

CAMERON COUNTY, TEXAS

This budget will raise more revenue from property taxes than last year's budget by an amount of \$2,107,166 which is a 3.3 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 \$1,041,818.

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

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

ABSENT: Commissioner Pct. 4 Dan Sanchez

		<u>2014</u>	<u>2015</u>
Property Tax Rate		.399291	.399291
Effective Tax Rate		.384894	.394107
Effective M&O Tax Rate		.345117	.344480
Rollback Tax Rate		.423143	.420061
Debt Rate		.050406	.048024

The total outstanding debt obligations secured by property taxes on October 1, 2015 will be \$86,994,082.

CAMERON COUNTY, TEXAS
COMMISSIONERS' COURT APPROVED BUDGET



FISCAL YEAR 2015-2016



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

October 1, 2015

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. Dan Sanchez, Commissioner Pct. 4

Dear Members of the Commissioners Court:

The budgets contained within this document represent the results of the budget development process, the Commissioners' Court review and direction, and required County obligations. The budget represents a starting point from which the County can proceed to operate according to the laws and statutes governing their activities and reflects the growth and implementation of those programs deemed priorities by this government. The following approved budgets were voted upon by Commissioners on September 10, 2015:

	2016 Proposed Budget	2016 Approved Budget	2015 Approved Budget	Increase (Decrease)
General Fund	\$ 83,197,262	\$ 84,112,832	\$ 83,226,577	\$ 886,255
Road & Brindge Fund	11,510,886	11,510,886	11,247,713	263,173
Law Library Fund	181,058	183,650	183,650	-
Employee Benefits Fund	10,176,460	11,029,461	10,176,460	853,001
PreTrial Diversion Fund	378,736	431,476	483,295	(51,819)
Unlimited Tax Revenue I&S Fund	125,725	125,725	342,652	(216,927)
Limited Tax Revenue I&S Fund	7,922,153	7,922,153	8,065,325	(143,172)
Veterans International Bridge at Los Tomates	7,495,950	7,961,817	7,495,950	465,867
Free Trade Bridge at Los Indios	1,849,000	1,930,864	1,849,000	81,864
Gateway International Toll Bridge	6,562,976	6,892,519	6,562,976	329,543
Colonia Light/Scofflaw Fund	254,903	268,576	168,921	99,655
Parks System Revenue Fund	8,987,600	9,939,298	10,875,972	(936,674)
County Airport Fund	90,481	90,481	138,981	(48,500)
Drug Forfeiture Fund	2,947,247	2,848,426	3,050,014	(201,588)
	<u>\$ 141,680,437</u>	<u>\$ 145,248,164</u>	<u>\$ 143,867,486</u>	<u>\$ 1,380,678</u>

Other program and grant budgets will be added during 2016 Fiscal Year. They will be added through the budget amendment process with the benefits and responsibilities discussed at the time of approval. This document is intended to be dynamic in nature, and be changed to address the changing conditions facing the County. However, this document represents the legal appropriations for which all County departments must adhere. We present to you the "CAMERON COUNTY FISCAL YEAR 2016 APPROVED BUDGET."

