960	960	960	960
6048	Communications	7,073.71	7,100	7,100	7,100	7,100
6049	Postage	490.00	980	3,125	980	980
6050	Travel	0.00	1,481	2,000	1,200	1,200
6059	Bonds	0.00	0	178	178	178
6069	Equipment Rental	1,676.10	1,820	1,820	1,820	1,820
6070	INDIRECT COST	0.00	0			
6073	Dues and Memberships	85.00	60	100	100	100
6076	Bank Fees	130.79	18			
6077	Data Processing	0.00	0			
6078	Education and Training	1,070.00	600	750	750	750
6079	Legal Books, Publications	0.00	42	100	100	100
6082	Contractual Expense	0.00	1,536	1,536	1,536	1,536
	Expenditure Total:	<u>203,501.70</u>	<u>214,254</u>	<u>231,657</u>	<u>217,638</u>	<u>222,002</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
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Fund 100 Dept. 461

JUSTICE OF THE PEACE, 5-2

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	91,368.09	80,131	0	157,253	157,253
4440	Court Cost	5,688.06	5,161	0	7,470	7,470
4443	Copy Reimbursement-Hlth Dept	0.00	0			
4480	Justices of the Peace	9,887.32	9,222	0	6,505	6,505
4540	Fines	3,510.46	64	0	4,042	4,042
4552	J.P Precinct #5/2	0.00	0			
4600	Interest Income	53.14	234	0	45	45
4602	Miscellaneous	0.00	250	0	250	250
Revenue Total:		<u>110,507.07</u>	<u>95,062</u>	<u>0</u>	<u>175,565</u>	<u>175,565</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	47,172.52	47,172	57,172	48,115	51,889
6002	Salaries-Assistants/Deputies	0.00	0	35,634	0	0
6003	Salaries-Employees	95,644.89	97,272	106,272	99,218	99,218
6004	Overtime	0.00	0			
6006	FICA	10,837.92	11,463	11,463	11,684	11,973
6007	Group Health	22,399.68	24,000	24,000	26,400	26,400
6008	Retirement	13,725.18	13,404	13,404	13,672	14,023
6009	Auto Allowance	5,399.83	5,400	7,400	5,400	5,400
6010	Uniforms	0.00	0			
6011	Workers Compensation	1,071.23	1,083	1,083	1,105	1,133
6012	Unemployment Insurance	765.01	661	661	486	486
6013	Photocopying	0.00	0			
6014	Office Supplies	1,308.18	3,000	4,000	3,000	3,000
6016	Gasoline	0.00	0			
6047	Mobile Phones	471.36	960	1,000	960	960
6048	Communications	0.00	500	500	0	0
6049	Postage	980.00	3,125	4,000	3,125	3,125
6050	Travel	0.00	1,000	4,500	1,000	1,000
6059	Bonds	319.50	178	178	178	178
6067	Equipment Maintenance	0.00	0			
6069	Equipment Rental	799.42	800	800	800	800
6073	Dues and Memberships	0.00	100	300	100	100
6078	Education and Training	0.00	750	1,500	750	750
6079	Legal Books, Publications	0.00	100	300	100	100
6082	Contractual Expense	1,101.60	1,536	1,536	1,536	1,536
6087	Miscellaneous	0.00	0			
Expenditure Total:		<u>201,996.32</u>	<u>212,504</u>	<u>275,703</u>	<u>217,629</u>	<u>222,071</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 464

JUSTICE OF THE PEACE 2-3

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	22,252.45	75,000	0	57,695	57,695
4440	Court Cost	1,054.06	3,750	0	2,130	2,130
4480	Justices of the Peace	5,464.80	4,223	0	16,325	16,325
4540	Fines	833.86	5,393	0	1,628	1,628
4600	Interest Income	4.04	40	0	14	14
	Revenue Total:	<u>29,609.21</u>	<u>88,406</u>	<u>0</u>	<u>77,792</u>	<u>77,792</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	34,627.49	46,348	0	47,275	47,275
6003	Salaries-Employees	80,678.41	93,744	0	95,619	95,619
6006	FICA	8,856.69	11,130	0	11,344	11,344
6007	Group Health	22,400.00	24,000	0	26,400	26,400
6008	Retirement	11,044.89	13,001	0	13,261	13,261
6009	Auto Allowance	4,034.35	5,400	0	5,400	5,400
6011	Workers Compensation	872.04	1,051	0	1,072	1,072
6012	Unemployment Insurance	652.84	637	0	469	469
6014	Office Supplies	3,318.93	3,250	0	3,000	3,000
6038	Small Tools and Equipment	2,300.03	0			
6047	Mobile Phones	713.25	960	0	960	960
6048	Communications	0.00	900	0	900	900
6049	Postage	950.00	2,375	0	1,500	1,500
6050	Travel	0.00	2,700	0	1,200	1,200
6059	Bonds	177.50	178	0	178	178
6067	Equipment Maintenance	0.00	0			
6069	Equipment Rental	1,237.80	2,603	0	2,971	2,971
6073	Dues and Memberships	60.00	0			
6076	Bank Fees	0.00	0			
6078	Education and Training	1,620.00	450	0	450	450
6082	Contractual Expense	0.00	1,536	0	1,536	1,536
	Expenditure Total:	<u>173,544.22</u>	<u>210,263</u>	<u>0</u>	<u>213,535</u>	<u>213,535</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 475

DISTRICT ATTORNEY

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4337	DA Food Stamp Prosecutions	3,920.00	2,500	0	2,500	2,500
4338	State Aid-County Attorney	48,919.93	56,000	0	39,228	39,228
4380	Financing Proceeds	0.00	0			
4460	County Attorney	110,294.46	107,493	0	77,200	77,200
4470	District Clerk	0.00	0			
4480	Justices of the Peace	335.87	50	0	410	410
4600	Interest Income	0.00	0			
	<i>Revenue Total:</i>	163,470.26	166,043	0	119,338	119,338
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	27,603.00	27,604	27,604	28,156	28,156
6002	Salaries-Assistants/Deputies	1,780,967.15	1,908,982	2,217,581	1,947,162	1,947,162
6003	Salaries-Employees	1,438,953.36	1,467,605	1,699,066	1,496,957	1,496,957
6004	Overtime	0.98	0			
6005	Extra Help	2,736.00	0			
6006	FICA	241,445.08	260,907	0	266,109	266,109
6007	Group Health	372,741.09	382,374	0	420,612	420,612
6008	Retirement	312,045.26	315,519	0	321,830	321,830
6009	Auto Allowance	5,399.83	5,400	5,400	5,400	5,400
6010	Uniforms	0.00	0			
6011	Workers Compensation	24,037.82	41,652	0	42,485	42,485
6012	Unemployment Insurance	25,727.17	23,008	0	17,096	17,096
6013	Photocopying	0.00	0			
6014	Office Supplies	26,603.13	28,488	28,000	28,000	28,000
6015	Maps, Plans	0.00	0			
6028	Camera and Police Supplies	4,987.20	5,000	6,000	5,000	5,000
6029	Demonstration	0.00	0			
6045	Professional Services	4,900.00	5,045	8,000	5,000	5,000
6046	Medical and Dental	0.00	0			
6047	Mobile Phones	759.08	459	459	1,059	1,059
6048	Communications	13,564.27	18,100	22,000	14,000	14,000
6049	Postage	4,508.62	5,000	5,000	5,000	5,000
6050	Travel	0.00	32,280	36,000	32,280	32,280
6059	Bonds	355.00	355	500	500	500
6060	Electricity	0.00	0			
6067	Equipment Maintenance	0.00	3,000	3,750	3,000	3,000
6069	Equipment Rental	13,536.47	13,436	13,686	13,686	13,686
6070	INDIRECT COST	0.00	0			
6071	Court Costs and Transcripts	5,574.28	8,000	8,000	8,000	8,000
6072	Settlements and Judgments	0.00	0			
6073	Dues and Memberships	9,036.40	9,600	9,600	9,600	9,600

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 475

DISTRICT ATTORNEY

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
6077	Data Processing	3,960.48	0			
6078	Education and Training	12,999.73	13,610	15,000	13,000	13,000
6079	Legal Books, Publications	27,500.00	26,252	26,020	27,500	27,500
6080	Board of Children	0.00	0			
6082	Contractual Expense	15,343.54	13,207	18,000	16,207	16,207
6084	Judges	0.00	0			
	<i>Expenditure Total:</i>	<u>4,375,284.94</u>	<u>4,614,883</u>	<u>4,149,666</u>	<u>4,727,639</u>	<u>4,727,639</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 491

VOTER REGISTRATION / ELEC

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	53,560.51	76,600	0	78,132	78,132
6003	Salaries-Employees	187,807.57	222,000	0	226,440	266,440
6004	Overtime	58,682.42	8,000	0	8,000	8,000
6005	Extra Help	95,671.99	275,784	0	275,784	245,000
6006	FICA	28,952.44	44,626	0	45,083	45,788
6007	Group Health	44,800.00	48,000	0	52,800	66,000
6008	Retirement	23,588.24	28,452	0	29,007	32,719
6009	Auto Allowance	0.00	0			
6011	Workers Compensation	3,052.97	4,368	0	4,413	4,482
6012	Unemployment Insurance	3,022.52	3,960	0	2,883	2,928
6013	Photocopying	0.00	0			
6014	Office Supplies	55,559.35	93,831	0	85,000	85,000
6015	Maps, Plans	0.00	0			
6016	Gasoline	3,089.04	4,000	0	4,000	4,000
6017	Butane	0.00	0			
6025	Food-Human	132.38	74	0	300	300
6026	Household Supplies	0.00	0			
6030	Vehicle Repairs	1,242.25	1,000	0	1,000	1,000
6031	Building Supplies	0.00	0			
6045	Professional Services	0.00	3,420	0	8,250	8,250
6047	Mobile Phones	30,444.40	59,230	0	29,230	29,230
6048	Communications	2,954.17	3,338	0	2,200	2,200
6049	Postage	8,903.97	65,091	0	50,000	50,000
6050	Travel	0.00	3,000	0	3,000	3,000
6054	Advertising	8,063.48	17,244	0	10,000	10,000
6055	Printing and Binding	0.00	0			
6057	Vehicle Insurance	748.00	750	0	1,200	1,200
6058	Liability Other Insurance	0.00	0			
6059	Bonds	140.00	350	0	150	150
6064	Building Maintenance	0.00	0			
6067	Equipment Maintenance	53,448.55	40,806	0	60,000	60,000
6068	Real Estate Rental	0.00	4,050	0	550	550
6069	Equipment Rental	10,600.49	2,250	0	2,500	2,500
6070	INDIRECT COST	0.00	0			
6073	Dues and Memberships	315.00	500	0	500	500
6076	Bank Fees	0.00	0			
6078	Education and Training	900.00	1,500	0	1,500	1,500
6079	Legal Books, Publications	0.00	50	0	50	50

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 491

VOTER REGISTRATION / ELEC

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
6082	Contractual Expense	23,300.00	300	0	500	500
6087	Miscellaneous	0.00	0			
6096	Equipment	0.00	33,006			
	<i>Expenditure Total:</i>	<u>698,979.74</u>	<u>1,045,586</u>	<u>0</u>	<u>982,472</u>	<u>1,009,419</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 495

COUNTY AUDITOR

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4461	Audit Fees	33,633.00	33,633	0	34,100	34,100
4600	Interest Income	0.00	0			
4958	Indirect Cost	15,018.31	12,000	0	12,000	12,000
4959	Indir.CostReimb-La Feria CEDAP	0.00	0			
<i>Revenue Total:</i>		<u>48,651.31</u>	<u>45,633</u>	<u>0</u>	<u>46,100</u>	<u>46,100</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	129,401.26	124,800	124,800	127,296	127,296
6002	Salaries-Assistants/Deputies	892,973.53	939,896	939,896	988,093	988,093
6003	Salaries-Employees	0.00	0			
6004	Overtime	2,948.18	3,000	4,500	3,000	3,000
6005	Extra Help	0.00	0			
6006	FICA	75,374.71	81,752	0	85,630	85,630
6007	Group Health	117,714.52	126,000	0	145,200	145,200
6008	Retirement	98,516.19	99,082	0	103,787	103,787
6009	Auto Allowance	0.00	0			
6011	Workers Compensation	7,698.13	8,008	0	8,388	8,388
6012	Unemployment Insurance	8,208.90	7,260	0	5,480	5,480
6013	Photocopying	0.00	0			
6014	Office Supplies	12,530.03	13,300	14,000	13,300	13,300
6016	Gasoline	573.17	1,200	1,200	1,000	1,000
6019	Lubricants	0.00	0			
6030	Vehicle Repairs	454.08	600	600	600	600
6031	Building Supplies	0.00	0			
6047	Mobile Phones	1,561.86	1,480	1,480	1,480	1,480
6048	Communications	18,315.52	20,000	20,000	20,000	20,000
6049	Postage	1,276.73	2,000	2,000	2,000	2,000
6050	Travel	0.00	10,000	12,000	10,000	10,000
6054	Advertising	9,194.65	800	0	0	0
6055	Printing and Binding	0.00	0			
6057	Vehicle Insurance	194.00	194	200	221	221
6058	Liability Other Insurance	0.00	0			
6059	Bonds	101.75	100	100	100	100
6060	Electricity	0.00	0			
6067	Equipment Maintenance	61,446.01	61,000	61,000	61,000	61,000
6069	Equipment Rental	2,294.52	3,500	3,500	3,500	3,500
6073	Dues and Memberships	2,022.00	2,500	2,500	2,500	2,500
6077	Data Processing	3,145.29	6,000	6,000	6,000	6,000
6078	Education and Training	4,235.95	4,250	4,500	7,450	7,450
6079	Legal Books, Publications	0.00	0			
<i>Expenditure Total:</i>		<u>1,450,180.98</u>	<u>1,516,722</u>	<u>1,198,276</u>	<u>1,596,025</u>	<u>1,596,025</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 4951

PURCHASING

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	118,845.44	76,336	73,400	77,863	77,863
6003	Salaries-Employees	154,404.25	199,722	199,722	203,716	203,716
6006	FICA	20,610.40	21,192	20,894	21,614	21,614
6007	Group Health	39,200.00	42,000	39,200	46,200	46,200
6008	Retirement	26,263.53	25,618	26,056	26,131	26,131
6011	Workers Compensation	2,035.40	2,070	2,048	2,112	2,112
6012	Unemployment Insurance	2,170.18	1,877	2,185	1,380	1,380
6014	Office Supplies	3,796.73	5,455	2,977	2,977	2,977
6047	Mobile Phones	1,491.86	1,416	1,476	1,416	1,416
6048	Communications	6,265.32	6,300	8,115	6,300	6,300
6049	Postage	500.13	650	450	650	650
6050	Travel	0.00	227	2,000	2,000	2,000
6054	Advertising	19,627.00	14,470	14,474	16,000	16,000
6067	Equipment Maintenance	0.00	0			
6069	Equipment Rental	2,487.02	2,505	2,580	2,505	2,505
6073	Dues and Memberships	310.00	310	310	310	310
6077	Data Processing	0.00	1,530			
6078	Education and Training	695.00	745	2,100	1,450	1,450
6096	Equipment	0.00	0			
	Expenditure Total:	<u>398,702.26</u>	<u>402,423</u>	<u>397,987</u>	<u>412,624</u>	<u>412,624</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 496

MOTOR VEHICLE INSPECTION

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4204	Inspections	122,320.00	134,640	0	61,000	61,000
4403	Certificates of Title	0.00	0			
	<i>Revenue Total:</i>	<u>122,320.00</u>	<u>134,640</u>	<u>0</u>	<u>61,000</u>	<u>61,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	36,296.39	35,540	35,540	36,247	36,247
6005	Extra Help	0.00	0			
6006	FICA	2,557.75	2,719	2,718	2,773	2,773
6007	Group Health	5,600.00	6,000	6,000	6,600	6,600
6008	Retirement	3,488.76	3,281	3,507	3,347	3,347
6011	Workers Compensation	1,314.81	1,298	1,304	1,324	1,324
6012	Unemployment Insurance	286.53	240	284	177	177
6016	Gasoline	0.00	8,400	8,400	7,681	7,681
6030	Vehicle Repairs	500.00	500	500	500	500
6047	Mobile Phones	727.09	1,000	1,000	1,000	1,000
6048	Communications	0.00	0			
6057	Vehicle Insurance	0.00	1,351	1,351	1,351	1,351
6058	Liability Other Insurance	0.00	9	0	0	0
6069	Equipment Rental	0.00	3,000	3,000	0	0
6096	Equipment	8,342.01	0	500	0	0
6195	Safety Supplies	542.87	500	0	0	0
	<i>Expenditure Total:</i>	<u>59,656.21</u>	<u>63,838</u>	<u>64,104</u>	<u>61,000</u>	<u>61,000</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 497

COUNTY TREASURER

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4228	Jury fee reimbursements	0.00	0			
	<i>Revenue Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	60,731.28	63,757	73,757	65,032	65,032
6002	Salaries-Assistants/Deputies	47,177.36	47,559	49,559	48,510	48,510
6003	Salaries-Employees	60,635.93	62,112	64,612	63,355	63,355
6004	Overtime	0.00	0			
6006	FICA	12,262.17	13,267	0	13,533	13,533
6007	Group Health	22,400.00	24,000	0	26,400	26,400
6008	Retirement	16,196.93	16,094	0	16,416	16,416
6009	Auto Allowance	0.00	0			
6011	Workers Compensation	1,268.37	1,301	0	1,327	1,327
6012	Unemployment Insurance	866.51	746	0	548	548
6013	Photocopying	0.00	0			
6014	Office Supplies	4,191.08	6,977	8,000	8,000	8,000
6038	Small Tools and Equipment	1,365.83	0			
6047	Mobile Phones	960.00	960	960	960	960
6048	Communications	3,195.81	3,300	3,300	3,300	3,300
6049	Postage	8,111.47	8,000	8,000	8,200	8,200
6050	Travel	0.00	3,400	5,000	2,400	2,400
6059	Bonds	5,004.00	615	615	615	615
6064	Building Maintenance	0.00	0			
6067	Equipment Maintenance	668.00	1,100	1,200	1,200	1,200
6069	Equipment Rental	2,686.06	2,969	2,969	2,973	2,973
6073	Dues and Memberships	170.00	450	500	450	450
6077	Data Processing	0.00	2,578	450	0	0
6078	Education and Training	605.00	1,000	900	900	900
6079	Legal Books, Publications	250.28	323	300	300	300
6082	Contractual Expense	2,514.30	1,536	3,754	1,536	1,536
6096	Equipment	0.00	0			
	<i>Expenditure Total:</i>	<u>251,260.38</u>	<u>262,044</u>	<u>223,876</u>	<u>265,955</u>	<u>265,955</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 499

TAX ASSESSOR-COLLECTOR

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4150	Vehicle Inventory Tax Surplus	35,568.35	51,120	0	38,500	38,500
4154	Beer, Wine, Liquor Commissions	8,282.25	9,550	0	9,550	9,550
4201	Beer Licenses (net)	20,448.75	33,000	0	31,500	31,500
4202	Liquor Licenses (net)	102,685.50	86,449	0	78,736	78,736
4209	Gaming licenses	22,161.25	26,500	0	20,100	20,100
4340	Tax Commissions-AdValorem	2,049,209.76	2,085,000	0	2,150,000	2,150,000
4344	Automobile Registration Fees	0.00	0			
4369	Rental TxDot lease	0.00	0	0	16,500	16,500
4381	Insurance Proceeds	0.00	9,539			
4403	Certificates of Title	409,380.00	441,725	0	470,230	470,230
4404	Tax Certificates	4,530.00	6,550	0	6,510	6,510
4430	Fee Revenue	0.00	0			
4450	Tax Assessor/Collector-Auto	738,832.55	793,940	0	856,462	856,462
4451	Tolls - Entrance Fees	0.00	0			
4600	Interest Income	16,253.94	30,000	0	12,177	12,177
4601	Vending Machine Commissions	0.00	0			
4602	Miscellaneous	18,188.74	10,500	0	10,500	10,500
4609	TWX Reimbursement	3,104.00	3,446	0	3,446	3,446
4640	Sale of Surplus	0.00	0			
4705	Long/Short	12,196.93	2,500	0	6,150	6,150
Revenue Total:		<u>3,440,842.02</u>	<u>3,589,819</u>	<u>0</u>	<u>3,710,361</u>	<u>3,710,361</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	86,228.05	86,230	86,230	87,955	87,955
6002	Salaries-Assistants/Deputies	154,748.04	161,233	161,233	164,458	164,458
6003	Salaries-Employees	1,732,404.85	1,797,952	1,797,113	1,833,064	1,833,064
6004	Overtime	63.00	0			
6005	Extra Help	29,002.80	25,000	25,000	25,000	25,000
6006	FICA	148,651.80	158,456	156,410	161,584	161,584
6007	Group Health	373,128.00	399,780	402,000	439,758	439,758
6008	Retirement	189,726.68	189,737	189,736	193,531	193,531
6009	Auto Allowance	0.00	0			
6011	Workers Compensation	15,154.71	17,960	16,682	18,315	18,315
6012	Unemployment Insurance	15,466.31	13,487	16,356	9,910	9,910
6013	Photocopying	0.00	0			
6014	Office Supplies	62,904.18	60,950	64,000	64,000	64,000
6015	Maps, Plans	0.00	0			
6016	Gasoline	5,470.19	8,800	5,800	3,000	3,000
6017	Butane	0.00	0			
6030	Vehicle Repairs	1,460.91	12,539	3,000	3,000	3,000
6031	Building Supplies	0.00	0			

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 499

TAX ASSESSOR-COLLECTOR

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
6047	Mobile Phones	4,018.28	3,900	3,900	3,900	3,900
6048	Communications	39,223.35	52,000	52,000	40,000	40,000
6049	Postage	101,704.59	93,700	93,700	102,000	102,000
6050	Travel	0.00	8,000	8,000	8,000	8,000
6054	Advertising	20,099.05	21,000	21,000	21,000	21,000
6055	Printing and Binding	0.00	0			
6057	Vehicle Insurance	2,337.00	1,571	1,571	2,000	2,000
6058	Liability Other Insurance	0.00	0			
6059	Bonds	0.00	701	701	701	701
6064	Building Maintenance	4,392.00	1,050			
6065	Bridge Repair	0.00	0			
6067	Equipment Maintenance	8,485.96	19,141	19,141	19,000	19,000
6068	Real Estate Rental	0.00	0			
6069	Equipment Rental	32,200.77	34,750	34,750	34,750	34,750
6070	INDIRECT COST	0.00	0			
6073	Dues and Memberships	1,255.00	1,763	1,763	1,763	1,763
6074	Credit Services	0.00	0			
6076	Bank Fees	478.41	2,000	3,000	3,000	3,000
6077	Data Processing	42,516.57	46,210	40,500	40,500	40,500
6078	Education and Training	1,780.00	3,046	3,046	3,046	3,046
6079	Legal Books, Publications	0.00	0			
6082	Contractual Expense	19,326.26	29,480	29,480	11,000	13,824
6087	Miscellaneous	0.00	0			
	Expenditure Total:	<u>3,092,226.76</u>	<u>3,250,437</u>	<u>3,236,112</u>	<u>3,294,235</u>	<u>3,297,059</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 4997

VIT

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4150	Vehicle Inventory Tax Surplus	56,452.23	147,855	145,236	145,236	145,236
	<i>Revenue Total:</i>	<u>56,452.23</u>	<u>147,855</u>	<u>145,236</u>	<u>145,236</u>	<u>145,236</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	6,988.22	7,000	7,000	7,000	7,000
6003	Salaries-Employees	12,207.49	46,986	46,986	46,986	46,986
6004	Overtime	0.00	0			
6005	Extra Help	23,727.60	20,000	20,000	20,000	20,000
6006	FICA	3,211.27	5,698	4,130	4,130	4,130
6007	Group Health	5,600.00	6,000	6,000	6,000	6,000
6008	Retirement	1,845.41	5,056	5,010	5,010	5,010
6009	Auto Allowance	0.00	0			
6011	Workers Compensation	543.96	1,522	592	592	592
6012	Unemployment Insurance	341.33	507	432	432	432
6014	Office Supplies	1,986.95	2,000	2,000	2,000	2,000
6016	Gasoline	0.00	4,896	4,896	4,896	4,896
6048	Communications	0.00	500	500	500	500
6049	Postage	0.00	3,330	3,330	3,330	3,330
6050	Travel	0.00	1,500	1,500	1,500	1,500
6054	Advertising	0.00	1,600	1,600	1,600	1,600
6069	Equipment Rental	0.00	2,000	2,000	2,000	2,000
6073	Dues and Memberships	0.00	500	500	500	500
6077	Data Processing	0.00	5,500	5,500	5,500	5,500
6078	Education and Training	0.00	2,000	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>	<u>56,452.23</u>	<u>147,855</u>	<u>145,236</u>	<u>145,236</u>	<u>145,236</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 5011

M&O VETERANS OFFICE

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	2,509.40	2,600	1,600	2,600	2,600
6056	Property Insurance	211.43	1,000	1,000	415	415
6057	Vehicle Insurance	0.00	0			
6060	Electricity	637.61	11,000	11,000	3,000	3,000
6062	Water	85.32	1,000	1,000	500	500
6063	Sewage and Garbage	586.48	1,000	1,000	1,000	1,000
6064	Building Maintenance	755.02	1,000	1,000	1,000	1,000
6067	Equipment Maintenance	660.00	1,000	1,000	1,000	1,000
6082	Contractual Expense	375.84	600	600	600	600
	<i>Expenditure Total:</i>	<u>5,821.10</u>	<u>19,200</u>	<u>18,200</u>	<u>10,115</u>	<u>10,115</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 5012

M&O ELECTIONS BLDG

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	0.00	0			
6014	Office Supplies	2,338.01	2,600	2,000	2,600	2,600
6056	Property Insurance	416.61	1,000	1,000	1,215	1,215
6057	Vehicle Insurance	0.00	0			
6060	Electricity	1,908.52	11,000	11,000	9,000	9,000
6062	Water	89.90	1,000	1,000	600	600
6063	Sewage and Garbage	384.24	1,000	1,000	1,000	1,000
6064	Building Maintenance	781.14	1,000	1,000	1,000	1,000
6067	Equipment Maintenance	0.00	1,000	1,000	1,000	1,000
6082	Contractual Expense	484.64	600	600	600	600
	<i>Expenditure Total:</i>	<u>6,403.06</u>	<u>19,200</u>	<u>18,600</u>	<u>17,015</u>	<u>17,015</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 5015

M&O LEVEE ST. ANNEX

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	0.00	0	69,866	56,540	56,540
6006	FICA	0.00	0	5,000	4,325	4,325
6007	Group Health	0.00	0	18,000	16,500	16,500
6008	Retirement	0.00	0	6,000	5,247	5,247
6010	Uniforms	0.00	0	1,000	1,000	1,000
6011	Workers Compensation	0.00	0	3,000	2,754	2,754
6012	Unemployment Insurance	0.00	0	400	277	277
6014	Office Supplies	0.00	0	5,000	5,000	5,000
6056	Property Insurance	0.00	0	14,500	14,500	14,500
6060	Electricity	0.00	0	80,000	80,000	80,000
6062	Water	0.00	0	10,000	10,000	10,000
6063	Sewage and Garbage	0.00	0	3,500	3,500	3,500
6064	Building Maintenance	0.00	0	25,000	25,000	25,000
6067	Equipment Maintenance	0.00	0	20,000	20,000	20,000
6082	Contractual Expense	0.00	0	20,000	20,000	20,000
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>0</u>	<u>281,266</u>	<u>264,643</u>	<u>264,643</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 5016

M&O ANIMAL SHELTER

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	0.00	0	0	1,000	1,000
6017	Butane	0.00	0	0	5,000	5,000
6024	Animal Feed	0.00	0	0	12,000	12,000
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	7,000	7,000
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>37,000</u>	<u>37,000</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 502

M&O CAMERON PARK LAW ENFO

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	138.90	500	500	500	500
6023	Cleaning Supplies	0.00	0			
6056	Property Insurance	441.66	550	550	310	310
6057	Vehicle Insurance	0.00	0			
6060	Electricity	0.00	500	500	500	500
6062	Water	169.20	500	500	500	500
6063	Sewage and Garbage	146.90	500	500	500	500
6064	Building Maintenance	335.02	2,500	2,500	2,500	2,500
6065	Bridge Repair	0.00	0			
6067	Equipment Maintenance	1,877.89	1,900	1,900	1,900	1,900
6069	Equipment Rental	0.00	0			
6082	Contractual Expense	692.27	1,750	1,750	1,750	1,750
6087	Miscellaneous	0.00	0			
6195	Safety Supplies	0.00	650	650	50	50
	Expenditure Total:	<u>3,801.84</u>	<u>9,350</u>	<u>9,350</u>	<u>8,510</u>	<u>8,510</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 503

M&O LOS FRESNOS BUILDING

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4614	Land Rental	20,460.00	22,320	0	22,320	22,320
	<i>Revenue Total:</i>	<u>20,460.00</u>	<u>22,320</u>	<u>0</u>	<u>22,320</u>	<u>22,320</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	0.00	0			
6005	Extra Help	8,161.22	11,793	11,793	11,793	11,793
6006	FICA	624.39	902	902	902	902
6007	Group Health	0.00	0			
6010	Uniforms	92.31	300	300	300	300
6011	Workers Compensation	397.46	574	574	574	574
6012	Unemployment Insurance	65.26	80	80	58	58
6013	Photocopying	0.00	0			
6014	Office Supplies	3,721.41	4,500	2,500	2,500	2,500
6021	Agriculture	0.00	0			
6048	Communications	1,111.20	2,000	0	2,000	2,000
6055	Printing and Binding	0.00	0			
6056	Property Insurance	6,818.07	8,100	8,100	4,800	4,800
6057	Vehicle Insurance	0.00	0			
6060	Electricity	13,217.57	20,000	20,000	14,000	14,000
6061	Natural Gas	0.00	0			
6062	Water	1,538.04	1,600	1,600	1,900	1,900
6063	Sewage and Garbage	1,099.91	1,300	1,300	1,300	1,300
6064	Building Maintenance	1,808.69	4,000	4,000	4,000	4,000
6065	Bridge Repair	0.00	0			
6067	Equipment Maintenance	1,745.13	4,000	3,700	4,000	4,000
6069	Equipment Rental	0.00	0			
6082	Contractual Expense	1,035.95	1,080	0	1,080	1,080
6087	Miscellaneous	0.00	0			
	<i>Expenditure Total:</i>	<u>41,436.61</u>	<u>60,229</u>	<u>54,849</u>	<u>49,207</u>	<u>49,207</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 504

M&O RIO HONDO ANNEX

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	7,457.50	8,657	8,657	8,657	8,657
6006	FICA	570.56	662	662	662	662
6010	Uniforms	0.00	0			
6011	Workers Compensation	363.19	422	0	422	422
6012	Unemployment Insurance	59.66	59	59	42	42
6014	Office Supplies	2,173.54	2,600	1,000	1,000	1,000
6022	Drugs Medicine	0.00	0			
6056	Property Insurance	705.91	900	900	500	500
6057	Vehicle Insurance	0.00	0			
6060	Electricity	5,871.28	9,000	9,000	6,000	6,000
6061	Natural Gas	0.00	0			
6062	Water	407.90	1,000	1,000	1,000	1,000
6063	Sewage and Garbage	702.09	1,000	1,000	1,000	1,000
6064	Building Maintenance	999.56	1,000	1,000	1,000	1,000
6065	Bridge Repair	0.00	0			
6067	Equipment Maintenance	707.76	2,400	2,400	2,400	2,400
6068	Real Estate Rental	0.00	0			
6069	Equipment Rental	0.00	600	600	0	0
6082	Contractual Expense	276.00	276	276	276	276
6195	Safety Supplies	0.00	0			
	<i>Expenditure Total:</i>	20,294.95	28,576	26,554	22,959	22,959

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 505

M&O PORT ISABEL ANNEX

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	889.52	1,000	1,000	1,000	1,000
6023	Cleaning Supplies	0.00	0			
6048	Communications	9,128.50	2,000	2,000	2,000	2,000
6056	Property Insurance	3,648.84	4,500	4,500	2,600	2,600
6057	Vehicle Insurance	0.00	0			
6060	Electricity	11,686.79	16,000	16,000	12,000	12,000
6061	Natural Gas	0.00	0			
6062	Water	1,510.41	3,500	3,500	2,100	2,100
6063	Sewage and Garbage	2,737.91	3,000	3,000	3,000	3,000
6064	Building Maintenance	1,057.21	3,000	3,000	2,000	2,000
6065	Bridge Repair	0.00	0			
6067	Equipment Maintenance	4,305.19	1,500	1,500	1,500	1,500
6068	Real Estate Rental	0.00	0			
6082	Contractual Expense	1,969.69	3,500	3,500	3,500	3,500
6087	Miscellaneous	0.00	0			
	<i>Expenditure Total:</i>	36,934.06	38,000	38,000	29,700	29,700

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 507

M&O BROWNSVILLE HEALTH CL

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	22,073.59	22,129	22,129	22,572	22,572
6004	Overtime	0.00	0			
6006	FICA	1,618.75	1,693	1,693	1,727	1,727
6007	Group Health	5,599.92	6,000	6,000	6,600	6,600
6008	Retirement	2,122.85	2,054	2,054	2,095	2,095
6009	Auto Allowance	0.00	0			
6010	Uniforms	157.82	300	300	300	300
6011	Workers Compensation	1,084.85	1,078	1,078	1,099	1,099
6012	Unemployment Insurance	178.17	150	150	111	111
6013	Photocopying	0.00	0			
6014	Office Supplies	5,853.21	6,800	4,000	4,000	4,000
6015	Maps, Plans	0.00	0			
6056	Property Insurance	5,186.79	4,600	4,600	4,600	4,600
6057	Vehicle Insurance	0.00	0			
6060	Electricity	46,405.66	42,000	42,000	42,000	42,000
6061	Natural Gas	0.00	0			
6062	Water	1,590.24	1,785	1,785	1,785	1,785
6063	Sewage and Garbage	4,165.69	4,800	4,800	4,800	4,800
6064	Building Maintenance	3,945.70	18,973	18,973	4,000	4,000
6065	Bridge Repair	0.00	0			
6067	Equipment Maintenance	1,279.06	4,000	4,000	4,000	4,000
6069	Equipment Rental	0.00	0			
6082	Contractual Expense	3,499.47	3,500	3,500	3,500	3,500
6087	Miscellaneous	0.00	0			
	<i>Expenditure Total:</i>	<u>104,761.77</u>	<u>119,862</u>	<u>117,062</u>	<u>103,189</u>	<u>103,189</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 508

M&O FATHER O'BRIEN HLTH C

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	23,708.65	23,236	23,236	23,701	23,701
6004	Overtime	0.00	0			
6006	FICA	1,789.02	1,778	1,778	1,813	1,813
6007	Group Health	5,599.92	6,000	6,000	6,600	6,600
6008	Retirement	2,279.68	2,156	2,156	2,199	2,199
6009	Auto Allowance	0.00	0			
6011	Workers Compensation	1,136.80	1,132	1,132	1,154	1,154
6012	Unemployment Insurance	186.52	158	158	116	116
6014	Office Supplies	0.00	2,000	2,000	2,000	2,000
6056	Property Insurance	2,623.24	3,200	3,200	1,900	1,900
6057	Vehicle Insurance	0.00	0			
6060	Electricity	14,350.32	17,000	17,000	14,900	14,900
6061	Natural Gas	0.00	0			
6062	Water	1,413.59	1,700	1,700	1,800	1,800
6063	Sewage and Garbage	2,558.94	2,900	2,900	2,900	2,900
6064	Building Maintenance	1,573.72	2,000	2,000	2,000	2,000
6065	Bridge Repair	0.00	0			
6067	Equipment Maintenance	3,236.12	5,000	3,000	3,000	3,000
6068	Real Estate Rental	0.00	0	4,500	0	0
6082	Contractual Expense	339.25	2,500	0	2,500	2,500
6087	Miscellaneous	0.00	0			
	<i>Expenditure Total:</i>	60,795.77	70,760	70,760	66,583	66,583

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 510

M&O DANCY BUILDING

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	66,753.76	66,375	66,375	67,703	67,703
6004	Overtime	0.00	0			
6006	FICA	5,041.94	5,078	5,078	5,179	5,179
6007	Group Health	16,799.76	18,000	18,000	19,800	19,800
6008	Retirement	6,419.06	6,160	6,160	6,283	6,283
6010	Uniforms	0.00	0			
6011	Workers Compensation	3,250.10	3,232	3,232	3,297	3,297
6012	Unemployment Insurance	533.84	451	451	332	332
6014	Office Supplies	5,233.00	3,500	5,000	5,000	5,000
6016	Gasoline	0.00	0			
6018	Diesel Fuel	0.00	2,000	2,000	2,000	2,000
6056	Property Insurance	45,758.83	51,500	51,500	30,000	30,000
6057	Vehicle Insurance	0.00	0			
6060	Electricity	137,108.71	142,000	142,000	126,000	126,000
6061	Natural Gas	0.00	0			
6062	Water	9,131.28	10,000	10,000	3,500	3,500
6063	Sewage and Garbage	4,632.93	3,500	3,500	3,500	3,500
6064	Building Maintenance	21,719.41	24,500	24,500	25,000	25,000
6067	Equipment Maintenance	35,488.53	60,000	55,000	55,000	55,000
6068	Real Estate Rental	0.00	0			
6082	Contractual Expense	720.00	5,720	10,720	10,720	10,720
6087	Miscellaneous	0.00	0			
6195	Safety Supplies	0.00	500	500	0	0
	<i>Expenditure Total:</i>	358,591.15	402,516	404,016	363,314	363,314

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 5111

M&O SANTA ROSA TECHNOLOGY

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	5,481.82	10,120	10,120	10,120	10,120
6006	FICA	419.43	774	774	774	774
6011	Workers Compensation	267.02	493	493	493	493
6012	Unemployment Insurance	43.78	69	69	50	50
6014	Office Supplies	807.17	5,500	1,500	5,500	5,500
6030	Vehicle Repairs	0.00	0			
6048	Communications	1,258.02	1,400	1,400	1,400	1,400
6056	Property Insurance	3,905.74	4,700	4,700	2,800	2,800
6057	Vehicle Insurance	0.00	0			
6060	Electricity	7,536.04	10,000	10,000	10,000	10,000
6061	Natural Gas	0.00	0			
6062	Water	1,712.14	2,000	2,000	2,400	2,400
6063	Sewage and Garbage	2,450.93	2,000	2,000	2,000	2,000
6064	Building Maintenance	2,195.80	3,000	3,000	3,000	3,000
6067	Equipment Maintenance	2,006.25	3,000	3,000	3,000	3,000
6069	Equipment Rental	0.00	0			
6082	Contractual Expense	958.73	1,000	1,000	1,000	1,000
6087	Miscellaneous	0.00	0			
	<i>Expenditure Total:</i>	<u>29,042.87</u>	<u>44,056</u>	<u>40,056</u>	<u>42,537</u>	<u>42,537</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 512

JAIL/DETENTION CENTERS

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4223	Reimburse - Salaries	121,907.38	136,375	0	136,375	136,375
4224	Reimburse - Equipment useage	0.00	0			
4424	Jail-State, Other	59,906.00	64,992	0	47,778	47,778
4425	Jail-Federal	6,202,630.21	6,798,125	0	5,920,650	5,920,650
4602	Miscellaneous	0.00	0			
4604	Prisoner Transport	46,470.40	44,250	0	36,800	36,800
4611	Pay Phones Commissions	695,191.81	650,000	0	525,000	525,000
4665	Reimbursement Inmate damages	0.00	500	0	500	500
	Revenue Total:	<u>7,126,105.80</u>	<u>7,694,242</u>	<u>0</u>	<u>6,667,103</u>	<u>6,667,103</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	201,942.36	174,894	0	178,391	178,391
6003	Salaries-Employees	8,753,267.95	9,085,225	0	9,409,203	9,409,203
6004	Overtime	387,207.17	423,000	0	423,000	423,000
6005	Extra Help	5,912.00	0			
6006	FICA	696,809.88	740,759	0	765,810	765,810
6007	Group Health	1,775,200.00	1,902,000	0	2,125,200	2,125,200
6008	Retirement	897,991.24	898,593	0	928,983	928,983
6009	Auto Allowance	0.00	0			
6010	Uniforms	64,943.34	65,000	0	65,000	65,000
6011	Workers Compensation	321,620.43	306,910	0	314,943	314,943
6012	Unemployment Insurance	73,127.27	65,845	0	49,052	49,052
6013	Photocopying	0.00	0			
6014	Office Supplies	70,333.11	84,999	0	88,000	88,000
6016	Gasoline	38,480.88	51,700	0	30,000	30,000
6017	Butane	0.00	0			
6018	Diesel Fuel	1,160.97	3,767	0	3,767	3,767
6019	Lubricants	0.00	0			
6025	Food-Human	1,513,484.78	1,650,000	0	1,650,000	1,650,000
6026	Household Supplies	223,546.37	243,197	0	225,000	225,000
6027	Clothing	7,741.92	12,191	0	55,000	55,000
6028	Camera and Police Supplies	16,863.42	16,273	0	16,000	16,000
6030	Vehicle Repairs	17,586.41	21,000	0	16,000	16,000
6031	Building Supplies	0.00	0			
6038	Small Tools and Equipment	10,882.10	10,000	0	10,000	10,000
6045	Professional Services	0.00	0			
6046	Medical and Dental	8,593.50	15,490	0	12,000	12,000
6047	Mobile Phones	4,002.64	4,800	0	4,800	4,800
6048	Communications	10,686.79	8,600	0	11,000	11,000
6049	Postage	3,869.33	7,230	0	5,000	5,000
6050	Travel	0.00	1,100	0	1,000	1,000

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 512

JAIL/DETENTION CENTERS

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
6057	Vehicle Insurance	8,332.00	8,332	0	8,000	8,000
6058	Liability Other Insurance	0.00	0			
6059	Bonds	0.00	71			
6067	Equipment Maintenance	6,653.41	10,000	0	14,000	14,000
6068	Real Estate Rental	0.00	0			
6069	Equipment Rental	21,457.43	26,592	0	24,292	24,292
6071	Court Costs and Transcripts	0.00	0			
6073	Dues and Memberships	70.00	500	0	500	500
6077	Data Processing	12,506.30	0			
6078	Education and Training	5,061.00	6,610	0	6,000	6,000
6079	Legal Books, Publications	0.00	0			
6082	Contractual Expense	8,205.96	7,000	0	8,300	8,300
6083	Vacancy Savings	0.00	0			
6096	Equipment	114,421.88	25,105			
6098	Debt Interest	0.00	0			
6100	Weapons	0.00	2,000			
6195	Safety Supplies	999.40	1,000	0	1,000	1,000
6196	Safety Equipment	0.00	0			
	<i>Expenditure Total:</i>	<u>15,282,961.24</u>	<u>15,879,784</u>	<u>0</u>	<u>16,449,241</u>	<u>16,449,241</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 5121

M & O JAIL

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	168,625.24	169,596	0	172,987	172,987
6004	Overtime	1,517.49	0			
6005	Extra Help	0.00	0			
6006	FICA	12,737.91	12,974	0	13,233	13,233
6007	Group Health	33,599.52	36,000	0	39,600	39,600
6008	Retirement	16,360.50	15,739	0	16,053	16,053
6009	Auto Allowance	0.00	0			
6010	Uniforms	1,472.65	1,500	0	1,500	1,500
6011	Workers Compensation	6,813.39	8,259	0	8,424	8,424
6012	Unemployment Insurance	1,365.59	1,153	0	848	848
6013	Photocopying	0.00	0			
6014	Office Supplies	1,636.98	0	0	3,400	3,400
6015	Maps, Plans	0.00	0			
6056	Property Insurance	133,885.61	130,000	0	91,500	91,500
6057	Vehicle Insurance	0.00	0			
6060	Electricity	503,655.28	480,000	0	500,000	500,000
6061	Natural Gas	74,069.71	77,000	0	77,000	77,000
6062	Water	321,938.49	326,000	0	340,000	340,000
6063	Sewage and Garbage	334,672.19	320,000	0	320,000	320,000
6064	Building Maintenance	233,844.85	223,400	0	200,000	200,000
6065	Bridge Repair	0.00	0			
6067	Equipment Maintenance	134,048.07	168,000	0	168,000	168,000
6068	Real Estate Rental	0.00	0			
6082	Contractual Expense	0.00	2,000	0	2,000	2,000
6195	Safety Supplies	0.00	400	0	400	400
6196	Safety Equipment	0.00	500	0	500	500
	<i>Expenditure Total:</i>	1,980,243.47	1,972,521	0	1,955,445	1,955,445

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 513

M&O HARLINGEN BUILDING

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	16,146.40	22,433	22,433	22,882	22,882
6004	Overtime	77.47	0			
6005	Extra Help	5,857.05	0			
6006	FICA	1,667.19	1,716	1,716	1,750	1,750
6007	Group Health	5,600.00	6,000	6,000	6,600	6,600
6008	Retirement	1,557.64	2,082	2,082	2,123	2,123
6009	Auto Allowance	0.00	0			
6010	Uniforms	245.14	400	400	400	400
6011	Workers Compensation	1,083.62	1,092	1,092	1,114	1,114
6012	Unemployment Insurance	177.97	153	153	112	112
6014	Office Supplies	377.43	1,500	5,500	5,500	5,500
6021	Agriculture	0.00	0			
6056	Property Insurance	11,173.80	14,000	14,000	7,800	7,800
6057	Vehicle Insurance	0.00	0			
6060	Electricity	48,948.55	53,500	55,000	55,000	55,000
6061	Natural Gas	0.00	0			
6062	Water	811.53	2,800	2,800	1,000	1,000
6063	Sewage and Garbage	2,188.10	2,500	2,500	2,500	2,500
6064	Building Maintenance	2,485.17	3,300	2,800	2,800	2,800
6065	Bridge Repair	0.00	0			
6067	Equipment Maintenance	1,979.76	4,000	4,000	4,000	4,000
6069	Equipment Rental	0.00	0			
6082	Contractual Expense	308.04	2,960	1,960	1,960	1,960
6084	Judges	0.00	0			
6195	Safety Supplies	0.00	650	650	650	650
	<i>Expenditure Total:</i>	<u>100,684.86</u>	<u>119,086</u>	<u>123,086</u>	<u>116,191</u>	<u>116,191</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 514

M&O COURTHOUSE

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	1,141.15	55,796	55,796	56,912	56,912
6003	Salaries-Employees	587,214.70	625,354	625,354	638,922	638,922
6004	Overtime	4,000.29	0			
6005	Extra Help	4,807.00	0			
6006	FICA	44,169.96	52,108	52,108	53,231	53,231
6007	Group Health	134,400.00	144,000	144,000	158,400	158,400
6008	Retirement	56,908.44	63,211	63,211	64,573	64,573
6009	Auto Allowance	0.00	0			
6010	Uniforms	7,269.66	7,500	7,500	7,500	7,500
6011	Workers Compensation	26,317.05	28,695	28,695	29,320	29,320
6012	Unemployment Insurance	4,809.05	4,632	4,632	3,410	3,410
6013	Photocopying	0.00	0			
6014	Office Supplies	19,049.58	21,500	21,500	21,500	21,500
6015	Maps, Plans	0.00	0			
6016	Gasoline	19,488.98	25,000	25,000	19,000	19,000
6017	Butane	0.00	0			
6018	Diesel Fuel	2,844.91	4,000	4,000	4,000	4,000
6019	Lubricants	0.00	0			
6022	Drugs Medicine	0.00	150	150	150	150
6030	Vehicle Repairs	4,691.55	14,000	14,000	10,000	10,000
6031	Building Supplies	0.00	0			
6046	Medical and Dental	0.00	1,500	1,500	1,500	1,500
6047	Mobile Phones	8,482.30	9,000	9,000	9,000	9,000
6048	Communications	6,092.35	6,200	6,200	6,200	6,200
6049	Postage	41.54	200	200	200	200
6050	Travel	0.00	1,100	1,100	1,100	1,100
6056	Property Insurance	91,975.57	95,000	95,000	63,400	63,400
6057	Vehicle Insurance	3,469.00	3,469	3,469	3,650	3,650
6058	Liability Other Insurance	0.00	0			
6060	Electricity	354,055.02	360,000	360,000	360,000	360,000
6061	Natural Gas	0.00	0			
6062	Water	23,493.64	36,000	36,000	42,000	42,000
6063	Sewage and Garbage	45,691.09	75,000	75,000	75,000	75,000
6064	Building Maintenance	44,938.67	53,800	53,800	55,000	55,000
6065	Bridge Repair	0.00	0			
6067	Equipment Maintenance	68,477.76	78,287	49,687	48,800	48,800
6068	Real Estate Rental	0.00	0			
6069	Equipment Rental	4,358.33	4,200	4,200	4,200	4,200

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 514

M&O COURTHOUSE

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
6070	INDIRECT COST	0.00	0			
6077	Data Processing	0.00	3,718			
6078	Education and Training	0.00	540	540	300	300
6082	Contractual Expense	6,891.00	12,500	41,100	41,100	41,100
6083	Vacancy Savings	0.00	0			
6096	Equipment	64,371.29	29,488			
6187	Hurricane Expenses	0.00	0			
	<i>Expenditure Total:</i>	<u>1,639,449.88</u>	<u>1,815,948</u>	<u>1,782,742</u>	<u>1,778,368</u>	<u>1,778,368</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 515

M&O SAN BENITO ANNEX

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4614	Land Rental	0.00	0	0	36,000	36,000
	<i>Revenue Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>36,000</u>	<u>36,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	45,931.07	46,983	46,983	47,923	47,923
6004	Overtime	0.00	0			
6006	FICA	3,275.24	3,594	3,594	3,666	3,666
6007	Group Health	11,199.84	12,000	12,000	13,200	13,200
6008	Retirement	4,417.49	4,360	4,360	4,447	4,447
6009	Auto Allowance	0.00	0			
6010	Uniforms	979.92	1,900	1,400	1,400	1,400
6011	Workers Compensation	2,297.60	2,288	2,288	2,334	2,334
6012	Unemployment Insurance	377.22	319	319	235	235
6014	Office Supplies	6,803.57	8,000	8,000	8,000	8,000
6016	Gasoline	0.00	0			
6048	Communications	1,356.00	1,400	1,400	1,400	1,400
6056	Property Insurance	46,990.31	47,000	47,000	32,800	32,800
6057	Vehicle Insurance	0.00	0			
6060	Electricity	96,164.90	100,000	100,000	100,000	100,000
6062	Water	4,191.41	8,900	8,900	5,000	5,000
6063	Sewage and Garbage	17,320.67	20,000	20,000	20,000	20,000
6064	Building Maintenance	14,451.41	16,500	17,000	17,000	17,000
6067	Equipment Maintenance	16,842.60	25,000	26,000	25,000	25,000
6069	Equipment Rental	0.00	0			
6082	Contractual Expense	1,920.82	5,900	4,900	5,900	5,900
6087	Miscellaneous	0.00	0			
	<i>Expenditure Total:</i>	<u>274,520.07</u>	<u>304,144</u>	<u>304,144</u>	<u>288,305</u>	<u>288,305</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 516

M&O RECORDS WAREHOUSE

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	808.36	1,000	1,000	1,000	1,000
6023	Cleaning Supplies	0.00	0			
6056	Property Insurance	3,800.00	3,200	3,200	1,000	1,000
6057	Vehicle Insurance	0.00	0			
6060	Electricity	23,940.34	23,000	24,000	22,000	22,000
6061	Natural Gas	0.00	0			
6062	Water	707.58	900	900	900	900
6063	Sewage and Garbage	1,995.28	2,000	2,000	2,000	2,000
6064	Building Maintenance	2,538.21	2,500	2,000	2,000	2,000
6066	Other Structures	0.00	0			
6067	Equipment Maintenance	2,835.44	3,500	4,000	4,000	4,000
6069	Equipment Rental	2,501.00	1,000	1,000	1,000	1,000
6082	Contractual Expense	468.70	3,325	2,325	2,325	2,325
6087	Miscellaneous	0.00	0			
	<i>Expenditure Total:</i>	<u>39,594.91</u>	<u>40,425</u>	<u>40,425</u>	<u>36,225</u>	<u>36,225</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 517

M&O HARLINGEN HEALTH BLDG

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	23,616.98	23,922	23,922	24,400	24,400
6006	FICA	1,651.20	1,830	1,830	1,867	1,867
6007	Group Health	5,599.92	6,000	6,000	6,600	6,600
6008	Retirement	2,271.12	2,220	2,220	2,264	2,264
6010	Uniforms	281.30	300	300	300	300
6011	Workers Compensation	1,168.89	1,165	1,165	1,188	1,188
6012	Unemployment Insurance	191.99	163	163	120	120
6014	Office Supplies	39.95	1,500	3,000	3,000	3,000
6023	Cleaning Supplies	0.00	0			
6056	Property Insurance	3,000.00	2,600	2,600	1,500	1,500
6057	Vehicle Insurance	0.00	0			
6060	Electricity	17,942.41	20,000	20,000	18,000	18,000
6061	Natural Gas	0.00	0			
6062	Water	373.59	400	400	400	400
6063	Sewage and Garbage	2,189.93	2,100	2,100	2,100	2,100
6064	Building Maintenance	2,017.50	3,000	3,000	3,000	3,000
6065	Bridge Repair	0.00	0			
6067	Equipment Maintenance	0.00	4,000	4,000	4,000	4,000
6068	Real Estate Rental	1.00	1	0	1	1
6069	Equipment Rental	0.00	0			
6082	Contractual Expense	171.00	750	750	750	750
6087	Miscellaneous	0.00	0			
	Expenditure Total:	<u>60,516.78</u>	<u>69,951</u>	<u>71,450</u>	<u>69,490</u>	<u>69,490</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 518

JAIL - INFIRMARY

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4602	Miscellaneous	22,065.28	16,500	0	16,500	16,500
	<i>Revenue Total:</i>	<u>22,065.28</u>	<u>16,500</u>	<u>0</u>	<u>16,500</u>	<u>16,500</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	78,640.57	80,741	0	82,356	82,356
6003	Salaries-Employees	1,373,513.34	1,463,852	0	1,493,129	1,493,129
6004	Overtime	5,280.83	20,000	0	20,000	20,000
6005	Extra Help	0.00	0			
6006	FICA	107,970.50	119,691	0	122,055	122,055
6007	Group Health	241,153.16	258,000	0	283,800	283,800
6008	Retirement	140,081.92	145,194	0	148,061	148,061
6009	Auto Allowance	0.00	0			
6011	Workers Compensation	4,437.24	4,745	0	4,838	4,838
6012	Unemployment Insurance	11,698.26	10,639	0	7,818	7,818
6013	Photocopying	0.00	0			
6014	Office Supplies	8,949.91	9,000	0	9,000	9,000
6016	Gasoline	0.00	0			
6022	Drugs Medicine	43,354.87	15,970	0	50,000	50,000
6025	Food-Human	0.00	0			
6045	Professional Services	73,481.16	81,900	0	81,900	81,900
6046	Medical and Dental	0.00	4,700	0	5,000	5,000
6047	Mobile Phones	1,497.82	1,680	0	1,680	1,680
6048	Communications	3,232.74	3,500	0	3,500	3,500
6049	Postage	0.00	150	0	0	0
6050	Travel	0.00	1,300	0	1,200	1,200
6054	Advertising	0.00	800	0	0	0
6067	Equipment Maintenance	0.00	1,250	0	1,250	1,250
6069	Equipment Rental	5,655.96	6,312	0	6,312	6,312
6073	Dues and Memberships	0.00	200	0	200	200
6077	Data Processing	10,070.50	12,000	0	12,000	12,000
6078	Education and Training	0.00	1,265	0	965	965
6082	Contractual Expense	200,000.00	200,000	0	200,000	200,000
6096	Equipment	0.00	0			
6101	Physicians/Non-Emergency	107,482.97	117,000	0	117,000	117,000
6102	Prescriptions	397,046.88	530,000	0	480,000	480,000
6103	Hospital-In Patient	19,666.74	13,930	0	20,000	20,000
6104	Hospital-Out Patient	8,632.17	30,000	0	30,000	30,000
6105	Laboratory Xray	48,103.95	70,000	0	70,000	70,000
6108	Emergency-Physician	0.00	10,000	0	20,000	20,000
	<i>Expenditure Total:</i>	<u>2,889,951.49</u>	<u>3,213,819</u>	<u>0</u>	<u>3,272,064</u>	<u>3,272,064</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 520

M&O DARRELL B. HESTER BUI

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	22,671.18	22,597	22,597	23,049	23,049
6004	Overtime	0.00	0			
6006	FICA	1,734.43	1,729	1,729	1,763	1,763
6007	Group Health	5,599.92	6,000	6,000	6,600	6,600
6008	Retirement	2,180.15	2,097	2,097	2,139	2,139
6009	Auto Allowance	0.00	0			
6011	Workers Compensation	1,106.78	1,100	1,100	1,122	1,122
6012	Unemployment Insurance	181.82	154	154	113	113
6014	Office Supplies	1,146.61	3,500	4,500	4,500	4,500
6018	Diesel Fuel	0.00	100	100	100	100
6022	Drugs Medicine	0.00	146	146	146	146
6056	Property Insurance	26,773.26	18,000	18,000	14,300	14,300
6057	Vehicle Insurance	0.00	0			
6060	Electricity	91,624.09	100,000	100,000	92,000	92,000
6061	Natural Gas	5,088.42	4,500	4,500	4,500	4,500
6062	Water	8,857.76	10,000	10,000	10,000	10,000
6063	Sewage and Garbage	19,966.25	16,500	16,500	21,000	21,000
6064	Building Maintenance	11,088.93	23,000	23,000	20,000	20,000
6065	Bridge Repair	0.00	0			
6067	Equipment Maintenance	36,952.98	35,000	30,000	30,000	30,000
6069	Equipment Rental	0.00	0			
6082	Contractual Expense	990.98	15,600	20,600	20,600	20,600
6087	Miscellaneous	0.00	0			
6096	Equipment	0.00	6,325			
	Expenditure Total:	<u>235,963.56</u>	<u>266,348</u>	<u>261,023</u>	<u>251,932</u>	<u>251,932</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 521

M&O 35 ORANGE ST.

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	23,779.19	23,327	23,327	23,794	23,794
6004	Overtime	0.00	0			
6006	FICA	1,766.27	1,785	1,785	1,820	1,820
6007	Group Health	5,600.00	6,000	6,000	6,600	6,600
6008	Retirement	2,286.36	2,165	2,165	2,208	2,208
6009	Auto Allowance	0.00	0			
6010	Uniforms	342.73	360	360	360	360
6011	Workers Compensation	1,140.97	1,136	1,136	1,159	1,159
6012	Unemployment Insurance	187.30	159	159	117	117
6013	Photocopying	0.00	0			
6014	Office Supplies	0.00	3,000	2,400	2,400	2,400
6056	Property Insurance	1,349.15	1,200	1,200	1,200	1,200
6057	Vehicle Insurance	0.00	0			
6060	Electricity	3,473.95	3,600	3,600	2,600	2,600
6061	Natural Gas	0.00	0			
6062	Water	943.59	900	900	1,000	1,000
6063	Sewage and Garbage	3,339.23	3,000	3,000	3,300	3,300
6064	Building Maintenance	3,338.53	6,000	6,000	6,000	6,000
6065	Bridge Repair	0.00	0			
6067	Equipment Maintenance	1,911.95	2,500	4,500	4,000	4,000
6069	Equipment Rental	0.00	0			
6082	Contractual Expense	2,100.00	3,600	1,600	1,600	1,600
6087	Miscellaneous	0.00	0			
	Expenditure Total:	<u>51,559.22</u>	<u>58,732</u>	<u>58,132</u>	<u>58,158</u>	<u>58,158</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 522

M & O LA FERIA BUILDING

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	26,804.64	27,219	27,219	27,763	27,763
6004	Overtime	0.00	0			
6006	FICA	2,050.45	2,082	2,082	2,124	2,124
6007	Group Health	5,599.92	6,000	6,000	6,600	6,600
6008	Retirement	2,577.23	2,526	2,526	2,576	2,576
6009	Auto Allowance	0.00	0			
6011	Workers Compensation	1,323.43	1,326	1,326	1,352	1,352
6012	Unemployment Insurance	217.33	185	185	136	136
6014	Office Supplies	0.00	1,500	2,300	2,300	2,300
6056	Property Insurance	1,958.80	2,400	2,400	1,400	1,400
6057	Vehicle Insurance	0.00	0			
6060	Electricity	12,839.69	10,800	10,800	11,500	11,500
6062	Water	2,477.05	3,000	3,000	1,800	1,800
6063	Sewage and Garbage	1,710.46	1,900	1,900	1,900	1,900
6064	Building Maintenance	2,727.29	3,000	3,000	3,000	3,000
6065	Bridge Repair	0.00	0			
6067	Equipment Maintenance	2,034.69	2,400	3,400	3,400	3,400
6069	Equipment Rental	0.00	0			
6082	Contractual Expense	657.31	3,300	2,300	2,300	2,300
6087	Miscellaneous	0.00	0			
	Expenditure Total:	<u>62,978.29</u>	<u>67,638</u>	<u>68,438</u>	<u>68,151</u>	<u>68,151</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 524

M & O ARROYO CITY FIRE ST

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6056	Property Insurance	982.05	1,200	1,200	700	700
6057	Vehicle Insurance	0.00	0			
6060	Electricity	2,468.28	3,500	3,500	3,500	3,500
6062	Water	1,116.52	1,300	1,300	1,300	1,300
6063	Sewage and Garbage	459.33	1,100	1,100	600	600
6064	Building Maintenance	631.61	1,000	900	1,000	1,000
6066	Other Structures	0.00	0			
6067	Equipment Maintenance	334.97	500	500	500	500
6069	Equipment Rental	0.00	0			
6082	Contractual Expense	1,074.98	400	500	400	400
6091	Building Improvements	0.00	0			
	<i>Expenditure Total:</i>	<u>7,067.74</u>	<u>9,000</u>	<u>9,000</u>	<u>8,000</u>	<u>8,000</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 551

CONSTABLE PRECINCT #1

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	2,311.71	1,581	0	3,514	3,514
4431	Service Fees	6,852.09	7,218	0	8,570	8,570
4491	Constable Precinct #1	1,400.00	1,710	0	1,710	1,710
4494	Constable Precinct #4	0.00	0			
Revenue Total:		<u>10,563.80</u>	<u>10,509</u>	<u>0</u>	<u>13,794</u>	<u>13,794</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	46,363.69	50,983	50,983	52,003	52,003
6002	Salaries-Assistants/Deputies	0.00	0			
6003	Salaries-Employees	152,710.93	162,056	270,906	166,656	170,076
6004	Overtime	7.56	0			
6005	Extra Help	0.00	0			
6006	FICA	14,899.75	16,371	24,429	16,801	17,062
6007	Group Health	33,600.00	36,000	54,000	39,600	39,600
6008	Retirement	19,117.77	19,686	29,461	20,208	20,525
6009	Auto Allowance	0.00	0			
6010	Uniforms	1,675.85	2,200	3,500	2,200	2,200
6011	Workers Compensation	6,672.12	7,187	7,187	7,381	7,407
6012	Unemployment Insurance	1,214.46	1,096	1,938	812	829
6013	Photocopying	0.00	0			
6014	Office Supplies	1,509.56	1,600	2,000	1,800	1,800
6015	Maps, Plans	0.00	0			
6016	Gasoline	15,925.19	20,000	25,000	13,000	13,000
6019	Lubricants	0.00	0			
6028	Camera and Police Supplies	1,760.39	1,800	1,800	1,600	1,600
6030	Vehicle Repairs	5,201.45	6,000	8,000	6,000	6,000
6034	Pipe and Plumbing	0.00	0			
6038	Small Tools and Equipment	648.18	0	1,500	0	0
6044	Appointed Attorneys	0.00	0			
6047	Mobile Phones	717.59	1,400	1,400	800	800
6048	Communications	514.23	600	1,500	600	600
6049	Postage	185.27	300	350	300	300
6050	Travel	0.00	1,750	1,750	1,750	1,750
6057	Vehicle Insurance	10,380.00	10,380	10,380	6,000	6,000
6058	Liability Other Insurance	0.00	184	184	0	0
6059	Bonds	0.00	178	200	178	178
6067	Equipment Maintenance	370.00	1,100	2,000	1,100	1,100
6068	Real Estate Rental	1,200.00	1,500	2,000	1,500	1,500
6069	Equipment Rental	2,268.00	2,300	2,300	2,300	2,300
6070	INDIRECT COST	0.00	0			
6073	Dues and Memberships	425.00	500	500	500	500

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 551

CONSTABLE PRECINCT #1

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
6077	Data Processing	0.00	2,237	2,500	948	948
6078	Education and Training	525.00	600	600	600	600
6079	Legal Books, Publications	0.00	100	200	100	100
6082	Contractual Expense	0.00	60	0	0	0
	<i>Expenditure Total:</i>	<u>317,891.99</u>	<u>348,168</u>	<u>506,568</u>	<u>344,737</u>	<u>348,778</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 552

CONSTABLE PRECINCT #2

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4431	Service Fees	113,830.13	118,500	0	153,835	153,835
4492	Constable Precinct #2	15,307.64	61,677	0	11,887	11,887
4493	Constable Precinct #3	0.00	0			
	Revenue Total:	<u>129,137.77</u>	<u>180,177</u>	<u>0</u>	<u>165,722</u>	<u>165,722</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	46,363.69	50,983	56,966	52,003	52,003
6002	Salaries-Assistants/Deputies	0.00	0	259,310	0	0
6003	Salaries-Employees	196,772.35	235,737	259,310	238,766	238,766
6004	Overtime	0.00	0			
6006	FICA	18,202.10	22,008	22,008	22,473	22,473
6007	Group Health	39,200.00	48,000	48,000	52,800	52,800
6008	Retirement	23,369.09	26,513	26,513	27,078	27,078
6009	Auto Allowance	0.00	0			
6010	Uniforms	3,366.56	3,650	4,500	3,850	3,850
6011	Workers Compensation	8,273.25	9,789	9,716	9,998	9,998
6012	Unemployment Insurance	1,577.42	1,596	1,596	1,175	1,175
6013	Photocopying	0.00	0			
6014	Office Supplies	2,752.38	2,300	3,000	2,500	2,500
6016	Gasoline	22,957.54	24,543	30,000	18,000	18,000
6018	Diesel Fuel	0.00	0			
6028	Camera and Police Supplies	4,831.39	10,611	4,000	2,300	2,300
6030	Vehicle Repairs	8,943.28	10,000	10,000	10,000	10,000
6038	Small Tools and Equipment	6,213.44	0	1,000	0	0
6045	Professional Services	0.00	0			
6047	Mobile Phones	960.00	960	960	960	960
6048	Communications	987.33	1,100	1,100	1,100	1,100
6049	Postage	2,161.10	1,500	2,000	2,000	2,000
6050	Travel	0.00	2,100	2,500	2,100	2,100
6057	Vehicle Insurance	5,127.00	5,127	5,127	5,400	5,400
6058	Liability Other Insurance	0.00	140	140	0	0
6059	Bonds	71.00	17	178	178	178
6064	Building Maintenance	0.00	0			
6067	Equipment Maintenance	510.46	800	2,000	1,000	1,000
6068	Real Estate Rental	0.00	0			
6069	Equipment Rental	2,000.66	3,133	3,313	3,228	3,228
6073	Dues and Memberships	0.00	60	60	0	0
6077	Data Processing	934.36	948	2,148	948	2,064
6078	Education and Training	1,149.00	2,374	2,300	1,300	1,300
6079	Legal Books, Publications	145.68	0	120	0	0
6082	Contractual Expense	333.60	186	723	0	0

CAMERON COUNTY, TEXAS
GENERAL FUND
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Fund 100 Dept. 552

CONSTABLE PRECINCT #2

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
6096	Equipment	61,509.80	26,014			
6100	Weapons	429.00	1,155	1,220	0	0
6108	Emergency-Physician	0.00	0			
	<i>Expenditure Total:</i>	<u>459,141.48</u>	<u>491,345</u>	<u>759,808</u>	<u>459,157</u>	<u>460,273</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 5521

PCT 2 SECURITY

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4431	Service Fees	1,800.00	1,500	0	150	150
	<i>Revenue Total:</i>	<u>1,800.00</u>	<u>1,500</u>	<u>0</u>	<u>150</u>	<u>150</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	484,803.28	502,053	552,258	513,060	513,060
6004	Overtime	0.00	0			
6006	FICA	36,456.95	38,407	38,407	39,249	39,249
6007	Group Health	78,400.00	84,000	84,000	92,400	92,400
6008	Retirement	46,585.30	46,151	46,151	47,172	47,172
6010	Uniforms	7,026.43	7,700	8,000	7,700	7,700
6011	Workers Compensation	17,661.11	18,251	18,251	18,655	18,655
6012	Unemployment Insurance	3,847.88	3,382	3,382	2,491	2,491
6014	Office Supplies	498.68	1,000	1,500	1,500	1,500
6028	Camera and Police Supplies	1,992.23	2,294	4,000	2,000	2,000
6038	Small Tools and Equipment	3,159.52	2,306	3,000	500	500
6050	Travel	0.00	2,500	2,500	2,500	2,500
6067	Equipment Maintenance	1,609.68	3,500	4,000	2,500	2,500
6069	Equipment Rental	0.00	984			
6078	Education and Training	2,200.00	2,200	3,200	2,200	2,200
6082	Contractual Expense	0.00	4,094	5,078	0	0
6100	Weapons	0.00	0	1,220	0	0
	<i>Expenditure Total:</i>	<u>684,241.06</u>	<u>718,822</u>	<u>774,947</u>	<u>731,927</u>	<u>731,927</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 553

CONSTABLE PRECINCT #3

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	777.77	559	0	3,770	3,770
4431	Service Fees	75,389.64	64,832	0	96,500	96,500
4493	Constable Precinct #3	1,315.00	1,763	0	2,615	2,615
4496	Constable Precinct #6	0.00	0			
Revenue Total:		<u>77,482.41</u>	<u>67,154</u>	<u>0</u>	<u>102,885</u>	<u>102,885</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	47,807.79	50,983	50,983	52,003	52,003
6002	Salaries-Assistants/Deputies	0.00	0	347,490	0	0
6003	Salaries-Employees	338,517.43	347,490	0	354,343	356,241
6004	Overtime	138.94	0			
6005	Extra Help	0.00	0			
6006	FICA	28,357.57	30,557	0	31,159	31,304
6007	Group Health	61,972.64	66,000	0	72,600	72,600
6008	Retirement	37,154.14	36,533	0	37,263	37,440
6009	Auto Allowance	0.00	0			
6010	Uniforms	4,944.18	5,500	5,500	5,500	5,500
6011	Workers Compensation	13,508.22	13,806	0	14,082	14,096
6012	Unemployment Insurance	3,013.18	2,330	0	1,713	1,722
6013	Photocopying	0.00	0			
6014	Office Supplies	2,272.11	2,500	2,500	2,500	2,500
6015	Maps, Plans	0.00	0			
6016	Gasoline	26,628.96	35,000	40,000	21,000	21,000
6019	Lubricants	0.00	0			
6028	Camera and Police Supplies	16,367.14	2,400	5,000	2,400	2,400
6030	Vehicle Repairs	12,155.63	16,500	17,000	16,500	16,500
6031	Building Supplies	0.00	0			
6038	Small Tools and Equipment	0.00	21,121			
6047	Mobile Phones	348.00	500	4,300	1,500	1,500
6048	Communications	4,097.74	4,300	5,000	4,300	4,300
6049	Postage	200.00	250	250	250	250
6050	Travel	0.00	3,500	3,500	3,500	3,500
6057	Vehicle Insurance	4,068.00	4,068	0	9,600	9,600
6058	Liability Other Insurance	0.00	0			
6059	Bonds	135.00	356	0	178	178
6067	Equipment Maintenance	50.00	1,100	1,500	1,100	1,100
6069	Equipment Rental	1,449.63	1,500	0	1,500	1,500
6073	Dues and Memberships	0.00	2,100	1,500	1,500	1,500
6077	Data Processing	0.00	0	2,000	0	0
6078	Education and Training	0.00	2,000	3,000	2,000	2,000
6096	Equipment	25,111.00	52,029	7,000	0	0

CAMERON COUNTY, TEXAS
GENERAL FUND
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Fund 100 Dept. 553

CONSTABLE PRECINCT #3

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
6100	Weapons	0.00	0			
	<i>Expenditure Total:</i>	628,297.30	702,424	496,523	636,491	638,734

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 554

CONSTABLE PRECINCT #4

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	131,838.74	149,700	0	68,000	68,000
4431	Service Fees	17,142.27	16,735	0	19,973	19,973
4492	Constable Precinct #2	0.00	0			
4494	Constable Precinct #4	6,795.20	7,250	0	10,372	10,372
4640	Sale of Surplus	0.00	0			
	Revenue Total:	<u>155,776.21</u>	<u>173,685</u>	<u>0</u>	<u>98,345</u>	<u>98,345</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	46,363.69	50,983	50,983	52,003	52,003
6002	Salaries-Assistants/Deputies	0.00	0			
6003	Salaries-Employees	234,089.18	272,752	273,752	278,152	280,049
6004	Overtime	0.00	0	10,000	0	0
6006	FICA	20,847.01	24,766	24,766	25,257	30,564
6007	Group Health	44,891.19	54,000	54,000	59,400	59,400
6008	Retirement	26,956.62	29,792	30,000	30,388	30,388
6009	Auto Allowance	0.00	0			
6010	Uniforms	3,231.93	4,280	5,000	4,400	4,400
6011	Workers Compensation	9,655.68	11,140	14,000	11,363	11,377
6012	Unemployment Insurance	1,825.94	1,836	3,000	1,350	1,359
6013	Photocopying	0.00	0			
6014	Office Supplies	1,234.23	1,500	1,500	1,500	1,500
6015	Maps, Plans	0.00	0			
6016	Gasoline	38,985.72	34,400	40,000	36,000	36,000
6017	Butane	0.00	0			
6028	Camera and Police Supplies	2,950.29	5,004	3,000	2,100	2,100
6029	Demonstration	0.00	0			
6030	Vehicle Repairs	10,499.99	11,500	15,000	11,500	11,500
6033	Contingencies	0.00	0			
6038	Small Tools and Equipment	11,056.55	4,949			
6040	Audit and Accounting	0.00	0			
6047	Mobile Phones	1,193.43	1,225	3,500	1,225	1,225
6048	Communications	142.72	200	1,000	350	350
6049	Postage	10.46	100	100	100	100
6050	Travel	0.00	0	5,000	2,450	2,450
6057	Vehicle Insurance	9,283.00	9,283	6,000	6,000	6,000
6058	Liability Other Insurance	0.00	87	100	0	0
6059	Bonds	0.00	142	200	178	178
6067	Equipment Maintenance	1,969.00	780	2,000	1,000	1,000
6069	Equipment Rental	2,028.00	2,100	2,200	2,100	2,100
6070	INDIRECT COST	0.00	0			
6077	Data Processing	948.00	948	1,500	948	948

CAMERON COUNTY, TEXAS
GENERAL FUND
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Fund 100 Dept. 554

CONSTABLE PRECINCT #4

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
6078	Education and Training	900.00	1,178	3,000	1,500	1,500
6079	Legal Books, Publications	0.00	0			
6082	Contractual Expense	0.00	0	100	0	0
6096	Equipment	25,111.00	52,029	7,500	0	0
6100	Weapons	0.00	4,118	0	0	0
	<i>Expenditure Total:</i>	<u>494,173.63</u>	<u>579,094</u>	<u>557,201</u>	<u>529,264</u>	<u>536,491</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 5541

MENTAL HEALTH TRANSPORT

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	231,499.22	276,665	0	294,930	294,930
	<i>Revenue Total:</i>	<u>231,499.22</u>	<u>276,665</u>	<u>0</u>	<u>294,930</u>	<u>294,930</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0			
6003	Salaries-Employees	151,531.80	184,508	0	188,177	188,177
6004	Overtime	20,059.37	18,000	20,000	18,000	18,000
6006	FICA	13,016.15	15,492	0	14,396	14,396
6007	Group Health	24,967.00	30,000	0	33,000	33,000
6008	Retirement	16,493.71	18,765	0	17,357	17,357
6009	Auto Allowance	0.00	0			
6010	Uniforms	322.00	0	3,500	2,200	2,200
6011	Workers Compensation	6,110.36	7,390	0	6,864	6,864
6012	Unemployment Insurance	1,363.28	1,369	0	916	916
6014	Office Supplies	0.00	0			
6016	Gasoline	8,505.11	13,000	25,000	5,500	5,500
6028	Camera and Police Supplies	1,048.11	2,200	5,000	1,950	1,950
6030	Vehicle Repairs	3,563.06	4,500	7,000	4,500	4,500
6038	Small Tools and Equipment	0.00	0			
6047	Mobile Phones	0.00	1,950	0	0	0
6050	Travel	0.00	500	1,000	500	500
6057	Vehicle Insurance	0.00	570	0	570	570
6067	Equipment Maintenance	0.00	0	500	0	0
	<i>Expenditure Total:</i>	<u>246,979.95</u>	<u>298,244</u>	<u>62,000</u>	<u>293,930</u>	<u>293,930</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 555

CONSTABLE PCT #5

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	95,315.90	108,076	0	48,033	48,033
4431	Service Fees	189,102.67	155,000	0	209,200	209,200
4492	Constable Precinct #2	0.00	0			
4495	Constable Precinct #5	6,868.00	7,932	0	7,530	7,530
4496	Constable Precinct #6	0.00	0			
	Revenue Total:	<u>291,286.57</u>	<u>271,008</u>	<u>0</u>	<u>264,763</u>	<u>264,763</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	46,363.69	50,983	0	52,003	52,003
6002	Salaries-Assistants/Deputies	0.00	0			
6003	Salaries-Employees	351,357.94	397,149	0	406,097	412,937
6004	Overtime	0.00	0			
6006	FICA	29,564.10	34,282	0	35,045	35,568
6007	Group Health	67,200.00	78,000	0	85,800	85,800
6008	Retirement	38,213.28	41,331	0	42,256	42,890
6009	Auto Allowance	0.00	0			
6010	Uniforms	4,914.75	6,050	6,500	6,050	6,050
6011	Workers Compensation	13,221.68	15,148	0	15,490	15,542
6012	Unemployment Insurance	2,758.20	2,682	0	1,976	2,010
6013	Photocopying	0.00	0			
6014	Office Supplies	1,583.69	2,000	2,200	2,000	2,000
6016	Gasoline	36,996.02	49,000	50,000	33,000	33,000
6017	Butane	0.00	0			
6028	Camera and Police Supplies	11,287.48	6,852	4,000	3,300	3,300
6030	Vehicle Repairs	15,468.37	19,000	21,000	19,000	19,000
6034	Pipe and Plumbing	0.00	0			
6038	Small Tools and Equipment	0.00	1,239			
6047	Mobile Phones	1,270.30	1,800	2,000	1,800	1,800
6048	Communications	4,354.86	5,000	5,000	5,000	5,000
6049	Postage	546.35	700	1,000	700	700
6050	Travel	0.00	2,688	3,500	3,500	3,500
6057	Vehicle Insurance	5,987.00	5,987	0	8,700	8,700
6058	Liability Other Insurance	0.00	0			
6059	Bonds	0.00	178	500	178	178
6067	Equipment Maintenance	1,042.04	1,394	7,000	1,300	1,300
6068	Real Estate Rental	0.00	0			
6069	Equipment Rental	802.08	900	1,200	900	900
6070	INDIRECT COST	0.00	0			
6077	Data Processing	836.02	1,863	4,000	1,051	1,051
6078	Education and Training	0.00	2,200	3,500	2,200	2,200
6079	Legal Books, Publications	85.28	100	500	100	100

CAMERON COUNTY, TEXAS
GENERAL FUND
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Fund 100 Dept. 555

CONSTABLE PCT #5

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
6080	Board of Children	0.00	0			
6096	Equipment	7,226.18	26,014			
6100	Weapons	357.00	1,220	4,000	0	0
6101	Physicians/Non-Emergency	0.00	0			
	<i>Expenditure Total:</i>	<u>641,436.31</u>	<u>753,761</u>	<u>115,900</u>	<u>727,446</u>	<u>735,529</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 560

SHERIFF

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4420	Sheriff Fees	350,848.88	325,000	0	285,150	285,150
4421	Sheriff's Training Officer Fee	0.00	0			
4486	Sheriff Arrest Fees	11,505.03	9,050	0	15,500	15,500
4487	Arrest Fines-Local Solid Waste	0.00	0			
4602	Miscellaneous	8,971.29	8,500	0	5,130	5,130
4603	Transfer from Education Res	0.00	0			
	Revenue Total:	<u>371,325.20</u>	<u>342,550</u>	<u>0</u>	<u>305,780</u>	<u>305,780</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	96,231.16	105,820	105,820	107,936	107,936
6002	Salaries-Assistants/Deputies	134,031.82	146,093	146,093	148,832	148,832
6003	Salaries-Employees	3,698,677.99	3,630,785	3,798,035	3,774,180	3,774,180
6004	Overtime	40,189.46	35,000	35,000	35,000	35,000
6005	Extra Help	0.00	0			
6006	FICA	295,547.48	299,777	312,572	311,118	311,118
6007	Group Health	594,874.33	636,000	666,000	712,800	712,800
6008	Retirement	381,925.87	359,186	374,706	372,932	372,932
6009	Auto Allowance	0.00	0			
6010	Uniforms	28,315.51	32,557	40,000	40,000	40,000
6011	Workers Compensation	120,693.18	126,697	132,835	131,796	131,796
6012	Unemployment Insurance	29,722.83	25,600	19,267	19,163	19,163
6013	Photocopying	0.00	0			
6014	Office Supplies	34,669.78	48,900	45,000	45,000	45,000
6015	Maps, Plans	0.00	0			
6016	Gasoline	253,638.92	293,471	450,000	260,000	260,000
6017	Butane	0.00	0			
6018	Diesel Fuel	3,409.71	6,000	6,000	6,000	6,000
6019	Lubricants	0.00	0			
6022	Drugs Medicine	0.00	860	300	300	300
6028	Camera and Police Supplies	48,479.19	38,268	30,000	30,000	30,000
6029	Demonstration	0.00	0			
6030	Vehicle Repairs	148,512.37	225,000	160,000	190,000	190,000
6031	Building Supplies	0.00	0			
6038	Small Tools and Equipment	0.00	26,800			
6046	Medical and Dental	9,694.00	3,060	2,500	2,500	2,500
6047	Mobile Phones	42,354.77	57,680	57,680	25,000	25,000
6048	Communications	177,064.19	180,000	180,000	180,000	180,000
6049	Postage	19,496.89	16,000	16,000	20,000	20,000
6050	Travel	0.00	15,000	15,000	15,000	15,000
6051	Travel-Prisoner Transportation	74,224.25	80,000	80,000	80,000	80,000
6053	Freight	0.00	0			

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 560

SHERIFF

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
6054	Advertising	1,958.27	500	500	500	500
6055	Printing and Binding	0.00	0			
6057	Vehicle Insurance	96,428.00	96,636	96,636	96,636	96,636
6058	Liability Other Insurance	0.00	0			
6059	Bonds	142.00	568	568	568	568
6060	Electricity	0.00	0			
6067	Equipment Maintenance	3,277.13	10,000	10,000	10,000	10,000
6068	Real Estate Rental	0.00	0			
6069	Equipment Rental	16,737.49	19,418	19,418	17,000	17,000
6073	Dues and Memberships	3,880.32	3,900	3,900	3,900	3,900
6077	Data Processing	0.00	1,969			
6078	Education and Training	8,245.90	8,000	8,000	8,000	8,000
6079	Legal Books, Publications	0.00	0			
6082	Contractual Expense	19,269.82	21,040	20,500	20,500	20,500
6084	Judges	0.00	0			
6100	Weapons	0.00	0	0	2,340	2,340
	<i>Expenditure Total:</i>	<u>6,381,692.63</u>	<u>6,550,585</u>	<u>6,832,330</u>	<u>6,667,001</u>	<u>6,667,001</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 5601

M & O SHERIFF'S OFFICE

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4301	Contributions from other Entit	30,000.00	42,365	0	40,000	40,000
4381	Insurance Proceeds	0.00	0			
	<i>Revenue Total:</i>	<u>30,000.00</u>	<u>42,365</u>	<u>0</u>	<u>40,000</u>	<u>40,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	0.00	2,000	0	2,000	2,000
6048	Communications	113,745.50	117,440	0	124,840	124,840
6050	Travel	0.00	0			
6056	Property Insurance	8,110.21	8,800	0	8,000	8,000
6057	Vehicle Insurance	0.00	0			
6060	Electricity	57,925.81	59,000	0	60,000	60,000
6061	Natural Gas	1,177.67	1,440	0	1,440	1,440
6062	Water	2,360.14	2,400	0	2,400	2,400
6063	Sewage and Garbage	9,644.21	11,000	0	11,000	11,000
6064	Building Maintenance	0.00	3,000	0	3,000	3,000
6067	Equipment Maintenance	45,149.35	117,365	0	50,000	50,000
6069	Equipment Rental	144,051.11	151,255	0	156,705	156,705
6082	Contractual Expense	0.00	0			
	<i>Expenditure Total:</i>	<u>382,164.00</u>	<u>473,700</u>	<u>0</u>	<u>419,385</u>	<u>419,385</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 562

SHERIFF - AUTO THEFT DETA

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	310,387.54	285,357	0	295,160	295,160
6004	Overtime	558.86	0			
6006	FICA	23,093.92	21,830	0	22,580	22,580
6007	Group Health	44,800.00	48,000	0	52,800	52,800
6008	Retirement	29,871.86	26,292	0	27,201	27,201
6009	Auto Allowance	0.00	0			
6010	Uniforms	1,061.40	4,400	0	4,400	4,400
6011	Workers Compensation	10,429.67	10,398	0	10,757	10,757
6012	Unemployment Insurance	2,272.36	1,927	0	1,436	1,436
6013	Photocopying	0.00	0			
6058	Liability Other Insurance	0.00	70	0	0	0
	<i>Expenditure Total:</i>	<u>422,475.61</u>	<u>398,274</u>	<u>0</u>	<u>414,334</u>	<u>414,334</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 570

JUVENILE BOOTCAMP

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4602	Miscellaneous	6,425.90	5,800	0	7,870	7,870
4956	Indir.CostReimb.-Juvenile Serv	0.00	0			
	<i>Revenue Total:</i>	<u>6,425.90</u>	<u>5,800</u>	<u>0</u>	<u>7,870</u>	<u>7,870</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	844,390.95	870,780	868,434	889,131	889,131
6004	Overtime	0.00	0	500	500	500
6005	Extra Help	110,780.18	70,500	85,000	70,000	70,000
6006	FICA	71,515.04	72,155	72,976	73,559	73,559
6007	Group Health	184,800.00	198,000	180,000	217,800	217,800
6008	Retirement	81,172.27	80,855	82,849	82,558	82,558
6009	Auto Allowance	0.00	0			
6010	Uniforms	3,355.29	3,500	3,500	3,500	3,500
6011	Workers Compensation	3,235.67	3,172	4,770	3,234	3,234
6012	Unemployment Insurance	7,621.34	6,401	7,631	4,702	4,702
6013	Photocopying	0.00	0			
6014	Office Supplies	12,350.00	12,685	12,350	12,350	12,350
6016	Gasoline	2,925.46	1,000	2,900	1,300	1,300
6017	Butane	0.00	0			
6022	Drugs Medicine	12,945.68	26,000	15,000	15,000	15,000
6023	Cleaning Supplies	0.00	0			
6025	Food-Human	102,766.99	120,000	120,000	120,000	120,000
6026	Household Supplies	0.00	0			
6027	Clothing	800.00	800	800	800	800
6028	Camera and Police Supplies	0.00	0			
6030	Vehicle Repairs	487.97	200	1,000	1,000	1,000
6031	Building Supplies	0.00	0			
6045	Professional Services	0.00	0	500	500	500
6046	Medical and Dental	9,073.59	16,700	25,000	25,000	25,000
6047	Mobile Phones	334.12	1,920	1,920	1,920	1,920
6048	Communications	3,061.48	4,200	4,200	4,200	4,200
6049	Postage	0.00	0			
6056	Property Insurance	12,989.66	13,000	13,000	9,800	9,800
6057	Vehicle Insurance	389.00	389	389	389	389
6058	Liability Other Insurance	0.00	0			
6060	Electricity	59,319.81	60,000	60,000	56,000	56,000
6061	Natural Gas	1,101.72	1,200	1,200	1,200	1,200
6062	Water	2,291.81	2,300	2,300	2,500	2,500
6063	Sewage and Garbage	6,886.84	5,500	5,500	5,500	5,500
6064	Building Maintenance	11,368.66	10,000	10,000	10,000	10,000
6065	Bridge Repair	0.00	0			

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 570

JUVENILE BOOTCAMP

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
6067	Equipment Maintenance	4,330.85	3,000	3,000	3,000	3,000
6068	Real Estate Rental	0.00	0			
6069	Equipment Rental	2,361.96	3,050	3,050	3,050	3,050
6070	INDIRECT COST	0.00	0			
6073	Dues and Memberships	500.00	500	500	500	500
6076	Bank Fees	0.00	0			
6082	Contractual Expense	3,460.72	2,665	3,000	3,000	3,000
6086	Juror's Expense	0.00	0			
	<i>Expenditure Total:</i>	<u>1,556,617.06</u>	<u>1,590,472</u>	<u>1,591,269</u>	<u>1,621,993</u>	<u>1,621,993</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 571

JUVENILE PROBATION

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	60,910.64	64,800	70,200	70,200	70,200
6002	Salaries-Assistants/Deputies	74,205.94	75,501	75,740	78,245	78,245
6003	Salaries-Employees	1,319,589.63	1,456,987	1,384,486	1,439,031	1,439,031
6004	Overtime	0.00	0			
6006	FICA	104,598.39	117,339	117,078	122,483	122,483
6007	Group Health	195,390.30	209,261	186,000	230,451	230,451
6008	Retirement	139,939.37	141,406	146,003	147,646	147,646
6009	Auto Allowance	0.00	0			
6010	Uniforms	744.25	800	800	800	800
6011	Workers Compensation	6,640.21	6,475	7,652	7,004	7,004
6012	Unemployment Insurance	11,128.40	9,921	12,243	7,425	7,425
6013	Photocopying	0.00	0			
6014	Office Supplies	21,693.70	13,858	21,000	17,100	17,100
6016	Gasoline	25,210.62	33,644	35,000	21,000	21,000
6017	Butane	0.00	0			
6018	Diesel Fuel	30.35	400	400	400	400
6019	Lubricants	0.00	0			
6022	Drugs Medicine	3,950.00	3,000	4,000	3,000	3,000
6023	Cleaning Supplies	0.00	0			
6030	Vehicle Repairs	13,333.89	15,000	13,300	13,300	13,300
6031	Building Supplies	0.00	0			
6038	Small Tools and Equipment	1,762.89	1,500			
6044	Appointed Attorneys	0.00	0			
6045	Professional Services	0.00	1,450	1,950	1,950	1,950
6046	Medical and Dental	11,118.26	13,000	13,000	10,000	10,000
6047	Mobile Phones	13,569.59	11,800	11,800	11,800	11,800
6048	Communications	36,728.67	38,000	38,000	38,000	38,000
6049	Postage	3,813.32	3,750	3,000	3,000	3,000
6050	Travel	255.45	0			
6051	Travel-Prisoner Transportation	2,809.31	4,500	3,500	3,500	3,500
6054	Advertising	0.00	0			
6057	Vehicle Insurance	7,109.00	7,109	7,109	6,700	6,700
6058	Liability Other Insurance	160.00	195	195	195	195
6059	Bonds	213.00	213	71	71	71
6060	Electricity	0.00	0			
6067	Equipment Maintenance	516.27	16,277	2,000	2,000	2,000
6068	Real Estate Rental	0.00	0			
6069	Equipment Rental	7,427.17	7,206	7,300	7,300	7,300

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 571

JUVENILE PROBATION

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
6073	Dues and Memberships	0.00	0			
6080	Board of Children	54,721.89	61,131	67,431	67,431	67,431
6082	Contractual Expense	3,272.01	11,100	12,000	12,000	12,000
6087	Miscellaneous	0.00	0			
6096	Equipment	28,980.63	44,588			
6098	Debt Interest	0.00	0			
	<i>Expenditure Total:</i>	<u>2,149,823.15</u>	<u>2,370,212</u>	<u>2,241,258</u>	<u>2,322,032</u>	<u>2,322,032</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 5713

JUVENILE DETENTION

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	52,542.40	51,569	52,855	54,115	54,115
6003	Salaries-Employees	1,550,597.20	1,670,331	1,717,649	1,704,488	1,729,488
6004	Overtime	142.11	100	1,500	1,500	1,500
6005	Extra Help	278,680.63	190,000	240,000	190,000	190,000
6006	FICA	140,434.48	146,480	153,918	149,256	151,169
6007	Group Health	336,000.00	372,000	378,000	409,200	415,800
6008	Retirement	154,108.39	159,969	168,906	163,338	165,658
6009	Auto Allowance	0.00	0			
6010	Uniforms	3,984.87	4,000	4,000	4,000	4,000
6011	Workers Compensation	7,998.93	6,231	10,060	6,360	6,422
6012	Unemployment Insurance	15,115.02	13,014	16,096	9,556	9,678
6013	Photocopying	0.00	0			
6014	Office Supplies	14,596.47	12,925	14,500	12,925	12,925
6016	Gasoline	0.00	0			
6022	Drugs Medicine	13,970.05	14,400	15,000	15,000	15,000
6023	Cleaning Supplies	0.00	0			
6025	Food-Human	159,016.63	170,000	170,000	170,000	170,000
6026	Household Supplies	0.00	0			
6027	Clothing	3,000.00	3,000	3,000	3,000	3,000
6028	Camera and Police Supplies	0.00	0			
6045	Professional Services	0.00	2,500	2,500	2,500	2,500
6046	Medical and Dental	19,100.34	9,000	15,000	15,000	15,000
6047	Mobile Phones	2,706.18	2,200	1,920	1,200	1,200
6048	Communications	490.00	700	700	700	700
6049	Postage	0.00	0			
6067	Equipment Maintenance	166.00	166	166	166	166
6068	Real Estate Rental	0.00	0			
6069	Equipment Rental	3,710.60	4,030	4,030	4,030	4,030
6070	INDIRECT COST	0.00	0			
6073	Dues and Memberships	500.00	500	500	500	500
6076	Bank Fees	0.00	0			
6078	Education and Training	446.50	1,484	1,650	1,650	1,650
6080	Board of Children	0.00	0			
	<i>Expenditure Total:</i>	2,757,306.80	2,834,599	2,971,950	2,918,484	2,954,501

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 576

M&O ADULT PROBATION

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4463	Restitution Rental	24,000.00	24,000	0	24,000	24,000
4470	District Clerk	0.00	0			
	<i>Revenue Total:</i>	<u>24,000.00</u>	<u>24,000</u>	<u>0</u>	<u>24,000</u>	<u>24,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	1,048.18	1,000	4,200	4,200	4,200
6022	Drugs Medicine	0.00	0			
6048	Communications	73,668.67	75,000	75,000	75,000	75,000
6049	Postage	0.00	0			
6056	Property Insurance	17,731.70	20,000	20,000	10,000	10,000
6057	Vehicle Insurance	0.00	0			
6060	Electricity	39,575.48	37,000	37,000	40,000	40,000
6061	Natural Gas	0.00	0			
6062	Water	1,224.50	2,200	2,200	1,800	1,800
6063	Sewage and Garbage	1,956.44	2,400	2,400	2,400	2,400
6064	Building Maintenance	4,982.11	3,000	3,000	3,000	3,000
6065	Bridge Repair	0.00	0			
6067	Equipment Maintenance	6,807.53	15,500	18,000	18,000	18,000
6068	Real Estate Rental	10,275.85	9,600	9,600	9,600	9,600
6069	Equipment Rental	0.00	0			
6082	Contractual Expense	575.00	5,575	3,075	3,075	3,075
6084	Judges	0.00	0			
	<i>Expenditure Total:</i>	<u>157,845.46</u>	<u>171,275</u>	<u>174,475</u>	<u>167,075</u>	<u>167,075</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 630

HEALTH DEPARTMENT

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4211	Registration Fees-Flu Vaccine	5,508.13	10,300	0	5,750	5,750
4339	ST Portion-Indignet Hlth Care	0.00	0			
4350	State Tobacco Reimbursement	179,654.01	145,000	0	149,388	149,388
4380	Financing Proceeds	0.00	0			
4600	Interest Income	449.93	325	0	100	100
4602	Miscellaneous	7,288.05	3,200	0	3,200	3,200
4640	Sale of Surplus	0.00	0			
	<i>Revenue Total:</i>	192,900.12	158,825	0	158,438	158,438
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	276,273.23	285,440	254,470	334,023	312,974
6003	Salaries-Employees	808,713.45	926,297	920,977	919,913	903,620
6004	Overtime	0.00	0			
6005	Extra Help	22,321.20	35,000	35,000	20,000	20,000
6006	FICA	80,295.85	95,375	92,600	97,456	94,599
6007	Group Health	187,277.00	200,653	200,653	219,134	214,847
6008	Retirement	104,390.84	112,449	109,082	116,365	112,900
6009	Auto Allowance	0.00	0			
6011	Workers Compensation	7,060.62	8,615	9,079	8,740	8,459
6012	Unemployment Insurance	8,819.36	8,478	9,684	6,242	6,059
6013	Photocopying	0.00	0			
6014	Office Supplies	7,325.78	6,248	9,405	9,405	9,405
6016	Gasoline	5,864.22	9,800	9,800	6,000	6,000
6017	Butane	0.00	0			
6022	Drugs Medicine	25,128.58	25,500	35,000	27,000	27,000
6023	Cleaning Supplies	0.00	0			
6030	Vehicle Repairs	3,046.57	2,300	2,100	3,000	3,000
6031	Building Supplies	0.00	0			
6045	Professional Services	16,006.60	12,600	10,000	10,000	10,000
6046	Medical and Dental	0.00	2,000	2,000	2,000	2,000
6047	Mobile Phones	4,868.77	3,410	3,410	3,410	3,410
6048	Communications	95,376.95	94,000	94,000	94,000	94,000
6049	Postage	6,613.57	4,000	5,000	5,000	5,000
6050	Travel	0.00	7,000	7,000	7,000	7,000
6054	Advertising	0.00	500	500	500	500
6057	Vehicle Insurance	6,125.00	6,125	6,125	6,125	6,125
6058	Liability Other Insurance	0.00	0			
6059	Bonds	0.00	50	71	71	71
6060	Electricity	300.54	920	920	2,900	2,900
6061	Natural Gas	0.00	0			
6063	Sewage and Garbage	3,441.50	4,000	5,000	5,000	5,000

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 630

HEALTH DEPARTMENT

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
6064	Building Maintenance	49,983.16	10,090	500	100	100
6065	Bridge Repair	0.00	0			
6067	Equipment Maintenance	1,021.98	1,850	1,600	1,600	1,600
6068	Real Estate Rental	0.00	0			
6069	Equipment Rental	3,438.00	5,157	4,500	4,500	4,500
6070	INDIRECT COST	6,381.76	0			
6071	Court Costs and Transcripts	0.00	0			
6073	Dues and Memberships	5,270.00	5,300	5,300	5,300	5,300
6074	Credit Services	0.00	0			
6077	Data Processing	418.08	181			
6078	Education and Training	294.99	988	1,588	1,588	1,588
6079	Legal Books, Publications	0.00	0			
6082	Contractual Expense	60,355.35	68,000	68,000	68,000	68,000
6087	Miscellaneous	17.41	0			
6096	Equipment	0.00	0			
	<i>Expenditure Total:</i>	<u>1,796,430.36</u>	<u>1,942,326</u>	<u>1,903,364</u>	<u>1,984,372</u>	<u>1,935,957</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 631

ENVIRONMENTAL HEALTH

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4203	Subdivision Plat InspectionFee	5,900.00	4,900	0	3,400	3,400
4204	Inspections	82,510.00	75,000	0	86,585	86,585
4205	Septic Tank Fees	61,645.00	53,050	0	51,490	51,490
4300	State Revenue	0.00	0			
4381	Insurance Proceeds	0.00	10,675			
4540	Fines	186.90	0	0	200	200
4600	Interest Income	0.00	0			
4602	Miscellaneous	17,785.20	13,185	0	8,500	8,500
Revenue Total:		<u>168,027.10</u>	<u>156,810</u>	<u>0</u>	<u>150,175</u>	<u>150,175</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0			
6002	Salaries-Assistants/Deputies	32,699.16	32,650	32,650	33,303	33,303
6003	Salaries-Employees	328,819.31	369,741	460,407	376,932	431,908
6004	Overtime	0.00	0	20,700	15,000	15,000
6005	Extra Help	0.00	0	18,235	0	0
6006	FICA	26,745.51	30,783	40,698	32,530	36,736
6007	Group Health	89,600.00	96,000	78,000	105,600	112,200
6008	Retirement	34,660.82	37,342	47,677	39,462	44,564
6009	Auto Allowance	0.00	0			
6010	Uniforms	3,718.32	4,008	6,440	5,000	5,000
6011	Workers Compensation	3,342.16	3,535	3,990	3,716	4,177
6012	Unemployment Insurance	2,881.97	2,736	4,256	2,084	2,353
6013	Photocopying	0.00	0			
6014	Office Supplies	26,680.93	17,969	19,000	11,000	11,000
6015	Maps, Plans	0.00	0			
6016	Gasoline	20,586.01	28,000	28,000	19,000	19,000
6017	Butane	4,665.59	10,000	0	0	0
6018	Diesel Fuel	0.00	0			
6022	Drugs Medicine	21,963.41	25,000	33,154	22,000	22,000
6023	Cleaning Supplies	0.00	0			
6024	Animal Feed	1,309.86	2,833	12,000	0	0
6025	Food-Human	0.00	0			
6028	Camera and Police Supplies	3,287.99	5,658	5,000	5,000	5,000
6029	Demonstration	0.00	0			
6030	Vehicle Repairs	11,539.25	14,000	12,000	9,000	9,000
6031	Building Supplies	0.00	0			
6038	Small Tools and Equipment	10,210.76	10,280			
6044	Appointed Attorneys	0.00	0			
6045	Professional Services	6,231.00	10,000	12,735	5,500	5,500
6046	Medical and Dental	0.00	0			

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 631

ENVIRONMENTAL HEALTH

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
6047	Mobile Phones	5,039.37	7,361	10,433	7,361	7,361
6048	Communications	8,153.85	8,500	8,500	8,500	8,500
6049	Postage	2,986.59	2,432	3,505	1,800	1,800
6050	Travel	0.00	3,500	5,000	2,500	2,500
6056	Property Insurance	85.54	150	0	60	60
6057	Vehicle Insurance	292.00	292	892	2,300	2,300
6058	Liability Other Insurance	0.00	0			
6059	Bonds	0.00	0	30	30	30
6060	Electricity	842.43	1,500	0	0	0
6061	Natural Gas	0.00	0			
6062	Water	518.19	1,000	0	0	0
6063	Sewage and Garbage	7,431.93	7,000	3,875	0	0
6064	Building Maintenance	567.00	828	0	0	0
6065	Bridge Repair	0.00	0			
6067	Equipment Maintenance	7,109.92	2,000	3,000	0	0
6068	Real Estate Rental	0.00	0			
6069	Equipment Rental	1,331.28	2,500	2,848	2,500	2,500
6070	INDIRECT COST	0.00	0			
6073	Dues and Memberships	991.00	972	3,000	3,000	3,000
6074	Credit Services	0.00	0			
6077	Data Processing	2,832.55	0	5,586	0	0
6078	Education and Training	5,133.00	3,350	6,000	2,500	2,500
6079	Legal Books, Publications	0.00	0			
6096	Equipment	63,177.32	76,265	25,000	0	0
6100	Weapons	0.00	0			
6195	Safety Supplies	0.00	1,000	2,000	0	0
	Expenditure Total:	<u>735,434.02</u>	<u>819,186</u>	<u>914,611</u>	<u>715,678</u>	<u>787,292</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 640

INDIGENT SERVICES/AUTOPSI

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	0	0	5,100	5,100
	<i>Revenue Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>5,100</u>	<u>5,100</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	64,004.94	65,520	0	66,830	66,830
6004	Overtime	0.00	0			
6006	FICA	4,904.86	5,012	0	5,113	5,113
6007	Group Health	5,599.92	6,000	0	6,600	6,600
6008	Retirement	6,150.38	6,080	0	6,202	6,202
6009	Auto Allowance	0.00	0			
6011	Workers Compensation	467.21	2,405	0	2,453	2,453
6012	Unemployment Insurance	512.03	446	0	327	327
6013	Photocopying	0.00	0			
6014	Office Supplies	457.67	0	0	458	458
6016	Gasoline	0.00	0			
6038	Small Tools and Equipment	0.00	710			
6045	Professional Services	141,600.00	155,000	0	150,000	150,000
6046	Medical and Dental	180,319.82	165,000	0	180,000	180,000
6047	Mobile Phones	739.68	900	0	900	900
6048	Communications	1,630.77	1,648	0	1,700	1,700
6049	Postage	0.00	0			
6078	Education and Training	0.00	0	0	200	200
6082	Contractual Expense	337,175.00	325,000	0	345,805	345,805
6096	Equipment	0.00	0			
	<i>Expenditure Total:</i>	<u>743,562.28</u>	<u>733,721</u>	<u>0</u>	<u>766,588</u>	<u>766,588</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 641

CHILD WELFARE

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6044	Appointed Attorneys	677,482.30	650,000	0	650,000	650,000
6045	Professional Services	0.00	0			
6054	Advertising	28,650.24	30,000	0	30,000	30,000
6055	Printing and Binding	0.00	0			
6080	Board of Children	0.00	1,980	0	0	0
	<i>Expenditure Total:</i>	706,132.54	681,980	0	680,000	680,000

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 6411

CHILD PROTECTIVE LEGAL AD

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	62,449.27	60,000	0	40,000	40,000
	<i>Revenue Total:</i>	<u>62,449.27</u>	<u>60,000</u>	<u>0</u>	<u>40,000</u>	<u>40,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	91,661.59	105,498	106,200	107,608	107,608
6003	Salaries-Employees	0.00	0			
6006	FICA	6,676.02	8,071	0	8,232	8,232
6007	Group Health	11,200.00	12,000	0	13,200	13,200
6008	Retirement	8,808.88	9,790	0	9,983	9,983
6011	Workers Compensation	82.99	728	0	742	742
6012	Unemployment Insurance	738.59	717	0	527	527
6014	Office Supplies	849.00	849	849	849	849
6050	Travel	0.00	0			
	<i>Expenditure Total:</i>	<u>120,017.07</u>	<u>137,653</u>	<u>107,049</u>	<u>141,141</u>	<u>141,141</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 642

INDIGENT HEALTH CARE CLAI

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	3,135,971.00	3,135,971	0	3,135,971	3,135,971
6101	Physicians/Non-Emergency	0.00	0			
	<i>Expenditure Total:</i>	3,135,971.00	3,135,971	0	3,135,971	3,135,971

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 651

HISTORICAL COMMITTEE

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	0.00	700	0	1,800	1,800
6049	Postage	0.00	100	0	100	100
6050	Travel	0.00	1,100			
6073	Dues and Memberships	0.00	100	0	100	100
6078	Education and Training	0.00	700	0	700	700
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>2,700</u>	<u>0</u>	<u>2,700</u>	<u>2,700</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 665

FARM & HOME DEMONSTATION

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	87,301.45	106,809	106,809	108,945	108,945
6003	Salaries-Employees	72,149.76	63,373	63,373	64,640	64,640
6004	Overtime	0.00	0			
6006	FICA	8,500.95	13,019	13,019	13,279	13,279
6007	Group Health	39,200.00	42,000	42,000	46,200	46,200
6008	Retirement	3,864.82	5,881	5,881	5,999	5,999
6009	Auto Allowance	0.00	0			
6011	Workers Compensation	1,194.48	1,276	1,276	1,302	1,302
6012	Unemployment Insurance	1,273.45	1,157	1,157	851	851
6013	Photocopying	0.00	0			
6014	Office Supplies	3,412.47	4,100	4,450	4,000	4,000
6016	Gasoline	4,214.66	5,000	5,000	3,200	3,200
6017	Butane	0.00	0			
6018	Diesel Fuel	3,016.75	5,600	5,600	3,000	3,000
6019	Lubricants	0.00	0			
6029	Demonstration	1,319.21	1,925	3,300	3,300	3,300
6030	Vehicle Repairs	500.51	3,000	3,000	2,500	2,500
6031	Building Supplies	0.00	0			
6048	Communications	8,288.26	8,400	8,400	8,400	8,400
6049	Postage	343.00	700	700	490	490
6050	Travel	0.00	9,095	9,000	8,000	8,000
6057	Vehicle Insurance	1,154.00	1,154	1,154	1,154	1,154
6058	Liability Other Insurance	0.00	0			
6069	Equipment Rental	1,754.40	1,900	1,900	1,900	1,900
6070	INDIRECT COST	0.00	0			
6073	Dues and Memberships	710.00	590	700	700	700
6077	Data Processing	3,575.00	650	320	320	320
6078	Education and Training	1,265.00	1,910	2,000	1,500	1,500
6079	Legal Books, Publications	0.00	0			
6096	Equipment	0.00	33,292			
	<i>Expenditure Total:</i>	243,038.17	310,831	279,039	279,680	279,680

CAMERON COUNTY, TEXAS
GENERAL FUND
2016-2017 Budget

Fund 100 Dept. 666

M&O TICK ERADICATION

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6022	Drugs Medicine	0.00	375	375	375	375
6056	Property Insurance	165.19	250	250	118	118
6057	Vehicle Insurance	0.00	0			
6060	Electricity	1,398.28	2,000	2,000	2,000	2,000
6061	Natural Gas	0.00	0			
6062	Water	1,820.75	2,000	2,000	2,000	2,000
6063	Sewage and Garbage	0.00	0			
6064	Building Maintenance	2,519.25	5,000	5,000	5,000	5,000
6065	Bridge Repair	0.00	0			
6067	Equipment Maintenance	305.99	500	500	500	500
6069	Equipment Rental	0.00	0			
	<i>Expenditure Total:</i>	<u>6,209.46</u>	<u>10,125</u>	<u>10,125</u>	<u>9,993</u>	<u>9,993</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 2016-2017 BUDGET

CAMERON COUNTY, TEXAS

ROAD & BRIDGE

Schedule of Revenues, Expenditures, and Changes in Fund Balance

For the Fiscal Year Ending September 30, 2016

	2015 Actual Budget	2016 Approved Budget	2016 Year-End Estimate	2017 Recommended Budget	2017 Approved Budget
ROAD & BRIDGE REVENUES:					
Taxes	\$ 5,031,388	\$ 7,381,875	\$ 7,381,875	\$ 7,537,935	\$ 7,560,967
License & Permits	3,276,535	3,310,351	3,310,351	3,310,351	3,310,351
Intergovernmental Revenues	556,776	391,301	391,301	391,301	391,301
Charges for Services	-	24,022	24,022	24,022	24,022
Miscellaneous	374,444	353,337	353,337	125,337	125,337
TOTAL REVENUES	<u>9,239,143</u>	<u>11,460,886</u>	<u>11,460,886</u>	<u>11,388,946</u>	<u>11,411,978</u>
EXPENDITURES					
Unitized Transition System					
GIS Mapping	250,058	276,993	244,993	242,959	242,959
D.A. Bond Forfeiture	38,880	39,445	39,445	40,659	40,659
Commissioner Staff Pct. #1	101,589	104,429	104,429	106,961	106,961
Commissioner Staff Pct. #2	98,270	106,075	106,075	108,581	108,581
Commissioner Staff Pct. #3	102,907	109,689	109,689	112,262	112,262
Commissioner Staff Pct. #4	102,004	105,704	105,704	108,210	108,210
Consolidated R&B	8,864,861	8,318,630	9,231,319	8,066,754	8,088,741
Road & Bridge Engineering	791,860	945,061	910,061	873,562	874,607
Planning & Inspections	730,820	801,167	771,477	757,767	757,767
TOTAL EXPENDITURES	<u>11,081,249</u>	<u>10,807,193</u>	<u>11,623,192</u>	<u>10,417,715</u>	<u>10,440,747</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,842,106)</u>	<u>653,693</u>	<u>(162,306)</u>	<u>971,231</u>	<u>971,231</u>
DEBT SERVICE					
Principal retirement	666,914	678,401	678,401	980,008	980,008
Interest	26,379	25,292	25,292	41,223	41,223
TOTAL DEBT SERVICE	<u>693,293</u>	<u>703,693</u>	<u>703,693</u>	<u>1,021,231</u>	<u>1,021,231</u>
OTHER FINANCING SOURCES(USES)					
Sale of Capital Assets	4,760	50,000	50,000	50,000	50,000
Transfer In	-	-	800,000	-	-
Financing proceeds	1,163,582	-	1,079,443	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,168,342</u>	<u>50,000</u>	<u>1,929,443</u>	<u>50,000</u>	<u>50,000</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(1,367,057)</u>	<u>-</u>	<u>1,063,444</u>	<u>-</u>	<u>-</u>
Beginning Fund Balance	7,393,277	5,539,058	6,026,220	7,089,664	7,089,664
Use of Fund Balance					
Ending Fund Balance	<u>\$ 6,026,220</u>	<u>\$ 5,539,058</u>	<u>\$ 7,089,664</u>	<u>\$ 7,089,664</u>	<u>\$ 7,089,664</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2016-2017 Budget

Fund 150 Dept. 000

BALANCE SHEET

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4311	Building Permits	314,960.00	285,351	0	285,351	285,351
4312	Recording and Filing Fees	2,446.00	4,121	0	4,121	4,121
4313	Review Fees	0.00	24,022	0	24,022	24,022
4343	Automobile Licenses	360,000.00	360,000	0	360,000	360,000
4344	Automobile Registration Fees	2,961,575.09	3,025,000	0	3,025,000	3,025,000
4345	Overweight Fees	196,265.66	31,301	0	31,301	31,301
4354	Commercial Veh. Violations	98,657.45	5,000	0	5,000	5,000
4380	Financing Proceeds	0.00	0			
4520	Bond Forfeitures	29,938.33	104,250	0	104,250	104,250
4600	Interest Income	15,368.42	11,966	0	11,966	11,966
4602	Miscellaneous	0.00	0			
	Revenue Total:	<u>3,979,210.95</u>	<u>3,851,011</u>	<u>0</u>	<u>3,851,011</u>	<u>3,851,011</u>
<u>EXPENDITURE ACCOUNTS</u>						
	Expenditure Total:	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2016-2017 Budget

Fund 150 Dept. 400

GENERAL REVENUE

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4101	Current Advalorem Taxes	4,814,372.41	7,201,809	0	7,390,628	7,413,675
4102	Delinquent Advalorem Taxes	242,319.68	250,495	0	236,554	236,554
4151	Discounts	-100,266.65	-144,298	0	-158,851	-158,851
4152	Commissions	-51,118.91	-74,941	0	-76,526	-76,760
4153	Errors and Adjustments	-32,637.76	-37,262	0	-38,136	-38,251
4159	Penalties and Interest	158,718.45	186,072	0	184,266	184,600
4354	Commercial Veh. Violations	0.00	0			
	<i>Revenue Total:</i>	<u>5,031,387.22</u>	<u>7,381,875</u>	<u>0</u>	<u>7,537,935</u>	<u>7,560,967</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
SPECIAL ROAD & BRIDGE FUN
2016-2017 Budget

Fund 150 Dept. 421

G.I.S. MAPPING

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	228,000.00	228,000	0	0	0
4620	Sale of Maps	35.00	0			
	Revenue Total:	<u>228,035.00</u>	<u>228,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	0.00	0			
6003	Salaries-Employees	188,119.90	206,593	206,593	181,166	181,166
6004	Overtime	0.00	0			
6006	FICA	13,600.06	15,804	15,804	13,859	13,859
6007	Group Health	28,000.00	30,000	30,000	26,400	26,400
6008	Retirement	18,059.50	19,172	19,172	16,812	16,812
6011	Workers Compensation	777.74	1,519	1,519	1,334	1,334
6012	Unemployment Insurance	1,491.60	1,405	1,405	888	888
6030	Vehicle Repairs	0.00	0			
6050	Travel	0.00	2,500	2,500	2,500	2,500
	Expenditure Total:	<u>250,048.80</u>	<u>276,993</u>	<u>276,993</u>	<u>242,959</u>	<u>242,959</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2016-2017 Budget

Fund 150 Dept. 475

DISTRICT ATTORNEY

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	28,171.15	28,257	0	28,822	28,822
6006	FICA	2,150.95	2,162	0	2,205	2,205
6007	Group Health	5,600.00	6,000	0	6,600	6,600
6008	Retirement	2,708.42	2,622	0	2,675	2,675
6011	Workers Compensation	25.44	212	0	216	216
6012	Unemployment Insurance	225.17	192	0	141	141
6014	Office Supplies	0.00	0			
	<i>Expenditure Total:</i>	<u>38,881.13</u>	<u>39,445</u>	<u>0</u>	<u>40,659</u>	<u>40,659</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2016-2017 Budget

Fund 150 Dept. 617

COMMISSIONERS STAFF PCT 1

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	9,435.01	9,435	0	9,624	9,624
6002	Salaries-Assistants/Deputies	41,423.02	42,038	0	42,879	42,879
6003	Salaries-Employees	19,153.84	17,285	0	17,631	17,631
6004	Overtime	0.00	0			
6006	FICA	5,050.32	5,333	0	5,439	5,439
6007	Group Health	9,519.85	10,200	0	11,220	11,220
6008	Retirement	6,727.24	6,381	0	6,508	6,508
6010	Uniforms	0.00	0			
6011	Workers Compensation	510.03	516	0	526	526
6012	Unemployment Insurance	468.00	403	0	296	296
6013	Photocopying	0.00	0			
6014	Office Supplies	1,031.56	600	0	1,200	1,200
6016	Gasoline	1,597.08	2,000	0	2,800	2,800
6019	Lubricants	0.00	0			
6030	Vehicle Repairs	684.85	1,000	0	1,000	1,000
6031	Building Supplies	0.00	0			
6047	Mobile Phones	2,361.59	2,340	0	2,340	2,340
6048	Communications	1,665.58	1,900	0	1,900	1,900
6049	Postage	17.24	50	0	50	50
6050	Travel	1,108.50	2,000	0	2,000	2,000
6055	Printing and Binding	0.00	0			
6057	Vehicle Insurance	533.00	870	0	870	870
6058	Liability Other Insurance	0.00	0			
6059	Bonds	71.00	178	0	178	178
6067	Equipment Maintenance	0.00	0			
6077	Data Processing	0.00	1,400			
6078	Education and Training	230.00	500	0	500	500
6082	Contractual Expense	0.00	0			
	<i>Expenditure Total:</i>	101,587.71	104,429	0	106,961	106,961

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2016-2017 Budget

Fund 150 Dept. 618

COMMISSIONERS STAFF PCT 2

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	9,435.02	9,435	0	9,624	9,624
6002	Salaries-Assistants/Deputies	42,400.28	42,038	0	42,879	42,879
6003	Salaries-Employees	15,662.04	16,120	0	16,442	16,442
6006	FICA	4,980.52	5,318	0	5,421	5,421
6007	Group Health	9,519.99	10,200	0	11,220	11,220
6008	Retirement	6,486.64	6,273	0	6,398	6,398
6010	Uniforms	0.00	0			
6011	Workers Compensation	501.43	507	0	517	517
6012	Unemployment Insurance	459.11	395	0	291	291
6013	Photocopying	0.00	0			
6014	Office Supplies	314.85	1,200	0	1,200	1,200
6016	Gasoline	0.00	2,400	0	2,400	2,400
6030	Vehicle Repairs	31.04	1,000	0	1,000	1,000
6038	Small Tools and Equipment	0.00	0			
6047	Mobile Phones	960.00	1,920	0	1,920	1,920
6048	Communications	2,576.07	2,600	0	2,600	2,600
6049	Postage	0.00	50	0	50	50
6050	Travel	949.32	2,000	0	2,000	2,000
6053	Freight	0.00	0			
6057	Vehicle Insurance	533.00	870	0	870	870
6058	Liability Other Insurance	0.00	0			
6059	Bonds	227.50	178	0	178	178
6067	Equipment Maintenance	0.00	0			
6069	Equipment Rental	3,002.56	3,071	0	3,071	3,071
6073	Dues and Memberships	0.00	0			
6078	Education and Training	230.00	500	0	500	500
6082	Contractual Expense	0.00	0			
	<i>Expenditure Total:</i>	98,269.37	106,075	0	108,581	108,581

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2016-2017 Budget

Fund 150 Dept. 619

COMMISSIONERS STAFF PCT 3

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	9,435.00	9,435	0	9,624	9,624
6002	Salaries-Assistants/Deputies	43,297.53	44,118	0	45,000	45,000
6003	Salaries-Employees	16,054.72	17,150	0	17,493	17,493
6006	FICA	5,271.36	5,556	0	5,664	5,664
6007	Group Health	9,520.00	10,200	0	11,220	11,220
6008	Retirement	6,610.86	6,561	0	6,692	6,692
6010	Uniforms	0.00	0			
6011	Workers Compensation	516.85	530	0	541	541
6012	Unemployment Insurance	475.75	417	0	306	306
6013	Photocopying	0.00	0			
6014	Office Supplies	104.52	1,200	0	1,200	1,200
6015	Maps, Plans	0.00	0			
6016	Gasoline	1,457.99	2,400	0	2,400	2,400
6019	Lubricants	0.00	0			
6030	Vehicle Repairs	1,923.99	1,000	0	1,000	1,000
6031	Building Supplies	0.00	0			
6047	Mobile Phones	1,152.00	1,152	0	1,152	1,152
6048	Communications	3,772.74	4,100	0	4,100	4,100
6049	Postage	0.00	50	0	50	50
6050	Travel	473.80	2,000	0	2,000	2,000
6055	Printing and Binding	0.00	0			
6057	Vehicle Insurance	554.00	870	0	870	870
6058	Liability Other Insurance	0.00	0			
6059	Bonds	0.00	178	0	178	178
6069	Equipment Rental	1,884.24	2,272	0	2,272	2,272
6073	Dues and Memberships	0.00	0			
6078	Education and Training	400.00	500	0	500	500
6082	Contractual Expense	0.00	0			
	<i>Expenditure Total:</i>	102,905.35	109,689	0	112,262	112,262

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2016-2017 Budget

Fund 150 Dept. 620

COMMISSIONER STAFF PCT 4

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	9,429.24	9,435	0	9,624	9,624
6002	Salaries-Assistants/Deputies	41,423.02	42,038	0	42,879	42,879
6003	Salaries-Employees	17,398.30	16,120	0	16,442	16,442
6005	Extra Help	0.00	0			
6006	FICA	5,211.88	5,318	0	5,421	5,421
6007	Group Health	9,520.07	10,200	0	11,220	11,220
6008	Retirement	6,558.48	6,273	0	6,398	6,398
6009	Auto Allowance	0.00	0			
6011	Workers Compensation	501.39	507	0	517	517
6012	Unemployment Insurance	459.11	395	0	291	291
6013	Photocopying	0.00	0			
6014	Office Supplies	183.06	1,200	0	1,200	1,200
6015	Maps, Plans	0.00	0			
6016	Gasoline	2,752.02	3,000	0	4,000	4,000
6019	Lubricants	0.00	0			
6030	Vehicle Repairs	1,842.67	1,000	0	1,000	1,000
6031	Building Supplies	0.00	0			
6047	Mobile Phones	1,152.00	1,920	0	1,920	1,920
6048	Communications	1,262.34	1,400	0	1,400	1,400
6049	Postage	0.00	50	0	50	50
6050	Travel	911.69	2,000	0	2,000	2,000
6055	Printing and Binding	0.00	0			
6057	Vehicle Insurance	388.00	870	0	870	870
6058	Liability Other Insurance	0.00	0			
6059	Bonds	177.50	178	0	178	178
6067	Equipment Maintenance	0.00	0			
6069	Equipment Rental	1,769.16	1,954	0	2,300	2,300
6073	Dues and Memberships	0.00	0			
6077	Data Processing	0.00	1,346			
6078	Education and Training	1,065.00	500	0	500	500
6082	Contractual Expense	0.00	0			
	<i>Expenditure Total:</i>	<u>102,004.93</u>	<u>105,704</u>	<u>0</u>	<u>108,210</u>	<u>108,210</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2016-2017 Budget

Fund 150 Dept. 621

CONSOLIDATED PRECINTS

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4301	Contributions from other Entit	511.23	380,395			
4380	Financing Proceeds	1,163,582.19	1,016,431			
4381	Insurance Proceeds	0.00	0			
4641	Sale of Capital Assets	0.00	50,000	0	50,000	50,000
	Revenue Total:	<u>1,164,093.42</u>	<u>1,446,826</u>	<u>0</u>	<u>50,000</u>	<u>50,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	36,331.60	42,828	42,828	43,685	43,685
6003	Salaries-Employees	2,898,758.71	3,129,183	3,131,549	3,131,549	3,134,549
6004	Overtime	0.00	0	25,000	0	0
6006	FICA	216,272.37	242,840	244,826	247,770	248,000
6007	Group Health	549,746.00	619,014	619,014	680,915	680,915
6008	Retirement	281,900.82	294,582	296,902	300,474	300,751
6009	Auto Allowance	0.00	0			
6010	Uniforms	23,718.22	29,300	30,000	29,300	29,300
6011	Workers Compensation	169,996.39	190,483	192,173	194,292	194,495
6012	Unemployment Insurance	23,305.46	21,586	21,756	15,866	15,880
6013	Photocopying	0.00	0			
6014	Office Supplies	37,163.23	45,000	42,000	42,000	42,000
6015	Maps, Plans	0.00	0			
6016	Gasoline	93,040.86	138,000	110,000	110,000	110,000
6017	Butane	2,048.47	3,300	3,000	3,000	3,000
6018	Diesel Fuel	293,989.63	322,000	300,000	300,000	300,000
6019	Lubricants	0.00	0			
6022	Drugs Medicine	0.00	1,000	1,000	1,000	1,000
6030	Vehicle Repairs	199,380.17	195,000	200,000	200,000	200,000
6031	Building Supplies	0.00	0			
6034	Pipe and Plumbing	0.00	2,000	0	0	0
6036	Miscellaneous Repairs	8,579.84	377,911			
6037	Road Materials	2,056,219.41	2,401,882	2,144,208	2,089,203	2,107,466
6038	Small Tools and Equipment	21,879.19	12,987	6,500	6,500	6,500
6040	Audit and Accounting	0.00	0			
6045	Professional Services	0.00	75,000	70,000	70,000	70,000
6046	Medical and Dental	498.00	1,500	1,500	1,500	1,500
6047	Mobile Phones	24,583.02	29,296	28,000	28,000	28,000
6048	Communications	17,836.72	17,500	18,000	18,000	18,000
6049	Postage	0.00	500	100	100	100
6050	Travel	0.00	2,000	2,000	2,000	2,000
6056	Property Insurance	36,292.21	50,000	50,000	19,000	19,000
6057	Vehicle Insurance	38,411.00	46,852	45,000	45,000	45,000
6058	Liability Other Insurance	0.00	24,992	0	0	0
6059	Bonds	71.00	86	100	100	100
6060	Electricity	11,555.86	21,000	14,000	14,000	14,000
6061	Natural Gas	0.00	300	0	0	0

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2016-2017 Budget

Fund 150 Dept. 621

CONSOLIDATED PRECINTS

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
6062	Water	2,849.71	5,000	7,000	7,000	7,000
6063	Sewage and Garbage	83,255.07	65,000	65,000	65,000	65,000
6064	Building Maintenance	8,331.99	12,914	10,000	10,000	10,000
6065	Bridge Repair	0.00	3,150	10,000	10,000	10,000
6067	Equipment Maintenance	263,216.45	345,000	275,000	275,000	275,000
6068	Real Estate Rental	0.00	0			
6069	Equipment Rental	34,651.58	60,125	50,000	50,000	50,000
6070	INDIRECT COST	0.00	0			
6073	Dues and Memberships	275.00	1,350			
6074	Credit Services	0.00	0			
6077	Data Processing	2,303.88	8,708	2,000	2,000	2,000
6078	Education and Training	446.00	2,500	2,500	2,500	2,500
6079	Legal Books, Publications	0.00	0			
6082	Contractual Expense	247,008.01	50,000	50,000	40,000	40,000
6084	Judges	0.00	0			
6096	Equipment	1,162,827.44	1,048,133			
6097	Debt Retirement	666,914.44	678,401	980,008	980,008	980,008
6098	Debt Interest	26,378.93	25,292	41,223	41,223	41,223
6101	Physicians/Non-Emergency	0.00	0			
6195	Safety Supplies	10,534.20	14,000	12,000	12,000	12,000
6196	Safety Equipment	0.00	0			
6350	San Jose Ranch Rd	0.00	800,000			
	Expenditure Total:	<u>9,550,570.88</u>	<u>11,457,497</u>	<u>9,144,187</u>	<u>9,087,985</u>	<u>9,109,972</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2016-2017 Budget

Fund 150 Dept. 622

ENGINEERING & RIGHT OF WA

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	87,782.29	90,245	90,245	92,050	92,050
6003	Salaries-Employees	373,784.16	434,621	434,668	443,362	444,250
6004	Overtime	0.00	0			
6006	FICA	34,422.12	40,156	40,156	40,959	41,027
6007	Group Health	67,200.00	72,000	72,000	79,200	79,200
6008	Retirement	44,341.54	48,712	48,712	49,686	49,769
6009	Auto Allowance	0.00	0			
6011	Workers Compensation	2,316.58	3,020	3,020	3,081	3,083
6012	Unemployment Insurance	3,678.27	3,569	3,569	2,624	2,628
6013	Photocopying	0.00	0			
6014	Office Supplies	13,322.39	11,000	12,000	12,000	12,000
6015	Maps, Plans	0.00	0			
6016	Gasoline	7,777.01	7,000	7,000	7,000	7,000
6017	Butane	0.00	0			
6030	Vehicle Repairs	3,000.00	5,000	5,000	5,000	5,000
6031	Building Supplies	0.00	0			
6045	Professional Services	2,500.00	15,000	15,000	15,000	15,000
6046	Medical and Dental	0.00	0			
6047	Mobile Phones	1,559.48	4,730	3,000	3,000	3,000
6048	Communications	16,770.63	20,000	20,000	20,000	20,000
6049	Postage	1,026.85	2,000	1,000	1,000	1,000
6050	Travel	3,180.98	7,500	7,500	7,500	7,500
6051	Travel-Prisoner Transportation	0.00	0			
6054	Advertising	4,699.25	11,000	8,000	8,000	8,000
6055	Printing and Binding	0.00	0			
6057	Vehicle Insurance	0.00	2,100	2,100	2,100	2,100
6059	Bonds	0.00	0	100	100	100
6064	Building Maintenance	0.00	500	0	0	0
6067	Equipment Maintenance	264.70	1,000	1,000	1,000	1,000
6068	Real Estate Rental	0.00	0			
6069	Equipment Rental	11,540.33	12,000	12,000	12,000	12,000
6070	INDIRECT COST	0.00	0			
6073	Dues and Memberships	1,195.00	1,360	1,400	1,400	1,400
6074	Credit Services	0.00	0			
6077	Data Processing	2,340.16	23,000			
6078	Education and Training	2,627.00	2,500	2,500	2,500	2,500
6079	Legal Books, Publications	0.00	0			
6082	Contractual Expense	102,283.41	50,056	50,000	40,000	40,000
6084	Judges	0.00	0			
6088	Right of Way (R.O.W.)	4,249.15	50,000	50,000	25,000	25,000
6089	Land Acquisitions	0.00	45,944			

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2016-2017 Budget

Fund 150 Dept. 622

ENGINEERING & RIGHT OF WA

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
	<i>Expenditure Total:</i>	791,861.30	964,013	889,970	873,562	874,607

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2016-2017 Budget

Fund 150 Dept. 623

PLANNING & INSPECTION

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	136,273.19	208,565	227,643	253,183	253,183
6003	Salaries-Employees	351,236.44	328,131	328,180	334,014	334,014
6004	Overtime	0.00	0			
6006	FICA	36,513.23	42,520	42,520	44,921	44,921
6007	Group Health	61,236.00	59,370	59,370	65,307	65,307
6008	Retirement	46,846.42	51,580	51,580	5	5
6009	Auto Allowance	71.61	0			
6010	Uniforms	0.00	0	3,000	3,000	3,000
6011	Workers Compensation	2,541.06	3,339	3,339	3,460	3,460
6012	Unemployment Insurance	3,883.19	3,780	3,780	2,877	2,877
6013	Photocopying	0.00	0			
6014	Office Supplies	4,497.69	6,000	5,000	5,000	5,000
6015	Maps, Plans	0.00	0			
6016	Gasoline	16,444.00	23,155	20,000	17,000	17,000
6017	Butane	0.00	0			
6030	Vehicle Repairs	4,913.81	5,000	6,000	6,000	6,000
6031	Building Supplies	0.00	0			
6046	Medical and Dental	0.00	0	300	300	300
6047	Mobile Phones	6,835.69	6,000	7,000	7,000	7,000
6048	Communications	0.00	0			
6049	Postage	19.14	100	100	100	100
6050	Travel	0.00	0	2,000	2,000	2,000
6052	Travel-Mileage Reimbursement	8,461.36	10,000	10,000	7,000	7,000
6053	Freight	0.00	0			
6057	Vehicle Insurance	3,638.00	2,000	4,000	4,000	4,000
6058	Liability Other Insurance	0.00	0			
6059	Bonds	0.00	0	100	100	100
6078	Education and Training	395.00	2,000	2,500	2,500	2,500
6079	Legal Books, Publications	0.00	0			
6082	Contractual Expense	0.00	25,000	25,000	0	0
6096	Equipment	45,866.00	31,310	0	0	0
6195	Safety Supplies	0.00	500	1,000	0	0
	<i>Expenditure Total:</i>	729,671.83	808,350	802,412	757,767	757,767

CAMERON COUNTY, TEXAS

LAW LIBRARY FUND

APPROVED 2016-2017 BUDGET

CAMERON COUNTY, TEXAS

LAW LIBRARY FUND

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance

For the Fiscal Year Ending September 30, 2016

	2015 Actual	2016 Approved	2016 Year-end Estimate	2017 Recommended	2017 Approved
REVENUES					
Library Fees	\$ 186,804	\$ 183,000	\$ 190,732	\$ 183,000	\$ 183,000
Photocopying	0	0	0	0	0
Interest Income	668	650	650	650	650
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	<u>187,472</u>	<u>183,650</u>	<u>191,382</u>	<u>183,650</u>	<u>183,650</u>
OTHER SOURCES (USES)					
Transfer in	0	0	0	0	0
ESTIMATED BEGINNING FUND BALANCE	<u>321,697</u>	<u>323,658</u>	<u>355,958</u>	<u>320,107</u>	<u>363,651</u>
AMOUNT AVAILABLE	509,169	507,308	547,340	503,757	547,301
LESS APPROPRIATIONS:	<u>153,211</u>	<u>183,650</u>	<u>183,689</u>	<u>186,199</u>	<u>186,199</u>
PROJECTED YEAR-END FUND BALANCE	<u><u>\$ 355,958</u></u>	<u><u>\$ 323,658</u></u>	<u><u>\$ 363,651</u></u>	<u><u>\$ 317,558</u></u>	<u><u>\$ 361,102</u></u>

CAMERON COUNTY, TEXAS
LAW LIBRARY FUND
2016-2017 Budget

<u>Dept.</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Approved</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>							
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>
<u>TRANSFERS IN</u>							
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>
<u>EXPENDITURE ACCOUNTS</u>							
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	183,689	173,480	186,199	186,199
	<i>Expense Total:</i>	<u>0.00</u>	<u>183,650</u>	<u>183,689</u>	<u>173,480</u>	<u>186,199</u>	<u>186,199</u>

CAMERON COUNTY, TEXAS
LAW LIBRARY FUND
2016-2017 Budget

Fund 170 Dept. 650

LAW LIBRARY

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4409	Law Library Fees	186,804.48	183,000	0	183,000	183,000
4447	Copy Receipts	0.00	0			
4600	Interest Income	667.61	650	0	650	650
4602	Miscellaneous	0.00	0			
<i>Revenue Total:</i>		<u>187,472.09</u>	<u>183,650</u>	<u>0</u>	<u>183,650</u>	<u>183,650</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	33,993.97	33,992	33,492	34,998	34,998
6003	Salaries-Employees	25,484.51	25,353	24,853	25,832	25,832
6004	Overtime	0.00	0			
6006	FICA	4,286.92	4,540	0	4,653	4,653
6007	Group Health	11,199.84	11,200	10,000	13,200	13,200
6008	Retirement	5,716.77	5,701	5,561	5,645	5,645
6009	Auto Allowance	0.00	0			
6011	Workers Compensation	361.95	445	423	456	456
6012	Unemployment Insurance	474.58	475	451	298	298
6013	Photocopying	0.00	0			
6014	Office Supplies	686.49	920	0	920	920
6031	Building Supplies	0.00	0			
6048	Communications	136.59	600	600	600	600
6049	Postage	2.36	500	500	500	500
6050	Travel	0.00	0			
6069	Equipment Rental	718.32	1,780	1,600	1,600	1,600
6073	Dues and Memberships	0.00	0			
6077	Data Processing	0.00	1,500	1,000	1,500	1,500
6079	Legal Books, Publications	70,148.59	96,683	95,000	95,997	95,997
6087	Miscellaneous	0.00	0			
<i>Expenditure Total:</i>		<u>153,210.89</u>	<u>183,689</u>	<u>173,480</u>	<u>186,199</u>	<u>186,199</u>

CAMERON COUNTY, TEXAS

EMPLOYEE BENEFITS FUND

APPROVED 2016-2017 BUDGET

CAMERON COUNTY, TEXAS
EMPLOYEE BENEFITS FUND

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ending September 30, 2016

	2015	2016	2016	2017	2017
	Actual	Approved	Year-end	Recommended	Approved
			Estimate		
REVENUES					
Employee Premiums	\$ 11,066,604	\$ 11,012,461	\$ 11,917,442	\$ 12,660,000	\$ 13,194,756
Cobra Premiums	21,088	13,000	12,300	13,000	13,000
Other Revenues	0	0	0		0
Interest Revenues	1,871	4,000	1,200	4,000	4,000
Miscellaneous	3,574	0	0	0	0
TOTAL REVENUES	11,093,137	11,029,461	11,930,942	12,677,000	13,211,756
OTHER SOURCES (USES)					
Transfer in	1,135,680	0	1,525,565	853,992	1,656,480
ESTIMATED BEGINNING FUND BALANCE	0	0	0	0	0
AMOUNT AVAILABLE	12,228,817	11,029,461	13,456,507	13,530,992	14,868,236
LESS APPROPRIATIONS:	12,228,817	11,029,461	13,456,507	13,530,992	14,868,236
USE OF FUND BALANCE	0	0	0	0	0
PROJECTED YEAR-END FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -

CAMERON COUNTY, TEXAS
HEALTH TRUST
 2016-2017 Budget

<u>Dept.</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Approved</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>							
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	11,029,461	11,029,461	0	12,677,000	13,211,756
	<i>Revenue Total:</i>	0.00	11,029,461	11,029,461	0	12,677,000	13,211,756
<u>EXPENDITURE ACCOUNTS</u>							
402	HUMAN RESOURCES	0.00	133,001	133,001	137,608	136,883	136,883
409	GENERAL ADMINISTRATION	0.00	10,896,460	10,896,460	0	13,394,109	14,731,353
	<i>Expense Total:</i>	0.00	11,029,461	11,029,461	137,608	13,530,992	14,868,236

CAMERON COUNTY, TEXAS
HEALTH TRUST
2016-2017 Budget

Fund 300 Dept. 402

HUMAN RESOURCES

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	42,967.86	43,746	45,746	44,621	44,621
6003	Salaries-Employees	52,967.11	52,023	54,023	53,062	53,062
6004	Overtime	0.00	0			
6006	FICA	6,998.63	7,326	7,632	7,473	7,473
6007	Group Health	16,254.69	18,000	18,000	19,800	19,800
6008	Retirement	9,215.15	8,887	9,259	9,065	9,065
6009	Auto Allowance	0.00	0			
6011	Workers Compensation	712.64	718	798	733	733
6012	Unemployment Insurance	759.52	651	0	479	479
6013	Photocopying	0.00	0			
6014	Office Supplies	1,030.32	1,500	2,000	1,500	1,500
6038	Small Tools and Equipment	0.00	0			
6049	Postage	0.00	150	150	150	150
	Expenditure Total:	<u>130,905.92</u>	<u>133,001</u>	<u>137,608</u>	<u>136,883</u>	<u>136,883</u>

CAMERON COUNTY, TEXAS
HEALTH TRUST
2016-2017 Budget

Fund 300 Dept. 409

GENERAL ADMINISTRATION

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4321	Health Ins Premiums	11,066,604.33	11,012,461	0	12,660,000	13,194,756
4322	Cobra Premiums	21,087.51	13,000	0	13,000	13,000
4323	DEPENDENT PREMIUMS	0.00	0			
4600	Interest Income	1,871.36	4,000	0	4,000	4,000
4602	Miscellaneous	3,573.56	0			
	<i>Revenue Total:</i>	<u>11,093,136.76</u>	<u>11,029,461</u>	<u>0</u>	<u>12,677,000</u>	<u>13,211,756</u>
<u>EXPENDITURE ACCOUNTS</u>						
6009	Auto Allowance	0.00	0			
6045	Professional Services	8,000.00	24,000	0	30,000	60,000
6046	Medical and Dental	10,498,861.19	9,162,246	0	11,550,000	12,834,149
6048	Communications	0.00	0			
6082	Contractual Expense	1,591,049.78	1,710,214	0	1,814,109	1,837,204
	<i>Expenditure Total:</i>	<u>12,097,910.97</u>	<u>10,896,460</u>	<u>0</u>	<u>13,394,109</u>	<u>14,731,353</u>

CAMERON COUNTY, TEXAS

WORKERS' COMPENSATION FUND

APPROVED 2016-2017 BUDGET

CAMERON COUNTY, TEXAS
WORKERS' COMPENSATION FUND

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ending September 30, 2016

	2015	2016	2016	2017	2017
	Actual	Approved	Year-end	Recommended	Approved
REVENUES					
Employee Premiums	\$ 1,174,350	\$ 1,172,650	\$ 1,233,582	\$ 1,172,650	\$ 1,172,650
Other Revenues	0	0	0		0
Interest Revenues	607	0	1,200	0	0
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	<u>1,174,957</u>	<u>1,172,650</u>	<u>1,234,782</u>	<u>1,172,650</u>	<u>1,172,650</u>
OTHER SOURCES (USES)					
Transfer in	0	0	0	0	0
ESTIMATED BEGINNING FUND BALANCE	<u>446,875</u>	<u>0</u>	<u>810,988</u>	<u>1,245,028</u>	<u>1,245,028</u>
AMOUNT AVAILABLE	1,621,832	1,172,650	2,045,770	2,417,678	2,417,678
LESS APPROPRIATIONS:	<u>810,844</u>	<u>750,000</u>	<u>800,742</u>	<u>810,373</u>	<u>1,060,373</u>
USE OF FUND BALANCE	0	0	0	0	0
PROJECTED YEAR-END FUND BALANCE	<u>\$ 810,988</u>	<u>\$ 422,650</u>	<u>\$ 1,245,028</u>	<u>\$ 1,607,305</u>	<u>\$ 1,357,305</u>

CAMERON COUNTY, TEXAS
WORKERS COMPENSATION FUND
 2016-2017 Budget

<u>Dept.</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Approved</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
409	GENERAL ADMINISTRATION	0.00	1,172,650	2,345,300	0	1,172,650	1,172,650
	<i>Revenue Total:</i>	<u>0.00</u>	<u>1,172,650</u>	<u>2,345,300</u>	<u>0</u>	<u>1,172,650</u>	<u>1,172,650</u>
<u>EXPENDITURE ACCOUNTS</u>							
402	HUMAN RESOURCES	0.00	0	50,742	66,577	60,373	60,373
409	GENERAL ADMINISTRATION	0.00	750,000	1,500,000	0	750,000	1,000,000
	<i>Expense Total:</i>	<u>0.00</u>	<u>750,000</u>	<u>1,550,742</u>	<u>66,577</u>	<u>810,373</u>	<u>1,060,373</u>

CAMERON COUNTY, TEXAS
WORKERS COMPENSATION FUND
2016-2017 Budget

Fund 301 Dept. 402

HUMAN RESOURCES

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	0.00	30,687	45,000	40,800	40,800
6006	FICA	0.00	2,348	3,443	3,121	3,121
6007	Group Health	0.00	5,000	6,000	6,600	6,600
6008	Retirement	0.00	2,848	4,176	3,786	3,786
6010	Uniforms	0.00	300	300	0	0
6011	Workers Compensation	0.00	230	338	306	306
6012	Unemployment Insurance	0.00	209	360	200	200
6014	Office Supplies	0.00	1,500	3,000	1,500	1,500
6016	Gasoline	0.00	1,600	2,000	1,600	1,600
6038	Small Tools and Equipment	0.00	4,000			
6047	Mobile Phones	0.00	960	960	960	960
6050	Travel	0.00	700	1,000	1,000	1,000
6057	Vehicle Insurance	0.00	360	0	500	500
	<i>Expenditure Total:</i>	0.00	50,742	66,577	60,373	60,373

CAMERON COUNTY, TEXAS
WORKERS COMPENSATION FUND
2016-2017 Budget

Fund 301 Dept. 409

GENERAL ADMINISTRATION

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4315	Workers Compensation Premium	1,174,349.98	2,345,300	0	1,172,650	1,172,650
	<i>Revenue Total:</i>	<u>1,174,349.98</u>	<u>2,345,300</u>	<u>0</u>	<u>1,172,650</u>	<u>1,172,650</u>
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	421,083.00	900,000	0	450,000	600,000
6411	Workers Comp Claims	389,760.25	600,000	0	300,000	400,000
	<i>Expenditure Total:</i>	<u>810,843.25</u>	<u>1,500,000</u>	<u>0</u>	<u>750,000</u>	<u>1,000,000</u>

CAMERON COUNTY, TEXAS

PRETRIAL INTERVENTION FUND

APPROVED 2016-2017 BUDGET

CAMERON COUNTY, TEXAS
PRETRIAL INTERVENTION FUND
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ending September 30, 2016

	2015	2016	2016	2017	2017
	Actual	Approved	Year-end	Recommended	Approved
			Estimate		
REVENUES					
Fees	\$ 286,825	\$ 319,122	\$ 378,339	\$ 110,000	\$ 125,000
Interest Income	0	0	0	0	0
TOTAL REVENUES	<u>286,825</u>	<u>319,122</u>	<u>378,339</u>	<u>110,000</u>	<u>125,000</u>
OTHER SOURCES (USES)					
Transfer in	303,347	288,000	288,000	288,000	288,000
ESTIMATED BEGINNING FUND BALANCE	<u>52,739</u>	<u>49,986</u>	<u>49,986</u>	<u>58,166</u>	<u>58,166</u>
AMOUNT AVAILABLE	642,911	657,108	716,325	456,166	471,166
LESS APPROPRIATIONS:	<u>592,925</u>	<u>576,226</u>	<u>658,159</u>	<u>398,000</u>	<u>413,000</u>
PROJECTED YEAR-END FUND BALANCE	<u>\$ 49,986</u>	<u>\$ 80,882</u>	<u>\$ 58,166</u>	<u>\$ 58,166</u>	<u>\$ 58,166</u>

CAMERON COUNTY, TEXAS
ENCUMBERED PRE-TRIAL RELE
2016-2017 Budget

<u>Dept.</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Approved</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
435	DISTRICT COURTS	0.00	0	0	0	0	0
4351	INDIGENT DEFENSE	0.00	0	0	0	0	0
4352	CRIMINAL HEARINGS OFFICER	0.00	0	0	0	0	0
4353	COURTHOUSE SECURITY	0.00	0	0	0	0	0
4354	DIVERT COURT	0.00	0	28,000	0	0	0
4356	VETERANS COURT	0.00	0	0	0	0	0
4364	DRUG COURT	0.00	0	0	0	0	0
4365	DRUG COURT	0.00	183,787	0	0	0	0
4366	DRUG COURT	0.00	0	215,004	0	0	0
576	M&O ADULT PROBATION	0.00	135,335	135,335	0	110,000	125,000
5761	A.P. AFTER CARE CASELOAD	0.00	0	0	0	0	0
	<i>Revenue Total:</i>	0.00	319,122	378,339	0	110,000	125,000
<u>TRANSFERS IN</u>							
010	GENERAL FUND TRANSFER	0.00	288,000	288,000	0	288,000	288,000
435	DISTRICT COURTS	0.00	0	0	0	0	0
576	M&O ADULT PROBATION	0.00	0	0	0	0	0
	<i>Fund Balance:</i>	0.00	288,000	288,000	0	288,000	288,000
<u>EXPENDITURE ACCOUNTS</u>							
435	DISTRICT COURTS	0.00	0	0	0	0	0
4351	INDIGENT DEFENSE	0.00	0	0	0	0	0
4352	CRIMINAL HEARINGS OFFICER	0.00	0	0	0	0	0
4353	COURTHOUSE SECURITY	0.00	0	0	0	0	0
4354	DIVERT COURT	0.00	0	45,230	0	0	0
4356	VETERANS COURT	0.00	0	0	0	0	0
4364	DRUG COURT	0.00	0	0	0	0	0
4365	DRUG COURT	0.00	178,301	0	0	0	0
4366	DRUG COURT	0.00	0	215,004	0	0	0
576	M&O ADULT PROBATION	0.00	397,925	397,925	404,911	398,000	413,000
5761	A.P. AFTER CARE CASELOAD	0.00	0	0	0	0	0
5769	ADULT PROBATION 1999	0.00	0	0	0	0	0
6364	TDH-IMMUNIZATION ACTION P	0.00	0	0	0	0	0
	<i>Expense Total:</i>	0.00	576,226	658,159	404,911	398,000	413,000

CAMERON COUNTY, TEXAS
ENCUMBERED PRE-TRIAL RELE
2016-2017 Budget

Fund 420 Dept. 4354

DIVERT COURT

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4428	Drug Court Fee Account	28,017.91	28,000			
	<i>Revenue Total:</i>	<u>28,017.91</u>	<u>28,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6004	Overtime	0.00	0			
6014	Office Supplies	3,021.80	3,000			
6022	Drugs Medicine	378.00	12,630			
6038	Small Tools and Equipment	0.00	0			
6044	Appointed Attorneys	0.00	500			
6050	Travel	17,687.50	16,600			
6064	Building Maintenance	0.00	0			
6078	Education and Training	4,225.00	6,000			
6082	Contractual Expense	240.00	0			
6087	Miscellaneous	6,153.55	6,500			
6096	Equipment	0.00	0			
	<i>Expenditure Total:</i>	<u>31,705.85</u>	<u>45,230</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
ENCUMBERED PRE-TRIAL RELE
2016-2017 Budget

Fund 420 Dept. 4366

DRUG COURT

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	7,973.07	183,774			
4309	Participant Divert Fee-Probatn	3,225.00	31,230			
	Revenue Total:	<u>11,198.07</u>	<u>215,004</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	3,105.70	64,983			
6006	FICA	218.80	4,971			
6007	Group Health	0.00	9,583			
6008	Retirement	296.28	6,200			
6012	Unemployment Insurance	24.84	520			
6014	Office Supplies	161.45	3,187			
6022	Drugs Medicine	0.00	30,324			
6044	Appointed Attorneys	0.00	22,800			
6047	Mobile Phones	0.00	3,000			
6048	Communications	0.00	276			
6050	Travel	0.00	8,500			
6078	Education and Training	0.00	5,000			
6082	Contractual Expense	4,166.00	55,460			
6087	Miscellaneous	0.00	200			
	Expenditure Total:	<u>7,973.07</u>	<u>215,004</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
ENCUMBERED PRE-TRIAL RELE
2016-2017 Budget

Fund 420 Dept. 576

M&O ADULT PROBATION

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4400	Bail Bond Fees	81,396.50	135,335	0	110,000	125,000
	<i>Revenue Total:</i>	<u>81,396.50</u>	<u>135,335</u>	<u>0</u>	<u>110,000</u>	<u>125,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0			
6002	Salaries-Assistants/Deputies	0.00	0	16,283	0	0
6003	Salaries-Employees	278,815.67	286,147	270,641	286,147	291,869
6004	Overtime	0.00	0			
6006	FICA	20,464.57	22,074	20,888	22,074	22,512
6007	Group Health	45,999.63	50,100	46,760	50,100	55,110
6008	Retirement	26,830.38	26,554	27,294	26,554	27,085
6009	Auto Allowance	748.82	2,400	2,400	2,400	2,400
6010	Uniforms	0.00	0			
6011	Workers Compensation	3,431.77	2,146	2,030	2,146	2,189
6012	Unemployment Insurance	2,229.64	1,946	2,165	1,946	1,430
6013	Photocopying	0.00	0			
6014	Office Supplies	1,986.10	2,028	5,000	2,657	3,029
6028	Camera and Police Supplies	0.00	0			
6047	Mobile Phones	1,954.95	1,500	2,500	1,500	900
6048	Communications	2.23	0	4,800	0	0
6049	Postage	0.00	0			
6050	Travel	0.00	0	2,500	0	2,500
6059	Bonds	142.00	150	150	150	150
6064	Building Maintenance	0.00	0			
6069	Equipment Rental	2,138.07	2,880	0	2,326	2,326
6077	Data Processing	0.00	0			
6078	Education and Training	0.00	0	1,500	0	1,500
	<i>Expenditure Total:</i>	<u>384,743.83</u>	<u>397,925</u>	<u>404,911</u>	<u>398,000</u>	<u>413,000</u>

CAMERON COUNTY, TEXAS

DEBT SERVICE FUNDS

APPROVED 2016-2017 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, 2016

Fund 610

	2015	2016	2016	2017	2017
	Actual	Approved	Year-end	Recommended	Approved
			Estimate		
REVENUES					
Taxes	\$ 356,292	\$ 17,096	\$ 17,096	\$ 17,096	\$ 10,750
Miscellaneous	702	0	1,300	0	0
TOTAL REVENUES	<u>356,994</u>	<u>17,096</u>	<u>18,396</u>	<u>17,096</u>	<u>10,750</u>
Debt Service Requirements:					
Redemption of Serial Bonds	<u>272,501</u>	<u>125,725</u>	<u>125,725</u>	<u>125,043</u>	<u>125,043</u>
Total Debt Service requirements	<u>272,501</u>	<u>125,725</u>	<u>125,725</u>	<u>125,043</u>	<u>125,043</u>
OTHER FINANCING SOURCES(USES)					
Operating Transfer Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	84,493	(108,629)	(107,329)	(107,947)	(114,293)
BEGINNING FUND BALANCE (Oct 1)	<u>359,670</u>	<u>444,163</u>	<u>444,163</u>	<u>336,834</u>	<u>336,834</u>
ENDING FUND BALANCE (Sept.30)	<u>\$ 444,163</u>	<u>\$ 335,534</u>	<u>\$ 336,834</u>	<u>\$ 228,887</u>	<u>\$ 222,541</u>

CAMERON COUNTY, TEXAS
I & S UNLIMITED TAX REV B
 2016-2017 Budget

<u>Dept.</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Approved</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
400	GENERAL REVENUE	0.00	17,096	17,096	0	17,096	10,750
	<i>Revenue Total:</i>	<u>0.00</u>	<u>17,096</u>	<u>17,096</u>	<u>0</u>	<u>17,096</u>	<u>10,750</u>
<u>EXPENDITURE ACCOUNTS</u>							
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	0	0	0	0	0
736	2008 ROAD BONDS	0.00	125,725	125,725	0	125,043	125,043
	<i>Expense Total:</i>	<u>0.00</u>	<u>125,725</u>	<u>125,725</u>	<u>0</u>	<u>125,043</u>	<u>125,043</u>

CAMERON COUNTY, TEXAS
I & S UNLIMITED TAX REV B
2016-2017 Budget

Fund 610 Dept. 400

GENERAL REVENUE

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4102	Delinquent Advalorem Taxes	15,496.52	13,022	0	13,022	8,191
4103	Supplemental	0.00	0			
4152	Commissions	-3,619.32	-173	0	-173	-109
4153	Errors and Adjustments	-2,161.21	-29	0	-29	-18
4159	Penalties and Interest	12,418.61	4,276	0	4,276	2,686
4600	Interest Income	0.00	0			
	Revenue Total:	<u>22,134.60</u>	<u>17,096</u>	<u>0</u>	<u>17,096</u>	<u>10,750</u>

CAMERON COUNTY, TEXAS
I & S UNLIMITED TAX REV B
2016-2017 Budget

Fund 610 Dept. 736

2008 ROAD BONDS

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	105,000.00	110,000	0	115,000	115,000
6098	Debt Interest	70,236.26	14,975	0	9,293	9,293
6099	Fiscal Agent Fees	750.00	750	0	750	750
	<i>Expenditure Total:</i>	<u>175,986.26</u>	<u>125,725</u>	<u>0</u>	<u>125,043</u>	<u>125,043</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, 2016

Fund 630

	2015	2016	2016	2017	2017
	Actual	Approved	Year-end	Recommended	Approved
			Estimate		
REVENUES					
Taxes	\$7,916,001	\$ 7,637,952	\$ 7,814,209	\$ 8,790,188	\$ 8,764,980
Miscellaneous	11,623	0	1,300	0	0
TOTAL REVENUES	<u>7,927,624</u>	<u>7,637,952</u>	<u>7,815,509</u>	<u>8,790,188</u>	<u>8,764,980</u>
Debt Service Requirements:					
Redemption of Serial Bonds	10,880,923	7,922,153	7,922,153	9,140,078	9,140,078
Total Debt Service requirements	<u>10,880,923</u>	<u>7,922,153</u>	<u>7,922,153</u>	<u>9,140,078</u>	<u>9,140,078</u>
OTHER FINANCING SOURCES(USES)					
Refunding	2,424,506	-	-	-	-
Operating Transfer In	570,984	577,437	577,437	577,437	577,437
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,995,490</u>	<u>577,437</u>	<u>577,437</u>	<u>577,437</u>	<u>577,437</u>
Excess of Revenues Over (Under) Expenditures	42,191	293,236	470,793	227,547	202,339
BEGINNING FUND BALANCE (Oct 1)	<u>5,497,213</u>	<u>444,163</u>	<u>5,539,404</u>	<u>6,010,197</u>	<u>6,010,197</u>
ENDING FUND BALANCE (Sept.30)	<u>\$5,539,404</u>	<u>\$ 737,399</u>	<u>\$ 6,010,197</u>	<u>\$ 6,237,744</u>	<u>\$ 6,212,536</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2016-2017 Budget

<u>Dept.</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Approved</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
400	GENERAL REVENUE	0.00	7,637,952	7,637,952	0	8,790,188	8,764,980
	<i>Revenue Total:</i>	0.00	7,637,952	7,637,952	0	8,790,188	8,764,980
<u>TRANSFERS IN</u>							
074	VETERAN'S BRIDGE TRANSFER	0.00	256,324	256,324	0	256,324	256,324
077	LOS INDIOS BRIDGE	0.00	71,545	71,545	0	71,545	71,545
080	GATEWAY BRIDGE TRANSFER	0.00	249,568	249,568	0	249,568	249,568
083	PARK SYSTEM TRANSFER	0.00	0	0	0	0	0
	<i>Fund Balance:</i>	0.00	577,437	577,437	0	577,437	577,437
<u>EXPENDITURE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
400	GENERAL REVENUE	0.00	0	0	0	0	0
721	2011 REFUNDING CO'S	0.00	498,738	498,738	0	496,300	496,300
722	2011 CO'S	0.00	1,587,884	1,587,884	0	1,603,424	1,603,424
723	2012 REFUNDING CO'S	0.00	566,050	566,050	0	1,153,950	1,153,950
724	2014 Certificates of Obli	0.00	1,200,644	1,200,644	0	1,202,794	1,202,794
725	2014 Refunding CO's	0.00	2,191,775	2,191,775	0	1,596,750	1,596,750
726	2015 Refunding CO's	0.00	297,318	297,318	0	443,287	443,287
727	2016 CO's	0.00	0	0	0	982,671	982,671
729	CO'S,SERIES2008	0.00	323,792	323,792	0	323,681	323,681
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	0	1,337,221	1,337,221
748	2005 REFUNDING BONDS	0.00	0	0	0	0	0
749	2005 C.O.'S	0.00	0	0	0	0	0
	<i>Expense Total:</i>	0.00	7,922,153	7,922,153	0	9,140,078	9,140,078

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2016-2017 Budget

Fund 630 Dept. 400

GENERAL REVENUE

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4101	Current Advalorem Taxes	6,566,420.40	6,288,401	0	7,371,565	7,338,779
4102	Delinquent Advalorem Taxes	170,732.20	185,828	0	192,153	192,153
4103	Supplemental	0.00	0			
4104	Current Taxes Other	1,205,165.96	1,183,817	0	1,284,232	1,288,236
4105	Deliquent Tax Revenue Other	66,514.34	60,756	0	48,716	48,716
4107	Discounts Other	-25,095.97	-120,485	0	-146,948	-143,308
4108	Commissions Other	-12,684.28	-64,963	0	-75,845	-75,519
4109	Errors & Adjustments Other	-7,591.54	-32,226	0	-37,742	-37,578
4110	Penalty & Interest Other	38,217.85	142,523	0	164,724	164,248
4151	Discounts	-136,723.41	-23,867	0	-25,078	-25,156
4152	Commissions	-67,538.78	-12,577	0	-13,424	-13,464
4153	Errors and Adjustments	-38,112.51	-6,223	0	-6,665	-6,685
4159	Penalties and Interest	156,696.89	36,968	0	34,500	34,558
4600	Interest Income	0.00	0			
	Revenue Total:	<u>7,916,001.15</u>	<u>7,637,952</u>	<u>0</u>	<u>8,790,188</u>	<u>8,764,980</u>
<u>EXPENDITURE ACCOUNTS</u>						
	Expenditure Total:	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2016-2017 Budget

Fund 630 Dept. 721

2011 REFUNDING CO'S

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	290,000.00	295,000	0	300,000	300,000
6098	Debt Interest	209,575.00	202,988	0	195,550	195,550
6099	Fiscal Agent Fees	750.00	750	0	750	750
	<i>Expenditure Total:</i>	<u>500,325.00</u>	<u>498,738</u>	<u>0</u>	<u>496,300</u>	<u>496,300</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2016-2017 Budget

Fund 630 Dept. 722

2011 CO'S

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	528,389.00	911,015	0	958,388	958,388
6098	Debt Interest	695,068.05	676,119	0	644,286	644,286
6099	Fiscal Agent Fees	750.00	750	0	750	750
	<i>Expenditure Total:</i>	<u>1,224,207.05</u>	<u>1,587,884</u>	<u>0</u>	<u>1,603,424</u>	<u>1,603,424</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2016-2017 Budget

Fund 630 Dept. 723

2012 REFUNDING CO'S

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	295,000.00	305,000	0	905,000	905,000
6098	Debt Interest	266,300.00	260,300	0	248,200	248,200
6099	Fiscal Agent Fees	0.00	750	0	750	750
	<i>Expenditure Total:</i>	561,300.00	566,050	0	1,153,950	1,153,950

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2016-2017 Budget

Fund 630 Dept. 724

2014 Certificates of Obli

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	410,000.00	635,000	0	650,000	650,000
6098	Debt Interest	774,929.93	564,894	0	552,044	552,044
6099	Fiscal Agent Fees	500.00	750	0	750	750
	<i>Expenditure Total:</i>	<u>1,185,429.93</u>	<u>1,200,644</u>	<u>0</u>	<u>1,202,794</u>	<u>1,202,794</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2016-2017 Budget

Fund 630 Dept. 725

2014 Refunding CO's

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	30,000.00	1,835,000	0	1,300,000	1,300,000
6098	Debt Interest	483,102.47	356,025	0	296,000	296,000
6099	Fiscal Agent Fees	137,569.91	750	0	750	750
	<i>Expenditure Total:</i>	<u>650,672.38</u>	<u>2,191,775</u>	<u>0</u>	<u>1,596,750</u>	<u>1,596,750</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2016-2017 Budget

Fund 630 Dept. 726

2015 Refunding CO's

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	0.00	0	0	148,948	148,948
6098	Debt Interest	2,108,622.46	296,568	0	293,589	293,589
6099	Fiscal Agent Fees	379,739.08	750	0	750	750
	<i>Expenditure Total:</i>	<u>2,488,361.54</u>	<u>297,318</u>	<u>0</u>	<u>443,287</u>	<u>443,287</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2016-2017 Budget

Fund 630 Dept. 727

2016 CO's

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	0.00	0	0	350,000	350,000
6098	Debt Interest	0.00	0	0	631,921	631,921
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>982,671</u>	<u>982,671</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2016-2017 Budget

Fund 630 Dept. 729

CO'S,SERIES2008

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	269,351.42	283,967	0	298,583	298,583
6098	Debt Interest	182,220.58	39,075	0	24,348	24,348
6099	Fiscal Agent Fees	750.00	750	0	750	750
	<i>Expenditure Total:</i>	<u>452,322.00</u>	<u>323,792</u>	<u>0</u>	<u>323,681</u>	<u>323,681</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2016-2017 Budget

Fund 630 Dept. 747

LEASED EQUIPMENT PURCHASE

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	1,147,541.62	1,100,990	0	1,262,555	1,262,555
6098	Debt Interest	108,220.75	154,962	0	74,666	74,666
6099	Fiscal Agent Fees	0.00	0			
	<i>Expenditure Total:</i>	1,255,762.37	1,255,952	0	1,337,221	1,337,221

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

APPROVED 2016-2017 BUDGET

CAMERON COUNTY, TEXAS
INTERNATIONAL TOLL BRIDGE SYSTEM
INTERNATIONAL TOLL BRIDGE SYSTEM FUNDS
Statement of Revenues, Expenditures and Changes in Fund Balance
2016-2017 Budget

	2015 Actual	2016 Amended	2017 Recommended	2017 Approved
REVENUES				
0000-4451 Tolls	\$ 15,900,609	\$ 16,342,274	\$ 17,372,457	\$ 17,372,457
0000-4600 Interest	42,562	15,926	26,473	26,473
0000-4602 Other	10,032	12,000	12,000	12,000
0000-4614 Lease Revenue	488,580	415,000	398,200	398,200
TOTAL REVENUE	<u>16,441,783</u>	<u>16,785,200</u>	<u>17,809,130</u>	<u>17,809,130</u>
APPROPRIATIONS- Operations	(4,179,168)	(6,580,145)	(6,852,151)	(6,863,309)
Depreciation**	(1,221,234)	-	-	-
Total Operating Expenses	<u>(5,400,402)</u>	<u>(6,580,145)</u>	<u>(6,852,151)</u>	<u>(6,863,309)</u>
 APPROPRIATIONS	 <u>11,041,381</u>	 <u>10,205,055</u>	 <u>10,956,979</u>	 <u>10,945,821</u>
 OTHER SOURCES (USES)				
0000-6070 Interlocal Agreement	(2,295,389)	(2,271,857)	(2,671,663)	(2,666,084)
0000-4600 Interest on Revenue Bonds	(600,022)	-	-	-
0100-6700 Transfer out - General Fund	(7,050,402)	(7,355,761)	(7,707,878)	(7,702,300)
060-6700 Transfer out - Debt Service	(570,984)	(577,437)	(577,437)	(577,437)
TOTAL OTHER SOURCES (USES)	<u>(10,516,797)</u>	<u>(10,205,055)</u>	<u>(10,956,978)</u>	<u>(10,945,821)</u>
 CHANGE IN Net Assets	 524,584	 -	 1	 -
 BEGINNING Net Assets	 22,594,620	 23,218,528	 23,218,528	 23,218,528
Prior period Adjustment				
ENDING Net Assets	<u>\$ 23,119,204</u>	<u>\$ 23,218,528</u>	<u>\$ 23,218,529</u>	<u>\$ 23,218,528</u>

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2016-2017 Budget

<u>Dept.</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Approved</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
610	TOLL BRIDGE OPERATIONS	0.00	7,961,817	7,961,817	0	8,793,249	8,793,249
	<i>Revenue Total:</i>	<u>0.00</u>	<u>7,961,817</u>	<u>7,961,817</u>	<u>0</u>	<u>8,793,249</u>	<u>8,793,249</u>
<u>TRANSFERS OUT</u>							
010	GENERAL FUND TRANSFER	0.00	2,005,674	2,005,674	0	2,337,362	2,331,783
015	ROAD & BRIDGE FUND	0.00	0	0	0	0	0
063	I&S LIMITED	0.00	256,324	256,324	0	256,324	256,324
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>2,261,998</u>	<u>2,261,998</u>	<u>0</u>	<u>2,593,686</u>	<u>2,588,107</u>
<u>EXPENDITURE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	1,809,725	1,809,725	0	2,137,862	2,132,282
562	SHERIFF - AUTO THEFT DETA	0.00	408,597	408,597	0	425,313	425,313
610	TOLL BRIDGE OPERATIONS	0.00	3,481,497	3,481,497	3,496,622	3,636,388	3,647,547
	<i>Expense Total:</i>	<u>0.00</u>	<u>5,699,819</u>	<u>5,699,819</u>	<u>3,496,622</u>	<u>6,199,563</u>	<u>6,205,142</u>

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2016-2017 Budget

Fund 740 Dept. 000

BALANCE SHEET

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6070	INDIRECT COST	1,876,662.00	1,809,725	0	2,137,862	2,132,282
	<i>Expenditure Total:</i>	1,876,662.00	1,809,725	0	2,137,862	2,132,282

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2016-2017 Budget

Fund 740 Dept. 562

SHERIFF - AUTO THEFT DETA

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	281,921.02	278,874	0	290,091	290,091
6004	Overtime	216.77	0			
6006	FICA	20,740.75	21,713	0	22,192	22,192
6007	Group Health	44,800.00	48,000	0	52,800	52,800
6008	Retirement	27,002.66	25,879	0	26,397	26,397
6009	Auto Allowance	0.00	0			
6010	Uniforms	1,978.60	2,000	0	2,000	2,000
6011	Workers Compensation	8,996.18	10,235	0	10,439	10,439
6012	Unemployment Insurance	2,127.91	1,896	0	1,394	1,394
6013	Photocopying	0.00	0			
6016	Gasoline	16,750.14	20,000	0	20,000	20,000
6020	Tires and Tubes	0.00	0			
	Expenditure Total:	<u>404,534.03</u>	<u>408,597</u>	<u>0</u>	<u>425,313</u>	<u>425,313</u>

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2016-2017 Budget

Fund 740 Dept. 610

TOLL BRIDGE OPERATIONS

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4451	Tolls - Entrance Fees	7,758,020.85	7,765,867	0	8,593,749	8,593,749
4461	Audit Fees	0.00	0			
4600	Interest Income	18,459.38	8,950	0	12,500	12,500
4602	Miscellaneous	0.00	0			
4614	Land Rental	12,000.00	12,000	0	12,000	12,000
4640	Sale of Surplus	0.00	0			
4841	Concessions Leases	175,000.08	175,000	0	175,000	175,000
	Revenue Total:	<u>7,963,480.31</u>	<u>7,961,817</u>	<u>0</u>	<u>8,793,249</u>	<u>8,793,249</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0			
6002	Salaries-Assistants/Deputies	38,989.43	93,161	93,161	145,025	166,442
6003	Salaries-Employees	752,106.75	789,345	789,345	846,294	859,047
6004	Overtime	63,642.96	50,000	50,000	50,000	50,000
6005	Extra Help	0.00	0			
6006	FICA	63,094.50	71,337	71,337	79,661	82,275
6007	Group Health	175,515.00	188,442	188,442	216,084	217,965
6008	Retirement	82,015.27	86,537	86,537	96,634	99,805
6009	Auto Allowance	58.38	0			
6010	Uniforms	18,464.80	19,700	19,700	19,700	19,700
6011	Workers Compensation	20,579.76	22,078	22,078	24,807	25,398
6012	Unemployment Insurance	6,832.95	6,341	6,341	5,102	5,270
6013	Photocopying	0.00	0			
6014	Office Supplies	15,931.19	22,000	20,000	20,000	20,000
6015	Maps, Plans	0.00	0			
6016	Gasoline	14,361.34	20,000	20,000	13,000	13,000
6017	Butane	0.00	0			
6018	Diesel Fuel	492.69	750	750	750	750
6019	Lubricants	0.00	0			
6022	Drugs Medicine	0.00	0	500	0	0
6028	Camera and Police Supplies	0.00	7,000			
6030	Vehicle Repairs	2,588.72	2,600	3,500	3,500	3,500
6031	Building Supplies	0.00	0			
6038	Small Tools and Equipment	2,265.33	4,000	3,000	4,000	4,000
6040	Audit and Accounting	6,000.00	6,647	6,647	6,647	6,647
6042	Engineering	0.00	0			
6045	Professional Services	5,000.00	14,000	20,000	10,000	10,000
6046	Medical and Dental	0.00	0	500	500	500
6047	Mobile Phones	450.28	2,000	2,000	2,000	2,000
6048	Communications	3,613.69	5,500	5,000	5,500	5,500
6049	Postage	1,832.97	3,000	3,000	3,000	3,000
6050	Travel	0.00	8,000	15,000	10,000	10,000
6054	Advertising	0.00	1,000	5,000	25,000	20,680
6056	Property Insurance	49,612.85	55,000	55,000	45,000	45,000

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2016-2017 Budget

Fund 740 Dept. 610

TOLL BRIDGE OPERATIONS

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
6057	Vehicle Insurance	1,503.00	3,000	3,000	3,000	3,000
6058	Liability Other Insurance	7,561.82	10,000	10,000	10,000	10,000
6059	Bonds	0.00	0	100	0	0
6060	Electricity	27,964.39	25,000	30,000	28,000	28,000
6061	Natural Gas	0.00	0			
6062	Water	4,681.33	5,000	5,000	5,000	5,000
6063	Sewage and Garbage	3,308.06	5,000	5,000	5,000	5,000
6064	Building Maintenance	2,671.67	6,000	7,000	9,500	9,000
6065	Bridge Repair	0.00	0			
6067	Equipment Maintenance	23,277.66	30,000	26,000	26,000	23,384
6068	Real Estate Rental	0.00	0			
6069	Equipment Rental	3,276.89	3,500	3,500	3,500	3,500
6070	INDIRECT COST	0.00	0			
6073	Dues and Memberships	13,620.00	19,000	23,000	23,000	19,000
6076	Bank Fees	0.00	1,000	1,000	1,000	1,000
6077	Data Processing	2,302.07	6,000	6,000	6,000	6,000
6078	Education and Training	500.00	1,750	500	500	500
6079	Legal Books, Publications	0.00	0			
6082	Contractual Expense	2,579.60	2,284	2,534	2,534	2,534
6084	Judges	0.00	0			
6091	Building Improvements	0.00	3,500	3,500	0	0
6096	Equipment	0.00	20,000	20,000	20,000	0
6097	Debt Retirement	0.00	1,385,289	1,451,735	1,451,735	1,451,735
6098	Debt Interest	452,126.69	470,236	406,915	406,915	406,915
6099	Fiscal Agent Fees	0.00	2,500	2,500	0	0
6195	Safety Supplies	1,956.89	4,000	2,500	2,500	2,500
6196	Safety Equipment	0.00	0			
	Expenditure Total:	<u>1,870,778.93</u>	<u>3,481,497</u>	<u>3,496,622</u>	<u>3,636,388</u>	<u>3,647,547</u>

CAMERON COUNTY, TEXAS
FREE TRADE BRIDGE - OPERA
2016-2017 Budget

<u>Dept.</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Approved</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
610	TOLL BRIDGE OPERATIONS	0.00	1,930,864	1,930,864	0	2,114,905	2,114,905
6101	LOS INDIOS PARKING	0.00	0	0	0	0	0
	<i>Revenue Total:</i>	0.00	1,930,864	1,930,864	0	2,114,905	2,114,905
<u>TRANSFERS OUT</u>							
010	GENERAL FUND TRANSFER	0.00	462,131	462,131	0	533,802	533,802
015	ROAD & BRIDGE FUND	0.00	0	0	0	0	0
063	I&S LIMITED	0.00	71,545	71,545	0	71,545	71,545
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>	0.00	533,676	533,676	0	605,347	605,347
<u>EXPENDITURE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	462,132	462,132	0	533,801	533,802
610	TOLL BRIDGE OPERATIONS	0.00	935,056	935,056	942,833	975,757	975,756
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>	0.00	1,397,188	1,397,188	942,833	1,509,558	1,509,558

CAMERON COUNTY, TEXAS
FREE TRADE BRIDGE - OPERA
2016-2017 Budget

Fund 770 Dept. 000

BALANCE SHEET

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6070	INDIRECT COST	418,727.00	462,132	0	533,801	533,802
	<i>Expenditure Total:</i>	418,727.00	462,132	0	533,801	533,802

CAMERON COUNTY, TEXAS
FREE TRADE BRIDGE - OPERA
2016-2017 Budget

Fund 770 Dept. 610

TOLL BRIDGE OPERATIONS

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4380	Financing Proceeds	0.00	0			
4451	Tolls - Entrance Fees	1,665,360.06	1,869,864	0	2,068,985	2,068,985
4600	Interest Income	1,261.84	1,000	0	2,720	2,720
4602	Miscellaneous	45,652.25	0			
4614	Land Rental	0.00	0			
4841	Concessions Leases	46,800.00	60,000	0	43,200	43,200
	Revenue Total:	<u>1,759,074.15</u>	<u>1,930,864</u>	<u>0</u>	<u>2,114,905</u>	<u>2,114,905</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0			
6002	Salaries-Assistants/Deputies	15,987.64	48,968	48,968	69,947	69,947
6003	Salaries-Employees	364,731.41	419,186	419,186	430,333	431,667
6004	Overtime	29,382.64	33,000	33,000	33,000	33,000
6005	Extra Help	0.00	0			
6006	FICA	30,465.71	38,109	38,109	40,796	40,898
6007	Group Health	89,471.00	102,000	102,000	114,398	114,398
6008	Retirement	39,298.49	46,229	46,229	49,488	49,612
6009	Auto Allowance	23.33	0			
6010	Uniforms	9,569.81	9,600	9,600	9,600	9,600
6011	Workers Compensation	11,663.67	13,789	13,789	14,683	14,723
6012	Unemployment Insurance	3,257.96	3,387	3,397	2,613	2,620
6013	Photocopying	0.00	0			
6014	Office Supplies	17,217.54	14,666	12,000	12,000	12,000
6015	Maps, Plans	0.00	0			
6016	Gasoline	3,080.81	4,000	5,000	4,000	4,000
6017	Butane	0.00	0			
6022	Drugs Medicine	0.00	0	500	0	0
6030	Vehicle Repairs	2,608.79	1,500	3,500	3,000	3,000
6031	Building Supplies	0.00	0			
6038	Small Tools and Equipment	0.00	0	1,000	0	0
6040	Audit and Accounting	6,000.00	6,647	6,647	6,647	6,647
6042	Engineering	0.00	0			
6045	Professional Services	0.00	11,000	15,000	5,000	5,000
6046	Medical and Dental	0.00	0	300	0	0
6047	Mobile Phones	746.99	1,000	1,000	1,000	1,000
6048	Communications	1,754.45	8,000	6,000	6,000	6,000
6049	Postage	0.00	750	750	750	750
6050	Travel	336.00	10,000	10,000	10,000	10,000
6051	Travel-Prisoner Transportation	0.00	0			
6054	Advertising	2,941.15	0	5,000	3,000	3,000
6055	Printing and Binding	0.00	0			
6056	Property Insurance	29,298.88	35,000	35,000	35,000	35,000
6057	Vehicle Insurance	0.00	550	1,000	550	550
6058	Liability Other Insurance	1,832.72	2,000	2,000	2,000	2,000

CAMERON COUNTY, TEXAS
FREE TRADE BRIDGE - OPERA
2016-2017 Budget

Fund 770 Dept. 610

TOLL BRIDGE OPERATIONS

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
6059	Bonds	0.00	0	100	0	0
6060	Electricity	34,517.17	34,000	35,000	34,000	34,000
6061	Natural Gas	0.00	0			
6062	Water	881.40	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	1,997.24	2,000	2,500	7,000	5,392
6065	Bridge Repair	0.00	0			
6067	Equipment Maintenance	4,905.24	7,000	5,000	5,000	5,000
6068	Real Estate Rental	0.00	0			
6069	Equipment Rental	2,420.42	7,500	2,500	2,500	2,500
6070	INDIRECT COST	0.00	0			
6073	Dues and Memberships	12,000.00	17,000	17,000	17,000	17,000
6077	Data Processing	1,823.62	3,500	3,500	3,500	3,500
6078	Education and Training	0.00	500	500	500	500
6082	Contractual Expense	2,455.30	5,600	5,600	1,536	1,536
6084	Judges	0.00	0			
6091	Building Improvements	0.00	0	1,500	1,500	1,500
6096	Equipment	0.00	5,000	5,000	5,000	5,000
6097	Debt Retirement	0.00	21,760	22,880	22,880	22,880
6098	Debt Interest	17,252.83	18,107	16,828	16,828	16,828
6099	Fiscal Agent Fees	1,250.00	0	1,250	0	0
6101	Physicians/Non-Emergency	0.00	0			
6195	Safety Supplies	956.05	0	1,000	1,000	1,000
6196	Safety Equipment	0.00	0			
	Expenditure Total:	<u>740,128.26</u>	<u>935,056</u>	<u>942,833</u>	<u>975,757</u>	<u>975,756</u>

CAMERON COUNTY, TEXAS
GATEWAY BRIDGE - OPERATING
2016-2017 Budget

<u>Dept.</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Approved</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
610	TOLL BRIDGE OPERATIONS	0.00	6,892,519	6,892,519	0	6,900,976	6,900,976
	<i>Revenue Total:</i>	<u>0.00</u>	<u>6,892,519</u>	<u>6,892,519</u>	<u>0</u>	<u>6,900,976</u>	<u>6,900,976</u>
<u>TRANSFERS IN</u>							
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>
<u>TRANSFERS OUT</u>							
010	GENERAL FUND TRANSFER	0.00	4,887,956	4,887,956	0	4,836,715	4,836,715
015	ROAD & BRIDGE FUND	0.00	0	0	0	0	0
063	I&S LIMITED	0.00	249,568	249,568	0	249,568	249,568
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>5,137,524</u>	<u>5,137,524</u>	<u>0</u>	<u>5,086,283</u>	<u>5,086,283</u>
<u>EXPENDITURE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
610	TOLL BRIDGE OPERATIONS	0.00	1,754,995	1,754,995	1,770,372	1,814,693	1,814,693
	<i>Expense Total:</i>	<u>0.00</u>	<u>1,754,995</u>	<u>1,754,995</u>	<u>1,770,372</u>	<u>1,814,693</u>	<u>1,814,693</u>

CAMERON COUNTY, TEXAS
GATEWAY BRIDGE - OPERATING
2016-2017 Budget

Fund 800 Dept. 610

TOLL BRIDGE OPERATIONS

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4451	Tolls - Entrance Fees	6,477,228.52	6,706,543	0	6,709,723	6,709,723
4454	JPTech Fee	0.00	0			
4600	Interest Income	14,647.61	5,976	0	11,253	11,253
4602	Miscellaneous	0.00	0			
4614	Land Rental	209,400.05	180,000	0	180,000	180,000
4640	Sale of Surplus	330.00	0			
4896	Rent	0.00	0			
	Revenue Total:	<u>6,701,606.18</u>	<u>6,892,519</u>	<u>0</u>	<u>6,900,976</u>	<u>6,900,976</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	11,647.99	41,956	41,956	62,795	62,795
6003	Salaries-Employees	692,643.76	785,316	785,316	806,367	806,426
6004	Overtime	55,248.34	47,000	47,000	47,000	47,000
6005	Extra Help	0.00	0			
6006	FICA	56,244.79	66,882	66,882	70,086	70,091
6007	Group Health	171,898.00	190,650	190,650	211,913	211,913
6008	Retirement	72,822.18	81,132	81,132	85,020	85,025
6009	Auto Allowance	17.01	0			
6010	Uniforms	1,778.10	19,600	19,600	19,600	19,600
6011	Workers Compensation	20,898.63	24,106	24,106	25,194	25,196
6012	Unemployment Insurance	6,047.14	5,945	5,945	4,489	4,489
6013	Photocopying	0.00	0			
6014	Office Supplies	16,519.24	18,144	16,000	16,644	16,573
6016	Gasoline	0.00	1,000	2,000	1,000	1,000
6022	Drugs Medicine	0.00	0	500	0	0
6030	Vehicle Repairs	0.00	0	1,000	1,000	1,000
6038	Small Tools and Equipment	0.00	0	1,000	0	0
6040	Audit and Accounting	6,000.00	6,647	6,647	6,647	6,647
6042	Engineering	0.00	0			
6045	Professional Services	0.00	500	5,000	300	300
6046	Medical and Dental	0.00	0	300	0	0
6047	Mobile Phones	5,459.15	6,500	6,500	6,000	6,000
6048	Communications	615.62	1,000	1,000	1,000	1,000
6049	Postage	38.00	400	400	400	400
6050	Travel	305.00	2,000	2,000	2,000	2,000
6051	Travel-Prisoner Transportation	0.00	0			
6054	Advertising	1,000.00	0	5,000	0	0
6055	Printing and Binding	0.00	0			
6056	Property Insurance	38,827.30	45,000	43,000	35,000	35,000
6057	Vehicle Insurance	0.00	0			
6058	Liability Other Insurance	6,601.25	4,000	7,000	4,000	4,000
6059	Bonds	0.00	0	100	0	0
6060	Electricity	16,076.88	14,000	17,000	17,000	17,000
6061	Natural Gas	0.00	0			

CAMERON COUNTY, TEXAS
GATEWAY BRIDGE - OPERATING
2016-2017 Budget

Fund 800 Dept. 610

TOLL BRIDGE OPERATIONS

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
6062	Water	1,094.95	2,400	2,000	2,400	2,400
6063	Sewage and Garbage	1,930.18	2,000	2,000	2,000	2,000
6064	Building Maintenance	3,704.39	7,000	6,000	6,000	6,000
6065	Bridge Repair	0.00	0			
6067	Equipment Maintenance	4,137.03	4,250	5,000	4,250	4,250
6068	Real Estate Rental	0.00	0			
6069	Equipment Rental	2,936.34	4,000	3,000	4,000	4,000
6070	INDIRECT COST	0.00	0			
6073	Dues and Memberships	6,000.00	6,000	6,000	6,000	6,000
6076	Bank Fees	0.00	3,000	1,000	1,000	1,000
6077	Data Processing	1,149.48	4,000	4,000	3,000	3,000
6078	Education and Training	0.00	0	1,000	0	0
6082	Contractual Expense	2,574.60	2,000	3,000	2,000	2,000
6084	Judges	0.00	0			
6091	Building Improvements	0.00	1,500	0	1,500	1,500
6096	Equipment	0.00	5,000	5,000	5,000	5,000
6097	Debt Retirement	0.00	197,332	207,545	207,545	207,545
6098	Debt Interest	129,391.65	154,735	145,543	145,543	145,543
6099	Fiscal Agent Fees	0.00	0	1,250	0	0
6195	Safety Supplies	1,065.87	0	1,000	1,000	1,000
6196	Safety Equipment	0.00	0			
	<i>Expenditure Total:</i>	<u>1,334,672.87</u>	<u>1,754,995</u>	<u>1,770,372</u>	<u>1,814,693</u>	<u>1,814,693</u>

CAMERON COUNTY, TEXAS

COLONIA LIGHT/SCOFFLAW FUND

APPROVED 2016-2017 BUDGET

CAMERON COUNTY, TEXAS

COLONIA LIGHT/SCOFFLAW FUND

Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ending September 30, 2016

	2015	2016	2016	2017	2017
	Actual	Amended	Year-end	Recommended	Approved
			Estimate		
REVENUES					
Program Revenues	79,120	76,800	76,800	76,800	76,800
Assessment	65,876	166,452	166,452	233,506	233,506
TOTAL REVENUE	<u>144,996</u>	<u>243,252</u>	<u>243,252</u>	<u>310,306</u>	<u>310,306</u>
APPROPRIATIONS					
Scofflaw	(47,281)	(106,437)	(98,337)	(106,437)	(106,437)
Colonia Lights	(70,319)	(165,761)	(165,761)	(226,445)	(226,445)
Total Operating Expenses	<u>(117,600)</u>	<u>(272,198)</u>	<u>(264,098)</u>	<u>(332,882)</u>	<u>(332,882)</u>
REVENUES OVER (UNDER)					
APPROPRIATIONS	<u>27,396</u>	<u>(28,946)</u>	<u>(20,846)</u>	<u>(22,576)</u>	<u>(22,576)</u>
OTHER SOURCES (USES)					
Interest	348	-	-	-	-
TOTAL OTHER SOURCES (USES)	<u>348</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN Net Assets	27,744	(28,946)	(20,846)	(22,576)	(22,576)
BEGINNING Net Assets	145,203	172,947	172,947	204,091	204,091
ENDING Net Assets	<u>\$ 172,947</u>	<u>\$ 144,001</u>	<u>\$ 152,101</u>	<u>\$ 181,515</u>	<u>\$ 181,515</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2016-2017 Budget

<u>Dept.</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Approved</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
499	TAX ASSESSOR-COLLECTOR	0.00	76,800	76,800	0	76,800	76,800
542	SOLID WASTE COLLECTION	0.00	166,452	166,452	0	233,506	233,506
	<i>Revenue Total:</i>	0.00	243,252	243,252	0	310,306	310,306
<u>EXPENDITURE ACCOUNTS</u>							
499	TAX ASSESSOR-COLLECTOR	0.00	106,437	106,437	106,159	106,437	106,437
542	SOLID WASTE COLLECTION	0.00	32,439	32,439	41,403	128,123	128,123
5421	CAMERON PARK	0.00	27,488	27,488	0	21,952	21,952
5422	LAGUNA HEIGHTS	0.00	11,933	11,933	0	10,367	10,367
5423	MEADOW BROOKE	0.00	3,286	3,286	0	2,678	2,678
5424	RANCHO GRANDE SOUTH	0.00	1,304	1,304	0	1,004	1,004
5425	SALDIVAR SUBDIVISION	0.00	2,155	2,155	0	1,250	1,250
5426	BENT TREE SUBDIVISION	0.00	11,307	11,307	0	7,529	7,529
5427	SAN CARLOS SUBDIVISION	0.00	1,413	1,413	0	1,592	1,592
5428	LA PALOMA SUBDIVISION	0.00	2,448	2,448	0	2,142	2,142
5429	EL RANCHITO SUBDIVISION	0.00	9,793	9,793	0	7,826	7,826
5430	LAS PALMAS SUBDIVISION	0.00	5,100	5,100	0	3,869	3,869
5431	PASO REAL SUBDIVISION	0.00	20,145	20,145	0	8,859	8,859
5432	OLMITO SUBDIVISION	0.00	17,821	17,821	0	11,823	11,823
5433	VALLE DE CIPRES	0.00	7,345	7,345	0	7,568	7,568
5434	SAN PEDRO SUBDIVISION	0.00	6,480	6,480	0	5,345	5,345
5435	LUZ DEL CIELO SUBDIVISION	0.00	5,304	5,304	0	4,518	4,518
	<i>Expense Total:</i>	0.00	272,198	272,198	147,562	332,882	332,882

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2016-2017 Budget

Fund 820 Dept. 499

TAX ASSESSOR-COLLECTOR

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	79,120.00	76,800	0	76,800	76,800
	<i>Revenue Total:</i>	<u>79,120.00</u>	<u>76,800</u>	<u>0</u>	<u>76,800</u>	<u>76,800</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	4,828.39	5,000	5,000	5,000	5,000
6003	Salaries-Employees	19,428.23	64,400	64,400	64,400	64,400
6006	FICA	1,749.45	5,309	5,309	5,309	5,309
6007	Group Health	11,325.94	12,360	12,000	12,360	12,360
6008	Retirement	2,345.43	6,440	6,440	6,440	6,440
6011	Workers Compensation	183.18	521	520	521	521
6012	Unemployment Insurance	195.28	472	555	472	472
6014	Office Supplies	999.99	1,000	1,000	1,000	1,000
6016	Gasoline	0.00	1,000	1,000	1,000	1,000
6030	Vehicle Repairs	500.00	500	500	500	500
6049	Postage	0.00	1,000	1,000	1,000	1,000
6050	Travel	0.00	1,500	1,500	1,500	1,500
6054	Advertising	0.00	1,800	1,800	1,800	1,800
6057	Vehicle Insurance	0.00	1,000	1,000	1,000	1,000
6069	Equipment Rental	0.00	1,800	1,800	1,800	1,800
6077	Data Processing	4,743.70	2,335	2,335	2,335	2,335
6078	Education and Training	0.00	0			
	<i>Expenditure Total:</i>	<u>46,299.59</u>	<u>106,437</u>	<u>106,159</u>	<u>106,437</u>	<u>106,437</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2016-2017 Budget

Fund 820 Dept. 542

SOLID WASTE COLLECTION

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4458	Solid Waste Collection Fee	65,876.40	166,452	0	233,506	233,506
4473	Set up fee	0.00	0			
	Revenue Total:	<u>65,876.40</u>	<u>166,452</u>	<u>0</u>	<u>233,506</u>	<u>233,506</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	3,863.20	8,000	8,000	8,000	8,000
6003	Salaries-Employees	1,171.99	5,000	5,000	5,000	5,000
6005	Extra Help	0.00	2,122	6,500	6,500	6,500
6006	FICA	378.57	698	995	1,033	1,033
6007	Group Health	757.78	840	0	924	924
6008	Retirement	484.85	650	1,206	650	650
6011	Workers Compensation	37.75	68	98	101	101
6012	Unemployment Insurance	40.38	62	104	66	66
6014	Office Supplies	4,719.83	4,749	6,500	6,500	6,500
6016	Gasoline	0.00	0			
6049	Postage	2,527.87	2,750	3,500	3,500	3,500
6054	Advertising	0.00	0			
6060	Electricity	0.00	0	0	86,349	86,349
6077	Data Processing	4,769.00	7,500	9,500	9,500	9,500
6082	Contractual Expense	1,392.65	0			
6087	Miscellaneous	0.00	0			
	Expenditure Total:	<u>20,143.87</u>	<u>32,439</u>	<u>41,403</u>	<u>128,123</u>	<u>128,123</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2016-2017 Budget

Fund 820 Dept. 5421

CAMERON PARK

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	10,407.62	27,488	0	21,952	21,952
	<i>Expenditure Total:</i>	<u>10,407.62</u>	<u>27,488</u>	<u>0</u>	<u>21,952</u>	<u>21,952</u>

CAMERON COUNTY, TEXAS
 COLONIA LIGHTS/SCOFFLAW
 2016-2017 Budget

Fund 820 Dept. 5422

LAGUNA HEIGHTS

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6030	Vehicle Repairs	0.00	0			
6060	Electricity	28,362.92	11,933	0	10,367	10,367
	<i>Expenditure Total:</i>	<u>28,362.92</u>	<u>11,933</u>	<u>0</u>	<u>10,367</u>	<u>10,367</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2016-2017 Budget

Fund 820 Dept. 5423

MEADOW BROOKE

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	0.00	3,286	0	2,678	2,678
	<i>Expenditure Total:</i>	0.00	3,286	0	2,678	2,678

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2016-2017 Budget

Fund 820 Dept. 5424

RANCHO GRANDE SOUTH

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	0.00	1,304	0	1,004	1,004
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>1,304</u>	<u>0</u>	<u>1,004</u>	<u>1,004</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2016-2017 Budget

Fund 820 Dept. 5425

SALDIVAR SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	0.00	2,155	0	1,250	1,250
	<i>Expenditure Total:</i>	0.00	2,155	0	1,250	1,250

CAMERON COUNTY, TEXAS
 COLONIA LIGHTS/SCOFFLAW
 2016-2017 Budget

Fund 820 Dept. 5426

BENT TREE SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	7,753.12	11,307	0	7,529	7,529
	<i>Expenditure Total:</i>	<u>7,753.12</u>	<u>11,307</u>	<u>0</u>	<u>7,529</u>	<u>7,529</u>

CAMERON COUNTY, TEXAS
 COLONIA LIGHTS/SCOFFLAW
 2016-2017 Budget

Fund 820 Dept. 5427

SAN CARLOS SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	439.83	1,413	0	1,592	1,592
	<i>Expenditure Total:</i>	<u>439.83</u>	<u>1,413</u>	<u>0</u>	<u>1,592</u>	<u>1,592</u>

CAMERON COUNTY, TEXAS
 COLONIA LIGHTS/SCOFFLAW
 2016-2017 Budget

Fund 820 Dept. 5428

LA PALOMA SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	555.63	2,448	0	2,142	2,142
	<i>Expenditure Total:</i>	<u>555.63</u>	<u>2,448</u>	<u>0</u>	<u>2,142</u>	<u>2,142</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2016-2017 Budget

Fund 820 Dept. 5429

EL RANCHITO SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	0.00	9,793	0	7,826	7,826
	<i>Expenditure Total:</i>	0.00	9,793	0	7,826	7,826

CAMERON COUNTY, TEXAS
 COLONIA LIGHTS/SCOFFLAW
 2016-2017 Budget

Fund 820 Dept. 5430

LAS PALMAS SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	0.00	5,100	0	3,869	3,869
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>5,100</u>	<u>0</u>	<u>3,869</u>	<u>3,869</u>

CAMERON COUNTY, TEXAS
 COLONIA LIGHTS/SCOFFLAW
 2016-2017 Budget

Fund 820 Dept. 5431

PASO REAL SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	1,044.09	20,145	0	8,859	8,859
	<i>Expenditure Total:</i>	<u>1,044.09</u>	<u>20,145</u>	<u>0</u>	<u>8,859</u>	<u>8,859</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2016-2017 Budget

Fund 820 Dept. 5432

OLMITO SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	1,611.00	17,821	0	11,823	11,823
	<i>Expenditure Total:</i>	<u>1,611.00</u>	<u>17,821</u>	<u>0</u>	<u>11,823</u>	<u>11,823</u>

CAMERON COUNTY, TEXAS
 COLONIA LIGHTS/SCOFFLAW
 2016-2017 Budget

Fund 820 Dept. 5433

VALLE DE CIPRES

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	0.00	7,345	0	7,568	7,568
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>7,345</u>	<u>0</u>	<u>7,568</u>	<u>7,568</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2016-2017 Budget

Fund 820 Dept. 5434

SAN PEDRO SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	0.00	6,480	0	5,345	5,345
	<i>Expenditure Total:</i>	0.00	6,480	0	5,345	5,345

CAMERON COUNTY, TEXAS
 COLONIA LIGHTS/SCOFFLAW
 2016-2017 Budget

Fund 820 Dept. 5435

LUZ DEL CIELO SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	0.00	5,304	0	4,518	4,518
	<i>Expenditure Total:</i>	0.00	5,304	0	4,518	4,518

CAMERON COUNTY, TEXAS

PARK SYSTEM REVENUE FUND

APPROVED 2016-2017 BUDGET

Cameron County, Texas
PARK SYSTEM REVENUE FUND
Statement of Revenues, Expenditures and Changes in Retained Earnings
For the Fiscal Year Ending September 30, 2016

Fund 830

	2015 Actual	2016 Approved	2016 Year-End Estimate	2017 Recommended	2017 Approved
OPERATING REVENUES					
Community Parks	\$ 17,981	\$ 13,091	\$ 13,091	\$ 12,491	\$ 12,491
Isla Blanca Park	5,469,255	4,329,324	4,329,324	4,226,795	4,226,795
Isla Blanca Beach Maintenance	-	980,188	980,188	979,981	979,981
Andy Bowie Park	559,845	490,238	490,238	497,364	497,364
Andy Bowie Beach Maintenance	-	78,569	78,569	76,863	76,863
Adolph Thomae Park	288,873	302,115	302,115	470,637	470,637
Public Beaches	770,471	508,646	508,646	556,828	556,828
Trash Bag Revenue	-	177,900	177,900	96,243	96,243
Beach Clean Up	2,400	-	-	-	-
Park Rangers	5,607	-	-	-	-
Beach Safety Program	414,002	398,332	398,332	382,410	382,410
Summer Program	-	-	-	5,304	5,304
2016 CO's	-	-	-	1,751,720	1,751,720
TOTAL OPERATING REVENUE	7,528,434	7,278,403	7,278,403	9,056,636	9,056,636
OPERATING EXPENSES					
Laureles	162,581	72,623	72,623	58,123	58,123
Community Parks	443,910	363,099	363,099	365,801	433,718
Rio Hondo Family Learning Center	93,774	-	-	-	-
La Paloma Park	151,471	56,131	56,131	58,491	58,004
Browne Road Park	293,363	240,151	240,151	417,226	417,226
El Ranchito Park	21,949	50,253	50,253	50,253	44,253
Isla Blanca Park	1,985,643	1,257,064	1,257,064	911,659	942,586
Isla Blanca Beach Maintenance	-	446,893	446,893	727,083	759,681
Andy Bowie Park	260,305	239,191	239,191	149,852	148,852
Andy Bowie Beach Maintenance	-	54,826	54,826	146,013	146,013
Adolph Thomae Park	313,488	295,556	295,556	470,637	336,533
Public Beaches	398,482	388,068	388,068	300,359	330,359
Trash Bag Collection Program	-	120,304	120,304	126,304	126,304
Capital Improvements	-	-	-	244,643	244,643
Bond Capital Improvements	-	-	-	-	-
Atwood Park	-	-	-	-	-
Park Rangers	685,888	719,518	719,518	724,336	724,336
Code Enforcement	31,682	37,430	37,430	37,430	37,430
Beach Safety Program	401,133	391,947	391,947	391,956	391,956
Administration	1,396,270	1,742,173	1,742,173	1,295,434	1,293,096
Administration Beach User Fees	-	58,568	58,568	400,906	433,786
Greens Division	213,228	239,356	239,356	244,904	244,904
Summer Program	16,430	14,194	14,194	14,194	14,194
2016 CO's	-	-	-	1,751,720	1,751,720
TOTAL OPERATING EXPENSES	6,869,597	6,787,345	6,787,345	8,887,324	8,937,717
Less: Depreciation/Capital Projects	-	-	-	-	-
NET OPERATING INCOME	658,837	491,058	491,058	169,312	118,919
NON-OPERATING REVENUES (EXPENSES)					
Other Resources	14,288	1,356	1,356	1,356	1,356
Gain on Sale of Capital Assets	0	-	-	-	-
State Grants	1,022,688	1,255,804	1,255,804	636,943	636,943
Bond Proceeds	-	500,000	500,000	-	-
Interest expense and fiscal agent fees	(208,959)	-	-	-	-
Bond Issuance Costs	-	-	-	-	-
Transfer In	-	-	-	-	-
Transfer to General Fund (Finance/Constable)	(252,545)	(119,904)	(119,904)	(124,341)	(124,341)
Transfer to Park Debt Service Fund	-	-	-	-	-
Donations	-	-	-	-	-
Grant & Program Expenses	(982,333)	(1,926,405)	(1,926,405)	(683,270)	(683,270)
Other Uses	0	-	-	-	-
TOTAL NON-OPERATING REVENUES AND (EXPENSES)	(406,861)	(289,149)	(289,149)	(169,312)	(169,312)
INCREASE (DECREASE) IN RETAINED EARNINGS/ FUND BALANCE					
Beginning Net Assets	251,976	201,909	201,909	-	(50,393)
Prior Period Adjustment	11,439,297	10,712,338	11,750,867	11,952,776	11,952,776
Total Ending Net Assets	\$ 11,750,867	\$ 10,914,247	\$ 11,952,776	\$ 11,952,776	\$ 11,902,383

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2016-2017 Budget

<u>Dept.</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Approved</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	1,356	1,356	0	1,356	1,356
535	LAURELS	0.00	0	0	0	0	0
652	COMMUNITY PARKS	0.00	13,091	13,091	0	12,491	12,491
6521	SANTA MARIA-LEARNING CENT	0.00	0	0	0	0	0
6522	SANTA ROSA-LEARNING CENTE	0.00	0	1,580	0	0	0
654	BROWNE ROAD PARK	0.00	0	0	0	137,140	137,140
655	CIAP GRANT PROJECTS	0.00	0	0	0	0	0
6551	CIAP-ADMIN	0.00	0	73,703	0	0	0
6552	CIAP-NATURE PARK	0.00	0	628,315	0	0	0
6553	CIAP-DEEP RIVER	0.00	0	0	0	0	0
6554	CIAP-BEACH ENHANCEMENT	0.00	0	0	0	0	0
6555	CIAP-OIL SPILL	0.00	0	70,738	0	0	0
6556	THOMAE PARK BOAT RAMP	0.00	499,804	499,804	499,803	499,803	499,803
6557	CIAP-PLANT CENTER	0.00	0	185,000	0	0	0
6558	CIAP-SHORELINE STABILIZAT	0.00	660,000	270,000	0	0	0
6559	CIAP	0.00	0	0	0	0	0
656	CABANA PROJECT-ISLA BLANC	0.00	0	152,464	0	0	0
6561	CIAP	0.00	96,000	96,000	0	0	0
6562	BAHIA GRANDE PHASE III	0.00	0	575,000	0	0	0
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	0	74,930	0	0	0
659	CMP CYCLE 6 PROJECT-RESTR	0.00	0	0	0	0	0
660	ISLA BLANCA PARK	0.00	4,329,324	4,329,324	0	4,226,795	4,226,795
6601	ISLA BLANCA BEACH MAINTEN	0.00	980,188	980,188	0	979,981	979,981
661	ANDY BOWIE PARK	0.00	490,238	490,238	0	497,364	497,364
6611	ANDY BOWIE BEACH MAINTENA	0.00	78,569	78,569	0	76,863	76,863
662	THOMAE PARK	0.00	302,115	302,115	0	470,637	470,637
663	PARKS CAPITAL IMPROVEMENT	0.00	500,000	500,000	0	0	0
664	PUBLIC BEACHES	0.00	508,646	508,646	0	556,858	556,858
6641	TRASH BAG COLLECTION PROG	0.00	177,900	177,900	0	96,243	96,243
667	E.K.ATWOOD PARK	0.00	0	0	0	0	0
668	PARK RANGERS	0.00	0	14,725	0	0	0
6682	BEACH SAFETY PROGRAM	0.00	398,332	398,332	0	382,410	382,410
669	PARK SYSTEM ADMINISTRATIO	0.00	0	0	0	0	0
6692	Parks Donation	0.00	0	0	0	0	0
6693	BAHIA GRANDE	0.00	0	484,234	0	0	0
6694	PARKS SUMMER PROGRAM	0.00	0	0	0	5,304	5,304
6696	2016 CO's	0.00	0	0	1,751,720	1,751,720	1,751,720
	Revenue Total:	0.00	9,035,563	10,906,252	2,251,523	9,694,965	9,694,965
<u>TRANSFERS IN</u>							
010	GENERAL FUND TRANSFER	0.00	0	0	0	0	0
087	PARK SYSTEM CAP IMPROVEME	0.00	0	0	0	0	0
	Fund Balance:	0.00	0	0	0	0	0

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2016-2017 Budget

<u>Dept.</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Approved</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>TRANSFERS OUT</u>							
005	CAPITAL PROJECTS	0.00	0	0	0	0	0
010	GENERAL FUND TRANSFER	0.00	119,904	119,904	119,904	124,341	124,341
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	119,904	119,904	119,904	124,341	124,341
<u>EXPENDITURE ACCOUNTS</u>							
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	72,623	72,623	56,302	58,123	58,123
652	COMMUNITY PARKS	0.00	363,099	363,099	456,676	365,801	433,718
6521	SANTA MARIA-LEARNING CENT	0.00	0	0	0	0	0
6522	SANTA ROSA-LEARNING CENTE	0.00	0	1,580	0	0	0
6524	RIO HONDO	0.00	0	0	0	0	0
6528	LA PALOMA PARK	0.00	56,131	56,131	58,702	58,491	58,004
654	BROWNE ROAD PARK	0.00	240,151	240,151	234,952	417,226	417,226
6541	EL RANCHTIO PARK	0.00	50,253	50,253	53,992	50,253	44,253
655	CIAP GRANT PROJECTS	0.00	0	0	0	0	0
6551	CIAP-ADMIN	0.00	0	73,704	0	0	0
6552	CIAP-NATURE PARK	0.00	0	628,315	0	0	0
6553	CIAP-DEEP RIVER	0.00	0	0	0	0	0
6554	CIAP-BEACH ENHANCEMENT	0.00	0	0	0	0	0
6555	CIAP-OIL SPILL	0.00	0	70,738	0	0	0
6556	THOMAE PARK BOAT RAMP	0.00	666,405	684,770	683,270	683,270	683,270
6557	CIAP-PLANT CENTER	0.00	0	185,000	0	0	0
6558	CIAP-SHORELINE STABILIZAT	0.00	1,100,000	270,000	0	0	0
6559	CIAP	0.00	0	0	0	0	0
656	CABANA PROJECT-ISLA BLANC	0.00	0	152,464	0	0	0
6561	CIAP	0.00	160,000	160,000	0	0	0
6562	BAHIA GRANDE PHASE III	0.00	0	575,000	0	0	0
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	0	124,883	0	0	0
659	CMP CYCLE 6 PROJECT-RESTR	0.00	0	0	0	0	0
660	ISLA BLANCA PARK	0.00	1,257,064	1,132,480	1,040,472	911,659	942,586
6601	ISLA BLANCA BEACH MAINTEN	0.00	446,893	668,327	751,878	727,083	759,681
661	ANDY BOWIE PARK	0.00	239,191	184,187	157,639	149,852	148,852
6611	ANDY BOWIE BEACH MAINTENA	0.00	54,826	103,630	140,023	146,013	146,013
662	THOMAE PARK	0.00	295,556	295,556	519,559	470,637	336,533
663	PARKS CAPITAL IMPROVEMENT	0.00	500,000	500,000	0	0	0
6631	PARKS CAPITAL IMPROVEMNTS	0.00	244,643	244,643	0	244,643	244,643
664	PUBLIC BEACHES	0.00	388,069	507,549	377,249	300,359	330,359
6641	TRASH BAG COLLECTION PROG	0.00	120,304	210,247	126,404	126,304	126,304
667	E.K.ATWOOD PARK	0.00	361,000	361,000	0	0	0
668	PARK RANGERS	0.00	719,518	727,049	721,220	724,336	724,336

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2016-2017 Budget

<u>Dept.</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Approved</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
6681	CODE ENFORCEMENT	0.00	37,430	44,624	51,074	37,430	37,430
6682	BEACH SAFETY PROGRAM	0.00	391,947	391,947	393,732	391,956	391,956
669	PARK SYSTEM ADMINISTRATIO	0.00	1,742,173	1,621,269	1,475,705	1,295,464	1,293,096
6691	GREENS DIVISION	0.00	239,356	239,356	239,370	244,904	244,904
6692	Parks Donation	0.00	0	4,967	0	0	0
6693	BAHIA GRANDE	0.00	0	484,234	0	0	0
6694	PARKS SUMMER PROGRAM	0.00	14,194	14,194	14,194	14,194	14,194
6695	PARK ADMIN BUF	0.00	58,568	324,647	395,661	400,906	433,786
6696	2016 CO's	0.00	0	0	1,751,720	1,751,720	1,751,720
	<i>Expense Total:</i>	0.00	9,819,394	11,768,617	9,699,794	9,570,624	9,620,987

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2016-2017 Budget

Fund 830 Dept. 000

BALANCE SHEET

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4600	Interest Income	14,141.21	1,356	0	1,356	1,356
4602	Miscellaneous	261.00	0			
4702	ACH UNIDENTIFIED	-0.00	0			
	<i>Revenue Total:</i>	<u>14,402.21</u>	<u>1,356</u>	<u>0</u>	<u>1,356</u>	<u>1,356</u>
<u>EXPENDITURE ACCOUNTS</u>						
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2016-2017 Budget

Fund 830 Dept. 535

LAURELS

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	9,427.20	12,800	11,648	12,800	12,800
6006	FICA	721.32	979	891	979	979
6010	Uniforms	200.02	200	200	200	200
6011	Workers Compensation	372.45	506	460	506	506
6012	Unemployment Insurance	75.33	128	93	128	128
6014	Office Supplies	7,329.90	8,000	6,000	6,000	6,000
6022	Drugs Medicine	1,995.96	4,000	2,000	2,000	2,000
6037	Road Materials	2,323.50	3,000	2,000	3,000	3,000
6038	Small Tools and Equipment	1,000.00	0	1,000	500	500
6056	Property Insurance	0.00	900	900	900	900
6060	Electricity	16,745.21	15,000	15,000	15,000	15,000
6062	Water	4,726.31	18,300	8,500	8,500	8,500
6063	Sewage and Garbage	1,961.33	3,700	2,000	2,000	2,000
6064	Building Maintenance	1,404.11	5,000	2,500	2,500	2,500
6067	Equipment Maintenance	0.00	0	3,000	3,000	3,000
6195	Safety Supplies	88.05	110	110	110	110
	<i>Expenditure Total:</i>	48,370.69	72,623	56,302	58,123	58,123

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2016-2017 Budget

Fund 830 Dept. 652

COMMUNITY PARKS

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	0.00	0			
4821	Daily Entrance Fees	3,900.00	4,031	0	5,122	5,122
4840	Community Center Rental	10,556.00	9,060	0	7,369	7,369
	<i>Revenue Total:</i>	<u>14,456.00</u>	<u>13,091</u>	<u>0</u>	<u>12,491</u>	<u>12,491</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0			
6003	Salaries-Employees	119,850.82	131,823	131,823	133,860	133,860
6004	Overtime	327.87	800	800	800	800
6005	Extra Help	34,467.00	36,880	36,880	36,880	36,880
6006	FICA	11,646.32	12,967	12,967	13,123	13,123
6007	Group Health	28,000.00	30,000	30,000	33,000	33,000
6008	Retirement	11,541.17	12,307	12,233	12,496	12,496
6009	Auto Allowance	0.00	0			
6010	Uniforms	155.61	400	400	400	400
6011	Workers Compensation	3,459.43	4,247	6,695	4,279	4,279
6012	Unemployment Insurance	1,230.68	1,153	1,356	841	841
6013	Photocopying	0.00	0			
6014	Office Supplies	8,997.45	9,000	9,000	9,000	9,000
6016	Gasoline	7,032.81	9,090	9,500	9,500	9,500
6017	Butane	0.00	0			
6022	Drugs Medicine	3,757.33	6,400	4,400	4,400	4,400
6023	Cleaning Supplies	0.00	0			
6030	Vehicle Repairs	1,198.87	1,200	1,200	1,200	1,200
6031	Building Supplies	0.00	0			
6037	Road Materials	2,282.00	3,500	3,000	3,500	3,500
6038	Small Tools and Equipment	1,218.00	0	1,000	0	0
6044	Appointed Attorneys	0.00	0			
6047	Mobile Phones	380.45	700	700	700	700
6048	Communications	3,123.34	3,500	3,500	3,500	3,500
6049	Postage	0.00	0			
6056	Property Insurance	3,587.31	2,510	5,400	2,500	2,500
6057	Vehicle Insurance	830.75	550	550	550	550
6058	Liability Other Insurance	0.00	22	22	22	22
6060	Electricity	44,240.27	49,000	49,000	49,000	49,000
6061	Natural Gas	0.00	0			
6062	Water	9,714.65	16,000	15,000	16,000	16,000
6063	Sewage and Garbage	15,798.87	18,300	15,000	15,000	15,000
6064	Building Maintenance	6,141.69	7,030	9,500	9,500	9,500
6065	Bridge Repair	0.00	0			
6067	Equipment Maintenance	4,433.35	4,200	4,200	4,200	4,200
6068	Real Estate Rental	0.00	0			
6069	Equipment Rental	1,172.82	770	800	800	800
6077	Data Processing	0.00	0			

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2016-2017 Budget

Fund 830 Dept. 652

COMMUNITY PARKS

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
6082	Contractual Expense	400.00	600	600	600	600
6087	Miscellaneous	0.00	0			
6096	Equipment	0.00	0	91,000	0	67,917
6195	Safety Supplies	86.72	150	150	150	150
6196	Safety Equipment	0.00	0			
	<i>Expenditure Total:</i>	<u>325,075.58</u>	<u>363,099</u>	<u>456,676</u>	<u>365,801</u>	<u>433,718</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2016-2017 Budget

Fund 830 Dept. 6528

LA PALOMA PARK

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	7,759.20	11,648	11,648	11,648	11,648
6006	FICA	593.71	891	891	891	891
6007	Group Health	0.00	0			
6010	Uniforms	289.51	300	200	300	300
6011	Workers Compensation	306.56	460	460	460	460
6012	Unemployment Insurance	62.00	82	93	82	82
6014	Office Supplies	3,823.72	6,000	6,000	6,000	6,000
6016	Gasoline	0.00	0			
6022	Drugs Medicine	1,587.70	2,000	2,000	2,000	2,000
6028	Camera and Police Supplies	47.90	0			
6037	Road Materials	2,999.40	1,840	2,500	2,500	2,013
6038	Small Tools and Equipment	999.99	0			
6048	Communications	0.00	0			
6056	Property Insurance	0.00	800	800	500	500
6060	Electricity	18,297.65	20,000	20,000	20,000	20,000
6061	Natural Gas	0.00	0			
6062	Water	6,357.34	5,000	6,000	6,000	6,000
6063	Sewage and Garbage	2,196.82	3,000	2,500	2,500	2,500
6064	Building Maintenance	187.37	2,500	2,500	2,500	2,500
6067	Equipment Maintenance	1,477.26	1,500	3,000	3,000	3,000
6082	Contractual Expense	0.00	0			
6195	Safety Supplies	90.64	110	110	110	110
6196	Safety Equipment	0.00	0			
	<i>Expenditure Total:</i>	<u>47,076.77</u>	<u>56,131</u>	<u>58,702</u>	<u>58,491</u>	<u>58,004</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2016-2017 Budget

Fund 830 Dept. 654

BROWNE ROAD PARK

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	0	0	137,140	137,140
	<i>Revenue Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>137,140</u>	<u>137,140</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	66,266.16	71,443	71,443	72,412	72,412
6004	Overtime	15.00	500	500	500	500
6005	Extra Help	6,769.40	23,296	11,648	23,296	23,296
6006	FICA	5,434.16	7,286	6,395	7,360	7,360
6007	Group Health	16,800.00	18,000	18,000	19,800	19,800
6008	Retirement	6,362.06	6,630	6,630	6,720	6,720
6010	Uniforms	383.48	400	400	400	400
6011	Workers Compensation	2,293.91	1,466	3,302	1,474	1,474
6012	Unemployment Insurance	585.81	648	669	471	471
6013	Photocopying	0.00	0			
6014	Office Supplies	12,775.52	11,700	12,800	12,800	12,800
6016	Gasoline	0.00	0	1,500	1,500	1,500
6022	Drugs Medicine	2,802.23	3,000	3,000	3,000	3,000
6023	Cleaning Supplies	0.00	0			
6030	Vehicle Repairs	1,504.13	3,000	3,000	3,000	3,000
6031	Building Supplies	0.00	0			
6037	Road Materials	2,500.00	0	3,000	3,000	3,000
6038	Small Tools and Equipment	0.00	0			
6048	Communications	328.65	565	500	500	500
6049	Postage	0.00	0			
6056	Property Insurance	14,539.70	6,300	6,300	5,200	5,200
6057	Vehicle Insurance	97.00	390	390	390	390
6058	Liability Other Insurance	0.00	0			
6060	Electricity	43,968.19	50,000	48,500	47,000	47,000
6062	Water	15,662.12	14,000	15,500	15,500	15,500
6063	Sewage and Garbage	2,163.48	3,500	3,500	3,500	3,500
6064	Building Maintenance	6,635.93	7,750	7,700	7,700	7,700
6065	Bridge Repair	0.00	0			
6067	Equipment Maintenance	6,861.12	6,250	6,250	6,250	6,250
6069	Equipment Rental	745.26	517	515	517	517
6077	Data Processing	0.00	0			
6082	Contractual Expense	819.90	3,360	3,360	174,786	174,786
6087	Miscellaneous	0.00	0			
6195	Safety Supplies	111.18	150	150	150	150
6197	Amortization	0.00	0			
	<i>Expenditure Total:</i>	<u>216,424.39</u>	<u>240,151</u>	<u>234,952</u>	<u>417,226</u>	<u>417,226</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2016-2017 Budget

Fund 830 Dept. 6541

EL RANCHTIO PARK

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	3,791.20	8,320	11,648	8,320	8,320
6006	FICA	290.08	637	891	637	637
6011	Workers Compensation	149.78	329	460	329	329
6012	Unemployment Insurance	30.29	67	93	67	67
6014	Office Supplies	5,842.25	6,500	6,000	6,500	6,500
6037	Road Materials	0.00	2,000	2,000	2,000	2,000
6038	Small Tools and Equipment	2,075.15	549	1,000	1,000	0
6056	Property Insurance	0.00	900	900	900	900
6060	Electricity	842.27	14,500	15,000	16,500	11,500
6062	Water	5,405.32	10,451	8,500	5,000	5,000
6063	Sewage and Garbage	173.58	2,000	2,000	3,000	3,000
6064	Building Maintenance	1,945.81	2,500	2,500	3,000	3,000
6067	Equipment Maintenance	1,403.69	1,500	3,000	3,000	3,000
6195	Safety Supplies	0.00	0			
	<i>Expenditure Total:</i>	<u>21,949.42</u>	<u>50,253</u>	<u>53,992</u>	<u>50,253</u>	<u>44,253</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2016-2017 Budget

Fund 830 Dept. 6556

THOMAE PARK BOAT RAMP

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	1,500.00	499,804	499,803	499,803	499,803
	<i>Revenue Total:</i>	<u>1,500.00</u>	<u>499,804</u>	<u>499,803</u>	<u>499,803</u>	<u>499,803</u>
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	0.00	18,365			
6095	Other Structures	1,500.00	666,405	683,270	683,270	683,270
	<i>Expenditure Total:</i>	<u>1,500.00</u>	<u>684,770</u>	<u>683,270</u>	<u>683,270</u>	<u>683,270</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2016-2017 Budget

Fund 830 Dept. 660

ISLA BLANCA PARK

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4602	Miscellaneous	20,243.47	31,837	0	14,462	14,462
4611	Pay Phones Commissions	0.00	0			
4825	Commercial Permits	383.00	725	0	905	905
4830	RV Full	2,503,401.84	2,474,369	0	2,477,769	2,477,769
4835	Charter Row Office	0.00	0			
4838	Boat Slips Marina	5,096.00	4,798	0	1,364	1,364
4840	Community Center Rental	0.00	24	0	0	0
4841	Concessions Leases	1,624,846.92	1,639,760	0	1,558,810	1,558,810
4842	Parks Tag Fee	0.00	0			
4845	Electricity	96,128.86	90,619	0	89,074	89,074
4846	Water	1,362.32	1,197	0	1,141	1,141
4849	Tents	33,020.00	34,090	0	31,415	31,415
4850	CABANAS RENTAL	56,705.00	51,905	0	51,855	51,855
	<i>Revenue Total:</i>	4,341,187.41	4,329,324	0	4,226,795	4,226,795
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0			
6003	Salaries-Employees	144,135.42	236,104	168,375	148,283	171,000
6004	Overtime	2,379.58	3,517	2,380	2,380	2,380
6005	Extra Help	27,738.03	30,151	37,739	37,739	37,739
6006	FICA	12,955.30	21,680	15,950	14,413	16,151
6007	Group Health	38,926.11	44,024	51,726	49,896	56,496
6008	Retirement	13,943.79	22,611	15,625	13,981	16,090
6010	Uniforms	804.66	4,549	2,618	2,618	2,618
6011	Workers Compensation	5,493.59	5,128	8,236	2,621	8,263
6012	Unemployment Insurance	1,372.14	1,622	1,668	930	1,041
6013	Photocopying	0.00	0			
6014	Office Supplies	7,279.19	13,690	10,416	10,000	10,000
6015	Maps, Plans	0.00	0			
6016	Gasoline	6,050.91	4,258	6,000	4,258	4,258
6017	Butane	0.00	0			
6018	Diesel Fuel	0.00	40			
6022	Drugs Medicine	285.00	0	2,285	0	0
6023	Cleaning Supplies	0.00	0			
6030	Vehicle Repairs	2,411.09	2,500	2,412	2,500	2,500
6031	Building Supplies	0.00	0			
6037	Road Materials	554.97	0	3,500	2,500	2,500
6038	Small Tools and Equipment	3,464.16	0	1,000	1,000	0
6040	Audit and Accounting	6,000.00	6,647	0	6,647	6,647
6042	Engineering	0.00	0			
6045	Professional Services	0.00	96,650			
6046	Medical and Dental	65.00	90	90	90	90
6047	Mobile Phones	3,581.70	5,489	4,489	4,489	4,489
6048	Communications	7,905.71	5,607	7,910	7,910	7,910

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2016-2017 Budget

Fund 830 Dept. 660

ISLA BLANCA PARK

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
6049	Postage	574.90	1,000	1,000	1,000	1,000
6050	Travel	0.00	0	1,000	1,000	1,000
6054	Advertising	2,067.00	4,034	3,500	3,500	3,500
6055	Printing and Binding	0.00	0			
6056	Property Insurance	34,723.95	30,000	30,000	9,500	9,500
6057	Vehicle Insurance	399.75	2,000	2,600	2,000	2,000
6058	Liability Other Insurance	0.00	3,500	3,500	0	0
6060	Electricity	314,565.56	267,059	314,566	315,000	308,010
6062	Water	60,890.02	91,327	62,037	61,000	61,000
6063	Sewage and Garbage	106,402.20	129,000	106,853	107,000	107,000
6064	Building Maintenance	33,485.14	11,909	39,000	6,909	6,909
6065	Bridge Repair	0.00	0			
6067	Equipment Maintenance	8,774.67	119	10,647	2,545	2,545
6068	Real Estate Rental	0.00	0			
6069	Equipment Rental	2,988.83	3,000	3,000	3,000	3,000
6070	INDIRECT COST	0.00	0			
6073	Dues and Memberships	90.00	350	500	500	500
6074	Credit Services	25,644.40	6,916	15,000	15,000	15,000
6075	Taxes	8,739.12	8,200	0	8,200	8,200
6077	Data Processing	3,496.70	2,000	2,000	2,000	2,000
6078	Education and Training	0.00	400	400	400	400
6082	Contractual Expense	96,352.75	59,959	102,000	60,400	60,400
6087	Miscellaneous	0.00	0			
6096	Equipment	0.00	6,200			
6195	Safety Supplies	1,412.28	1,150	450	450	450
6197	Amortization	0.00	0			
	Expenditure Total:	<u>985,953.62</u>	<u>1,132,480</u>	<u>1,040,472</u>	<u>911,659</u>	<u>942,586</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2016-2017 Budget

Fund 830 Dept. 6601

ISLA BLANCA BEACH MAINTEN

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4602	Miscellaneous	92.05	88	0	80	80
4705	Long/Short	4,323.57	1,705	0	1,103	1,103
4821	Daily Entrance Fees	830,539.00	840,591	0	837,383	837,383
4822	Annual Passes	107,987.50	105,788	0	109,790	109,790
4824	90 Day Passes	20,673.00	21,051	0	26,172	26,172
4842	Parks Tag Fee	10,960.00	10,965	0	5,453	5,453
	Revenue Total:	<u>974,575.12</u>	<u>980,188</u>	<u>0</u>	<u>979,981</u>	<u>979,981</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	226,067.70	198,335	248,067	230,588	252,588
6004	Overtime	4,127.27	1,483	4,128	4,128	4,128
6005	Extra Help	27,765.47	14,649	27,766	27,766	27,766
6006	FICA	19,145.00	15,823	21,417	20,080	21,763
6007	Group Health	56,273.96	57,976	62,274	62,304	68,904
6008	Retirement	22,026.98	18,726	23,021	23,975	26,017
6010	Uniforms	4,381.33	2,451	4,382	4,382	4,382
6011	Workers Compensation	8,329.22	6,443	11,058	2,101	2,266
6012	Unemployment Insurance	2,091.21	1,716	2,240	1,286	1,394
6014	Office Supplies	53,196.15	49,270	53,584	54,000	54,000
6016	Gasoline	12,767.31	18,343	17,000	17,000	17,000
6030	Vehicle Repairs	12,118.93	12,067	12,604	12,067	12,067
6040	Audit and Accounting	0.00	0			
6047	Mobile Phones	429.54	1,000	450	450	450
6048	Communications	5,835.38	9,393	5,835	6,000	6,000
6057	Vehicle Insurance	0.00	2,532	0	2,532	2,532
6060	Electricity	128,312.24	138,091	128,000	128,000	128,000
6062	Water	20,023.26	7,991	20,024	21,000	21,000
6063	Sewage and Garbage	78,283.86	63,416	78,284	78,000	78,000
6064	Building Maintenance	17,925.81	25,000	18,324	18,000	18,000
6067	Equipment Maintenance	7,455.16	18,248	7,896	7,900	7,900
6077	Data Processing	0.00	399			
6082	Contractual Expense	4,716.26	4,975	5,000	5,000	5,000
6096	Equipment	0.00	0			
6195	Safety Supplies	523.28	0	524	524	524
	Expenditure Total:	<u>711,795.32</u>	<u>668,327</u>	<u>751,878</u>	<u>727,083</u>	<u>759,681</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2016-2017 Budget

Fund 830 Dept. 661

ANDY BOWIE PARK

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4321	Health Ins Premiums	0.00	0			
4602	Miscellaneous	4,966.49	7,525	0	7,874	7,874
4611	Pay Phones Commissions	0.00	0			
4830	RV Full	88,545.69	89,074	0	85,870	85,870
4838	Boat Slips Marina	0.00	0			
4839	Apartment Rental	3,900.00	3,900	0	150	150
4840	Community Center Rental	0.00	0			
4841	Concessions Leases	375,988.73	384,342	0	398,846	398,846
4842	Parks Tag Fee	0.00	20	0	0	0
4845	Electricity	3,045.72	3,112	0	2,509	2,509
4849	Tents	2,235.00	2,265	0	2,115	2,115
4896	Rent	0.00	0			
Revenue Total:		478,681.63	490,238	0	497,364	497,364
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	61,280.28	83,282	69,556	67,704	67,704
6004	Overtime	1,163.01	985	1,719	1,719	1,719
6005	Extra Help	78.60	12,042	570	570	570
6006	FICA	4,421.27	7,522	5,496	5,355	5,355
6007	Group Health	12,955.15	16,845	14,555	13,200	13,200
6008	Retirement	5,847.74	7,784	6,455	6,442	6,442
6010	Uniforms	35.35	265	150	150	150
6011	Workers Compensation	856.77	1,255	2,838	525	525
6012	Unemployment Insurance	492.63	619	575	343	343
6013	Photocopying	0.00	0			
6014	Office Supplies	611.89	8,315	3,278	3,278	3,278
6016	Gasoline	3,502.22	902	3,000	3,000	3,000
6018	Diesel Fuel	0.00	0			
6022	Drugs Medicine	150.00	150	150	150	150
6023	Cleaning Supplies	0.00	0			
6030	Vehicle Repairs	1,390.19	2,000	1,399	1,399	1,399
6031	Building Supplies	0.00	0			
6037	Road Materials	1,218.00	2,529	5,550	5,500	5,500
6038	Small Tools and Equipment	3,055.00	0	2,000	2,000	1,000
6040	Audit and Accounting	0.00	0			
6047	Mobile Phones	42.01	194	43	50	50
6048	Communications	1,174.12	1,046	276	1,046	1,046
6049	Postage	204.43	798	798	798	798
6050	Travel	0.00	0			
6054	Advertising	1,500.00	1,500	1,500	1,500	1,500
6055	Printing and Binding	0.00	0			
6056	Property Insurance	3,779.87	5,000	5,000	2,300	2,300
6057	Vehicle Insurance	0.00	800	800	800	800
6060	Electricity	5,872.63	7,570	5,934	6,000	6,000

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2016-2017 Budget

Fund 830 Dept. 661

ANDY BOWIE PARK

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
6062	Water	2,378.84	4,064	3,808	3,800	3,800
6063	Sewage and Garbage	4,517.76	9,359	7,649	7,650	7,650
6064	Building Maintenance	1,658.31	4,108	3,134	3,200	3,200
6065	Bridge Repair	0.00	0			
6067	Equipment Maintenance	760.88	0	1,233	1,200	1,200
6068	Real Estate Rental	0.00	0			
6074	Credit Services	1,695.23	1,500	2,900	2,900	2,900
6077	Data Processing	1,059.23	3,000	1,100	1,100	1,100
6078	Education and Training	0.00	0			
6082	Contractual Expense	6,080.16	753	6,000	6,000	6,000
6084	Judges	0.00	0			
6195	Safety Supplies	172.03	0	173	173	173
6197	Amortization	0.00	0			
	Expenditure Total:	<u>127,953.60</u>	<u>184,187</u>	<u>157,639</u>	<u>149,852</u>	<u>148,852</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2016-2017 Budget

Fund 830 Dept. 6611

ANDY BOWIE BEACH MAINTENA

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4705	Long/Short	171.25	1,100	0	368	368
4821	Daily Entrance Fees	80,992.00	77,363	0	76,495	76,495
4822	Annual Passes	0.00	106	0	0	0
	<i>Revenue Total:</i>	<u>81,163.25</u>	<u>78,569</u>	<u>0</u>	<u>76,863</u>	<u>76,863</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	44,823.81	29,095	44,824	46,920	46,920
6004	Overtime	780.41	15	781	781	781
6005	Extra Help	44.20	758	12,230	12,230	12,230
6006	FICA	3,439.58	2,131	3,489	4,585	4,585
6007	Group Health	9,444.53	7,155	9,445	13,200	13,200
6008	Retirement	4,537.58	2,737	4,160	4,427	4,427
6010	Uniforms	837.09	1,110	850	850	850
6011	Workers Compensation	658.01	427	1,802	1,200	1,200
6012	Unemployment Insurance	377.74	239	365	294	294
6014	Office Supplies	10,221.80	6,685	11,722	11,722	11,722
6016	Gasoline	4,141.07	7,598	6,693	6,000	6,000
6030	Vehicle Repairs	1,100.20	3,000	1,101	1,100	1,100
6037	Road Materials	0.00	0	0	0	0
6047	Mobile Phones	255.27	313	257	257	257
6048	Communications	630.30	1,000	1,770	1,770	1,770
6057	Vehicle Insurance	0.00	0			
6060	Electricity	9,628.03	9,560	12,066	12,000	12,000
6062	Water	2,691.98	4,113	2,692	2,700	2,700
6063	Sewage and Garbage	6,850.30	9,741	6,851	6,900	6,900
6064	Building Maintenance	10,865.55	8,663	10,866	11,000	11,000
6067	Equipment Maintenance	3,048.21	3,977	3,049	3,050	3,050
6082	Contractual Expense	4,719.51	5,113	4,983	5,000	5,000
6195	Safety Supplies	26.50	200	27	27	27
	<i>Expenditure Total:</i>	<u>119,121.67</u>	<u>103,630</u>	<u>140,023</u>	<u>146,013</u>	<u>146,013</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2016-2017 Budget

Fund 830 Dept. 662

THOMAE PARK

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	0			
4602	Miscellaneous	330.00	2,128	0	699	699
4676	Donations-Parks	0.00	0			
4705	Long/Short	179.58	1,291	0	-798	-798
4821	Daily Entrance Fees	142,827.00	140,284	0	331,558	331,558
4822	Annual Passes	35,881.00	33,636	0	37,259	37,259
4823	Annual Boat Pass	0.00	0			
4824	90 Day Passes	1,080.00	2,851	0	1,485	1,485
4830	RV Full	83,342.41	89,605	0	89,894	89,894
4838	Boat Slips Marina	16,598.00	16,939	0	1,080	1,080
4839	Apartment Rental	2,100.00	3,723	0	2,100	2,100
4840	Community Center Rental	0.00	0			
4842	Parks Tag Fee	2,580.00	3,910	0	1,590	1,590
4845	Electricity	639.56	2,453	0	685	685
4846	Water	0.00	0			
4849	Tents	3,315.00	5,295	0	5,085	5,085
4896	Rent	0.00	0			
<i>Revenue Total:</i>		288,872.55	302,115	0	470,637	470,637
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	112,667.84	127,391	150,391	153,399	153,399
6004	Overtime	971.21	1,000	1,000	1,000	1,000
6005	Extra Help	200.00	6,400	7,680	6,400	6,400
6006	FICA	8,533.19	10,385	12,169	12,375	12,375
6007	Group Health	28,000.00	30,000	36,000	39,600	39,600
6008	Retirement	10,918.34	11,915	13,956	14,328	14,328
6009	Auto Allowance	0.00	0			
6010	Uniforms	384.50	400	1,170	400	400
6011	Workers Compensation	883.77	1,011	6,283	1,206	1,206
6012	Unemployment Insurance	935.20	917	1,273	788	788
6013	Photocopying	0.00	0			
6014	Office Supplies	10,798.88	18,000	15,000	15,000	15,000
6016	Gasoline	13,959.57	8,000	9,000	9,000	9,000
6018	Diesel Fuel	0.00	0			
6030	Vehicle Repairs	2,200.00	2,000	2,000	2,000	2,000
6031	Building Supplies	0.00	0			
6037	Road Materials	0.00	0	175,000	133,104	0
6038	Small Tools and Equipment	519.00	0	1,000	1,000	0
6040	Audit and Accounting	0.00	0			
6047	Mobile Phones	879.99	900	900	900	900
6048	Communications	1,443.00	2,500	2,000	2,000	2,000
6049	Postage	0.00	0			
6054	Advertising	2,000.00	2,000	2,000	2,000	2,000
6055	Printing and Binding	0.00	0			

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2016-2017 Budget

Fund 830 Dept. 662

THOMAE PARK

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
6056	Property Insurance	1,182.17	3,000	3,000	1,400	1,400
6057	Vehicle Insurance	97.00	737	737	737	737
6058	Liability Other Insurance	0.00	0			
6060	Electricity	16,374.44	20,000	19,000	19,000	19,000
6061	Natural Gas	0.00	0			
6062	Water	6,599.86	8,800	8,800	8,800	8,800
6063	Sewage and Garbage	14,177.14	13,000	14,000	14,000	14,000
6064	Building Maintenance	6,086.43	13,300	16,000	16,000	16,000
6065	Bridge Repair	0.00	0			
6067	Equipment Maintenance	8,606.47	2,500	2,500	2,500	2,500
6068	Real Estate Rental	0.00	0			
6069	Equipment Rental	0.00	500	500	500	500
6074	Credit Services	3,348.03	1,500	4,000	4,000	4,000
6077	Data Processing	2,938.95	3,200	3,000	3,000	3,000
6078	Education and Training	0.00	0			
6082	Contractual Expense	6,102.86	6,000	11,000	6,000	6,000
6087	Miscellaneous	0.00	0			
6195	Safety Supplies	158.63	200	200	200	200
6196	Safety Equipment	0.00	0			
	<i>Expenditure Total:</i>	<u>260,966.47</u>	<u>295,556</u>	<u>519,559</u>	<u>470,637</u>	<u>336,533</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2016-2017 Budget

Fund 830 Dept. 6631

PARKS CAPITAL IMPROVEMNTS

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	1,277.58	244,643	0	244,643	244,643
6095	Other Structures	0.00	0			
	<i>Expenditure Total:</i>	1,277.58	244,643	0	244,643	244,643

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2016-2017 Budget

Fund 830 Dept. 664

PUBLIC BEACHES

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4705	Long/Short	1,042.85	0	0	394	394
4821	Daily Entrance Fees	570,359.00	508,646	0	556,464	556,464
4822	Annual Passes	0.00	0			
	<i>Revenue Total:</i>	<u>571,401.85</u>	<u>508,646</u>	<u>0</u>	<u>556,858</u>	<u>556,858</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	41,134.87	48,392	71,392	49,359	49,359
6004	Overtime	3,033.87	1,900	3,000	1,900	1,900
6005	Extra Help	39,902.67	62,400	68,800	62,400	62,400
6006	FICA	6,121.07	8,621	10,954	8,695	8,695
6007	Group Health	11,200.00	12,000	18,000	13,200	13,200
6008	Retirement	3,972.97	4,511	6,625	4,581	4,581
6009	Auto Allowance	0.00	0			
6010	Uniforms	492.62	500	500	500	500
6011	Workers Compensation	1,958.88	880	5,656	913	913
6012	Unemployment Insurance	680.63	766	1,146	557	557
6013	Photocopying	0.00	0			
6014	Office Supplies	9,633.12	12,000	12,000	12,000	12,000
6016	Gasoline	0.00	0			
6022	Drugs Medicine	50.00	50	50	50	50
6023	Cleaning Supplies	0.00	0			
6037	Road Materials	0.00	1,000	1,000	1,000	1,000
6045	Professional Services	11,879.74	251,480	39,155	39,155	69,155
6048	Communications	0.00	0			
6049	Postage	0.00	700	700	700	700
6056	Property Insurance	154.10	2,327	2,327	2,327	2,327
6057	Vehicle Insurance	0.00	0			
6060	Electricity	787.45	2,000	17,000	2,000	2,000
6062	Water	6.75	2,078	20,000	2,078	2,078
6063	Sewage and Garbage	79,833.42	77,000	80,000	80,000	80,000
6064	Building Maintenance	1,521.51	4,000	4,000	4,000	4,000
6067	Equipment Maintenance	3,493.87	2,800	2,800	2,800	2,800
6069	Equipment Rental	0.00	0	700	700	700
6077	Data Processing	1,838.32	4,000	4,000	4,000	4,000
6079	Legal Books, Publications	0.00	0			
6082	Contractual Expense	6,379.81	7,044	7,044	7,044	7,044
6087	Miscellaneous	0.00	0			
6195	Safety Supplies	400.00	1,100	400	400	400
6198	Depreciation	10,695.96	0			
	<i>Expenditure Total:</i>	<u>235,171.63</u>	<u>507,549</u>	<u>377,249</u>	<u>300,359</u>	<u>330,359</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2016-2017 Budget

Fund 830 Dept. 6641

TRASH BAG COLLECTION PROG

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4705	Long/Short	0.00	0	0	187	187
4843	Trash Bag Revenue	199,065.00	177,900	0	96,056	96,056
	<i>Revenue Total:</i>	<u>199,065.00</u>	<u>177,900</u>	<u>0</u>	<u>96,243</u>	<u>96,243</u>
<u>EXPENDITURE ACCOUNTS</u>						
6004	Overtime	2,136.11	900	1,000	900	900
6005	Extra Help	46,623.65	57,600	57,600	57,600	57,600
6006	FICA	3,725.90	4,475	4,475	4,475	4,475
6010	Uniforms	200.00	200	200	200	200
6011	Workers Compensation	1,923.83	2,311	2,311	2,311	2,311
6012	Unemployment Insurance	389.28	468	468	468	468
6014	Office Supplies	16,689.12	37,433	23,000	23,000	23,000
6037	Road Materials	2,385.13	0			
6038	Small Tools and Equipment	0.00	0			
6063	Sewage and Garbage	36,211.09	37,000	37,000	37,000	37,000
6067	Equipment Maintenance	11,367.02	0			
6082	Contractual Expense	34,504.17	69,160			
6096	Equipment	0.00	0			
6195	Safety Supplies	1,392.64	700	350	350	350
	<i>Expenditure Total:</i>	<u>157,547.94</u>	<u>210,247</u>	<u>126,404</u>	<u>126,304</u>	<u>126,304</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2016-2017 Budget

Fund 830 Dept. 668

PARK RANGERS

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4381	Insurance Proceeds	0.00	14,725			
	<i>Revenue Total:</i>	<u>0.00</u>	<u>14,725</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	418,484.00	422,704	422,704	431,071	431,071
6004	Overtime	9,493.59	10,000	10,000	10,000	10,000
6005	Extra Help	0.00	0			
6006	FICA	31,529.73	33,102	33,102	33,742	33,742
6007	Group Health	61,600.00	66,000	66,000	72,600	72,600
6008	Retirement	41,114.72	39,754	40,155	40,531	40,531
6009	Auto Allowance	0.00	0			
6010	Uniforms	2,831.13	3,500	3,500	3,500	3,500
6011	Workers Compensation	15,599.88	15,880	17,092	16,187	16,187
6012	Unemployment Insurance	3,399.27	2,913	3,462	2,140	2,140
6013	Photocopying	0.00	0			
6014	Office Supplies	5,827.50	2,900	2,900	2,900	2,900
6016	Gasoline	39,975.67	49,500	60,000	40,000	40,000
6019	Lubricants	0.00	0			
6028	Camera and Police Supplies	607.14	2,850	12,000	12,000	12,000
6030	Vehicle Repairs	33,454.83	43,081	30,000	36,000	36,000
6031	Building Supplies	0.00	0			
6046	Medical and Dental	41.00	100	100	100	100
6047	Mobile Phones	1,248.63	0	1,500	1,500	1,500
6048	Communications	0.00	1,700	2,000	500	500
6049	Postage	49.00	98	98	98	98
6050	Travel	640.70	1,400	1,400	1,400	1,400
6051	Travel-Prisoner Transportation	0.00	0			
6057	Vehicle Insurance	6,813.50	5,707	5,707	5,707	5,707
6058	Liability Other Insurance	0.00	0			
6067	Equipment Maintenance	6,417.00	5,400	4,000	4,000	4,000
6068	Real Estate Rental	0.00	400	1,200	1,200	1,200
6069	Equipment Rental	469.30	8,106	0	4,860	4,860
6070	INDIRECT COST	0.00	0			
6077	Data Processing	4,797.18	300	1,500	1,500	1,500
6078	Education and Training	250.00	500	500	500	500
6079	Legal Books, Publications	0.00	0			
6082	Contractual Expense	0.00	154	1,500	1,500	1,500
6096	Equipment	0.00	11,000			
6195	Safety Supplies	0.00	0	800	800	800
	<i>Expenditure Total:</i>	<u>684,643.77</u>	<u>727,049</u>	<u>721,220</u>	<u>724,336</u>	<u>724,336</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2016-2017 Budget

Fund 830 Dept. 6681

CODE ENFORCEMENT

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6004	Overtime	615.00	300	500	300	300
6005	Extra Help	22,803.20	32,000	38,400	25,600	25,600
6006	FICA	1,791.56	2,471	2,976	1,981	1,981
6010	Uniforms	473.72	500	500	500	500
6011	Workers Compensation	925.06	1,276	1,537	1,023	1,023
6012	Unemployment Insurance	187.14	227	311	176	176
6014	Office Supplies	1,998.90	2,000	2,000	2,000	2,000
6016	Gasoline	497.57	3,000	2,000	3,000	3,000
6038	Small Tools and Equipment	0.00	0			
6067	Equipment Maintenance	2,389.52	2,500	2,500	2,500	2,500
6195	Safety Supplies	0.00	350	350	350	350
	<i>Expenditure Total:</i>	<u>31,681.67</u>	<u>44,624</u>	<u>51,074</u>	<u>37,430</u>	<u>37,430</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2016-2017 Budget

Fund 830 Dept. 6682

BEACH SAFETY PROGRAM

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	4,760.00	2,315	0	2,535	2,535
4821	Daily Entrance Fees	405,245.50	391,784	0	379,875	379,875
4841	Concessions Leases	3,996.02	4,233	0	0	0
	<i>Revenue Total:</i>	<u>414,001.52</u>	<u>398,332</u>	<u>0</u>	<u>382,410</u>	<u>382,410</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	42,700.57	43,160	43,160	44,023	44,023
6004	Overtime	2,147.62	2,492	2,000	1,000	1,000
6005	Extra Help	252,997.62	242,800	242,800	242,800	242,800
6006	FICA	22,783.26	21,952	22,029	22,018	22,018
6007	Group Health	5,599.92	6,000	6,000	6,600	6,600
6008	Retirement	4,103.24	4,005	4,005	4,085	4,085
6010	Uniforms	6,583.64	7,500	7,000	7,000	7,000
6011	Workers Compensation	11,756.24	9,954	11,374	9,960	9,960
6012	Unemployment Insurance	2,379.11	1,951	2,304	1,410	1,410
6014	Office Supplies	6,668.48	7,947	7,000	7,000	7,000
6016	Gasoline	9,259.91	10,500	10,500	10,500	10,500
6018	Diesel Fuel	0.00	0			
6022	Drugs Medicine	5,742.17	5,121	5,100	5,100	5,100
6030	Vehicle Repairs	6,518.91	5,800	5,500	5,500	5,500
6038	Small Tools and Equipment	3,630.00	0			
6047	Mobile Phones	851.84	944	900	900	900
6048	Communications	0.00	0			
6050	Travel	1,215.04	1,722	2,000	2,000	2,000
6054	Advertising	0.00	0			
6057	Vehicle Insurance	0.00	800	800	800	800
6064	Building Maintenance	999.77	1,924	2,500	2,500	2,500
6067	Equipment Maintenance	3,092.29	3,225	3,000	3,000	3,000
6069	Equipment Rental	0.00	2,510			
6073	Dues and Memberships	2,620.00	1,200	2,660	2,660	2,660
6077	Data Processing	249.99	0			
6078	Education and Training	1,417.26	419	2,500	2,500	2,500
6082	Contractual Expense	7,200.00	9,600	9,600	9,600	9,600
6096	Equipment	0.00	0			
6195	Safety Supplies	0.00	421	1,000	1,000	1,000
	<i>Expenditure Total:</i>	<u>400,516.88</u>	<u>391,947</u>	<u>393,732</u>	<u>391,956</u>	<u>391,956</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2016-2017 Budget

Fund 830 Dept. 669

PARK SYSTEM ADMINISTRATION

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	54,919.53	104,475	75,720	105,244	91,119
6003	Salaries-Employees	108,163.64	185,198	172,108	170,650	180,176
6004	Overtime	4,580.67	4,835	6,000	4,000	4,000
6005	Extra Help	0.00	0			
6006	FICA	12,318.32	24,359	19,169	21,559	21,060
6007	Group Health	35,466.89	48,891	54,000	54,000	49,250
6008	Retirement	16,030.38	28,488	23,430	25,974	25,176
6009	Auto Allowance	0.00	0			
6010	Uniforms	91.26	186	684	186	186
6011	Workers Compensation	4,714.64	6,693	8,328	7,560	6,322
6012	Unemployment Insurance	1,318.10	1,872	1,687	1,371	1,349
6013	Photocopying	0.00	0			
6014	Office Supplies	319.50	934	396	396	396
6016	Gasoline	1,909.26	8,028	6,760	6,760	6,760
6017	Butane	0.00	0			
6018	Diesel Fuel	1,356.32	1,064	8,725	1,064	1,064
6019	Lubricants	0.00	0			
6030	Vehicle Repairs	2,130.42	0	2,100	2,100	2,100
6031	Building Supplies	0.00	0			
6045	Professional Services	361,402.52	110,000	298,743	96,005	105,543
6046	Medical and Dental	98.00	100	500	500	500
6047	Mobile Phones	1,047.55	3,713	1,000	1,000	1,000
6048	Communications	46.20	397	177	117	117
6049	Postage	58.34	250	250	250	250
6050	Travel	498.32	4,000	4,000	2,300	2,300
6052	Travel-Mileage Reimbursement	0.00	4,800	2,300	4,800	4,800
6054	Advertising	1,846.47	3,600	3,600	3,600	3,600
6055	Printing and Binding	0.00	0			
6056	Property Insurance	0.00	572	572	572	572
6057	Vehicle Insurance	2,733.08	3,000	2,800	2,800	2,800
6058	Liability Other Insurance	7,383.93	11,000	11,000	11,000	11,000
6059	Bonds	0.00	0			
6067	Equipment Maintenance	3,369.35	84	4,815	4,815	4,815
6068	Real Estate Rental	500.00	500	500	500	500
6069	Equipment Rental	4,602.07	1,590	4,705	4,705	4,705
6070	INDIRECT COST	0.00	0	58,750	58,750	58,750
6073	Dues and Memberships	0.00	0	500	500	500
6077	Data Processing	0.00	2,500	2,500	2,500	2,500
6078	Education and Training	1,217.98	1,800	1,400	1,400	1,400
6082	Contractual Expense	5,475.00	169,015	5,475	5,475	5,475
6087	Miscellaneous	0.00	0			

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2016-2017 Budget

Fund 830 Dept. 669

PARK SYSTEM ADMINISTRATIO

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
6097	Debt Retirement	0.00	549,713	364,737	364,737	364,737
6098	Debt Interest	208,459.02	339,612	328,024	328,024	328,024
6099	Fiscal Agent Fees	500.00	0			
6187	Hurricane Expenses	0.00	0			
6195	Safety Supplies	0.00	0	250	250	250
	<i>Expenditure Total:</i>	<u>842,556.76</u>	<u>1,621,269</u>	<u>1,475,705</u>	<u>1,295,464</u>	<u>1,293,096</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2016-2017 Budget

Fund 830 Dept. 6691

GREENS DIVISION

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	126,478.14	145,365	145,365	148,272	148,272
6004	Overtime	1,100.66	350	1,350	350	350
6005	Extra Help	0.00	0			
6006	FICA	9,336.63	11,147	11,120	11,370	11,370
6007	Group Health	33,600.00	36,000	36,000	39,600	39,600
6008	Retirement	12,262.84	13,522	13,490	13,792	13,792
6009	Auto Allowance	0.00	0			
6010	Uniforms	981.04	965	965	965	965
6011	Workers Compensation	6,147.07	5,541	5,742	5,652	5,652
6012	Unemployment Insurance	1,009.13	991	1,163	728	728
6014	Office Supplies	4,668.14	4,000	4,000	4,000	4,000
6016	Gasoline	7,176.11	9,800	9,800	9,800	9,800
6030	Vehicle Repairs	2,297.72	2,300	2,300	2,300	2,300
6034	Pipe and Plumbing	0.00	0			
6038	Small Tools and Equipment	0.00	1,000	0	0	0
6047	Mobile Phones	282.83	250	300	300	300
6057	Vehicle Insurance	261.50	325	325	325	325
6067	Equipment Maintenance	7,326.07	7,500	7,150	7,150	7,150
6068	Real Estate Rental	0.00	0			
6195	Safety Supplies	300.00	300	300	300	300
6196	Safety Equipment	0.00	0			
	<i>Expenditure Total:</i>	<u>213,227.88</u>	<u>239,356</u>	<u>239,370</u>	<u>244,904</u>	<u>244,904</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2016-2017 Budget

Fund 830 Dept. 6694

PARKS SUMMER PROGRAM

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	3,525.00	0	0	5,304	5,304
	<i>Revenue Total:</i>	<u>3,525.00</u>	<u>0</u>	<u>0</u>	<u>5,304</u>	<u>5,304</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	0.00	0			
6005	Extra Help	12,956.00	10,848	10,848	10,848	10,848
6006	FICA	995.03	830	830	830	830
6010	Uniforms	0.00	0			
6011	Workers Compensation	513.78	429	429	429	429
6012	Unemployment Insurance	103.91	87	87	87	87
6014	Office Supplies	1,809.67	2,000	2,000	2,000	2,000
6016	Gasoline	0.00	0			
	<i>Expenditure Total:</i>	<u>16,378.39</u>	<u>14,194</u>	<u>14,194</u>	<u>14,194</u>	<u>14,194</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2016-2017 Budget

Fund 830 Dept. 6695

PARK ADMIN BUF

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	82,569.93	67,005	82,570	91,410	100,315
6003	Salaries-Employees	164,073.41	123,235	164,074	162,684	171,765
6004	Overtime	8,076.79	3,325	8,077	8,000	8,000
6006	FICA	18,794.85	14,237	18,868	20,197	21,573
6007	Group Health	43,862.78	36,105	36,000	36,000	47,722
6008	Retirement	24,526.96	18,153	22,889	24,322	25,249
6010	Uniforms	446.70	1,114	616	616	616
6011	Workers Compensation	7,311.34	5,389	9,742	5,577	6,322
6012	Unemployment Insurance	2,040.05	1,546	1,973	1,248	1,372
6014	Office Supplies	1,299.45	3,978	4,104	4,104	4,104
6016	Gasoline	4,239.24	2,972	4,240	4,240	4,240
6018	Diesel Fuel	9,213.27	19,936	12,275	12,275	12,275
6030	Vehicle Repairs	9,033.47	9,436	9,034	9,034	9,034
6045	Professional Services	0.00	0			
6047	Mobile Phones	770.95	1,287	2,000	2,000	2,000
6048	Communications	422.77	303	523	523	523
6057	Vehicle Insurance	0.00	0	1,000	1,000	1,000
6067	Equipment Maintenance	15,566.56	15,105	15,685	15,685	15,685
6069	Equipment Rental	1,794.91	1,071	1,795	1,795	1,795
6195	Safety Supplies	195.44	450	196	196	196
	Expenditure Total:	<u>394,238.87</u>	<u>324,647</u>	<u>395,661</u>	<u>400,906</u>	<u>433,786</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2016-2017 Budget

Fund 830 Dept. 6696

2016 CO's

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4821	Daily Entrance Fees	0.00	0	1,751,720	1,751,720	1,751,720
	<i>Revenue Total:</i>	0.00	0	1,751,720	1,751,720	1,751,720
<u>EXPENDITURE ACCOUNTS</u>						
6070	INDIRECT COST	0.00	0	411,449	411,449	411,449
6097	Debt Retirement	0.00	0	400,000	400,000	400,000
6098	Debt Interest	0.00	0	939,521	939,521	939,521
6099	Fiscal Agent Fees	0.00	0	750	750	750
	<i>Expenditure Total:</i>	0.00	0	1,751,720	1,751,720	1,751,720

CAMERON COUNTY, TEXAS

AIRPORT FUND

APPROVED 2016–2017 BUDGET

CAMERON COUNTY, TEXAS
COUNTY AIRPORT FUND

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ending September 30, 2016

	2015 Actual	2016 Approved	2016 Year-end Estimate	2017 Recommended	2017 Approved
REVENUES					
Airport Contract-SWA	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Concessions	37,723	34,200	34,411	34,200	34,200
Other	1,105	0	0	0	0
Interest Income	38	600	100	600	600
Total Revenue	<u>38,866</u>	<u>34,800</u>	<u>34,511</u>	<u>34,800</u>	<u>34,800</u>
 LESS APPROPRIATIONS:					
Total Operating Expenses	<u>(127,853)</u>	<u>(138,981)</u>	<u>(138,981)</u>	<u>(84,781)</u>	<u>(84,781)</u>
 REVENUES OVER (UNDER) APPROPRIATIONS	<u>(88,987)</u>	<u>(55,681)</u>	<u>(35,381)</u>	<u>(49,981)</u>	<u>(49,981)</u>
 NON-OPERATING REVENUES (EXPENSES)					
Grant Revenue	0	0	0	0	0
Transfer In	85,000	55,681	55,681	50,000	50,000
Other Uses	0	0	0	0	0
TOTAL NON-OPERATING REVENUES	<u>85,000</u>	<u>55,681</u>	<u>55,681</u>	<u>50,000</u>	<u>50,000</u>
 CHANGE IN FUND BALANCE	(3,987)	-	20,300	19	19
 BEGINNING Retained Earnings	2,493,805	2,489,818	2,489,818	2,510,118	2,510,118
Prior period Adjustment					
ENDING Retained Earnings	<u>\$ 2,489,818</u>	<u>\$ 2,489,818</u>	<u>\$ 2,510,118</u>	<u>\$ 2,510,137</u>	<u>\$ 2,510,137</u>

CAMERON COUNTY, TEXAS
AIRPORT - OPERATING
2016-2017 Budget

<u>Dept.</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Approved</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	600	600	0	600	600
519	AIRPORT MAINTENANCE	0.00	34,200	34,200	0	34,200	34,200
	<i>Revenue Total:</i>	<u>0.00</u>	<u>34,800</u>	<u>34,800</u>	<u>0</u>	<u>34,800</u>	<u>34,800</u>
<u>TRANSFERS IN</u>							
010	GENERAL FUND TRANSFER	0.00	55,681	55,681	0	50,000	50,000
	<i>Fund Balance:</i>	<u>0.00</u>	<u>55,681</u>	<u>55,681</u>	<u>0</u>	<u>50,000</u>	<u>50,000</u>
<u>EXPENDITURE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
519	AIRPORT MAINTENANCE	0.00	90,481	90,481	0	84,781	84,781
	<i>Expense Total:</i>	<u>0.00</u>	<u>90,481</u>	<u>90,481</u>	<u>0</u>	<u>84,781</u>	<u>84,781</u>

CAMERON COUNTY, TEXAS
AIRPORT - OPERATING
2016-2017 Budget

Fund 880 Dept. 000

BALANCE SHEET

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4600	Interest Income	38.22	600	0	600	600
4602	Miscellaneous	0.00	0			
	<i>Revenue Total:</i>	<u>38.22</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
2016-2017 Budget

Fund 880 Dept. 519

AIRPORT MAINTENANCE

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4614	Land Rental	27,775.00	21,200	0	21,200	21,200
4640	Sale of Surplus	0.00	0			
4841	Concessions Leases	9,948.97	13,000	0	13,000	13,000
	<i>Revenue Total:</i>	<u>37,723.97</u>	<u>34,200</u>	<u>0</u>	<u>34,200</u>	<u>34,200</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0			
6002	Salaries-Assistants/Deputies	3,648.20	5,602	0	5,602	5,602
6003	Salaries-Employees	0.00	0			
6006	FICA	273.63	429	0	429	429
6007	Group Health	650.00	650	0	650	650
6008	Retirement	347.99	553	0	553	553
6009	Auto Allowance	0.00	0			
6011	Workers Compensation	27.37	42	0	42	42
6012	Unemployment Insurance	29.24	45	0	45	45
6013	Photocopying	0.00	0			
6016	Gasoline	0.00	450			
6022	Drugs Medicine	0.00	2,050	0	2,500	2,500
6056	Property Insurance	7,764.01	11,300	0	5,600	5,600
6057	Vehicle Insurance	0.00	0			
6060	Electricity	8,526.00	8,200	0	8,200	8,200
6061	Natural Gas	0.00	0			
6062	Water	12,085.19	11,160	0	11,160	11,160
6063	Sewage and Garbage	0.00	0			
6064	Building Maintenance	2,209.85	50,000	0	50,000	50,000
6067	Equipment Maintenance	0.00	0			
	<i>Expenditure Total:</i>	<u>35,561.48</u>	<u>90,481</u>	<u>0</u>	<u>84,781</u>	<u>84,781</u>

CAMERON COUNTY, TEXAS

DRUG FORFEITURE FUND

APPROVED 2016-2017 BUDGET

CAMERON COUNTY, TEXAS
DRUG FORFEITURE FUND

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ending September 30, 2016

	2015	2016	2016	2017	2017
	Actual	Amended	Year-end	Recommended	Approved
REVENUES					
Forfeitures	\$ 1,799,854	\$ 72,213	\$ 1,341,228	\$ 60,000	\$ 60,000
Interest Income	14,372	0	8,400	0	0
TOTAL REVENUES	<u>1,814,226</u>	<u>72,213</u>	<u>1,349,628</u>	<u>60,000</u>	<u>60,000</u>
OTHER SOURCES (USES)					
Transfer out	(131,343)	(243,859)	(243,859)	(110,749)	(110,749)
Transfer in	0	0	0	0	0
Gain on sale of Surplus	143,239	0	121,021	0	0
ESTIMATED BEGINNING					
FUND BALANCE	<u>7,081,769</u>	<u>6,048,384</u>	<u>6,048,384</u>	<u>4,090,762</u>	<u>4,090,762</u>
AMOUNT AVAILABLE	8,907,891	5,876,738	7,275,174	4,040,013	4,040,013
LESS APPROPRIATIONS:	<u>2,859,507</u>	<u>3,184,412</u>	<u>3,184,412</u>	<u>2,419,058</u>	<u>2,149,058</u>
PROJECTED YEAR-END					
FUND BALANCE	<u>\$ 6,048,384</u>	<u>\$ 2,692,326</u>	<u>\$ 4,090,762</u>	<u>\$ 1,620,955</u>	<u>\$ 1,890,955</u>

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2016-2017 Budget

<u>Dept.</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Approved</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
475	DISTRICT ATTORNEY	0.00	0	0	0	0	0
4751	UNITF	0.00	0	0	0	0	0
484	DA Federal Forfeiture DOJ	0.00	0	0	0	0	0
4841	DA FORFEITURES FD DOJ ACC	0.00	0	0	0	0	0
485	DA FEDERAL FORFEITURE DOT	0.00	0	0	0	0	0
4851	DA FORFEITURES FD DOT ACC	0.00	0	0	0	0	0
551	CONSTABLE PRECINCT #1	0.00	0	0	0	0	0
552	CONSTABLE PRECINCT #2	0.00	0	4,989	0	0	0
5522	CONSTABLE 2 FD DOT	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
5532	CONSTABLE PCT. 3 FD DOT	0.00	0	7,224	0	0	0
554	CONSTABLE PRECINCT #4	0.00	0	0	0	0	0
555	CONSTABLE PCT #5	0.00	0	0	0	0	0
5551	CONSTABLE PCT 5,1/13	0.00	0	0	0	0	0
556	CONSTABLE PRECINCT #6	0.00	0	0	0	0	0
560	SHERIFF	0.00	60,000	60,000	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
668	PARK RANGERS	0.00	0	0	0	0	0
	<i>Revenue Total:</i>	0.00	60,000	72,213	0	60,000	60,000
<u>TRANSFERS IN</u>							
025	CRIMINAL JUSTICE GRANT TR	0.00	0	0	0	0	0
	<i>Fund Balance:</i>	0.00	0	0	0	0	0
<u>TRANSFERS OUT</u>							
010	GENERAL FUND TRANSFER	0.00	0	0	0	0	0
019	FEDERAL BLOCK GRANT	0.00	0	12,587	0	0	0
021	SPEED GRANT	0.00	0	0	0	0	0
025	CRIMINAL JUSTICE GRANT TR	0.00	110,749	231,272	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
	<i>Fund Balance:</i>	0.00	110,749	243,859	0	110,749	110,749
<u>EXPENDITURE ACCOUNTS</u>							
475	DISTRICT ATTORNEY	0.00	592,224	600,124	728,000	806,136	806,136
4751	UNITF	0.00	0	0	0	0	0
484	DA Federal Forfeiture DOJ	0.00	327,093	327,093	50,000	65,655	65,655
4841	DA FORFEITURES FD DOJ ACC	0.00	0	0	0	0	0
485	DA FEDERAL FORFEITURE DOT	0.00	541,971	541,971	221,500	275,790	275,790

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2016-2017 Budget

<u>Dept.</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Approved</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
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	200	0	0	0
552	CONSTABLE PRECINCT #2	0.00	0	9,971	0	0	0
5522	CONSTABLE 2 FD DOT	0.00	0	2,094	0	0	0
553	CONSTABLE PRECINCT #3	0.00	0	3,174	0	0	0
5531	CONSTABLE PCT 3, 1/13	0.00	0	0	0	0	0
5532	CONSTABLE PCT. 3 FD DOT	0.00	0	7,600	0	0	0
554	CONSTABLE PRECINCT #4	0.00	0	3,500	0	0	0
5542	CONSTABLE PCT 4, 1/13	0.00	0	0	0	0	0
555	CONSTABLE PCT #5	0.00	0	0	0	0	0
5551	CONSTABLE PCT 5,1/13	0.00	0	24,960	0	0	0
556	CONSTABLE PRECINCT #6	0.00	0	0	0	0	0
560	SHERIFF	0.00	358,150	358,150	0	354,096	354,096
5602	SHERIFF FEDERAL FORFEITUR	0.00	918,239	1,254,832	0	917,381	917,381
5604	SHERIFF FEDERAL FORFEITUR	0.00	0	50,000	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
668	PARK RANGERS	0.00	0	743	0	0	0
	<i>Expense Total:</i>	<u>0.00</u>	<u>2,737,677</u>	<u>3,184,412</u>	<u>999,500</u>	<u>2,419,058</u>	<u>2,419,058</u>

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2016-2017 Budget

Fund 900 Dept. 475

DISTRICT ATTORNEY

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	47,281.33	159,050	140,000	140,000	140,000
6003	Salaries-Employees	123,903.66	159,430	255,000	255,000	255,000
6004	Overtime	0.00	0			
6005	Extra Help	90,871.40	160,000	160,000	160,000	160,000
6006	FICA	24,432.18	24,364	0	30,218	30,218
6007	Group Health	28,607.99	6,000	0	6,600	6,600
6008	Retirement	22,486.75	29,555	0	36,656	36,656
6009	Auto Allowance	0.00	0			
6010	Uniforms	0.00	0	3,000	3,000	3,000
6011	Workers Compensation	4,804.31	2,397	0	2,726	2,726
6012	Unemployment Insurance	2,609.78	1,928	0	1,936	1,936
6013	Photocopying	0.00	0			
6014	Office Supplies	11.69	6,500	5,000	5,000	5,000
6016	Gasoline	0.00	0			
6028	Camera and Police Supplies	0.00	0	10,000	10,000	10,000
6038	Small Tools and Equipment	0.00	900	10,000	10,000	10,000
6045	Professional Services	0.00	15,000	10,000	10,000	10,000
6047	Mobile Phones	5,870.67	6,000	6,000	6,000	6,000
6048	Communications	0.00	0			
6050	Travel	0.00	5,000	10,000	10,000	10,000
6054	Advertising	0.00	0	20,000	20,000	20,000
6067	Equipment Maintenance	0.00	0	10,000	10,000	10,000
6069	Equipment Rental	0.00	0	3,000	3,000	3,000
6071	Court Costs and Transcripts	0.00	5,000	10,000	10,000	10,000
6077	Data Processing	0.00	3,000	20,000	20,000	20,000
6078	Education and Training	0.00	2,000	8,000	8,000	8,000
6079	Legal Books, Publications	0.00	0	5,000	5,000	5,000
6082	Contractual Expense	250.07	10,000	10,000	10,000	10,000
6085	Juror's Fees	0.00	0			
6087	Miscellaneous	2,512.38	4,000	3,000	3,000	3,000
6091	Building Improvements	0.00	0			
6096	Equipment	0.00	0	30,000	30,000	30,000
	<i>Expenditure Total:</i>	353,642.21	600,124	728,000	806,136	806,136

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2016-2017 Budget

Fund 900 Dept. 484

DA Federal Forfeiture DOJ

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	1,486.57	52,000	0	0	0
6003	Salaries-Employees	1,455.91	45,000	50,000	50,000	50,000
6004	Overtime	0.00	0			
6006	FICA	223.05	7,421	0	3,825	3,825
6007	Group Health	418.85	12,000	0	6,600	6,600
6008	Retirement	285.60	9,002	0	4,640	4,640
6011	Workers Compensation	54.77	2,010	0	345	345
6012	Unemployment Insurance	23.53	660	0	245	245
6014	Office Supplies	0.00	10,000	0	0	0
6028	Camera and Police Supplies	0.00	15,000	0	0	0
6030	Vehicle Repairs	0.00	15,000	0	0	0
6038	Small Tools and Equipment	0.00	10,000	0	0	0
6045	Professional Services	0.00	5,000	0	0	0
6048	Communications	0.00	5,000	0	0	0
6050	Travel	3,779.48	10,000	0	0	0
6054	Advertising	0.00	15,000	0	0	0
6067	Equipment Maintenance	0.00	20,000	0	0	0
6069	Equipment Rental	0.00	3,000	0	0	0
6071	Court Costs and Transcripts	0.00	3,000	0	0	0
6073	Dues and Memberships	0.00	8,000	0	0	0
6078	Education and Training	0.00	12,000	0	0	0
6079	Legal Books, Publications	6,282.00	8,000	0	0	0
6082	Contractual Expense	0.00	10,000	0	0	0
6087	Miscellaneous	2,032.18	10,000	0	0	0
6096	Equipment	18,360.00	40,000	0	0	0
	<i>Expenditure Total:</i>	34,401.94	327,093	50,000	65,655	65,655

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2016-2017 Budget

Fund 900 Dept. 485

DA FEDERAL FORFEITURE DOT

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	197,751.95	0			
4362	Forfeitures - Federal	0.00	0			
	<i>Revenue Total:</i>	<u>197,751.95</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	11,800.60	116,500	102,000	102,000	102,000
6003	Salaries-Employees	32,097.78	90,000	52,000	52,000	52,000
6005	Extra Help	0.00	0			
6006	FICA	3,238.80	15,797	0	11,781	11,781
6007	Group Health	4,489.20	24,000	0	26,400	26,400
6008	Retirement	4,196.30	19,163	0	14,291	14,291
6010	Uniforms	0.00	5,000			
6011	Workers Compensation	1,188.14	4,107	0	1,063	1,063
6012	Unemployment Insurance	351.00	1,404	0	755	755
6014	Office Supplies	587.30	10,000	0	0	0
6016	Gasoline	29,712.84	45,000	30,000	30,000	30,000
6028	Camera and Police Supplies	15,700.86	15,000	0	0	0
6030	Vehicle Repairs	15,812.83	25,000	20,000	20,000	20,000
6038	Small Tools and Equipment	3,566.18	7,033	0	0	0
6045	Professional Services	5,000.00	10,000	0	0	0
6047	Mobile Phones	0.00	0	0	0	0
6050	Travel	8,746.14	10,000	0	0	0
6054	Advertising	3,250.11	19,830	0	0	0
6056	Property Insurance	65.49	197	500	500	500
6057	Vehicle Insurance	2,445.50	6,450	7,000	7,000	7,000
6067	Equipment Maintenance	8,070.78	8,353	0	0	0
6068	Real Estate Rental	0.00	0			
6069	Equipment Rental	685.20	3,000	0	0	0
6071	Court Costs and Transcripts	6,105.00	10,000	0	0	0
6073	Dues and Memberships	0.00	0			
6077	Data Processing	9,304.91	20,000	0	0	0
6078	Education and Training	1,944.00	12,000	0	0	0
6079	Legal Books, Publications	6,752.98	8,000	0	0	0
6082	Contractual Expense	2,938.00	10,000	0	0	0
6087	Miscellaneous	4,953.75	13,000	10,000	10,000	10,000
6096	Equipment	9,396.00	30,000	0	0	0
6100	Weapons	0.00	3,137			
	<i>Expenditure Total:</i>	<u>192,399.69</u>	<u>541,971</u>	<u>221,500</u>	<u>275,790</u>	<u>275,790</u>

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2016-2017 Budget

Fund 900 Dept. 560

SHERIFF

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4352	Forfeitures - State	338,635.40	35,000	0	35,000	35,000
4362	Forfeitures - Federal	0.00	0			
4640	Sale of Surplus	22,602.50	25,000	0	25,000	25,000
	<i>Revenue Total:</i>	<u>361,237.90</u>	<u>60,000</u>	<u>0</u>	<u>60,000</u>	<u>60,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	22,223.53	24,000	0	24,000	24,000
6003	Salaries-Employees	222,922.50	262,363	0	262,363	262,363
6004	Overtime	0.00	0			
6006	FICA	19,143.73	22,570	0	21,907	21,907
6007	Group Health	27,369.36	0			
6008	Retirement	23,797.91	26,451	0	26,574	26,574
6009	Auto Allowance	0.00	0			
6010	Uniforms	8,400.00	10,000	0	15,000	15,000
6011	Workers Compensation	8,843.89	10,828	0	2,849	2,849
6012	Unemployment Insurance	2,066.86	1,938	0	1,403	1,403
6013	Photocopying	0.00	0			
	<i>Expenditure Total:</i>	<u>334,767.78</u>	<u>358,150</u>	<u>0</u>	<u>354,096</u>	<u>354,096</u>

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2016-2017 Budget

Fund 900 Dept. 5602

SHERIFF FEDERAL FORFEITUR

<u>Object</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Requested</u>	<u>2017 Recommended</u>	<u>2017 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	337,506.81	455,130	0	455,130	455,130
6004	Overtime	45,390.12	30,000	0	30,000	30,000
6005	Extra Help	0.00	0			
6006	FICA	28,810.78	34,817	0	37,112	37,112
6007	Group Health	43,415.30	78,000	0	92,400	92,400
6008	Retirement	36,554.17	43,419	0	45,020	45,020
6010	Uniforms	885.33	5,000	0	5,000	5,000
6011	Workers Compensation	13,964.68	16,703	0	9,514	9,514
6012	Unemployment Insurance	3,042.20	3,641	0	2,377	2,377
6014	Office Supplies	1,890.00	2,000	0	3,159	3,159
6016	Gasoline	63,646.05	60,000	0	61,000	61,000
6018	Diesel Fuel	1,372.08	3,000			
6022	Drugs Medicine	3,014.87	2,500	0	2,500	2,500
6024	Animal Feed	0.00	1,000			
6028	Camera and Police Supplies	92,259.97	37,380	0	15,430	15,430
6030	Vehicle Repairs	29,593.44	50,000	0	46,000	46,000
6038	Small Tools and Equipment	0.00	26,617			
6047	Mobile Phones	427.87	1,000	0	4,140	4,140
6057	Vehicle Insurance	4,628.50	14,000	0	18,800	18,800
6067	Equipment Maintenance	646.28	1,000	0	6,000	6,000
6071	Court Costs and Transcripts	0.00	0			
6077	Data Processing	12,127.39	31,197	0	17,485	17,485
6087	Miscellaneous	16,556.46	20,000			
6096	Equipment	142,904.00	328,428	0	49,688	49,688
6100	Weapons	15,694.35	10,000	0	16,626	16,626
	<i>Expenditure Total:</i>	894,330.65	1,254,832	0	917,381	917,381

CAMERON COUNTY, TEXAS

Order setting the County's
Property Tax Rate

APPROVED 2016-2017 BUDGET

**IN THE MATTER OF ESTIMATING THE
NEEDS OF CAMERON COUNTY FOR THE
FISCAL YEAR 2017 AND FIXING THE
RATES OF LEVY FOR THE YEAR 2016.**

On this 13th day of September 2016, 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 2017, and the tax rate necessary for the several funds to be levied for the Tax Year 2016, 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 2017 will approximate the sum of \$ 151,799,445 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 2017 and the same be and are hereby levied at 100% of the appraised values as hereby set forth:

FOR MAINTENANCE FUNDS:

General Fund	\$0.312382	
Special Road and Bridge Maintenance Fund	0.044019	
TOTAL M&O FUNDS		<u>\$0.356401</u>

THIS TAX RATE WILL RAISE MORE FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$ 2.46.

FOR INTEREST AND SINKING FUNDS

2016 Certificates of Obligation	0.006205	
2015 Refunding Certificates of Obligation	0.002715	
2014 Refunding Certificates of Obligation	0.009055	
2014 Certificates of Obligation	0.007071	
2012 Refunding Certificates of Obligation	0.007165	
2011 Refunding Certificates of Obligation	0.000377	
2011 Certificates of Obligation	0.009387	
2008 Certificates of Obligation	<u>0.001705</u>	
Total Limited Tax Bonds	<u>0.043680</u>	
Lease/Equipment Financing (Tax Pledge)	<u>0.007662</u>	
TOTAL INTEREST & SINKING FUNDS		<u>\$0.051342</u>
TOTAL COUNTY LEVY		<u>\$0.407743</u>

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

GENERAL FUND:

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

A tax of \$0.312382 Cents on each One Hundred (\$100) Dollars valuation of taxable property in Cameron County, Texas, is hereby levied for the said County's General Fund.

SPECIAL COUNTY ROAD MAINTENANCE FUND:

A tax \$0.044019 Cents on each One Hundred (\$100) Dollar's valuation of taxable property in Cameron County, Texas, is hereby levied for the Special County Road Maintenance Fund by virtue of the authority of Article 8, Section 9, of the Constitution of the State of Texas, and an election held on September 27, 1919, as per order entered into the minutes of the Court in Volume "N", Page 589.

OTHER GOVERNMENTAL OBLIGATIONS:

A tax of \$0.007662 Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas, is hereby levied to pay the interest and provide a sinking fund for the payment of the Capital lease-purchase obligations, for the purchase of general operating equipment and vehicles approved under the County's Master Financing Agreement, approved by the Commissioners Court 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, for the purchase of general operating equipment and vehicles approved under the County's Master Financing Agreement, approved by the Commissioners Court on the 18th day of December, 2014

SERIES 2008 CERTIFICATES OF OBLIGATION:

A tax of \$0.001705 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 30th day of September, 2008.

SERIES 2011 CERTIFICATES OF OBLIGATION:

A tax of \$0.009387 Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2011 Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 9th day of June, 2011.

SERIES 2011 REFUNDING CERTIFICATES OF OBLIGATION:

A tax of \$0.000377 Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2005 Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 9th day of June, 2011.

SERIES 2012 REFUNDING CERTIFICATES OF OBLIGATION:

A tax of \$0.007165 Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2012 Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 7th day of June, 2012.

SERIES 2014 CERTIFICATES OF OBLIGATION:

A tax of \$0.007071 Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2014 Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 29th day of January, 2014.

SERIES 2014 REFUNDING CERTIFICATES OF OBLIGATION:

A tax of \$0.009055 Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2014 Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 31st day of July, 2014.

SERIES 2015 REFUNDING CERTIFICATES OF OBLIGATION:

A tax of \$0.002715 Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2015 Refunding Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 12th day of February, 2015.

SERIES 2016 CERTIFICATES OF OBLIGATION:

A tax of \$0.006205 Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2016 Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 23rd day of August, 2016.

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 2016 Tax Roll which shall allow discounts on taxes paid as follows:

If paid in	October 2016	- 3% discount
	November 2016	- 2% discount
	December 2016	- 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 13th DAY OF SEPTEMBER, 2016:

PETE SEPULVEDA
COUNTY JUDGE

SOFIA BENAVIDES
COMMISSIONER, PCT #1

ALEX DOMINGUEZ
COMMISSIONER, PCT. #2

DAVID A. GARZA
COMMISSIONER, PCT. #3

GUS RUIZ
COMMISSIONER, PCT #4

ATTESTED BY:
SYLVIA GARZA
COUNTY CLERK



CAMERON COUNTY, TEXAS

Fiscal Year 2014-2015

General Purpose Financial Statements
and
Notes to the Financial Statements

APPROVED 2016-2017 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, 2015, 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, 2015, 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 8 – Implementation of Accounting Standards* to the financial statements, in 2015 Cameron County adopted new accounting guidance, *Governmental Accounting Standards Board (“GASB”) Statement No. 68, Accounting and Financial Reporting for Pensions and GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date*. Our opinion is 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 on pages 25 through 37 and schedule of funding progress – OPEB, schedule of changes in net pension liability and related ratios, schedule of employer contributions, schedules of revenues, expenditures, and changes in fund balance-budget to actual, on pages 106 through 115 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 basic financial statements. The introductory section, supplementary information section, and statistical section as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic 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 basic financial statements.

The supplementary information as listed in the table of contents and the schedule of expenditures of federal and state awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The supplementary information as listed in the table of contents 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 supplementary information as listed in the table of contents 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 30, 2016 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.

A handwritten signature in black ink that reads "Long Chilton LLP". The signature is written in a cursive, flowing style.

LONG CHILTON, LLP
Certified Public Accountants

Brownsville, Texas
March 30, 2016



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, 2015. 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 FY2015 and FY2014 by \$175,394,184 and \$189,190,075 (*net position*), respectfully. Of this amount, \$20,531,568 is restricted for specific purposes; the largest restriction is 67%, \$13,787,523 for operating reserve and construction. As required by GASB 34, net position also reflects \$155,947,286 that is net investment in capital assets. With the presentation of the investment in capital assets, unrestricted net assets are (\$1,084,670).

In contrast to the government-wide statements, the fund statements report a combined fund balance at year-end of \$67,485,145 of which \$22,183,694 or 32.9% 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; 2014 Certificates of Obligation for capital improvements and in the Road and Bridge fund for road improvements throughout the County.

The general fund unassigned fund balance of \$22,183,694 equals 27.4% of total general fund expenditures. The County's budgetary fund balance target is 16%; this fund balance target has been exceeded for the past 3 fiscal years.

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 streets, public welfare, health, judicial, and libraries.

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

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

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

The County maintains forty-one individual governmental funds (excluding fiduciary funds), thirty-five 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 2014 Certificates of Obligation 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 \$300,866,555 the largest components are: 1) cash and investments of \$69,655,997 or 23.5%, 2) receivables which largely represent the deferred taxes for FY 2015 of \$7,320,050 or 2.4%, accounts/trade receivables of \$8,877,810 or 3.0%, internal balances and due from other governments of \$6,992,590 or 2.4% and 3) capital assets net of accumulated depreciation of \$199,596,843 or 67.2%. Deferred outflows of resources of \$1,250,976 are deferred charges on refunding in addition to \$2,464,311 for pensions due to GASB Statement No. 68 implementation. The receivables are offset by deferred revenue since the FY2015 tax revenue is not recognized until FY 2016 even though the levy takes place in FY2015. Capital assets are non-liquid assets and cannot be utilized to satisfy County obligations. Out of the total liabilities of \$125,472,370, \$22,462,244 are current liabilities; however, the current liabilities for compensated absences \$1,265,397 are not anticipated to result in the draw-down of emergency reserves. OPEB liability of \$27,091,206 is not anticipated to cause a fund balance reduction and is presently being funded on a pay as you go basis. Deferred inflows of resources of \$301,532 are recognized due to pension reporting requirements.

The County's assets exceeded liabilities by \$175,394,185 at the close of the most recent fiscal year.

The County's net assets for fiscal year ended September 30, 2015 and 2014 are summarized as follows:

Governmental Activities			
	FY2015	FY2014	Increase Decrease
Current and other assets	\$ 97,554,425	\$ 96,039,797	\$ 1,514,628
Capital Assets (net of depreciation)	199,596,843	209,375,629	(9,778,786)
Total Assets	297,151,268	305,415,426	(8,264,158)
Deferred outflows of resources	3,715,287	681,492	3,033,795
Current and other liabilities	28,890,113	24,894,452	3,995,661
Long-term liabilities	96,280,725	92,012,391	4,268,334
Total Liabilities	125,170,838	116,906,843	8,263,995
Deferred inflows of resources	301,532	-	301,532
Net position:			
Net investment in capital assets	155,947,286	164,634,237	(8,686,951)
Restricted	20,531,568	23,023,002	(2,491,434)
Unrestricted	(1,084,670)	1,532,836	(2,617,506)
Total net position	\$175,394,184	\$ 189,190,075	\$ (13,795,891)
Business-Type Activities			
	FY2015	FY2014	Decrease
Current and other assets	\$ 24,045,119	\$ 24,507,866	\$ (462,747)
Capital Assets (net of depreciation)	41,871,289	42,164,021	(292,732)
Total Assets	65,916,408	66,671,887	(755,479)
Deferred outflow of resources	214,288	-	214,288
Current and other liabilities	3,906,934	4,022,989	(116,055)
Long-term liabilities	23,829,203	25,364,331	(1,535,128)
Total Liabilities	27,736,137	29,387,320	(1,651,183)
Deferred inflow of resources	26,220	-	26,220
Net position:			
Net investment in capital assets	22,608,558	21,488,674	1,119,884
Restricted	9,740,517	10,480,143	(739,626)
Unrestricted	6,019,264	5,315,750	703,514
Total net position	\$ 38,368,339	\$ 37,284,567	\$ 1,083,772

About 11.7% or \$20,531,568 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, \$155,947,286 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 \$ (12,950,669). The key components of difference between fund statement increase and the statement of activities increase are the following:

- A net difference due to the issuance of long term debt and the repayment of these debts in the amount of \$4,380,570 .
- 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 (364,114).
- A decrease in net assets due to depreciation exceeding capital outlay in the amount of (\$7,075,517).
- A decrease in net assets due to annual OPEB of UAAL of (\$3,277,428) and recognition of pension expense of (\$4,581,608).
- The net effect of miscellaneous transactions involving capital assets (\$318,421).

The Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds on page 45 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 2015</u>	<u>FY 2014</u>	<u>Increase (Decrease)</u>
Revenues:			
Net Program revenues:			
Charges for services	\$ 38,296,353	\$ 36,332,906	\$ 1,963,447
Operating grants and contributions	19,561,337	18,902,617	658,720
Capital grants and contributions	5,410,682	1,583,160	3,827,522
General revenues:			
Property taxes	65,062,058	62,487,470	2,574,588
Miscellaneous	8,089,402	7,979,983	109,419
Gain on sale of capital assets	130,215	334,760	(204,545)
Unrestricted investments earnings	<u>225,416</u>	<u>244,967</u>	<u>(19,551)</u>
Total revenues	\$136,775,463	\$ 127,865,863	\$ 8,909,600
Expenses:			
General government	\$ 37,768,918	33,995,122	\$ 3,773,796
Law Enforcement and Public Safety	74,313,531	71,978,255	2,335,276
Highways and streets	19,825,416	19,865,457	(40,041)
Health	10,468,682	10,486,785	(18,103)
Welfare	9,466,140	5,237,190	4,228,950
Interest on long-term debt	<u>5,672,376</u>	<u>2,519,879</u>	<u>3,152,497</u>
Total expenses	\$157,515,063	\$ 144,082,688	\$ 13,432,375
Increase (decrease) in net position before transfers	(20,739,600)	(16,216,825)	(4,522,775)
Transfers	<u>7,788,931</u>	<u>8,099,690</u>	<u>(310,759)</u>
Increase (decrease) in net assets	(12,950,669)	(8,117,135)	(4,833,534)
Net assets – beginning	<u>189,190,075</u>	<u>198,530,979</u>	<u>(9,340,904)</u>
Prior Period Adjustment	(845,222)	(1,223,769)	378,547
Net position – ending	<u>\$ 175,394,184</u>	<u>\$ 189,190,075</u>	<u>\$ (13,795,891)</u>

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

- Program revenues of \$63,268,372 equaled 40.2% of government expenses of \$157,515,063. General revenues \$73,507,091 did not provide the required support and coverage for expenses.
- Miscellaneous revenues increased by \$109,421 due to minimal growth in waste collection and phone commissions.
- 47% of the expenses are for Law Enforcement and Public Safety (\$74,313,531) while this category provided about 18.2% of total revenues of \$24,938,926. The expenses increased by \$13,432,375 over the prior year and revenues increased \$8,909,600 due to the increases in

- program revenues and general revenues. Taxable values increased by 1.36% with new construction representing \$273,392,864 in new property values. General governmental expenditures increased by \$3,773,796, law enforcement increased \$2,335,276 and health and welfare increased by \$4,210,847.
- Capital Grant revenue and contributions comprise about 8.6% of program revenues. Cameron County is now administering Disaster Recovery Funding Round 2 from impacts suffered by communities from Hurricane Dolly/Ike in July 2008. Completion date is December 2016.
 - Key elements of the analysis of the Business-type activities revenues and expenses reflect the following:
 - The Bridge System revenues of \$16,441,783 accounted for 63.1% of the Business-type activities revenues.
 - The total expenses of the Bridge System were 47.9% or \$8,295,813 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 - 2015</u>	<u>FY – 2014</u>	<u>(Decrease)</u>
Revenues:			
Net Program revenues:			
Charges for services	\$ 24,958,241	\$ 24,760,459	\$ 197,782
Capital grants and contributions	1,022,688	2,687,734	(1,665,046)
Gain on sale of asset	9,702	-	9,702
General revenues:			
Unrestricted investments earnings	<u>58,492</u>	<u>68,349</u>	<u>(9,857)</u>
Total revenues	\$26,049,123	\$ 27,516,542	\$ (1,467,419)
Expenses:			
Bridge System	\$ 8,295,813	\$ 7,327,708	\$ 968,105
Parks System	8,060,889	6,726,240	1,334,649
Jail Commissary	850,783	1,125,901	(275,118)
Airport System	<u>127,853</u>	<u>121,848</u>	<u>6,005</u>
Total expenses	<u>\$ 17,335,338</u>	<u>\$ 15,301,697</u>	<u>\$ (2,033,641)</u>
Increase (decrease) in net position before transfers	8,713,785	12,214,845	(3,501,060)
Transfers In	85,000	-	85,000
Transfers Out	<u>(7,873,931)</u>	<u>(8,099,690)</u>	<u>225,759</u>
Increase (decrease) in net assets	924,854	4,115,155	(3,190,301)
Net assets – beginning	<u>37,284,567</u>	<u>33,169,412</u>	<u>4,115,155</u>
Period Adjustment	158,918	-	158,918
Net position – ending	\$ <u>38,368,339</u>	<u>\$37,284,567</u>	<u>\$ 1,083,772</u>

FINANCIAL ANALYSIS OF GOVERNMENTAL FUNDS

As noted earlier, the County uses *fund accounting* to ensure and demonstrate compliance with finance-related legal requirements. Fund accounting and budget controls has been the framework of the County's strong fiscal management and accountability. Moody's Investor Service "A1" rating was upgraded to Aa3 and Standard and Poor's rating agency affirmed County's rating of "A+" rating with an outlook upgrade to "positive" as reported in the credit profile dated February, 2015. 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.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$67,485,145, a decrease of \$2,411,894 in comparison with prior year. This reflects a prior period adjustment of \$1,268 due to an overstatement of expenditures in the prior year. Approximately \$22,183,694 of the fund balance represents *unassigned fund balance*, which is available for spending at the County's discretion. *Nonspendable fund balance* of \$1,247,025 is reserved for inventory and prepaid expenditures. 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) for capital projects (\$17,135,464) and 2) special revenue projects (\$19,671,323) and 4) reserve for debt service (\$5,437,387). *Committed fund balance* is 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 \$24,183,694. 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 27.4% of total fund expenditures, while total fund balance represents 30.3% 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 10.3%.

The fund balance of the County's chief operating fund, General Fund, increased by \$3,749,725 during the current fiscal year. Key factors for the FY2015 change are as follows:

Cameron County's tax rate of .399291 per \$100 assessed property valuation. Taxable values increased by 1.36% and current ad valorem property tax collection exceeded budgeted collections by \$844,976.

Licenses and permits, intergovernmental, charges for services, fines and forfeitures and miscellaneous revenues exceeded budget by \$1,129,513 or 25.3%. The most significant increase was in state commissions for auto tax and mixed beverage tax.

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 FY2015 were budgeted with a 5.2% increase from FY2014 from \$78,722,330 to \$82,865,622, actual expenditures for fiscal year were \$80,996,469. This decrease in actual expenditures is due to departments not utilizing 2.25% of their approved departmental budget.

Road and Bridge fund balance of \$6,026,220 reflects a decrease of (\$1,367,057). In adopting the 2015 operating budget for Road and Bridge, commissioners court approved the usage of \$2,034,219 of fund balance to address the various road project improvements needed. Revenues remained consistent with budget as anticipated and not all budgeted line items were expended as anticipated.

2014 Series Certificates of Obligation fund balance of \$13,439,795 is a major governmental fund. This issuance was for a number of capital projects which are ongoing. These projects include improvements to Dancy Courthouse, Carrizalez Rucker Detention Facility, judicial improvements, county animal shelter construction and rehabilitation and improvements of County roads. Capital projects utilized \$3,024,195 in fiscal year 2015.

Other Governmental Funds fund balance decreased by (\$1,771,635) 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>FY2015</u>	<u>FY2014</u>	<u>Increase Decrease</u>	<u>Percent of Change</u>
Taxes	\$ 65,380,479	\$ 62,800,449	\$ 2,580,030	4.1%
Licenses	3,835,740	3,936,571	(100,831)	-2.6%
Fines and Forfeitures	5,188,369	4,998,314	190,055	3.8%
Intergovernmental revenues	30,877,035	25,676,806	5,200,229	20.3%
Charges for current services	11,105,186	11,579,394	(474,208)	4.1%
Miscellaneous	<u>6,809,742</u>	<u>7,998,002</u>	<u>(1,188,260)</u>	<u>14.9%</u>
Total	\$ 123,196,551	\$ 116,989,536	\$ 6,207,015	5.31

- Taxes – the increase of \$2,580,030 was primarily due to an increase in assessed property valuation and tax collections.
- Intergovernmental revenues – the decrease of \$5,200,229 is due to completion of disaster recovery projects.
- Charges for current services – the decrease in revenues of (\$474,208) over the prior year in this category is largely due operational fluctuations of federal inmate population in county detention facilities.
- Fines and forfeitures increased \$190,055 from prior year collection due to more expedient case handling.
- Miscellaneous – Revenues decreased (\$1,188,260) compared to the prior year due to reductions in vehicle inventory surplus, advalorem tax commissions and electronic processing of documents.

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

Expenditures by Function – Governmental Funds

<u>Expenditures by Function</u>	<u>FY 2015</u>	<u>FY 2014</u>	<u>Increase (Decrease)</u>	<u>Percent of Change</u>
General government	\$ 18,545,218	\$ 18,481,901	\$ 63,317	0.3%
Law Enforcement and Public safety	68,818,371	66,520,254	2,298,117	3.5 %
Streets and Highways	11,694,086	10,233,748	1,460,338	14.3%
Health	9,948,968	10,020,890	(71,922)	0.7%
Public welfare	9,200,251	5,143,908	4,056,343	78.8%
Capital outlays	6,776,797	6,490,194	286,603	4.4%
Debt service-principal	6,112,196	5,092,025	1,020,171	20.0%
Debt service-interest/fiscal fees	<u>5,734,521</u>	<u>2,625,695</u>	<u>3,108,826</u>	<u>118.40%</u>
Total	\$136,830,408	\$ 124,608,615	\$12,221,793	9.8%

Overall, total expenditures increased 9.8% but there were some categories that experienced significant change. For example, streets and highway expenditures increased by 14.3% due to due to road improvements ongoing throughout the county. Public Welfare expenditures increased by 78.8% due to ongoing projects for general improvements.. Debt service obligations increased due to debt refunding and increasing debt payments as scheduled.

COMPONENT UNITS

In compliance with GASB Statement 39, Cameron County is reporting as a discretely presented major component unit the Cameron County Regional Mobility Authority (CCRMA - Authority); regional

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

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

Cameron County issued Revenue and Tax Bonds, Series 2012 (State Highway 550 Project) \$40,000,000 dated August 8, 2012 providing funding for this project as per "Funding Agreement." As a condition of funding, the Authority is obligated to repay the funding together with interest on the unpaid principal balance of the Project funding at the same stated rates of interest the County will pay on the Bonds. In addition, the Authority has pledged to the County the Pledged Revenues which have been assigned to the Trustee pursuant to the Order and the Trust Agreement.

On January 29, 2014 Commissioners Court adopted an order authorizing the issuance of "\$5,000,000 CAMERON COUNTY, TEXAS, REVENUE AND TAX BONDS, SERIES 2014 (STATE HIGHWAY 550 PROJECT)" to be issued as "COMPLETION BONDS" on behalf of CCRMA. The bonds were issued to provide for payment obligations incurred in connection with the final design, planning, construction and equipping of the "SH550 Direct Connector Transportation Project. Upon completion of State Highway 550 Project traffic using this roadway will have a route free of at-grade intersections from U.S. 77/83 to SH 48 at the Port of Brownsville.

Cameron County issued \$4,500,000 Revenue and Tax Bonds, Series 2015 (State Highway 550 Project) dated April 1, 2015 as Completion Obligations. These bonds were issued to provide for the payment of obligations to be incurred in connection with the final design, planning, construction and equipping of the SH5550 Direct Connector Transportation Project and to pay issuance costs. These are parity bonds with the County's \$40,000,000 outstanding "Revenue and Tax Bonds, Series 2012 (State Highway 550 Project) and the County's \$5,000,000 outstanding "Revenue and Tax Bonds, Series 2014 (State Highway 550 Project). SH550 Project will be designed, constructed, operated and maintained by CCRMA. Cameron County has entered into a funding and development agreement with CCRMA where CCRMA has pledged and assigned to the County certain toll revenues to be derived from the SH550 Project, Pass-Through Payments and a subordinated pledge of Vehicle Fee Revenues for the payment of the Bonds. The County has assigned its right to the Pledged Revenues to the Trustee pursuant to the Order and the Trust Agreement.

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

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

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

Cameron County under Senate Bill 1623 (SB1623) established "CAMERON COUNTY HEALTH CARE FUNDING DISTRICT" (CCHCFD) in July 2013. SB1623 amended chapter 288 of the Health and Safety Code by making these "districts" components of county government and not separate political subdivisions and designates the commissioners' court as the governing body of the district. The CCHCFD annually holds a public hearing setting the amount of mandatory payments required and how proceeds will be spent. A representative of each paying hospital may appear and be heard on any matter related to the mandatory payments required by the CCHCFD. Funds received under SB1623 are restricted to fund intergovernmental transfers from the district to the state to provide the nonfederal share of a Medicaid supplemental payment program, the Texas Healthcare Transformation and Quality Improvement Program, subsidize indigent programs, district administrative expenses and refunds of mandatory payments from paying hospital and refunding the proportionate share of money received by District from HHSC that is not used to fund the nonfederal share of Medicaid supplemental payment program payments. The intent of the CCHCFD is to assist Safety-Net hospitals in gaining fair access to the Texas Transformational & Quality Improvement Waiver and improving access, affordability, delivery and funding for healthcare services without expanding Medicaid. Medical providers were assessed a 6.0% tax mandatory payment based on 2010 net patient revenue; total assessments were \$44,964,753.

Non-major component units are the Cameron County Emergency Services District #1 (ESD#1). 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. In prior years the Cameron-Willacy Community Supervision and Corrections Department has been included as a component unit of County. This entity's operations are funded entirely by the State pursuant to Texas Code of Criminal Procedure, Article 42.12 Section (10). All operations and appointment of the Director are controlled by the State District Judges. After further consideration for component unit inclusion, this entity has been removed as a component unit of County as of 9/30/14.

For additional financial reporting information, each component unit may be contacted for their independent financial report as listed on page 51 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 2015</u>	<u>FY 2014</u>	<u>Increase (Decrease)</u>	<u>Percent of Change</u>
Bridge System	\$16,389,519	\$16,062,979	\$ 326,540	2.0%
Park System	7,528,434	7,414,947	113,487	1.5%
Non-major Enterprise Funds	38,828	38,040	788	2.0%
Jail Commissary	1,001,460	1,244,493	(243,033)	-19.5%

The Bridge System is the biggest generator of revenues with an overall 1.9% increase in crossings from FY14. Increased Mexican and U.S. security measures to curb border violence have caused a decline in prior years crossings, however it appears this trend is beginning to subside. Nonetheless, security measures on the U.S. side to stop the flow of illegal drugs and weapons export; the war in the Middle East and several Orange alerts by the Department of Homeland Security continue to impact border crossings. As of September 30, 2015 a total of 5,273,613 vehicles and pedestrians crossed into Mexico through the County's International Toll Bridges as compared to FY14 crossings of 5,056,644. Increases in the revenue stream are due to the slight increase in passenger and pedestrian crossings.

The following table shows where and when the rates have increased.

Classification	September 30, 2015 Rate	September 30, 2014 Rate	September 30, 2013 Rate
Pedestrian	1.00	\$1.00	\$1.00
Motorcycle	3.50*	3.25	3.25
Passenger	3.50*	3.25	3.25
Commercial Vehicles			
Two Axle	9.50*	8.50	8.50
Three Axle	13.50*	12.50	12.50
Four Axle	15.75*	14.75	14.75
Five Axle	20.50*	19.50	19.50
Six Axle	23.50*	22.50	22.50

*increase in toll

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

	<u>FY 2015</u>	<u>FY 2014</u>	<u>Increase (Decrease)</u>	<u>Percent of Change</u>
<u>Expenses by Enterprise</u>				
Bridge System	\$8,295,813	\$7,327,708	\$ 938,105	13.2%
Park System	8,060,889	6,726,240	1,334,649	19.8%
Non-major enterprises	127,853	121,848	6,005	4.9%
Jail Commissary	850,783	1,125,901	(275,118)	-24.4%

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

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 FY2015 budget was adopted on September 11, 2014 with the total General Fund expenditures and reserves amounting to \$83,226,577 an increase of \$4,166,465 over the FY2014 budgeted expenditures and reserves, an increase of 5.27%. Commissioners Court approved a tax rate of \$0.399291 per \$100, an increase of \$.0150 cents over the tax rate levied for FY13/14. County employees receive a \$1,000 compensation increase and the County contribution to county self funded health insurance fund was increased from \$5,000 to \$5,600.

The actual General Fund expenditures were \$2,535,675 less than the final amended budget. This decrease was due to funding provided to departments that did not utilize full approved budget. In addition, commissioners court officially adopted an order restricting usage of lapsed salaries. Revenues exceeded the original adopted budget by \$1,976,344 due to increases in property tax collections of 1.3%, increases of 20% in intergovernmental revenues and fines and forfeiture increases of 1.6%.

DEBT ADMINISTRATION AND CAPITAL ASSETS

Long-term debt. At September 30, 2015, the County has unlimited tax and limited tax general obligation bonds outstanding in the amount of \$81,320,000. According to Texas statutes, the County has two debt limits. Bonds issued under Article 3, Section 52e of the Texas Constitution total \$80,975,000 and bonds issued under Article 722 of Vernon's Civil Statutes total \$345,000. The debt limits for the two authorizations are \$3,597,658,758 (25% of real property assessed valuation) and \$828,195,310 (5% of assessed valuation of all taxable property); therefore, the County has legal debt margins on general obligation debt of \$4,574,361,364 and \$827,850,310.

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

The following represents the activity of the long-term debt of the County for FY2015:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental Activities:				
General obligation bonds	\$87,460,000	\$ 26,535,000	\$ 26,535,000	\$81,320,000
Capital leases	5,727,048	1,919,758	1,854,786	5,792,020
Compensated absences	<u>759,458</u>	<u>1,231,981</u>	<u>726,042</u>	<u>1,265,397</u>
Total	\$93,946,506	\$ 29,686,739	\$ 29,115,828	\$88,377,417
Business-Type Activities:				
Revenue bonds	\$ 4,595,000	\$ 0	\$ 935,000	\$ 3,660,000
Certificates of Obligation	20,397,708	0	1,149,504	19,248,204*
Compensated absences	<u>59,755</u>	<u>100,136</u>	<u>77,808</u>	<u>82,083</u>
Total	\$25,052,463	\$ 100,136	\$ 2,162,312	\$22,990,287

**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, 2015 net capital assets of the governmental activities totaled \$199,715,099. Depreciation on capital assets is recognized in the Government-wide financial statements. Annual depreciation for buildings, improvements and M&E totaled \$13,852,314.

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

- Cameron County Old County Jail has replaced all of the Jail Cell doors expending \$1,150,000. Plumbing repairs were completed in December 2015 and County is awaiting inspection by the Texas Commission of Jail Standards. Total improvements to the Old County Jail were \$2,061,700. Once this facility passes inspection, County will be able to house additional inmates for other entities.
- International Toll Bridge System toll collection software was fully upgraded at a cost of \$1,445,600. Some of the toll equipment was also replaced to improve functionality of the upgrade. This upgrade has improved the reporting ability of toll revenue and enhances toll collections considerably.

- 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 and \$3,363,557 has been expended.
- Canopy Capital improvements for Veterans Bridge and Free Trade Bridge are complete at a cost of \$275,000. Gateway Bridge canopy improvements are scheduled for completion in FY16.
- Cameron County Commissioners Court has approved the Cameron County South Padre Island Coastal Parks Master Plan to include parks improvements to Isla Blanca Park, Andy Bowie Park, Edward King Atwood Park and the North Beach Access areas. This plan is a roadmap for short term and long term improvements, creates opportunities for new events and will bring much needed improvements to these venues and enhance services available to the general public. Funding options are in the preliminary stages at this time.
- Construction of road improvements to Primera Road and Vermillion Road is complete. San Jose Road Bridge construction is complete and County Road and Bridge will complete road construction.
- Cameron County issued Series 2014 \$8,435,000 Limited Tax Refunding Bonds, Series for debt service savings and to pay Bond issuance costs.
- Cameron County issued \$18,100,000 Limited Tax Refunding Bonds, Series 2015 for the purpose of realizing debt savings and to pay Bond issuance costs.
- Ongoing Capital Projects are the construction of the Magistrate's Courthouse at the Carrizalez Rucker Detention Center, Dancy Historical Courthouse roofing and window refurbishment, Judicial Courthouse Elevator upgrade, Sheriff's Office improvements, County Parks improvements to Atwood Park and Thomae Park.

	County's Capital Assets		
	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Capital Assets</u>
Governmental Activities:			
Land	\$ 5,651,424	\$ 0	\$ 5,651,424
Buildings and improvements	110,460,295	42,380,050	68,080,245
Equipment, Vehicles, Machinery	43,753,110	37,329,237	6,423,873
Infrastructure	305,619,176	194,050,341	111,568,835
Construction in Progress	<u>7,872,466</u>	<u>0</u>	<u>7,872,466</u>
Total	\$473,356,471	\$273,759,628	\$199,596,843
Business-Type Activities:			
Land	\$ 6,063,851	\$ 0	\$ 6,063,851
Buildings and improvements	31,835,517	15,869,521	15,965,996
Equipment, Vehicles, Machinery	7,674,963	5,969,639	1,705,324
Other structures	41,365,596	26,810,361	14,555,235
Construction in Progress	<u>3,580,880</u>	<u>0</u>	<u>3,580,880</u>
Total	\$ 90,520,807	\$ 48,649,521	\$ 41,871,286

Additional information on the County's capital assets can be found in Note 6 on pages 66-67 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 2014-2015 budget on September 14, 2014. The budget was adopted based on estimated balances that would be available at the end of the fiscal year 2014 and estimated revenues to be received in the fiscal year 2015. The total available resources for all funds for the fiscal year 2015 are \$143,867,486. For the County's General Fund, the 2014-2015 Budget utilizes \$79,060,112 of the available funds.

For 2015-2016, the property tax rate is \$0.399291 per \$100 assessed taxable valuation. Tax revenues are budgeted to grow by 4.4% generating an additional \$2,288,089 at the 94.5% property tax collection rate. County appropriations to be expended during Fiscal Year 2015 remained constant compared to FY14 appropriations with the largest appropriations due to General Fund for Law Enforcement and Public Safety. Future projections concerning revenue from all sources will continue to be conservative in nature. The Commissioners' Court has targeted fund balance reserves to represent sixteen percent of appropriations; this year as of fiscal year end 9/30/15, actual General Fund fund balance is approximately 24.74%.

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, 2015**

	PRIMARY GOVERNMENT			COMPONENT UNITS		
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	CCRMA	CCHCFD	NON-MAJOR
ASSETS						
Cash & Investments	\$ 69,655,997	\$ 15,512,618	\$ 85,168,615	\$ 2,958,483	\$ 32,292,492	\$ 2,080,815
Receivables:						
Accounts or trade(Note 4)	8,877,863	147,305	9,025,168	578,611	11,245,082	-
Taxes - net of allowances(Note 4)	6,961,859	-	6,961,859	-	-	646,716
Due from other governments(Note 4)	6,992,590	-	6,992,590	-	-	-
Due from other agencies	-	-	-	1,739,322	-	-
Internal balances	2,247,491	(2,247,491)	-	-	-	-
Other assets	1,176,047	-	1,176,047	45,203,258	-	-
Inventory	106,433	1,096	107,529	-	-	-
Prepaid expenses	1,274,503	1,141,074	2,415,577	-	-	-
Unamortized bond issuance costs	261,695	-	261,695	123,676	-	-
Restricted Assets:						
Construction Fund:						
Cash	-	4,622,174	4,622,174	-	-	-
Revenue Bond Debt Service Fund:						
Cash	-	1,571,518	1,571,518	1,149,053	-	-
Revenue Bond Debt Reserve Fund:						
Cash	-	2,550,851	2,550,851	2,256,741	-	-
Revenue Bond Repair and Replacement Fund:						
Cash	-	650,000	650,000	-	-	-
Restricted use:						
Cash	-	95,974	95,974	5,492,899	-	-
Capital Assets:						
Buildings	98,724,708	15,721,185	114,445,893	-	-	-
Improvements other than buildings	6,132,153	51,485,233	57,617,386	-	-	-
Equipment	43,753,110	5,615,666	49,368,776	-	-	-
Other structures	5,603,434	8,053,993	13,657,427	-	-	-
Accumulated depreciation	(273,759,628)	(48,649,520)	(322,409,148)	-	-	-
Land	5,651,424	6,063,852	11,715,276	-	-	-
Infrastructure	305,619,176	-	305,619,176	70,106,680	-	-
Construction work in progress	7,872,466	3,580,880	11,453,346	19,663,812	-	-
Total capital assets	199,596,843	41,871,289	241,468,132	89,770,492	-	-
Total Assets	297,151,321	65,916,408	363,067,729	149,272,535	43,537,574	2,727,531
DEFERRED OUTFLOWS OF RESOURCES						
Deferred charge on refunding	1,250,976	-	1,250,976	-	-	-
Deferred resources Outflows for Pensions	2,464,311	214,288	2,678,599	29,870	-	-
Total deferred outflows of resources	3,715,287	214,288	3,929,575	29,870	-	-
Total Assets plus Deferred Outflows of Resources	\$ 300,866,608	\$ 66,130,696	\$ 366,997,304	\$ 149,302,405	\$ 43,537,574	\$ 2,727,531
LIABILITIES						
Accounts payable	14,332,465	607,653	14,940,118	1,176,543	11,701,240	-
Wages and fringe payable	1,993,396	188,442	2,181,838	-	-	-
Compensated absences payable	1,265,397	82,083	1,347,480	-	-	-
Accrued interest payable	-	9,380	9,380	454,491	-	-
Deposits	-	488,643	488,643	-	-	-
Due to other governments	4,772,812	329,979	5,102,791	167,500	60,000	2,117,100
Notes payable (Note 11)	44,760	-	44,760	-	-	-
Escrows	53,468	-	53,468	-	-	-
Noncurrent liabilities due within one year:						
Reserve	-	81,635	81,635	-	-	-
Current bonds payable	4,374,781	1,130,219	5,505,000	850,000	-	-
Current revenue bonds payable	-	970,000	970,000	-	-	-
Accrued bond interest payable	318,074	-	318,074	-	-	-
Current Lease payments	1,773,542	18,900	1,792,442	-	-	-
Noncurrent liabilities due in more than one year:						
Lease hold Deposits	-	15,967	15,967	-	-	-
Long-term lease payments(Note 7)	3,980,427	19,152	3,999,579	-	-	-
Long-term bonds payable	57,697,015	18,117,985	75,815,000	79,250,062	-	-
Due to other agencies	-	-	-	13,305,416	-	-
Liabilities related to redevelopment assets	-	-	-	40,848,309	-	-
Long-term revenue bonds payable	-	2,690,000	2,690,000	-	-	-
Less: Unamortized issue costs	-	56,633	56,633	-	-	-
Other	2,556,724	24,144	2,580,868	-	-	-
OPEB liability	27,091,206	2,477,772	29,568,978	-	-	-
Net Pension Liability	4,916,825	427,550	5,344,375	5,147	-	-
Total Liabilities	125,170,892	27,736,137	152,907,029	136,057,468	11,761,240	2,117,100

(Continued)

CAMERON COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF NET POSITION
SEPTEMBER 30, 2015

	PRIMARY GOVERNMENT			COMPONENT UNITS		
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	CCRMA	CCHCFD	NON-MAJOR
ASSETS						
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenue Property Taxes	-	-	-	-	-	610,431
Deferred resources inflows for Pensions	301,532	26,220	327,752	37,456	-	-
Total deferred inflows of resources	<u>301,532</u>	<u>26,220</u>	<u>327,752</u>	<u>37,456</u>	<u>-</u>	<u>610,431</u>
Total Liabilities plus Deferred Inflows of Resources	<u>125,472,424</u>	<u>27,762,357</u>	<u>153,234,781</u>	<u>136,094,924</u>	<u>11,761,240</u>	<u>2,727,531</u>
NET POSITION						
Net investment in capital assets	155,947,286	22,608,558	178,555,844	931,229	-	-
Restricted for :						
Highways and street	5,940,389	-	5,940,389	9,274,689	-	-
Debt service	784,682	4,122,369	4,907,051	-	-	-
Capital projects	18,974	-	18,974	-	-	-
Beach Maintenance	-	89,943	89,943	-	-	-
Health Care	-	-	-	-	31,776,334	-
Operating reserve and construction	13,787,523	5,528,205	19,315,728	-	-	-
Unrestricted	(1,084,670)	6,019,264	4,934,594	3,001,563	-	-
Total Net Position	<u>\$ 175,394,184</u>	<u>\$ 38,368,339</u>	<u>\$ 213,762,523</u>	<u>\$ 13,207,481</u>	<u>\$ 31,776,334</u>	<u>\$ -</u>

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

**CAMERON COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

Functions / Programs Primary government:	Net (Expense) Revenue and Changes in Net Position				
	Program Revenues		Primary Government		Component units
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	
Government activities:					
General government	\$ 37,768,918	\$ 22,732	\$ 42,347	\$ (17,318,538)	\$ (17,318,538)
Law Enforcement and Public safety	74,313,531	11,351,188	-	(49,374,605)	(49,374,605)
Highways and streets	19,825,416	-	1,559,425	(14,432,679)	(14,432,679)
Health	10,468,682	6,960,822	-	(3,017,858)	(3,017,858)
Welfare	9,466,140	1,226,595	3,808,910	(4,430,635)	(4,430,635)
Interest and Issuance costs	5,672,376	-	-	(5,672,376)	(5,672,376)
Total government activities	<u>157,515,063</u>	<u>19,561,337</u>	<u>\$ 5,410,682</u>	<u>(94,246,691)</u>	<u>-</u>
Business-type activities:					
Bridge system	8,295,813	-	-	-	-
Parks system	8,060,889	-	-	8,093,706	8,093,706
Non-Major Enterprise Funds	978,636	-	1,022,688	490,233	490,233
Total business-type activities	<u>17,335,338</u>	<u>-</u>	<u>1,022,688</u>	<u>47,104</u>	<u>47,104</u>
Total primary government	<u>\$ 174,850,401</u>	<u>\$ 19,561,337</u>	<u>\$ 6,433,370</u>	<u>\$ 8,631,043</u>	<u>\$ 8,631,043</u>
Component units:					
Cameron County Regional Mobility Authority	3,897,638	-	-	-	462,404
Cameron County Health Care Funding District	13,349,076	-	-	-	31,615,677
Emergency Services District #1	2,652,462	-	-	-	(2,652,462)
Total component units	<u>\$ 19,899,176</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ 29,425,619</u>
General revenues:					
Property taxes, levied for general purposes	\$ 56,827,976	\$	\$	\$ 56,827,976	\$ 2,990,910
Property taxes, levied for debt service	8,234,082	-	-	8,234,082	-
Unrestricted investment earnings	225,416	-	-	58,492	26,020
Miscellaneous	8,089,402	-	-	14,548	8,103,950
Gain on Sale of capital assets	130,215	-	-	9,702	139,917
Transfers	7,788,931	-	-	(7,788,931)	-
Total general revenue and transfers	<u>81,296,022</u>	<u>-</u>	<u>-</u>	<u>73,589,833</u>	<u>3,016,930</u>
Changes in net position	(12,950,669)	-	-	(12,025,815)	32,442,549
Net position - beginning	189,190,075	-	-	37,284,567	15,448,487
Refunds due to Other Entities	-	-	-	-	(2,912,875)
Prior Period Adjustment	(845,222)	-	-	158,918	5,654
Net position - ending	<u>\$ 175,394,184</u>	<u>\$ 38,368,339</u>	<u>\$ 686,304</u>	<u>\$ 213,762,525</u>	<u>\$ 44,983,815</u>

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

CAMERON COUNTY, TEXAS
BALANCE SHEET
Governmental Funds
SEPTEMBER 30, 2015

	General	Road & Bridge Fund	2014 Series Certificates of Obligation	Other Governmental Funds	TOTAL
ASSETS					
Cash and cash equivalents (Note 3)	\$ 23,666,022	\$ 4,306,715	\$ 13,842,715	\$ 26,221,145	\$ 68,036,597
Receivables: (Note 4)					
Accounts or trade	2,523,088	560,705	1,729	5,369,118	8,454,640
Taxes - net of allowances	5,514,199	623,380	-	824,280	6,961,859
Due from other governments	1,202,373	1,333,190	-	4,457,027	6,992,590
Due from other funds (Note 10)	7,609,787	1,694,855	-	3,854,418	13,159,060
Prepaid expenditures (Note 1D)	459,407	85,831	-	602,769	1,148,007
Other assets	2,157	-	-	1,173,890	1,176,047
Inventory (Note 1D)	99,018	7,415	-	-	106,433
TOTAL ASSETS	\$ 41,076,051	\$ 8,612,091	\$ 13,844,444	\$ 42,502,647	\$ 106,035,233
LIABILITIES					
Accounts payable	\$ 7,501,176	1,557,555	\$ 404,649	\$ 3,879,166	\$ 13,342,546
Wages and fringe payable	1,656,366	186,884	-	146,374	1,989,624
Compensated absences payable	1,198,137	64,236	-	584	1,262,957
Due to other governments	274,016	-	-	3,684,987	3,959,003
Due to other funds (Note 9)	631,711	191,573	-	10,540,095	11,363,379
Escrows	53,468	-	-	-	53,468
Notes payable	44,760	-	-	-	44,760
Total Liabilities	11,359,634	2,000,248	404,649	18,251,206	32,015,737
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue-property taxes	5,164,046	585,623	-	784,682	6,534,351
Total deferred inflows of resources	5,164,046	585,623	-	784,682	6,534,351
FUND BALANCES					
Nonspendable:					
Inventory	99,018	-	-	-	99,018
Prepaid expenditures	459,407	85,831	-	602,769	1,148,007
Restricted:					
Debt service	-	-	-	5,437,387	5,437,387
Special revenue	-	5,940,389	-	13,730,934	19,671,323
Capital projects	-	-	13,439,795	3,695,669	17,135,464
Committed:					
Pending litigation	500,000	-	-	-	500,000
Road Projects	810,252	-	-	-	810,252
Indigent Defense	500,000	-	-	-	500,000
Unassigned					
Total fund balances	24,552,371	6,026,220	13,439,795	23,466,759	67,485,145
Total liabilities, deferred inflows of resources and fund balances	\$ 41,076,051	\$ 8,612,091	\$ 13,844,444	\$ 42,502,647	\$ 106,035,233

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, 2015

Amounts reported for governmental activities in the statement of Position (page 40) are different because:

Total Fund Balances - Governmental Funds (page 42)	\$ 67,485,145
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	199,596,843
Other long-term assets are not available to pay for the current period expenditures and, therefore, are reported as unavailable revenue in the funds.	6,534,351
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.	810,989
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(101,195,923)
<div style="display: flex; justify-content: flex-end; align-items: flex-end;"> <div style="margin-right: 20px;"> Bonds (69,187,892) OPEB (27,091,206) Pension <u>(4,916,825)</u> </div> </div>	
Deferred inflows of resources from pension are not due and payable in the current period and are not reported in the funds.	(301,532)
Deferred outflows of resources from pension are not available to pay in the current period and are not reported in the funds.	<u>2,464,311</u>
Net position of governmental activities	<u><u>\$ 175,394,184</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, 2015

	General	Road & Bridge Fund	2014 Series Certificates of Obligation	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 52,076,798	\$ 5,031,388	\$ -	\$ 8,272,293	\$ 65,380,479
Licenses and permits	559,205	3,276,535	-	-	3,835,740
Intergovernmental	5,581,814	556,776	-	24,738,445	30,877,035
Charges for services	10,557,267	-	-	547,919	11,105,186
Fines and forfeitures	5,113,269	-	-	75,100	5,188,369
Miscellaneous	4,352,241	374,444	32,339	2,050,718	6,809,742
TOTAL REVENUES	78,240,594	9,239,143	32,339	35,684,475	123,196,551
EXPENDITURES					
Current:					
General government	17,505,276	-	303,225	736,717	18,545,218
Law enforcement and public safety	55,366,753	-	-	13,451,618	68,818,371
Highways and streets	-	9,872,555	-	1,821,531	11,694,086
Health	2,775,681	-	-	7,173,287	9,948,968
Welfare	4,705,750	-	-	4,494,501	9,200,251
Capital outlay	643,009	1,208,694	2,753,309	2,171,785	6,776,797
Debt Service:					
Bond issuance cost	-	-	-	-	-
Principal retirement	-	666,914	-	5,445,282	6,112,196
Bond issuance cost	-	-	-	-	-
Interest and fiscal charges	-	26,379	-	5,708,142	5,734,521
TOTAL EXPENDITURES	80,996,469	11,774,542	3,056,534	41,002,863	136,830,408
Excess (deficiency) of Revenues Over (Under) Expenditures	<u>(2,755,875)</u>	<u>(2,535,399)</u>	<u>(3,024,195)</u>	<u>(5,318,388)</u>	<u>(13,633,857)</u>
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	74,116	4,760	-	144,304	223,180
Bond Issuance	-	-	-	-	-
Discount on bonds issued	-	-	-	(142,552)	(142,552)
Premium on bonds issued	-	-	-	3,259,814	3,259,814
Refunding Bonds Issued	-	-	-	14,931,280	14,931,280
Payment to refunded Bond Escrow Agent	-	-	-	(15,624,036)	(15,624,036)
Financing Proceeds	-	-	-	-	-
Capital lease financing	756,176	1,163,582	-	-	1,919,758
Transfers in	7,303,115	-	-	1,109,573	8,412,688
Transfers (out)	(1,627,807)	-	-	(131,630)	(1,759,437)
TOTAL OTHER FINANCING SOURCES (USES)	6,505,600	1,168,342	-	3,546,753	11,220,695
Net change in fund balances	<u>3,749,725</u>	<u>(1,367,057)</u>	<u>(3,024,195)</u>	<u>(1,771,635)</u>	<u>(2,413,162)</u>
Fund Balances - beginning	20,802,646	7,393,277	16,463,990	25,237,126	69,897,039
Prior Period Adjustment	-	-	-	1,268	1,268
FUND BALANCES - ending	\$ 24,552,371	\$ 6,026,220	\$ 13,439,795	\$ 23,466,759	\$ 67,485,145

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, 2015

Amounts reported for governmental activities in the statement of activities (page 41) are different because:

Net change in fund balances - total governmental funds (page 44)	\$ (2,413,162)
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)	(7,075,517)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds	(318,421)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to increase net assets.	(29,217)
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)	4,380,570
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. (Note 2C)	(7,859,036)
<div style="display: flex; justify-content: flex-end; align-items: flex-end;"> <div style="margin-right: 20px;"> OPEB Expenses 3,277,428 Pension Expense <u>4,581,608</u> </div> </div>	
Internal service fund is used by management to charge the costs of health benefits to individual funds. The net revenue (loss) of certain activities of the internal service fund is reported with governmental activities.	<u>364,114</u>
Change in net position of governmental activities (page 41)	<u><u>\$ (12,950,669)</u></u>

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

**CAMERON COUNTY, TEXAS
STATEMENT OF NET POSITION
Proprietary Funds
SEPTEMBER 30, 2015**

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				Governmental Activities Internal Service Fund
	Toll Bridge System	Park System	Nonmajor Enterprise Funds	Total Enterprise Funds	
ASSETS					
Current Assets:					
Cash	\$ 8,726,618	\$ 5,888,266	\$ 897,734	\$ 15,512,618	\$ 1,619,400
Construction Fund Cash	3,656,294	965,880	-	4,622,174	-
Revenue Bond Debt Service Fund Cash	1,571,518	-	-	1,571,518	-
Revenue Bond Debt Reserve Fund Cash	2,055,088	495,763	-	2,550,851	-
Reserves-Other	-	95,974	-	95,974	-
Operating Reserve Fund Cash	-	650,000	-	650,000	-
Total Cash	16,009,518	8,095,883	897,734	25,003,135	1,619,400
Accounts receivable - trade(Note 4)	93,986	38,691	14,628	147,305	423,223
Inventory	-	1,096	-	1,096	-
Due from other funds	3,365,487	-	-	3,365,487	451,810
Due from other governments	-	-	-	-	-
Prepaid expenses and other assets	1,072,667	47,788	20,619	1,141,074	126,496
Total Current Assets	20,541,658	8,183,458	932,981	29,658,097	2,620,929
Capital Assets:(Note 6)					
Buildings	3,524,688	10,869,402	1,327,095	15,721,185	-
Improvements other than buildings	33,702,807	7,668,930	10,113,496	51,485,233	-
Equipment	1,539,462	3,800,216	275,988	5,615,666	-
Other structures	2,059,298	5,994,695	-	8,053,993	-
Accumulated depreciation	(22,356,016)	(16,540,239)	(9,753,265)	(48,649,520)	-
Net capital assets	18,470,239	11,793,004	1,963,314	32,226,557	-
Construction in progress	3,290,992	41,107	248,781	3,580,880	-
Land	4,037,468	1,718,384	308,000	6,063,852	-
Total Capital Assets	25,798,699	13,552,495	2,520,095	41,871,289	-
TOTAL ASSETS	46,340,357	21,735,953	3,453,076	71,529,386	2,620,929
DEFERRED OUTFLOWS OF RESOURCES					
Deferred charge on refunding	-	-	-	-	-
Deferred resources Outflows for Pensions	133,930	80,358	-	214,288	-
Total deferred outflows of resources	133,930	80,358	-	214,288	-
Total Assets plus Deferred Outflows of Resources	46,474,287	21,816,311	3,453,076	71,743,674	2,620,929
LIABILITIES					
Current Liabilities					
(Payable from Current Assets):					
Accounts payable	99,560	454,902	50,857	605,319	989,919
Capital Lease Payable-Current	-	18,900	-	18,900	-
Wages and fringe payable	95,074	93,368	-	188,442	3,772
Accrued compensated absences	29,721	52,362	-	82,083	2,440
Accrued interest payable	-	9,380	-	9,380	-
Due to other funds	5,357,092	252,611	3,275	5,612,978	-
Due to other governments	329,979	-	-	329,979	813,809
Deposits	197,881	290,762	-	488,643	-
Retainage payable	2,334	-	-	2,334	-
Total Current Liabilities	6,111,641	1,172,285	54,132	7,338,058	1,809,940
Long-Term Liabilities:					
Due within one year:					
Leasehold deposits	15,967	-	-	15,967	-
Reserve	75,688	5,947	-	81,635	-
Current maturities of CO's	634,382	495,837	-	1,130,219	-
Current maturities of revenue bonds	970,000	-	-	970,000	-
Accrued bond interest payable	-	-	-	-	-
	1,696,037	501,784	-	2,197,821	-
Total Long-Term Liabilities due within one year	7,807,678	1,674,069	54,132	9,535,879	1,809,940

(Continued)

**CAMERON COUNTY, TEXAS
STATEMENT OF NET POSITION
Proprietary Funds
SEPTEMBER 30, 2015**

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				Governmental Activities Internal Service Fund
	Toll Bridge System	Park System	Nonmajor Enterprise Funds	Total Enterprise Funds	
Due in more than one year:					
Certificates of Obligation	10,865,715	7,252,270	-	18,117,985	-
Revenue bonds, net of current portion	2,690,000	-	-	2,690,000	-
Less: Unamortized issue costs	56,633	-	-	56,633	-
Less: Unamortized discount	-	(9,850)	-	(9,850)	-
Plus: Unamortized premium	-	33,994	-	33,994	-
Capital Lease Payable	-	19,152	-	19,152	-
Unfunded Actuarial Accrued Liability	1,552,127	925,645	-	2,477,772	-
Pension Liability	267,219	160,331	-	427,550	-
Total Long-Term Liabilities due in more than one year:	15,431,694	8,381,542	-	23,813,236	-
TOTAL LIABILITIES	23,239,372	10,055,611	54,132	33,349,115	1,809,940
DEFERRED INFLOWS OF RESOURCES					
Deferred resources inflows for Pensions	16,387	9,833	-	26,220	-
Total deferred inflows of resources	16,387	9,833	-	26,220	-
Total Liabilities plus Deferred Inflows of Resources	23,255,759	10,065,444	54,132	33,375,335	1,809,940
NET POSITION					
Net investment in capital assets	14,351,529	5,742,191	2,514,838	22,608,558	-
Restricted for Revenue Bond Debt Service	1,571,518	495,763	-	2,067,281	-
Restricted for Revenue Bond Debt Reserve	2,055,088	-	-	2,055,088	-
Restricted for Revenue Bond Operating Reserve	250,000	650,000	-	900,000	-
Restricted for Beach Maintenance	-	89,943	-	89,943	-
Restricted for Construction	3,656,294	965,880	-	4,622,174	-
Restricted for Donations	-	6,031	-	6,031	-
Unrestricted	1,334,099	3,801,059	884,106	6,019,264	810,989
TOTAL NET POSITION	\$ 23,218,528	\$ 11,750,867	\$ 3,398,944	\$ 38,368,339	\$ 810,989

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, 2015

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				Governmental Activities Internal Service Fund
	TOLL BRIDGE SYSTEM	PARK SYSTEM	Nonmajor Enterprise Funds	TOTAL	
OPERATING REVENUES					
Charges for services	\$ 15,900,609	\$ 2,433,787	\$ 988,017	\$ 19,322,413	\$ 12,262,042
Rental income	488,580	4,893,129	37,723	5,419,432	-
Other	330	201,518	14,548	216,396	3,574
TOTAL OPERATING REVENUES	16,389,519	7,528,434	1,040,288	24,958,241	12,265,616
OPERATING EXPENSES					
Salary, wages and fringe benefits	2,739,527	3,193,419	126,884	6,059,830	129,876
Employee Benefits	732,732	144,062	-	876,794	-
Pension Expense	249,000	149,400	-	398,400	-
Supplies	90,202	316,535	18,440	425,177	1,030
Repairs and maintenance	45,890	328,526	5,530	379,946	-
Professional services	23,000	6,000	-	29,000	8,000
Insurance	135,238	77,200	7,764	220,202	-
Travel	1,141	2,354	-	3,495	-
Advertising	3,941	7,413	-	11,354	-
Taxes	-	8,739	-	8,739	-
Medical claims	-	-	13,414	13,414	10,888,621
Utilities	103,093	1,113,343	20,611	1,237,047	-
Depreciation and amortization	1,221,234	911,921	119,065	2,252,220	-
Miscellaneous	39,160	51,688	13,238	104,086	-
Equipment and land rental	-	11,773	-	11,773	-
Administration fees	-	-	5,965	5,965	-
Contractual services	16,244	547,224	647,725	1,211,193	2,012,133
TOTAL OPERATING EXPENSES	5,400,402	6,869,597	978,636	13,248,635	13,039,660
OPERATING INCOME (LOSS)	10,989,117	658,837	61,652	11,709,606	(774,044)
NON-OPERATING REVENUES (EXPENSES)					
Interest income	42,562	14,288	1,642	58,492	2,478
Interest expense and fiscal agent fees	(600,022)	(208,959)	-	(808,981)	-
Bond issuance costs	-	-	-	-	-
Gain on sale of capital assets	9,702	-	-	9,702	-
Capital Grant - Expenses	-	(982,333)	-	(982,333)	-
Aid to / from other governments	(2,295,389)	-	-	(2,295,389)	-
TOTAL NON-OPERATING REVENUES (EXPENSES)	(2,843,147)	(1,177,004)	1,642	(4,018,509)	2,478
Income (Loss) before Capital Contributions and transfers	8,145,970	(518,167)	63,294	7,691,097	(771,566)
Capital Grant and Contributions	-	1,022,688	-	1,022,688	-
Transfers (out)	(7,621,386)	(252,545)	-	(7,873,931)	-
Transfers in	-	-	85,000	85,000	1,135,680
CHANGE IN NET POSITION	524,584	251,976	148,294	924,854	364,114
Net Position - Beginning of year	22,594,620	11,439,297	3,250,650	37,284,567	446,875
Prior period adjustment	99,324	59,594	-	158,918	-
Net Position - End of year	<u>\$ 23,218,528</u>	<u>\$ 11,750,867</u>	<u>\$ 3,398,944</u>	<u>\$ 38,368,339</u>	<u>\$ 810,989</u>

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, 2015

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				Governmental Activities Internal Service Fund
	TOLL BRIDGE SYSTEM	PARK SYSTEM	Nonmajor Enterprise Funds	TOTAL	
Cash Flows From Operating Activities:					
Cash received from customers	\$ 14,699,837	\$ 7,535,151	\$ 996,743	\$ 23,231,731	\$ 11,999,777
Cash received from other operating activities	498,612	-	42,916	541,528	3,574
Cash payments for goods and services	(233,547)	(2,228,476)	(737,352)	(3,199,375)	(12,573,064)
Cash payments to employees	(3,466,409)	(3,171,104)	(126,884)	(6,764,397)	(128,308)
Cash Provided (Used) by Operating Activities	<u>11,498,493</u>	<u>2,135,571</u>	<u>175,423</u>	<u>13,809,487</u>	<u>(698,021)</u>
Cash Flows From Non-Capital Financing Activities:					
Aid (to) from other governments	-	-	-	-	17,215
Insurance Proceeds	-	-	-	-	-
Transfers in	-	-	85,000	85,000	1,150,000
Transfers (out)	(7,621,386)	(252,545)	-	(7,873,931)	-
Cash Provided (Used) for Non-Capital Financing Activities	<u>(7,621,386)</u>	<u>(252,545)</u>	<u>85,000</u>	<u>(7,788,931)</u>	<u>1,167,215</u>
Cash Flows From Capital and Related Financing Activities:					
Payments for capital acquisitions, net	(685,166)	(1,132,191)	(143,454)	(1,960,811)	-
Financing for additions and Improvements	-	-	-	-	-
Intergovernment agreement	(2,295,389)	-	-	(2,295,389)	-
Capital Grants and Contributions	-	1,022,688	-	1,022,688	-
Capital Grants -Expenses	-	(982,333)	-	(982,333)	-
Bond insurance cost	-	(1,509)	-	(1,509)	-
Lease Payments	-	(40,329)	-	(40,329)	-
Principal payments	(1,481,781)	(438,369)	-	(1,920,150)	-
Proceeds from sale of capital assets	-	-	-	-	-
Interest paid and fiscal agent fees	(681,828)	(281,311)	-	(963,139)	-
Cash (Used) for Capital and Related Financing Activities	<u>(5,144,164)</u>	<u>(1,853,354)</u>	<u>(143,454)</u>	<u>(7,140,972)</u>	<u>-</u>
Cash Flows From Investing Activities:					
Receipts of interest	42,562	14,288	1,642	58,492	2,478
Cash Provided by Investing Activities	<u>42,562</u>	<u>14,288</u>	<u>1,642</u>	<u>58,492</u>	<u>2,478</u>
Increase (decrease) in cash and cash equivalents	(1,224,495)	43,960	118,611	(1,061,924)	471,672
Cash and cash equivalents, October 1, 2014	17,234,013	8,051,923	779,123	26,065,059	1,147,728
CASH AND CASH EQUIVALENTS, SEPTEMBER 30, 2015	<u>\$ 16,009,518</u>	<u>\$ 8,095,883</u>	<u>\$ 897,734</u>	<u>\$ 25,003,135</u>	<u>1,619,400</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Operating income (Loss)	\$ 10,998,819	\$ 658,837	\$ 61,652	\$ 11,719,308	\$ (774,044)
Adjustments to Reconcile Operating Income (Loss) to Cash Provided (Used) by Operating Activities:					
Depreciation	1,221,234	911,921	119,065	2,252,220	-
Decrease (increase) in Post employment benefits expense	180,078	144,062	-	324,140	-
Pension Expense	249,000	149,400	-	398,400	-
Decrease (increase) in accounts receivable	(10,848)	(2,061)	(632)	(13,541)	(262,265)
Decrease (increase) in prepaids and other assets	(982,054)	11,866	(14,574)	(984,762)	(99,496)
Decrease (increase) in inventory	-	629	-	629	-
Decrease (increase) in Due from other Funds	16,590	-	-	16,590	-
Decrease (increase) in Due from other governments	-	-	-	-	-
Increase (Decrease) in accounts payable	(109,125)	98,973	6,637	(3,515)	436,216
Increase (Decrease) in wages and fringe payable	21,575	21,392	-	42,967	465
Increase (Decrease) in compensated absences payable	21,405	923	-	22,328	1,103
Increase (Decrease) in enhancement reserve	-	-	-	-	-
Increase (Decrease) in accrued interest payable	(81,806)	(33,106)	-	(114,912)	-
Increase (Decrease) in deposit payable	466	8,778	-	9,244	-
Increase (Decrease) in retainage payable	(148,822)	-	-	(148,822)	-
Increase (Decrease) in due to other funds	198,085	163,957	3,275	365,317	-
Increase (Decrease) in due to other governments	(76,104)	-	-	(76,104)	-
Increase (Decrease) in deferred revenue	-	-	-	-	-
CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 11,498,493</u>	<u>\$ 2,135,571</u>	<u>\$ 175,423</u>	<u>\$ 13,809,487</u>	<u>\$ (698,021)</u>

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

CAMERON COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS
September 30, 2015

ASSETS	
Cash and cash equivalents	\$ 5,464,793
TOTAL ASSETS	<u>5,464,793</u>
 LIABILITIES	
Accounts payable	\$ 2,114,581
Due to other governments	1,851,787
Fees payable	1,498,425
TOTAL LIABILITIES	<u>5,464,793</u>
 NET POSITION	
Net position held in trust for pension benefits and other purposes	<u>\$ -</u>

CAMERON COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
AGENCY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

ADDITIONS:	
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>
 DEDUCTIONS:	
Benefits	-
Capital expenditures - tax offices	-
Administrative expenses	-
Educational outreach	<u>-</u>
Total deductions	<u>-</u>
Change in net assets	-
Net position - beginning	-
Prior Period Adjustment	<u>-</u>
Net position - ending	<u><u>\$ -</u></u>

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

CAMERON COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
TRUST FUNDS
September 30, 2015

ASSETS	
Cash	\$ 13,773,623
Investments	8,261,426
TOTAL ASSETS	<u>22,035,049</u>
LIABILITIES	
Accounts payable	\$ 546,474
Deposits	43,629
Due to other governments	5,625,716
Judgments	15,819,230
TOTAL LIABILITIES	<u>22,035,049</u>
NET POSITION	
Net position held in trust for pension benefits and other purposes	<u>\$ -</u>

CAMERON COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
TRUST FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

ADDITIONS:	
Contributions:	
Excess tax proceeds	\$ -
Sale of commissary goods	-
Private donations	-
Total contributions	-
Investment earnings:	
Interest	-
Net increase in fair value of investments	-
Total investment earnings	-
Less investment expense	-
Net investment earnings	-
Total additions	-
DEDUCTIONS:	
Benefits	-
Capital expenditures - tax offices	-
Administrative expenses	-
Educational outreach	-
Total deductions	-
Change in net assets	-
Net position - beginning	-
Prior Period Adjustment	-
Net position - ending	<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, 2015

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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY (continued)

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

Separate financial statements may be obtained from:

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

Cameron County Health Care Funding District 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.

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, 2015, Cameron County Emergency Services District #1, September 30, 2015 and Cameron County Health Care Funding District, September 30, 2015.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY (continued)

Condensed Balance Sheet	Emergency Services District #1	Cameron County Regional Mobility Authority	Cameron County Health Care Funding	Total Component Units
ASSETS				
Current Assets	\$ 2,727,531	\$ 14,175,109	\$43,537,574	\$ 60,440,214
Capital Assets	-	135,097,426	-	135,097,426
Total Assets	<u>2,727,531</u>	<u>149,272,535</u>	<u>43,537,574</u>	<u>195,537,640</u>
Deferred Outflows of Resources				
Deferred Pension Outflows	-	29,870	-	29,870
LIABILITIES				
Current Liabilities	2,117,100	2,481,034	11,701,240	16,299,374
Due to other governments	-	167,500	60,000	227,500
Noncurrent Liabilities	-	133,408,934	-	133,408,934
Total Liabilities	<u>2,117,100</u>	<u>136,057,468</u>	<u>11,761,240</u>	<u>149,935,808</u>
Deferred Inflows of Resources				
Property Tax Revenue	610,431	37,456	-	647,887
NET ASSETS				
Net investment in capital assets	-	931,229	-	931,229
Restricted	-	9,274,689	31,776,334	41,051,023
Unrestricted	-	3,001,563	-	3,001,563
Total Net Assets	<u>-</u>	<u>13,207,481</u>	<u>31,776,334</u>	<u>44,983,815</u>
Total Liabilities and Net Position	<u>\$2,727,531</u>	<u>\$149,302,405</u>	<u>\$43,537,574</u>	<u>\$ 195,567,510</u>
Condensed Statement of Revenues, Expenditures				
REVENUES				
Property Tax	\$ 2,990,910	\$ 378,840	\$ -	\$ 3,369,750
Charges for Services	-	3,981,202	44,964,753	48,945,955
Investment Earnings	966	8,106	16,948	26,020
Total Revenues	<u>2,991,876</u>	<u>4,368,148</u>	<u>44,981,701</u>	<u>52,341,725</u>
EXPENDITURES				
Charges for Services	2,652,462	2,506,178	13,349,076	18,507,716
Excess of Revenues over Expenditures	339,414	1,861,970	31,632,625	33,834,009
Interest Expense	-	(1,391,460)	-	(1,391,460)
Due to Others	(339,414)	-	(2,573,461)	(2,912,875)
Total net assets – beginning	-	12,731,317	2,717,170	15,448,487
Prior period adjustment	-	5,654	-	5,654
Total Net Assets - Ending	<u>\$ -</u>	<u>\$ 13,207,481</u>	<u>\$31,776,334</u>	<u>\$ 44,983,815</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

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, and the 2014 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, 2015, and became due October 1, 2015 have been assessed to finance the budget of the fiscal year beginning October 1, 2015 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, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

at September 30, 2015. Expenditures generally are recorded when a fund liability is incurred; however, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when the liability has matured and payment is due.

The government reports the following major governmental funds:

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

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

2014 Series Certificates of Obligation is used to account for the 2014 Series bond proceeds that are being used to fund Capital Projects as identified in this issuance.

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 and debt service funds.

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

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

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

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

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Fiduciary fund level financial statements (continued)

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.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

D. Assets, liabilities and net 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). 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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

are expensed when used. Reported inventories are offset by a reservation of fund balance which indicates they do not represent "available spendable resources."

4. Deferred Outflows/Inflows of Resources

Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense) until then. Deferred outflows consist of deferred costs on refunding debt obligations that are applicable to future period(s). Deferred inflows of resources are property tax revenue received for a future period.

In reporting advance refundings of debt, the difference between the reacquisition price and the net carrying amount of the old debt is recorded as unamortized reacquisition costs and reported as a deferred outflow of resources. These costs are amortized as components of interest expense over the shorter of the remaining life of the refunding or the refunded debt. Deferred outflow of resources due to refunding debt was recognized under Government Wide Statements of \$1,250,976. Pursuant to implementation of GASB Statement No. 68 in fiscal year 2015, deferred outflow of resources of \$2,678,599 related to pension recognition. Deferred inflows of resources due to GASB Statement No. 68 were recognized of \$5,344.375.

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.

Primary Government – The County's permanent, full-time employees accrue 3.09 hours of vacation per pay period (biweekly) from date of employment to five years of service, 4.62 hours per pay period from 5 years to 15 years of service and 6.16 hours per pay period in excess of 15 years of continuous employment.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The maximum accrual is two, three or four weeks of vacation for the respective accrual categories specified. Upon termination from County employment, an employee shall be entitled to payment for total accrued but unused hours of vacation.

The County's permanent, full-time employees accrue sick leave at the rate of 3.09 hours per pay period. Sick leave is paid to current employees if the employees are absent from work due to illness, injury or other situations requiring medical attention. An employee who leaves the employment of the County for any reason shall receive no compensation for accrued sick leave.

Amounts of accrued vacation leave are accrued in the government-wide financial statements.

7. Subsequent Events

Management has evaluated subsequent events through March 30, 2016, which is the date the financial statements were available to be issued.

8. Implementation of Accounting Standards

In the current fiscal year the County implemented the following new standards:

Statement No. 67, "Financial Reporting for Pension Plans; an amendment of GASB Statement No. 25".

This Statement replaces the requirements of Statements No. 25 and No. 50 related to pension plans administered through trusts or equivalent arrangements. GASB No. 71 applies to the financial reporting for Texas County & District Retirement System (TCDRS) and had no impact on Cameron County.

Statement No. 68, "Accounting and Financial Reporting for Pensions, an amendment of GASB Statement No. 27".

This Statement became effective for Cameron County beginning with its year ending September 30, 2015. Statement No. 68 governs specifics for measuring and recognizing liabilities, deferred outflows and deferred inflows of resources and expenses related to pensions. This statement identifies the methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value and attribute that present value to periods of employee service. In implementing Statement No. 68, Cameron County was impacted as follows:

Net pension liability – As reported under GASB 68, net pension liability is the difference between the actuarial present value of projected pension benefit payments attributable to employees' past service and the Plan's fiduciary net position. Prior to this guidance, a liability was recognized to the extent that contributions to the plan were exceeded by the actuarially calculated contributions.

Deferred outflows of resources and deferred inflows of resources – GASB Statement No. 68 requires recognition of costs associated with differences between expected and actual earnings on investments to be amortized over a five-year period. Differences between expected and actual experience due to economic or demographic factors in the measurement of total pension liability are to be amortized to pension expense over a closed period equal to the average of the expected remaining service lives of all vested pension employees. Employer contributions to the plan made subsequent to the net pension liability measurement date and the employer's fiscal year end are recognized as deferred outflows or resources and will be recognized in the subsequent year.

Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date; an amendment of GASB Statement No. 68.

This Statement provides guidance with regard to contributions made by employer to a defined benefit pension plan after the measurement date of the government's beginning net pension liability. GASB Statement No. 71 requires recognition of deferred outflow of resources for an entity's pension contributions to plan made subsequent to measurement period and entity's fiscal year end. GASB Statement No. 71 is reflected in these statements.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

9. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities under governmental activities or proprietary fund type statement of net position. On new bond issues, bond premiums and discounts, as well as insurance costs, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are recognized as an expense in the period incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures in the period issued.

10. Unemployment and Workers' Compensation Benefits

The County is a reimbursing employer for unemployment compensation benefits. The County processes workers' compensation payments through a third-party administrator as the claims become due. These obligations are budgeted and paid from current resources (see Note 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 (court order) of the government's highest level of decision-making authority. Commissioners Court adopted a policy mandating that committed amounts remain binding unless

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

11. Fund Balance and flow assumptions (continued)

removed or rescinded by the governing body of the County. To redeploy or modify committed fund balance, formal action requires a discussion agenda item at a duly posted Court meeting during which the proposed modification are discussed after which a vote is taken and entered into the minutes of the Court. This is the official record of the governing body and are the requirements as adopted by Commissioners Court for any changes to committed fund balance. 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.

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	2014 Series Certificates of Obligation	Other Governmental Funds	Total
Fund Balances					
<i>Non-spendable</i>	\$ -	\$ -	\$ -	\$ -	\$ -
Inventory	99,018	-	-	-	99,018
Prepaid	459,407	85,831	-	602,769	1,148,007
<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	-	5,940,389	-	-	5,940,389
Capital Projects	-	-	13,439,795	3,695,669	17,135,464
Special Revenue Reserve for Debt	-	-	-	13,730,934	13,730,934
Service	-	-	-	5,437,387	5,437,387
<i>Unassigned</i>	-	-	-	-	-
Fund Balance	22,183,694	-	-	-	22,183,694
Totals	<u>\$ 24,552,371</u>	<u>\$ 6,026,220</u>	<u>\$ 13,439,795</u>	<u>\$23,466,759</u>	<u>\$ 67,485,145</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 \$(101,195,923) difference are

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

2. RECONCILIATION OF GOVERNMENT WIDE AND FUND FINANCIAL STATEMENTS (cont)

B. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position (cont)

as follows:

Bonds payable	\$ (62,794,555)
Bonds issued	(14,931,280)
Refunded Bonds	15,624,036
Accrued interest payable	(318,074)
Unfunded Actuarial Accrued Liability	(27,091,206)
Pension Expense	(4,916,825)
Leases payable	(5,792,020)
Lease payable (Enterprise Fund)	38,052
Deferred charge for Refunding	1,281,079
Deferred charge on Discount	318,174
Deferred charge on Premium	(2,874,899)
Deferred charge for issuance costs	261,595
Net adjustment to reduce fund balance - total government	
Funds to arrive at net position -governmental activities	<u>\$ (101,195,923)</u>

C. 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 \$(6,847,251) difference are as follows:

Capital outlay (excluding outlays for non-County roads)	\$ 6,776,797
Depreciation expense	<u>(13,852,314)</u>
Net adjustment to increase net changes in fund balance - total	
governmental funds to arrive at net position –governmental activities	<u>\$ (7,075,517)</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:

Debt Limited Tax Refunding	\$ (14,931,280)
Debt Refunding Defeasance	15,624,036
Lease Debt Issuance	(1,919,758)
Principal Repayments	6,112,197
Debt Issuance Interest	
Bond Issuance Cost Amortization & Refunding	140,981
Bond Cost Premium Amortization	<u>(645,606)</u>
Net adjustment to decrease net changes in fund balances-total	
governmental Funds to arrive at changes in net assets of governmental activities	<u>\$ (4,380,570)</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

2. RECONCILIATION OF GOVERNMENT WIDE AND FUND FINANCIAL STATEMENTS

D. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position

Another element of the reconciliation states that “Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.” The detail of these \$3,277,428 differences is as follows:

Unfunded Actuarial Accrued Liability 10/1/14	\$ 23,813,778
Pension Expense	(4,581,608)
Net OPEB End of Year	(27,091,206)
Net adjustment to increase net change in fund balances-total governmental	
Funds to arrive at changes in net assets of governmental activities	<u>\$ (7,859,036)</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, 2015, the carrying amount of the County’s interest-bearing demand accounts and certificates of deposit totaled \$92,711,165. Bank balances and certificates of deposit totaling \$92,502,774 at September 30, 2015, were insured by FDIC or collateralized with a Letter of Credit held by the pledging institution’s agent in the County’s name. Certificates of deposit are considered to be a cash equivalent. As of September 30, 2015, the County’s cash and cash equivalents held by the County’s depository institution were insured by \$250,000 through the FDIC and collateralized for amounts above the FDIC limits by a Letter of Credit in the County’s name, held by the County’s depository of record. Collateral amounts include coverage for balances held in the County’s depository for the Cameron County Health Care District reported in the Discretely Presented Component Units. Collateral that is pledged to the County complies with the depository contract requirements, County Investment Policy and Procedures Section 9.01 and Government Code Title 10, Chapters 2256 and 2257. The ratio of securities pledged to funds on deposit as of September 30, 2015 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, 2015.

B. INVESTMENTS

Investments are under the custody of the County Treasurer. Investing is performed in accordance with investment policies complying with State Statutes (Texas Government Code, Title 10, Chapter 2256 V.T.C.A GOVT Sec. 2256, as amended by Act 1996, 74th Legislature, Chapter 402, Section 1, effective September 1, 1996). This law requires the government entity to maintain safety of principal, maintenance of adequate liquidity, desired diversification to maximize rate of return with the previous considerations and have 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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

3. DEPOSITS AND INVESTMENTS (continued)

B. INVESTMENTS (continued)

Custodial Credit Risk – In accordance with the County's investment policy, the County shall require monthly reports with market values of pledged securities from all financial institutions with which the County has collateralized deposits. The Investment Officer will monitor adequacy of collateralization levels to verify market values and total collateral positions.

Credit Risk- The County identifies and manages credit risk by following the Investment Policy. The Investment Officer implements its investment strategy, establishes and monitors compliance with investment policies and procedures and consistently monitors prudent risk controls. The County will seek to control its risk of loss by monitoring the ratings of portfolio positions to assure compliance with the rating requirements imposed by the Public Funds Act.

The County specifically addresses credit risk in stating that all county funds are fully collateralized or insured consistent with federal and state law in one or more of the following manners:

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

County and District Clerks' trust funds are invested on behalf of the beneficiaries of funds held in trust in Certificates of Deposit. These investments are issued by a state or national bank domiciled in this state or a savings and loan association domiciled in this state and are guaranteed or insured by the FDIC or secured by authorized investments that have a market value of not less than the principal amount of the certificates.

Concentration of Credit Risk – In accordance with the Investment Policy, the County will manage its credit risk exposure through diversification and limiting its investments in each government-sponsored security to eliminate the risk of loss resulting from over concentration of liquid assets with a specific maturity, a specific issuer or a specific class of investments. Investment pools are limited to 60% of the total outstanding investment portfolio with the stipulation that no more than 35% can be held in any registered pool.

Cameron County has investments with Lone Star Investment Pool, managed by First Public, LLC., the State of Texas investment pool available to governmental entities. Lone Star is neither a registered investment pool with the SEC nor backed by pledged collateral, but the underlying investments are mutual funds, U.S. Treasury Bonds, T-bills, government agency securities and repurchase agreements allowed under the Public Funds Investment Act as described by V.T.C.A., Title 10, Government Code, Section 2256. Investments are stated at 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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

3. DEPOSITS AND INVESTMENTS (continued)

B. INVESTMENTS (continued)

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 0.10% interest rate at September 30, 2015, based upon a weighted average for all County investments and cash balance.

C. CASH AND INVESTMENTS OF DISCRETELY PRESENTED COMPONENT UNITS

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 \$11,857,176 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 \$2,080,815 which was insured by FDIC or collateralized by bank pledges held in ESD's name. Cameron County Health Care Funding District had demand deposits of \$32,292,492 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.

Investments are under the custody of the financial officer of each component unit. Investing is performed in accordance with investment policies complying with the State Statutes (Texas Government Code, Title 10, Chapter 2256 V.T.C.A. Govt. Sec. 2256 as amended by Act 1996, 74th Legislature, Chapter 402 Section 1, effective September 01, 1996). This law requires the government entity to maintain safety of principal, maintenance of adequate liquidity, desired diversification to maximize rate of return with the previous considerations and have portfolio maturities structured to achieve the highest rate of return of interest consistent with liquidity requirements of cash needs.

The County Investment Policy and Funds Strategy is consistent with this law and states that it will be the objective of Cameron County to earn the maximum rate of return on its investments within the policies imposed by its safety and liquidity objectives and state and federal law governing investment of public funds.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

4. RECEIVABLES

Receivables consisted of the following at September 30, 2015

	Governmental Fund Types	Proprietary Fund Types	Total Fund Types
Accounts	\$ 8,877,863	\$ 147,305	\$ 9,025,168
Taxes	7,320,050	-	7,320,050
Due from governments	6,992,590	-	6,992,590
Gross receivables	23,190,503	147,305	23,337,808
Less: allowance for uncollectible accounts	358,191	-	358,191
Total Net Receivables	\$22,832,312	\$ 147,305	\$22,979,617

At September 30, 2015, property tax receivables were reported in the combined balance sheet on page 38 net of an allowance for uncollectible taxes of \$358,191.

5. PROPERTY TAXES

The County adopted the 2014 tax rate, per \$100 of taxable value, for the Fiscal Year 2014-2015, as follows:

	Maintenance and Operation	Debt Service	Total All
Constitutional Funds	\$0.318972	\$0.009607	\$0.328579
Road Debt Service	0.029913	0.040799	0.070712
Total	\$0..348885	\$0.050406	\$0.399291

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 \$0.399291 tax rate per \$100 of taxable valuation subject to the \$0.80 tax rate limitation, of which \$0.009607 was Constitutional Funds Debt Service. The Unlimited Tax Road Bonds Tax Rate was \$0.040799 per \$100 of taxable value. The County collects its taxes through the Cameron County Tax Assessor-Collector's Office. The County also collects property taxes for the City of Brownsville, Port of Brownsville Navigation District, Cameron County Emergency Services District #1, South Texas Independent School District, Santa Rosa Independent School District, Brownsville Independent School District, La Feria Independent School District, Texas Southmost College, City of Combes, City of San Benito, Town of Indian Lake, City of Los Fresnos, City of Rio Hondo, City of Santa Rosa, City of Primera, City of La Feria, City of Port Isabel, City of South Padre Island, City of Laguna Vista, City of Los Indios, Town of Bayview, Point Isabel School District, Laguna Madre Water District, Santa Maria Independent School District, the Town of Palm Valley, Town of Rancho Viejo, Paseo de la Resaca 1, 2 and 3, Paseo de la Resaca District, Valley Mud District #2, and Cameron County Drainage Districts No. 1,3,4 and 5. Collections of the property taxes, and subsequent remittances to the proper entities, are accounted for in the Tax Assessor-Collector's Ad Valorem Tax Fund. Tax collections deposited for the County are distributed periodically to the General Fund, Debt Service Fund and Special Road and Bridge Fund. This distribution is based upon the tax rate established for each fund by order of the Commissioners' Court for the tax year for which collections are made. Property taxes for the County are levied each October 1st, on the assessed value of the preceding January 1st, for all taxable real and personal property. Taxes are due and payable when levied. On January 1st, at the time of assessment, an enforceable lien is attached to the property for property taxes. All tax payments not received by February 1st, after the taxes are levied, are considered delinquent. All tax payments not received by July 1st, become subject to attorney collection fees, unless a

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

5. PROPERTY TAXES (continued)

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 4.69% of the total delinquent taxes receivable at September 30, 2015.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

6. CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2015 was as follows:

Primary Government

	Beginning Balance 2014	Additions	Deletions	*Adjustments	Ending Balance 2015
Governmental Activities:					
Capital Assets, not being depreciated:					
Land	\$ 5,651,424	\$ -	\$ -	\$ -	\$ 5,651,424
Construction in progress	5,001,481	3,974,243	(1,103,258)	-	7,872,466
Total capital assets, not being depreciated	10,652,905	3,974,243	(1,103,258)	-	13,523,890
Capital assets, being depreciated					
Buildings	97,595,238	1,083,208	-	46,262	98,724,708
Improvements other than bldgs	11,661,437	99,469	(119)	(25,200)	11,735,587
Equipment	45,818,895	2,786,883	(1,483,775)	(3,368,893)	43,753,110
Infrastructure	305,619,176	-	-	-	305,619,176
Total capital assets, being depreciated	460,694,746	3,969,560	(1,483,894)	(3,347,831)	459,832,581
Less accumulated depreciation for:					
Buildings	(34,514,197)	(2,821,069)		-	(37,335,266)
Improvements other than building/other structures	(4,870,746)	(174,138)	100	-	(5,044,784)
Equipment	(36,271,188)	(3,122,657)	2,064,608	-	(37,329,237)
Infrastructure	(186,315,891)	(7,734,450)		-	(194,050,341)
Total accumulated depreciation	(261,972,022)	(13,852,314)	2,064,708	-	(273,759,628)
Total capital assets being depreciated, net	198,722,724	(9,882,754)	580,814	(3,347,831)	186,072,953
Governmental activities capital assets, net	<u>\$ 209,375,629</u>	<u>\$ (5,908,511)</u>	<u>\$ (522,444)</u>	<u>\$ (3,347,831)</u>	<u>\$ 199,596,843</u>

*Note: Adjustments are due to Right of Way assets that were reported as active in error in fiscal year 2014.

Adjustments of \$3,368,893 are due to an overstatement in fixed assets.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

6. CAPITAL ASSETS (continued):

Business-type activities:	Beginning Balance			Ending Balance
	2014	Additions	Deletions	2015
Capital assets, not being depreciated:				
Land	\$ 6,065,175	\$ -	\$ (1,323)	\$ 6,063,852
Construction in progress	5,558,036	331,682	(2,308,838)	3,580,880
Total capital assets, not being depreciated	<u>11,623,211</u>	<u>331,682</u>	<u>(2,310,161)</u>	<u>9,644,732</u>
Capital assets, being depreciated:				
Buildings	15,291,507	-	-	15,291,507
Improvements other than buildings	15,872,904	671,106	-	16,544,010
Equipment	7,058,755	616,208	-	7,674,963
Other structures	38,714,944	2,650,653	-	41,365,597
Total capital assets, being depreciated	<u>76,938,110</u>	<u>3,937,967</u>	<u>-</u>	<u>80,876,077</u>
Less accumulated depreciation for:				
Buildings	(9,546,573)	(539,018)	-	(10,085,591)
Improvements other than buildings	(5,469,377)	(314,553)	-	(5,783,930)
Equipment	(5,684,600)	(285,038)	-	(5,969,638)
Other structures	(25,696,752)	(1,113,609)	-	(26,810,361)
Total accumulated depreciation	<u>(46,397,302)</u>	<u>(2,252,218)</u>	<u>-</u>	<u>(48,649,520)</u>
Total capital assets, being depreciated, net	<u>30,540,808</u>	<u>1,685,749</u>	<u>-</u>	<u>32,226,557</u>
Business-type activities capital assets, net	<u>\$ 42,164,019</u>	<u>\$2,017,431</u>	<u>\$ (2,310,161)</u>	<u>\$ 41,871,289</u>

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

Governmental activities:	
General government	\$ 2,063,819
Law enforcement and public safety	3,582,181
Highways and streets	7,795,641
Culture and recreation	157,371
Health	243,157
Welfare	10,145
Total depreciation expense - governmental activities	<u>\$ 13,852,314</u>
Business-type activities:	
Bridge system	\$ 1,221,234
Parks system	911,921
Airport system & Commissary	119,063
Total depreciation expense - business-type activities	<u>\$ 2,252,218</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

6. CAPITAL ASSETS (continued):

COMMITMENTS

Other Capital Projects:

The International Toll Bridge System undergone canopy refurbishments/construction for all bridges. Canopy costs capitalized are \$275,500 and Gateway Bridge refurbishments will be finished this year. Collection Toll booth are being refurbished and are scheduled for completion this year.

Judicial Courthouse Improvements on the Elevators has been started this past year. Existing elevators have been upgraded and work is 90% complete. Construction of an additional elevator is approximately 50% complete and completion is anticipated sometime in March/April. Total costs will be about \$950,000. At the Old County Jail which has a housing capacity of 258 inmates, all the jail cell doors have been replaced at a costs of \$1.15 million dollars. In addition to this, the plumbing is also in the process of being upgraded, costs are budgeted at \$908,000. Although this detention facility is the oldest County jail, it is an excellent location due to its proximity to the Judicial Building.

At the Sheriff's Jail Facility a Magistrate's Courtroom is in the construction phase. Operations for this department are held at the Detention Facility and once complete, this facility will relieve congestion and safety concerns. This building will be a full service courtroom with the intent to become a county court or district courtroom at a later date.

From a historical preservation standpoint, Cameron County continues to explore the renovation of the Laiseca Store Building located north of the Dancy Historical Courthouse – a grant application has been submitted seeking assistance in these costs.

The historical Dancy Courthouse is scheduled for roofing repair and window replacement in this coming year at a cost of \$1.9 million.

Major roads scheduled for improvement 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 complete with a County costs of \$2,000,000 . For the San Jose Road project, bridge construction is complete. Road construction will be done in house by County Road and Bridge, costs to date for this road are \$3,733,169 Vermillion Road project is complete, costs were \$588,405. Old Alice Road project has costs to date of \$215,250. U.S. 77 Parallel Corridor project is in the construction phase; project costs to date are \$1,231,912

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

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 \$5,792,021 at September 30, 2015. 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
2016	\$1,185,401	\$ 703,693	\$ 19,406	\$1,908,500
2017	1,174,388	643,448	19,406	1,837,242
2018	865,585	399,371	-	1,264,956
2019	535,168	-	-	535,168
2020	535,168	-	-	535,168
Total future lease payments	4,295,710	1,746,512	38,812	6,081,034
Less: interest	(242,386)	(45,867)	(760)	(289,013)
Net Present Value of Future Minimum Lease Payments	\$4,053,324	\$1,700,645	\$38,052	\$5,792,021
Current portion of lease payments	1,095,141	678,401	18,900	1,792,442
Long Term Lease Payments	\$2,958,183	\$1,022,244	\$ 19,152	\$3,999,579

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$113,829 in financing for security system, body armor, office equipment and computer based equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 1.51%, with three payments of \$37,375, \$37,940, and \$38,513 payable on March, 2016 through March, 2018. Interest to be paid during the term of the lease totals \$3,458.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$195,782 in financing for body armor and law enforcement equipment and computer based equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 1.45%, with three payments of \$64,322, \$65,256, and \$66,204 payable on May, 2016 through May, 2018. Interest to be paid during the term of the lease totals \$5,717.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$196,093 in financing for four (4) vehicles and body armor law enforcement equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 1.58%, with three payments of \$67,445 payable on June, 2016 through June, 2018. Interest to be paid during the term of the lease totals \$6,241.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$132,532 in financing for three (3) vehicles and body armor law enforcement equipment, computer related equipment and one (1) patrol golf cart through the County's master lease agreement with Bank of America, N.A., at a rate of 1.47%, with three payments of \$45,485 payable on September, 2016 through September, 2018. Interest to be paid during the term of the lease totals \$3,922.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$173,482 in financing for one (1) law enforcement vehicle, computer based equipment and related and air conditioning equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 1.28%, with three payments of \$57,094, \$57,824, and \$58,564 payable on April, 2015 through April, 2017. Interest to be paid during the term of the lease totals \$4,460.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$284,215 in financing for nine (9) vehicles, law enforcement equipment and computer and related equipment

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

7. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)

through the County's master lease agreement with Bank of America, N.A., at a rate of 1.4%, with three payments of \$93,454, \$94,733 and \$96,029 payable on August, 2015 through August, 2017. Interest to be paid during the term of the lease totals \$7,814.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$121,634 in financing for computer equipment and related and one (1) heavy duty trailer through the County's master lease agreement with Bank of America, N.A., at a rate of 1.3%, with three payments of \$40,018, \$40,542 and \$41,073 payable on June 2015 through June 2017. Interest to be paid during the term of the lease totals \$3,201.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$107,951 in financing for four (4) vehicles and computer and related equipment through the County's master lease agreement with Bank of America, N.A. at a rate of 1.4%, with three payments of \$35,473, \$35,981 and \$36,497 payable on September 2015 through September 2017. Interest to be paid during the term of the lease totals \$3,110.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$299,053 in financing for three (3) vehicles, computers and related equipment and one (1) water truck through the County's master lease agreement with Bank of America, N.A. at a rate of 1.4%, with three payments of \$98,269, \$99,677 and \$101,106 payable on September 2015 through September 2017. Interest to be paid during the term of the lease totals \$8,615.

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 \$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, 2013 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 Bank of America, N.A. dated June 20, 2013 to provide \$533,171 in financing for Road and Bridge Heavy equipment and two (2) trucks through the County's master lease agreement with Bank of America, N.A. at a rate of 1.49%, with three payments of \$175,109, \$177,711 and \$180,351 payable on April, 2016 through April, 2018. Interest to be paid during the term of the lease totals \$15,918.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$159,729 in financing for Road and Bridge Heavy equipment and three (3) trucks through the County's master lease agreement with Bank of America, N.A. at a rate of 1.46%, with three payments of \$54,805 payable on June, 2016 through June, 2018. Interest to be paid during the term of the lease totals \$4,685.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

7. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)

Special Revenue Fund lease additions: (continued)

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$470,682 in financing for two (2) Dump Trucks, two (2) Water Trucks and one (1) truck through the County's master lease agreement with Bank of America, N.A. at a rate of 1.47%, with three payments of \$161,537 payable on September, 2016 through September, 2018. Interest to be paid during the term of the lease totals \$13,929.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$223,813 in financing for Road and Bridge Heavy equipment through the County's master lease agreement with Bank of America, N.A. at a rate of 1.30%, with three payments of \$73,643, \$74,600 and \$75,570 payable on April, 2015 through April, 2017. Interest to be paid during the term of the lease totals \$5,844.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$147,445 in financing for Road and Bridge heavy equipment, one (1) vehicle and computer and related equipment through the County's master lease agreement with Bank of America, N.A. at a rate of 1.33%, with 3 payments of \$48,500, \$49,145 and \$49,799 payable on June, 2015 thru June, 2017. Interest to be paid during the term of the lease totals \$3,938.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$169,463 in financing for Road and Bridge for a Super Duty Pickup and Freightliner Dump Truck through the County's master lease agreement with Bank of America, N.A. at a rate of 1.32%, with three payments of \$55,750, \$56,484 and \$57,228 payable on July, 2015 thru July, 2017. Interest to be paid during the term of the lease totals \$4,481.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$144,353 in financing for Road and Bridge heavy equipment and three (3) vehicles through the County's master lease agreement with Bank of America, N.A. at a rate of 1.37%, with three payments of \$47,462, \$48,115 and \$48,776 payable on Sept, 2015 thru Sept, 2017. Interest to be paid during the term of the lease totals \$3,988.

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 \$166,763 and equipment rental paid was \$543,597 for the year ended September 30, 2015. 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, 2015. As of 09/30/2015 the monthly fee is equivalent to 7.50 (plus tax) per unit costing \$4,305 per month. TWC may not increase the monthly fee during the first two years; thereafter monthly rates may increase at any time upon 30 days notice to Cameron County. Rates increases shall not exceed 3% during any calendar year.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

9. ENCUMBRANCES

The County uses encumbrances to control expenditure commitments throughout the year. Encumbrances represent commitments related to contracts not yet performed or purchase orders not yet filled. Encumbrances that are not subject to contract performance are disencumbered at fiscal year-end. Encumbrances related to contract performance as 9/30/15 are as follow:

RESTRICTED

Major Governmental Fund	\$ 2,024,086
Nonmajor Governmental Fund	7,696,637

10. INTERFUND TRANSFERS, RECEIVABLES AND PAYABLES

Interfund receivables and payables consisted of the following at September 30, 2015:

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor Governmental fund	2,559,180
	Enterprise Fund	5,050,607
Major Governmental Fund	Nonmajor governmental fund	1,694,855
Nonmajor Governmental Fund	Major governmental fund	191,573
	Nonmajor Governmental fund	2,920,573
	General Fund	179,826
	Enterprise Fund	562,446
TOTAL		\$13,159,060

- 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, 2015, are as follows:

***Enterprise Fund transfers to General Fund in FY15 were \$7,302,947.**

Transfer To Fund	Transfer From Fund	Amount
General Fund	Enterprise Fund	\$ 7,302,947
	Nonmajor governmental fund	1,109,741
TOTAL		\$ 8,412,688

- 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
September 30, 2015

11. COMPENSATED ABSENCES

Compensated absences are made up of time earned by employees for vacation and compensatory time that would be paid off if the employee leaves the County. County policy requires employees to use their vacation time in the year earned with the exception of being able to carry over a balance to the first quarter of the following year. County policy only allows compensatory time to be accrued up to 24 hours. The following shows the change in compensated absences and the balance due, which is all current, at September 30, 2015.

	Governmental Activities	Business-Type Activities
Beginning balance at October 1, 2014	\$ 759,458	\$ 59,755
Increases	1,231,981	100,136
Decrease	(726,042)	(77,808)
Ending balance at September 30, 2015	<u>\$ 1,265,397</u>	<u>\$ 82,083</u>

The General Fund has typically been used to liquidate the liability for Governmental compensated absences. Business-Type Activities are compensated through each respective Enterprise Fund.

12. LONG TERM DEBT

GOVERNMENTAL ACTIVITIES

A. GENERAL OBLIGATION AND CERTIFICATE OF OBLIGATION BONDS

Bonded debt of the County consists of various issues of General Obligation Bonds, Certificates of Obligation and Revenue Bonds. General Obligation Bonds and Certificates of Obligation are direct obligations of the County with the County's full faith and credit pledged towards the payment of these obligations. General Obligation Bonds are issued upon approval by the public at open elections. Certificates of Obligation are issued by the order of Commissioners' Court as pursuant to the general laws of the State of Texas, particularly the Certificates of Obligation Act, Subchapter C of Chapter 271, Texas Local Government Code.

Certificates of Obligation are issued to provide funds for the acquisition and construction of major capital facilities, obligations have been issued for both governmental and business type activities.

Debt service is paid from ad valorem taxes. Revenue bonds are generally payable from the pledged revenue generated by the respective activity for which the bonds are issued.

The changes in General Bonded Obligation Debt are summarized as follows:

	General Obligation Bonds	Certificates of Obligation	Total
Debt payable as of October 1, 2014	\$3,150,000	\$84,310,000	\$87,460,000
New Debt	-	26,535,000	26,535,000
Business Type Activity Debt		(11,603,720)	(11,603,720)
Payment to Refunded Bond Escrow Agent	(2,625,000)	(12,999,036)	(15,624,036)
Debt retired	(180,000)	(5,267,244)	(5,447,244)
Bonds Payable as of September 30, 2015	345,000	80,975,000	81,320,000
Premium on Refunding Bonds Issued	-	3,259,814	3,259,814
Discount on Bond Issued	-	(142,552)	(142,552)
Debt payable as of September 30, 2015	<u>\$ 345,000</u>	<u>\$84,092,262</u>	<u>\$84,437,262</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

12. 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, 2015 are as follows:

Year Ending September 30,	<u>Certificates of Obligation</u>		<u>General Obligation Bonds</u>		
	Principal	Interest	Principal	Interest	Total
2016	\$ 5,395,000	\$ 3,239,586	\$ 110,000	\$ 14,975	\$8,759,561
2017	5,600,000	3,050,691	115,000	9,293	8,774,984
2018	5,815,000	2,834,576	120,000	3,180	8,772,756
2019	6,175,000	2,597,094	-	-	8,772,094
2020	6,430,000	2,339,847	-	-	8,769,847
2021-2025	27,220,000	7,937,000	-	-	35,157,000
2026-2030	18,085,000	3,078,109	-	-	21,163,109
2031-2034	6,255,000	433,129	-	-	6,688,129
	<u>\$ 80,975,000</u>	<u>\$ 25,510,032</u>	<u>\$ 345,000</u>	<u>\$ 27,448</u>	<u>\$106,857,480</u>

Bonds and certificates of obligation payable were comprised of the following individual issues at September 30, 2015:

GENERAL OBLIGATION BONDS:	Outstanding Balance September 30, 2015	Less Current Maturities (to be paid in FY 2015-2016)	Long-Term Maturities September 30, 2016
Road Bonds:			
<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 rates ranging from 5.0% to 6.125%, issued for road improvements.	\$ <u>345,000</u>	\$ <u>110,000</u>	\$ <u>235,000</u>
Total General Obligation Bonds	\$ <u>345,000</u>	\$ <u>110,000</u>	\$ <u>235,000</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

12. LONG TERM DEBT (continued)

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

	Outstanding Balance September 30, 2015	Less Current Maturities (to be paid in FY 2015-2016)	Long-Term Maturities September 30, 2016
Certificates of Obligation:			
<u>\$8,000,000 Certificates of Obligation, Series 2007</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.	395,000	395,000	-
<u>\$16,075,000 Certificates of Obligation, Series 2008</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.	2,150,000	680,000	1,470,000
<u>\$5,560,000 Limited Tax Refunding Bonds, Series 2011</u> due in annual principal installments of \$175,000 to \$1,660,000 through February 15, 2022, plus interest at rates ranging from 2% to 5.0%, refunding previously issued bonds.	4,815,000	295,000	4,520,000
<u>\$23,570,000 Certificates of Obligation, Series 2011</u> due in annual principal installments of \$150,000 to 1,840,000 through February 15, 2031, plus interest at rates ranging from 2.0% to 5.0%., for capital projects and road improvements.	22,115,000	1,250,000	20,865,000
<u>\$9,610,000 Limited Tax Refunding Bonds, Series 2012</u> due in annual principal installments of \$120,000 to 1,080,000 through February 15, 2025, plus interest at rates ranging from 2.0% to 3.5%., for debt service savings and to pay cost of issuance of the bond.	8,905,000	305,000	8,600,000
<u>\$16,500,000 Certificates of Obligation, Series 2014</u> due in annual principal installments of \$410,000 to 1,175,000 through February 2034, plus interest at rates ranging from 2.0% to 4.5%, for capital projects and improvements to County Facilities	16,090,000	635,000	15,455,000
<u>\$8,435,000 Limited Tax Refunding Bonds, Series 2014</u> due in annual principal installments of \$30,000 to 1,835,000 through February 2020, plus interest at rates ranging from 2.0% to 5.0%, for debt service savings and to pay issuance costs	8,405,000	1,835,000	6,570,000

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

12. LONG TERM DEBT (continued)

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

	Outstanding Balance September 30, 2015	Less Current Maturities (to be paid in FY 2015-2016)	Long-Term Maturities September 30, 2016
<u>\$18,100,000 Limited Tax Refunding, Series 2015</u> due in annual principal installments of \$415,000 to 2,065,000 through February 2028, plus interest at rates ranging from 3.0% to 5.0%, for debt service savings and to pay issuance costs	18,100,000	-	18,100,000
Total Certificates of Obligation	<u>\$ 80,975,000</u>	<u>\$ 5,395,000</u>	<u>\$ 75,580,000</u>
Total Debt	<u>\$ 81,320,000</u>	<u>\$ 5,505,000</u>	<u>\$ 75,815,000</u>
Less: Unamortized bond insurance cost	(261,695)	(16,718)	(244,977)
Unamortized premium	<u>2,556,725</u>	<u>306,351</u>	<u>2,250,374</u>
Total Debt	<u>\$ 83,615,030</u>	<u>\$ 5,794,633</u>	<u>\$77,820,397</u>

Cameron County issued \$16,500,000 Certificates of Obligation, Series 2014 dated March 13, 2014 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, repair and/or renovation of certain public property specifically improvements/rehabilitation to the judicial courthouse, the Sheriff's building, Dancy Courthouse, Carrizalez Rucker Detention Center, BISD acquired buildings, Joe G Rivera and Aurora de la Garza building and replacement of Old County Jail cell doors. Construction projects included courtrooms at the Detention Center and improvements or construction of a new animal shelter and rehabilitation/improvements to County roads.

Cameron County issued \$23,570,000 Certificates of Obligation, Series 2011 dated June 9, 2011 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, and/or renovation of certain public property, specifically being the roof renovations/replacements at Detention Center 1 and 2 and other County buildings, as well as terra cotta improvements at the Dancy Courthouse; air condition units or a chiller system for the Carrizales Rucker Detention Center, County Jail shower replacements; County Sheriff's Office chiller system; improvements to the old County Jail, Lucio Clinic renovation; Judicial Courthouse improvements and County Judicial computer system software; expansion costs for the Veteran's Trade Bridge; planning, traffic and revenue studies, schematic and environmental studies for the future Flor de Mayo Bridge; sidewalk and canopy improvements at the Gateway International Bridge; toll collection system upgrade for the international bridge system; acquisition of land and construction of a County Annex Building in Los Fresnos; acquisition of land and construction of a Community Center in Olmito; street light infrastructure improvements; improvements at the Pedro "Pete" Benavides County Park and Browne Road Social Service Center; constructing road improvements including improvements to Primera Road, San Jose Ranch Road, Old Alice Road, Vermillion Road, the U.S. 77 Parallel Corridor Project; acquisition of the Pacheco Building across the Dancy Courthouse and renovations to said building; improvements to the Laiseca Store Building and the payment of contractual

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

12. LONG TERM DEBT (continued)

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

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.

ENTERPRISE FUND DEBT OBLIGATION

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
2016	\$ 634,382	\$ 506,629	\$1,141,011
2017	805,441	474,767	1,280,208
2018	785,824	438,814	1,224,638
2019	664,336	405,685	1,070,021
2020	696,000	374,325	1,070,325
2021-2025	4,201,848	1,302,869	5,504,717
2026-2030	3,361,418	349,120	3,710,538
2031	350,848	8,333	359,181
TOTAL	\$11,500,097	\$ 3,860,542	\$ 15,360,639

The County issued Certificates of Obligation Series 2011 in the amount of \$23,570,000 on June 1, 2011. These 2011 CO's included funds of \$1,897,600 to be used for the payment of contractual obligations to be incurred in connection with the construction of a Community Center in Olmito and for improvements to Benavides County Park and Browne Road Social Service Center. This is a debt obligation issued by Cameron County utilizing county long term borrowing power that will be paid by Cameron County Parks System, a proprietary fund.

The County issued \$8,000,000 in Certificates of Obligation, Series 2007 on February 15, 2007 for the purpose of payment of contractual obligations to be incurred in connection with the design, planning, acquisition,

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

12. LONG TERM DEBT (continued)

ENTERPRISE FUND DEBT OBLIGATION (continued)

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 Obligation, Series 2007 have been refunded with the Limited Tax Refunding Bonds, Series 2015 with a principal amount of \$5,572,648. The remaining balance on the Certificate of Obligation, Series 2007 will be paid in full in FY2016.

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
2016	\$ 495,837	\$ 336,990	\$ 832,827
2017	233,640	322,908	556,548
2018	218,865	314,283	533,148
2019	509,552	298,030	807,582
2020	535,461	273,023	808,484
2021-2025	3,269,658	915,230	4,184,888
2026-2030	2,337,158	189,339	2,526,497
2031	147,936	3,518	151,454
TOTAL	\$7,748,107	\$ 2,653,321	\$10,401,428

B. CAPITAL LEASES

The annual requirements to retire general non-bonded debt outstanding at September 30, 2015, are as follows:

Changes in General Non-Bonded Debt	Non-Bonded Debt
Capital leases payable at October 1, 2014	\$5,727,048
Debt issued	1,919,758
Debt retired	(1,854,786)
Capital Leases payable at September 30, 2015 (Note 7)	\$5,792,020

The annual requirements to retire general non-bonded debt outstanding at September 30, 2015 are reported in Note 7.

C. ADVANCED REFUNDING AND DEFEASED DEBT

Cameron County issued \$8,435,000 Limited Tax Refunding Bonds Series 2014 dated October 15, 2014 for the purpose of refunding outstanding obligations of the County, for debt service savings and to pay costs of issuance of the Bonds. Refunded outstanding obligations were Certificates of Obligation Series 2005 \$590,000, Limited Tax Refunding Bonds, Series 2005 \$8,075,000 and Unlimited Tax Road Bonds, Series 2005 \$425,000. The 2014 Refunded Bonds carried an initial principal amount of \$9,090,000 but were sold at

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

12. LONG TERM DEBT (continued)

C. ADVANCED REFUNDING AND DEFEASED DEBT (continued)

a net premium amount of \$921,295. Cameron County's Issuer contribution was \$128,924 and after paying issuance cost, underwriter's fees and escrow agent fees, the net proceeds were \$9,304,497. Net present value savings of \$711,199 were realized as a result of this Refunding.

The net proceeds from the issuance of the Limited Tax Refunding Bonds, Series 2014 have been deposited into the "Escrow Fund", as defined in the Escrow Agreement between the Issuer and and Escrow Agent. Investments are authorized for purchase of obligations of the United States and obligations of agencies or instrumentalities of the United States. By the deposit of the Federal Securities and cash with Escrow Agent pursuant to Escrow Agreement, the Refunded Obligations are deemed to be paid in full and considered as a defeasance in accordance with law.

On March 3, 2015 Cameron County issued \$18,100,000 Limited Tax Refunding Bonds, Series 2015 for the purpose of refunding certain obligations of the county. Obligations refunded were Unlimited Tax Road Bonds, Series 2005 \$525,000, Certificates of Obligation, Series 2007 \$5,645,000, Certificates of Obligations, Series 2008 \$10,490,000 and Unlimited Tax Road Bonds, Series 2008 \$1,675,000 with interest rates ranging from 3.00% to 5.00%. The initial 2015 Refunded Bonds carried an initial principal amount of \$18,335,000 but were sold at a premium amount of \$2,338,519. County's contribution of \$177,529 and issuance costs, paying and escrow agent fees accounted for a total of \$20,332,410 being deposited with Escrow Agent into the Escrow Fund in accordance with Escrow Agreement. Net present value savings of \$1,587,781 were realized as a result of this Refunding.

The net proceeds of \$20,332,410 have been verified and deposited pursuant to Escrow Agreement. Accuracy and sufficiency of such amounts as deposited has been confirmed by Financial Advisor and investments are to be made only in U.S. Treasury Securities and obligations of agencies or instrumentalities of the United States. Pursuant to Escrow Agreement these refunded obligations are no longer outstanding or unpaid.

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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

12. LONG TERM DEBT (continued)

C. ADVANCED REFUNDING AND DEFEASED DEBT (continued)

On June 1, 2011 the County issued Limited Tax Refunding Bonds, Series 2011 in the amount of \$5,560,000 to refund the Certificates of Obligation, Series 2002, Unlimited Tax Road Bonds, Series 2002 and the Certificates of Obligation, Series 2004, in the amounts of \$4,910,000, \$675,000 and \$50,000, respectively. The 2011 refunding bonds carried an initial principal amount of \$5,560,000 but were sold at a net premium of \$398,122 with accrued interest of \$17,849. After the County contributed \$99,707 and after paying issuance cost of \$157,137 and \$17,849 of accrued interest the net proceeds were \$5,918,541.

The net proceeds from the issuance of the Limited Tax Refunding Bonds, Series 2011 have been deposited in the Escrow Fund to refund the Refunded Obligations. The accuracy and sufficiency of such deposits to make payments has been confirmed by The Financial Advisor and such amounts will be held in an escrow fund under an Escrow Agreement dated June 1, 2011 between the Issuer and the Escrow Agent. All investments are to be made only in U.S. Treasury Securities and all such receipts will be applied to the payment of principal of and interest on the Refunded Obligations or will be held uninvested as cash in the Escrow Fund until the next date for payment of interest on the Refunded Obligations. The advance refunding has met the requirements of an in-substance debt defeasance and the Refunded Obligations are deemed to have been fully paid and no longer outstanding, except for the purpose of receiving payments from the deposited bond proceeds and any cash held for such purpose by the Escrow Agent for the Refunded Obligations and such Refunded Obligations will not be deemed as being outstanding obligations of the County payable from taxes nor for the purpose of applying any limitation on the issuance of debt. The purpose of this Refunding was to restructure debt service payments, net present value savings of \$140,086 and for the payment of related Refunding Bond issuance costs.

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.

D. BUSINESS-TYPE ACTIVITIES

Revenue Bonds and Certificates of Obligation

International Toll Bridge System

Cameron County issued \$7,950,000 International Toll Bridge System Revenue Bonds, Series 1998 on September 10, 1998, the final debt issuance for the construction of Veterans International Bridge. Proceeds from the \$7,950,000 Cameron County, Texas International Toll Bridge System Revenue Bonds, Series 1998 were placed in the construction fund. Total debt issued for the construction of the Veterans International Bridge project totaled \$17,630,000.

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

Debt payable at October 1, 2014	\$4,595,000
Debt retired	(935,000)
Less unamortized discount and bond issue cost	(56,633)
Debt payable at September 30, 2015	<u>\$ 3,603,367</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

12. LONG TERM DEBT (continued)

D. BUSINESS-TYPE ACTIVITIES (continued)

Debt includes the following individual issues at September 30, 2015:

REVENUE BONDS:

	Outstanding Balance September 30, 2015	Less Current Maturities (to be Paid in FY 2015-2016)	Long-Term Maturities September 30, 2016
<u>\$4,005,000 International Toll Bridge System Revenue Refunding Bonds Series 2007</u> ; due in annual principal installments of \$335,000 to \$475,000 through November 1, 2017, plus interest at the rate of 3.76%.	\$1,365,000	\$ 435,000	\$ 930,000
<u>\$7,950,000 International Toll Bridge System Revenue Bonds, Series 1998</u> ; due in annual principal installments of \$335,000 to \$615,000 through November 1, 2018; interest rates of 4.60%.	<u>2,295,000</u>	<u>535,000</u>	<u>1,760,000</u>
	3,660,000	970,000	2,690,000
Unamortized discount and premium cost	<u>56,633</u>	<u>7,718</u>	<u>48,915</u>
Total Debt	<u>\$3,716,633</u>	<u>\$ 977,718</u>	<u>\$2,738,915</u>

Interest on the International Toll Bridge System debt is paid each May 1 and November 1 and interest on the Park System debt is paid each June 1 and December 1. Principal and interest payments constitute direct obligations of the County payable from a combination of a pledge of net revenues, derived from the operation of the Systems, and the levy and collection of a direct and continuing ad valorem tax, within the limits prescribed by law, on all taxable property located within the County.

Business-type activity bonded debt is secured by, and payable with the net revenues of enterprise activities. The annual requirements to amortize all revenue bonded debt outstanding as of September 30, 2015 are as follows:

Year Ending September 30,	International Toll Bridge System		Parks System		Total
	Principal	Interest	Principal	Interest	
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>\$ 3,660,000</u>	<u>\$ 295,725</u>	<u>-</u>	<u>-</u>	<u>\$ 3,955,725</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

12. LONG TERM DEBT (continued)

D. BUSINESS-TYPE ACTIVITIES (continued)

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 March 3, 2015 Cameron County issued \$18,100,000 Limited Tax Refunding Bonds, Series 2015 for the purpose of refunding certain obligations of the county. Obligations refunded were Unlimited Tax Road Bonds, Series 2005 \$525,000, Certificates of Obligation, Series 2007 \$5,645,000, Certificates of Obligations, Series 2008 \$10,490,000 and Unlimited Tax Road Bonds, Series 2008 \$1,675,000 with interest rates ranging from 3.00% to 5.00%. The initial 2015 Refunded Bonds carried an initial principal amount of \$18,335,000 but were sold at a premium amount of \$2,338,519. County's contribution of \$177,529 and issuance costs, paying and escrow agent fees accounted for a total of \$20,332,410 being deposited with Escrow Agent into the Escrow Fund in accordance with Escrow Agreement. Net present value savings of \$1,587,781 were realized as a result of this Refunding. The refunded Certificates of Obligation Series 2008 provided funding for the International Toll Bridge and a portion of the principal Obligation is included in the Series 2015 Refunding. The Certificates of Obligation, Series 2007 \$5,645,000 were included in the \$18,100,000 Limited Tax Refunding Bonds, Series 2015. Series 2007 Certificates of Obligation were issued to provide funding for Cameron County Parks improvement; these Obligations are payable from Business Type Activities.

The net proceeds of \$20,332,410 have been verified and deposited pursuant to Escrow Agreement. Accuracy and sufficiency of such amounts as deposited has been confirmed by Financial Advisor and investments are to be made only in U.S. Treasury Securities and obligations of agencies or instrumentalities of the United States. Pursuant to Escrow Agreement these refunded obligations are no longer outstanding or unpaid

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

12. LONG TERM DEBT (continued)

D. BUSINESS-TYPE ACTIVITIES (continued)

Certifications of Obligation (continued)

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 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.

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
2016	\$ 634,382	\$ 506,629	\$ 1,141,011
2017	805,441	474,767	1,280,208
2018	785,824	438,814	1,224,638
2019	664,336	405,685	1,070,021
2020-2023	3,095,154	1,279,519	4,374,673
2024-2027	3,720,652	622,547	4,343,199
2028-2031	1,794,308	132,581	1,926,889
TOTAL	<u>\$11,500,097</u>	<u>\$ 3,860,542</u>	<u>\$ 15,360,639</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

12. LONG TERM DEBT (continued)

D. BUSINESS-TYPE ACTIVITIES (continued)

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.

Cameron County issued \$8,000,000 Certificates of Obligation, Series 2007 on February 15, 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 Obligation, Series 2007 have been refunded with the Limited Tax Refunding Bonds, Series 2015 with a principal amount of \$5,572,648. This debt obligation is a Cameron County Parks liability.

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
2016	\$ 495,636	\$ 336,990	\$ 832,626
2017	233,640	322,908	556,548
2018	218,865	314,283	533,148
2019	509,552	298,030	807,582
2020	535,461	273,023	808,484
2021-2025	3,269,658	915,230	4,184,888
2026-2030	2,337,158	189,339	2,526,497
2031	148,137	3,518	151,655
TOTAL	\$7,748,107	\$ 2,653,321	\$10,401,428

13. RISK MANAGEMENT

The County is exposed to various risks of loss relating to general liability, the accidental risk of loss of real and personal property, damage to County assets, errors and omissions, and personal risks which relate to workers' compensation. The County implements a number of risk strategies such as participating in risk pools, purchasing commercial insurance, self-insurance with specific and aggregate stop-loss insurance, and full self insurance to manage those listed risks. Amounts of coverage for these types of risk have not been subject to a significant reduction in the current year. The County purchases \$500,000 in coverage for public employees theft and dishonesty blanket bond through National Union Fire Insurance Company of Pittsburgh.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

13. RISK MANAGEMENT (continued)

WORKERS' COMPENSATION INSURANCE

The County is self-insured for Workers' Compensation Insurance administered by the Texas Association of Counties (TAC). TAC's Workers' Compensation Self-Insurance Fund was created to enable each county or county related governmental entity to provide for self-insurance. The County participates under an agreement between political subdivisions to cover risk pursuant to the provisions of Chapter 791 and 2259 of the Texas Government Code and Chapter 504 of the Texas Labor Code. County participates in this self-funded Pool as an alternative to commercial insurance. TAC's Workers' Compensation Insurance Program provides medical and indemnity payments, as required by law, for job related injuries up to the State's statutory limits. Interfund premiums for workers' compensation are determined by position class code, at actuarially determined rates. The policy renews annually on January 1. The plan-year is reported on a calendar year basis. The County's 2014 calendar year contribution was \$421,854.

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
2012	1,149,581	419,527	730,054
2013	1,030,676	500,437	530,239
2014	421,854	365,933	55,921

OTHER INSURANCE

The County is also a member of a risk pool for automobile, general liability, and property and casualty insurance. As a member of the pool, the County would incur a liability only if the pool's operations become insolvent. General liability policy and automobile liability policy have a plan anniversary date of July 1st. The following are the coverage limits of the policies:

AUTOMOBILE LIABILITY COVERAGE

<u>Bodily Injury*</u>	<u>Property Damage*</u>	<u>Personal Injury Protection</u>
\$100,000 per person	\$100,000 per occurrence	\$5,000 per person
\$300,000 per occurrence		
-Coverage for County-owned vehicles		-Coverage for non-owned and hired vehicles
-Personal injury protection for specified vehicles		-Limited Mexico coverage
-Supplementary death benefit		-The deductible is \$1,000 per occurrence.

The annual premium is \$141,841 for Automobile Liability and \$97,394 for automobile physical damage for the period July 1, 2015 through July 1, 2016. Insurance premium provides coverage for 553 vehicles. No settlements exceeded insurance coverage during the past three years.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

13. 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 \$98,753 for the period July 1, 2015 through July 1, 2016. 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 (\$200,000 per insured) and aggregate stop loss insurance (determined by the monthly number of insured lives, at a specified dollar value times twelve), as well as fees charged by a Third Party Administrator (TPA).

Premiums are based upon coverage for the defined fixed administrative fees and the per capita costs of anticipated aggregate health care spending for the upcoming year. Medical costs have increased by 4.3% in comparison to FY14 when costs increased by 15.8%, the most significant increase continues to be in pharmaceutical expenses. The majority of the County's employee population is predominately male and the dependent coverage is predominately female with an average of between 25 to 41 years of age. Cameron County continues to promote Wellness Plans and Preventative Care by annual screenings, physical exams and health fairs. Currently, the Fund's board is examining program saving measures, greater participation of the plan users, and alternate plans for provision of service to insure the financial well-being of the program as well as maintaining the ability to provide the level of care desired by the County and increasing the county contribution for all employees. Due to the increase medical costs, a General Fund transfer of \$1,135,680 to the Health Insurance Fund was needed to meet these obligations. The County's contribution for employee coverage was increased for fiscal year 2016 in efforts to meet the medical obligations.

During fiscal year 2015, a total of \$10,498,861 was paid in benefits and \$1,599,050 was paid in administrative costs. Estimated claims payable, based upon claims filed and estimated unfiled claims at year end, totaled \$516,988 as of September 30, 2015. Changes in the balances of claims liabilities during the past three years follow:

	<u>Fiscal Year 2014-2015</u>	<u>Fiscal Year 2013-2014</u>	<u>Fiscal Year 2012-2013</u>
Unpaid claims, beginning of fiscal year	\$391,507	\$589,205	\$ 619,191
Incurred claims (including incurred but not reported)	10,624,342	9,865,853	8,417,042
Payments of claims	(10,498,861)	(10,063,551)	(8,447,028)
Unpaid claims, end of fiscal year	<u>\$ 516,988</u>	<u>\$ 391,507</u>	<u>\$ 589,205</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

13. 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 coverages that would leave the County uninsured. Therefore, the lawsuits listed below may or may not have been specifically covered by an acquired insurance policy. Because the County is self-insured with regards to law enforcement liability and public officials liability, all settlements exceed insurance coverage amounts. The County is currently defending against various lawsuits concerning Public Officials and Law Enforcement Liability. While the final outcome of these lawsuits cannot be certain, the County has reserved \$500,000 to provide for a contingency in cases in which the County may be adversely ruled upon.

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 Hiscox Insurance Company – AM Best Rating A XI.

The Gateway International Bridge has \$3,300,000 in coverage for the bridge span property damage and \$5,000,000 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 \$4,500,000 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 \$5,000,000 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 the Property and Catastrophe Insurance coverage provided by Axis Primary and various other companies for excess costs. Flood insurance coverage in the amount of \$372,600 is provided for buildings by Nationwide Mutual Insurance Co. and NFIP.

14. 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. These cases deal with allegations of civil rights violations and prisoner civil rights violations. State court cases allege false imprisonment, failure to follow due process, discrimination lawsuit, wrongful termination and failure to return seized property. The County does not anticipate these to be "cases of liability." Resolution of these matters are pending and financial impact to the County is not known at this time.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

14. COMMITMENTS AND CONTINGENCIES (continued)

LITIGATION (continued)

Civil cases involving personnel matters have been settled during fiscal year 2015 and financial impact has not been material to the county. Additionally, the County is a defendant in other cases involving employment related litigation, civil rights, wrongful termination, constitutional violations and due process. The outcome of these lawsuits are not known and financial impact to County is not known. The County has Committed Fund Balance of \$500,000 for pending litigation claims.

Cameron County is a defendant where plaintiffs are seeking compensatory damages alleging defendants deprived decedent of his right from unlawful seizure, cruel and unusual punishment and denied due process of law. Plaintiffs also bring wrongful death and survivor claims under state law. We do not believe this is a case of liability. The applicable liability standard of deliberate indifference to the medical needs of an inmate is an exceedingly high standard for a plaintiff to prevail upon and County will vigorously defend itself. However, in the event of a finding of liability, damages may exceed \$1,000,000 (one million) dollars.

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 a public park. This case has been tried before a jury and a verdict for plaintiffs was awarded for \$21,000,000. The court held a hearing on motions for entry of judgment and outcome was modified for \$3,500,000 and final judgment has been signed. County will be filing a motion of a new trial due to trial court errors requiring motion for new trial. If court does not grant new trial, County will appeal to 13th Court of Appeals. Due to the uncertainty of time that will lapse between case filings and final outcome, County has not recorded any liability in the financial statements as of September 30, 2015.

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, 2015 produced a \$837,455 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 \$209,364.

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

14. COMMITMENTS AND CONTINGENCIES (continued)

INTERLOCAL AGREEMENTS (continued)

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, 2015 produced a distribution to City of Brownsville of \$1,876,662.

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)
2015	\$ 1,876,662	\$1,876,662	\$ 3,753,324
2014	1,825,714	1,825,714	3,651,428
2013	1,288,520	1,288,520	2,577,040
2012	1,554,861	1,554,861	3,109,722
2011	1,528,935	1,528,935	3,057,870
2010	1,468,453	1,468,453	2,936,906
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
	<u>\$29,025,229</u>	<u>\$29,025,229</u>	<u>\$ 58,050,458</u>

Cameron County Regional Mobility Authority (CCRMA)

On April 11, 2006 the County entered into an agreement with the Cameron County Regional Mobility Authority (CCRMA) whereby the County would provide a loan of \$250,000 for the purpose of assisting the CCRMA in its organizational efforts. Up through year ending September 30, 2013, the Cameron County Auditor's office oversaw all financial transactions for CCRMA. As of October 1, 2013, CCRMA, although a component unit of Cameron County, has dedicated financial staff for all their operations. On May 23, 2006 the County and the CCRMA entered into another agreement to prepare route analysis, schematic design and environmental assessment to include a finding of no significant impact for the North Rail Relocation Project and the FM 509 extension between its current termination point and Expressway 77. The funds for the work 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. On August 8, 2012, Cameron County issued \$40,000,000 Revenue and Tax Bonds, Series 2012, providing funding for the Project and as a condition for such funding, the CCRMA is obligated to repay the funding together with interest on the unpaid principal balance. The debt will be reported on the CCRMA financial statements. The CCRMA has pledged to the County Pledged revenues in accordance with the "SH550 Project Agreement." CCRMA is responsible for providing annual operating, maintenance, and capital budgets to the County and for funding various reserves as established in the Trust agreement.

On January 29, 2014, County Commissioners Court adopted an order authorizing the issuance of Bonds, pursuant to an agreement, by and between the County and The Bank of New York Mellon Trust Company,

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

14. COMMITMENTS AND CONTINGENCIES (continued)

INTERLOCAL AGREEMENTS (continued)

N.A., Dallas Texas as trustee dated as of August 2012 and as amended as of February 1, 2014. On March 1, 2014, Cameron County issued \$5,000,000 Revenue and Tax Bonds, Series 2014 (State Highway 550 Project) on behalf of CCRMA. The \$5,000,000 Revenue and Tax Bonds, Series are issued as Completion Obligations for the purpose of providing payment for final costs incurred with the design, planning, construction and equipping of the SH550 Direct Connector Project. These bonds are parity obligations with the County's \$40,000,000 "Revenue and Tax Bonds, Series 2012." Through this issuance, the County will provide the necessary funding for completion of the "SH550 Direct Connector Project" and as a condition of this funding, CCRMA is obligated to repay the funding together with interest on the unpaid principal balance of the Project funding at the same stated rates of interest the County will pay on the Bonds. As part of this SH550 Direct Connector Project, CCRMA has pledged to the County the pledged revenues. The County has assigned its right to such Pledged Revenues to the Trustee pursuant to the Order and the Trust Agreement.

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

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, City of Harlingen TRZ #1, #2, #3, City of Port Isabel, City of Los Fresnos, and Town of South Padre Island. Cameron County Commissioners Court appoints one representative to each zone board; the county representative is usually the county commissioner in whose precinct the zone is located. On November 23, 2011, Cameron County and Cameron County Regional Mobility Authority (CCRMA – component unit) entered into an interlocal agreement to participate in "Transportation Reinvestment Zone No. 1, County of Cameron." This agreement was further modified on December 2012 amending boundaries of CCRMA TRZ#1 due to changes in CCRMA Development Program. Project limits and components of CCRMA incorporated State Highway 550, State Highway 32, FM509, US 77 South and bypasses on US 77 and US 281. Cameron County in cooperation with CCRMA designated TRZ#2 to facilitate development of South Padre Island Second Access project. Through these agreements, County will remit to CCRMA 100% of the incremental value of property located in this zone for the purpose of facilitating the development of portions of State Highway 550, the Outer Parkway, East Loop, FM 509, SH32, US77 South and bypasses on US 77 and US 281. In December 2014, CCRMA and Cameron County entered into interlocal agreements for TRZ #3, #4 and #5. The areas included in these zones respectively are FM1925, FM 803 and West Parkway and were created to promote public safety, facilitate the development or redevelopment of property and facilitate the movement of traffic. These agreements remain in effect as long as any CCRMA debt is outstanding and unpaid. Distributions for FY 2015 for all entities were City of Brownsville \$53,536, City of San Benito \$88,661, City of La Feria \$10,943 and CCRMA \$315,212. Funds of \$269,337 have been reserved for those entities that have not submitted financial reports or billings.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

15. 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 TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 677 nontraditional defined benefit pension plans. TCDRS issues an aggregate comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available on the TCDRS website at www.tcdrs.org.

The plan's provisions are adopted by the governing body of the employer, within the options available in the state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years

of service or with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

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

Funding Policy

The employer has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The employer's contribution is determined using an actuarially determined rate of 9.62% for the months of the calendar year in 2014 and 9.27% for the months of the calendar year in 2015.

The contribution rate payable by the employee members for the calendar years 2014 and 2015 is the rate of 7.00% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act. For the County's fiscal year ended September 30, 2015, the annual pension cost for the TCDRS plan and the actual employer contributions were \$6,023,889, and we equal to the required contribution.

Net Pension Liability

Governmental Accounting Standards Board issued Statement No. 68 which are new reporting standards for public pension plans and participating employers which address specifics of reporting public pension plan obligations for employers. Net pension liability (NPL) for Cameron County was determined on an actuarial valuation as of the valuation date.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

15. RETIREMENT PLAN (continued)

Net Pension Liability (continued)

Actuarial assumptions used to determine the total pension liability as of the valuation date, December 31, 2014 are as follow:

Discount Rate*	8.10%
Long term rate of return, net of investment expense	8.10%

**The discount rate reflects the long term rate of return funding valuation assumption of 8.00%, plus 0.10% adjustment to be gross of administrative expenses as required by GASB68.*

Assumptions used in this analysis for reporting requirements as of December 31, 2014 were the same as those used in the December 31, 2014 actuarial valuation analysis for Cameron County. System-wide economic assumptions used by the TCDRS actuary were a 5% real rate of return, 3.0% inflation and an 8.0% long term investment return. The 8.0% long term rate of return is net of investment expenses and is expected to enable the system to credit interest at the nominal annual rates as shown below to the following major funds:

Subdivision Accumulation Fund	9%
Employees Saving Fund	7%
Current Service Annuity Reserve Fund	7%

Based on these interest assumptions, an annual rate of 9% has been used for calculating the actuarial liability and normal cost contributions rate for the retirement plan. In addition, an annual rate of 7% required under the TCDRS Act for accumulating current service credit and multiple matching credit after the valuation date, accumulating prior service credit after the valuation date, determining the amount of the monthly benefit at future dates of retirement or disability; and calculating the actuarial accrued liability of the system-wide Current Service Annuity Reserve Fund.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

15. RETIREMENT PLAN (continued)

Net Pension Liability (continued)

Annual salary increase rates assumed for individual members vary by length of service and by entry-age group. The annual rates consist of a general wage inflation component of 3.5% (made up of 3.0% inflation and .05%

Productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.4% per year for a career employee.

Employer –specific economic assumptions:

Growth in membership	0.0%
Payroll Growth	3.5%

Payroll growth assumption is the aggregate covered payroll of the employer.

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

Active Employees	1,822
Former Employees	1,090
Retirees	17

Demographic assumption considerations were that new employees would replace terminated employees and have similar entry ages. Members who become disabled would be eligible to commence benefit payments regardless of the age. Rates of disability are based on TCDRS experience. Mortality rates for active members, service retirees, beneficiaries, non-depositing members and disabled retirees were based on the gender-distinct RP-2000 Active, Combined and Disabled Mortality Tables with a projection scale of AA with two year and four set-back and set-forward period based on gender.

Family composition for calculating Survivor Benefit for depositing and non-depositing members were that male members have a female beneficiary three years younger. Female members are assumed to have a male beneficiary who is three years older. Annual rates of retirement were based on members reaching the age of sixty or the earliest eligibility. For those reaching the age of seventy five, retirement was considered to occur immediately.

Employees with six years or less have a higher probability of termination for reasons other than death, disability or retirement. Rates of termination vary by years of service, entry-age group and sex. Termination rate of 0% was assumed for members two years prior to retirement eligibility. Members who terminate may either leave their account with TCDRS or withdraw their funds. Members withdrawing their account vary based on length of service and vesting schedule. For those terminating members who are non-vested 100% withdrawal was assumed.

Other key actuarial assumptions to determine the total pension liability as December 31, 2014 were based on the results of an actuarial study for the period January 1, 2009 – December 31, 2014, except where required to be different per GASB68.

To determine the long-term expected rate of return on TCDRS assets, expected inflation is added to expected long-term real returns in addition to reflecting expected volatility and correlation. Capital market assumptions and information are based on January 2015 information for a 7-10 year time horizon. The valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a 30-year time horizon; the most recent analysis was performed in 2013.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

15. RETIREMENT PLAN (continued)

Net Pension Liability (continued)

The target asset allocation and geometric real rates of return are shown below:

Asset Class	Benchmark	Target Allocation (*1)	Geometric Real Rate of Return (Expected minus inflation) (*2)
US Equities	Dow Jones U.S. Total Stock Market Index	16.50%	5.35%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (*3)	12.00%	8.35%
Global Equities	MSCI World (net) Index	1.50%	5.65%
International Equities - Developed	50% MSCI World Ex USA (net) + 50% MSCI World ex USA 100% Hedged to USD (net) Index	11.00%	5.35%
International Equities – Emerging	50% MSCI EM Standard (net) Index + 50% MSCI EM 100% Hedged to USD (net) Index	9.00%	6.35%
Investment –Grade Bonds	Barclays Capital Aggregate Bond Index	3.00%	0.55%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	3.75%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	5.00%	5.54%
Direct Lending	Citigroup High-Yield Cash-Pay Capped Index	2.00%	5.80%
Distressed Debt	Citigroup High-Yield Cash-Pay Capped Index	3.00%	6.75%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	2.00%	4.00%
Commodities	Bloomberg Commodities Index	2.00%	-0.20%
Master Limited Partnerships (MLPS)	Alerian MLP Index	2.00%	5.30%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index (*4)	3.00%	7.20%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composit Index	25.00%	5.15%

(*1) Target asset allocation adopted at the April 2015 TCDRS Board meeting.

(*2) Geometric real rates of return in addition to assumed inflation of 1.7%, per Cliffwater's 2015 capital market assumptions.

(*3) Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

(*4) Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

An alternative method to determine the sufficiency of the fiduciary net position for all future years has been used for discount rate determination. The alternative method reflects the funding requirements under the employer's funding policy and the legal requirements under the TCDRS Act. Under the TCDRS funding policy, the Unfunded Actuarial Accrued Liability shall be amortized as a level percent of pay over 20-year closed layered periods and employers are legally required to make the contribution specified in the funding policy. Employer's assets are projected to exceed accrued liabilities in 20 years or less at which point the employer is still required to contribute at least the normal cost. Increased costs due to adoption of COLA is required to be funded over a period of 15 years. Based in these requirements, the projected fiduciary net position is determined to be sufficient compared to projected benefit payments. In projecting the expected levels of cash flows and investments returns to the system, the fiduciary net position as a percentage of total pension liability is projected to increase from its current level in future years. Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the total pension liability and net pension liability of the employer is equal to the long-term assumed rate of return on investments. This long-term assumed rate of return should be net of investment expenses, but gross of administrative expenses

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

15. RETIREMENT PLAN (continued)

Net Pension Liability (continued)

Changes in Net Pension Liability were as follows:

	Total Pension Liability (a)	Increase(Decrease) Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balance as of 12/31/13	\$ 233,802,606	\$ 229,666,733	\$ 4,135,873
Changes for the year:			
Service Cost	8,464,506		8,464,506
Interest on total pension liability	18,836,862		18,836,862
Effect of plan changes	-		-
Effect of economic/demographic gains or losses	(393,302)		(393,302)
Effect of assumptions changes or inputs	-		-
Refund of contributions	(1,629,407)	(1,629,407)	-
Benefit payments	(9,382,200)	(9,382,200)	-
Administrative expenses		(182,643)	182,643
Member contributions		4,454,897	(4,454,897)
Net investment income		15,408,775	(15,408,775)
Employer contributions		6,122,353	(6,122,353)
Other		(103,819)	103,819
Balance as of 12/31/14	<u>\$ 249,699,065</u>	<u>\$ 244,354,689</u>	<u>\$ 5,344,375</u>

Sensitivity Analysis

The following presents the net pension liability of the county, calculated using the discount rate of 8.10%, as well as what County's net pension liability would be if it were calculated using a discount rate that 1 percentage point lower (7.10%) or 1 percentage point higher (9.10%) than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
	7.10%	8.10%	9.10%
Total pension liability	\$ 286,381,479	\$ 249,699,065	\$ 219,875,363
Fiduciary net position	<u>244,354,689</u>	<u>244,354,689</u>	<u>244,354,689</u>
Net pension liability / (asset)	<u>\$ 42,026,790</u>	<u>\$ 5,344,375</u>	<u>\$ (24,479,326)</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

15. RETIREMENT PLAN (continued)

Net Pension Liability (continued)

	January 1, 2014 to December 31, 2014
Pension Expense/ (Income)	
Service Cost	\$ 8,464,506.00
Interest on total pension liability	18,836,862
Effect of plan changes	-
Administrative expenses	182,643
Member contributions	(4,454,897)
Expected investment return net of investment expenses	(18,757,023)
Recognition of economic inflows/outflows or resources	
Recognition of economic/demographic gains or losses	(65,550)
Recognition of assumption changes or inputs	-
Recognition of investment gains or losses	669,650
Other	103,819
Pension expense / (income)	\$ 4,980,009.00

As of December 31, 2014, the deferred inflows and outflows of resources are as follows:

Deferred Inflows/Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 327,752	\$ 0
Changes of assumptions	0	0
Net difference between projected and actual earnings	0	2,678,599
Contributions made subsequent to measurement date	N/A	7,891,955

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to pensions, excluding contributions made subsequent to the measurement date, will be recognized in pension expense as follows:

Year ended December 31:

2015	\$ 604,099
2016	604,099
2017	604,099
2018	604,099
2019	(65,550)
Thereafter ¹	0

¹Total remaining balance to be recognized in future years, if any. Note that additional future deferred inflows and outflows of resources may impact these numbers.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

15. RETIREMENT PLAN (continued)

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 for which the retiree pays a monthly premium. 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 & Spouse</u>	<u>Retiree & 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:	1,613
Retirees and beneficiaries receiving benefits:	56

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, 2014. The ARC is equal to the Normal Cost and an additional amount to amortize the Unfunded Actuarial Accrued Liability (UAAL) over 23 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 2015, the County's annual OPEB cost (expense) was \$3,601,568 for the post-employment healthcare plan. Cameron County's annual OPEB cost, percentage of annual OPEB cost contribution to the plan and net OPEB obligation information is summarized below.

The following table shows the calculation of the Annual Required Contribution and Net OPEB Obligation.

	<u>10/1/12</u> <u>9/30/13</u>	<u>10/1/13</u> <u>9/30/14</u>	<u>10/1/14</u> <u>9/30/15</u>
Annual Required Contribution	\$ 3,519,814	\$ 3,287,539	\$ 3,287,539
Add Interest on Net OPEB Obligation	815,830	957,927	1,038,696
Adjustment to ARC	(148,007)	(1,570,685)	(0)
Annual OPEB Cost	4,187,637	2,674,781	4,326,235
Less Contributions Made	(635,219)	(655,545)	(724,667)
Change in Net OPEB Obligation	3,552,418	2,019,236	3,601,568
Net OPEB Obligation-beginning of year	20,395,756	23,948,174	25,967,410
Net OPEB Obligation - end of year	<u>\$ 23,948,174</u>	<u>\$ 25,967,410</u>	<u>\$ 29,568,978</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

15. RETIREMENT PLAN (continued)

Trend Information

The following table shows the estimated annual OPEB cost and net OPEB obligation with a discount rate of 4% for the past 3 years:

<u>Fiscal Year End</u>	<u>Annual OPEB Cost</u>	<u>Employer Contribution</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net Ending OPEB Obligation</u>
09/30/13	\$4,187,637	\$ 635,219	15.2%	\$23,948,174
09/30/14	\$2,674,781	\$ 655,545	24.5%	\$25,967,410
09/30/15	\$4,326,235	\$ 724,667	16.6%	\$29,568,978

Annual OPEB Costs and Net OPEB Obligation

As of 10/1/2013, the most recent actuarial valuation date, the Plan was 0% funded. The actuarial accrued liability for benefits was \$20,309,475 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 \$53,554,133 and the ratio of the UAAL to the covered payroll was 38%.

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
10/1/2012	\$0	\$21,378,645	\$21,378,645	0.0%	\$50,560,206	42%
10/1/2013	\$0	\$20,309,475	\$20,309,475	0.0%	\$53,554,133	38%
10/1/2014	\$0	\$20,309,475	\$20,309,475	0.0%	\$53,554,133	38%

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 10/1/13. The actuarial cost method used for determining benefit obligations is the Unit Credit Actuarial Cost 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 additional service; their normal cost is zero. In determining the ARC, the Unfunded AAL is amortized over a closed 30 year amortization base. Actuarial cost estimates depend largely on assumptions made relative to various occurrences, such as rates of mortality, investments returns on funds, terminations and retirement rates. In the October 1, 2013 actuarial valuation, a 4% discount rate and investment rate of return was used. Projected salary increases were not used as benefits are not related to compensation and

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

15. RETIREMENT PLAN (continued)
Annual OPEB Costs and Net OPEB Obligation (continued)

no post retirements benefits increases were assumed. This valuation implicitly assumed a general inflation of 2.5%. Amounts determined in this actuarial study are subject to constant revision as actual results are compared annually to prior actual cost data and new estimates are made. 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 Care Costs Trend Rates (pre-65)	5.80% in the first year (FYE 2013) 5.50% in the 2nd year Downgrade to 4.60% in FYE 2085 and beyond
Retiree Premium Increases	Same as trend disclosed above

For retirement prior to age 65, 50% of employees are assumed to elect continued coverage in retirement under the current plan. 50% of the active employees are assumed to be married and elect spouse coverage. It is also assumed that husbands are three years older than their wives. The Medical plan was reviewed as well as participant census, paid claims and reinsurance recoveries data from the date September 2007 through October 2013. Medical premiums are assumed to increase with the medical trends.

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 cost trend rates 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 COST TREND RATES

<i>FYE</i>	<i>Pre-65</i>
2013	5.80%
2014	5.50%
2015	5.30%
2016	5.60%
2017-2033	5.99% average

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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

15. RETIREMENT PLAN (continued)

Additional Disclosures

Texas Local Government Code, Chapter 175 requires counties make available continued health benefit coverage to retirees and their dependents beyond the end of an individual's employment with County. Texas Law does not require counties to fund all or any portion of such coverage. Effective October 1, 2007, County discontinued medical coverage after age 65. The County may incur a debt obligation to pay for OPEB cost for its retired employees so long as the County follows the constitutional requirement that it have sufficient taxing authority available at the time such debt is incurred to provide the payment of the debt and has levied a tax for such purpose. Information and amounts presented in the County's Comprehensive Annual Financial Report relative to OPEB expense/expenditures, related liabilities (assets), note disclosures, and supplementary information are only intended to achieve compliance with the requirements of generally accepted accounting principles (GASB 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 is available at www.tcdrs.org. TCDRS' CAFR may also be obtained by writing to the Texas County & District Retirement System, P.O. Box 2034, Austin, TX 78768-2034 or by calling 1-800-823-7782.

Each participating employer contributes to the GTLF at a contractually required rate. An annual actuarial valuation is performed and the contractual rate is determined using the unit credit method for providing one-year term life insurance. Cameron County contributions to the GTLF for the years ended 9/30/13, 14, 15 were \$131,027, \$149,240 and \$170,783, respectively, which equaled the contractually required contributions each year.

16. PRIOR PERIOD ADJUSTMENTS

Government Wide Statement of Activities reflects a net prior period adjustment of \$(845,222), resulting from an adjustment in capital related items of \$(2,674,052), implementation of GASB 68 of \$1,827,562 and a non-major special funds adjustment of \$1,268.

Proprietary funds had a prior period adjustment of \$158,918 due to GASB Statement No. 68 implementation.

Government Wide Statement of Activities in the Component Units had a prior period adjustment of \$5,654 due to the implementation of GASB Statement No. 68.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

17. SUBSEQUENT FINANCIAL ACTIVITY

On December 29th, 2015 Cameron County entered into an interlocal agreement with Cameron County Regional Mobility Authority (CCRMA) to participate in Transportation Reinvestment Zone #6. This zone establishes a “County-Wide Transportation Reinvestment Zone” projected to support \$1.6 billion in transportation projects that will promote safety, support development and facilitate the movement of traffic throughout Cameron County. The Tax Increment Base year is all real property in the County as of January 1, 2015 and the maximum transfer amount is the cumulative total of \$1,625,954,462. Cameron County’s participation will be 25% of the Tax Increment excluding amounts levied and collected for Interest and Sinking Funds and commitments of existing TIRZ agreements. The termination date of the Zone is whichever of the following events occurs first: A) date upon which all outstanding Project Obligations have been satisfied and no additional Project Obligations are anticipated; B) the Maximum Transfer Amount has been paid (\$1,625,954,462); C) December 29, 2055, unless such date is extended by agreement of parties.

Cameron County entered into a commercial – improved property contract for the purchase of real property located on Levee Street in Brownsville, the county seat. This property has an existing multi-story building which can be used to house county departments with sufficient parking area. Funding for this purchase will be temporarily funded by County’s General Fund; in addition a “Resolution Declaring Intention to Reimburse Certain Expenditures” was approved by Commissioners Court on January 26, 2016 as authorized by Chapter 21 of the Texas Government Code which will allow the County to use proceeds of obligation to reimburse itself for costs attributable to a “Project” paid incurred before the date of such obligations. Cameron County expects to incur debt in an aggregate amount not to exceed \$4,000,000 for the purpose of paying the costs for the acquisition of property and related improvements.

18. PENDING GASBs IMPLEMENTATION

GASB Statement 69, *Government Combinations and Disposals of Government Operations* (GASB69), establishes accounting and Financial Reporting for standards relative to government combinations and disposals of government operations. GASB Statement No. 69 did not impact Cameron County.

GASB Statement 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees* (GASB70), provides guidance to improve accounting and reporting by state and local governments that have extended or receive a financial guarantee without receiving equal-value consideration in exchange. GASB Statement No. 70 did not impact Cameron County.