CAMERON COUNTY, TEXAS

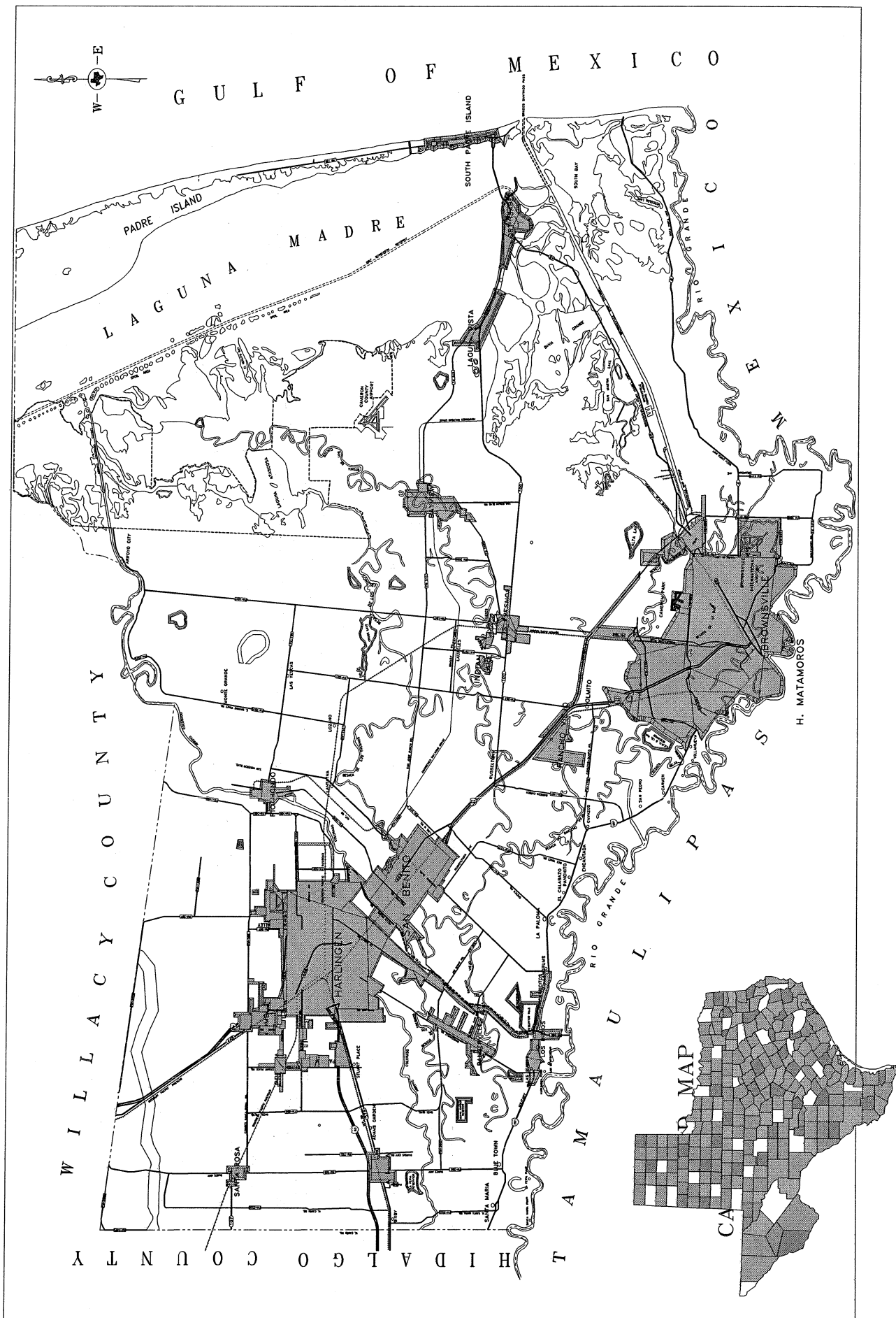


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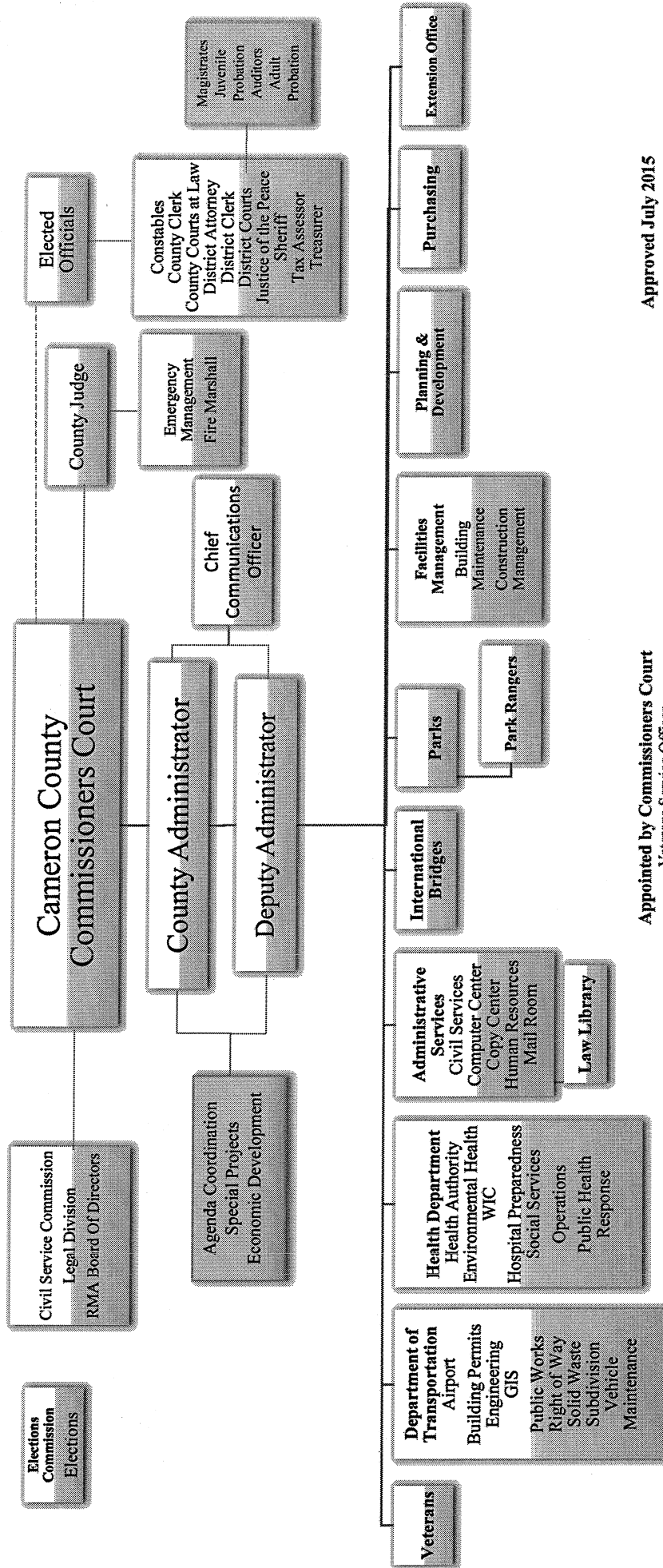
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Budget Calendar

July 30, 2015	Meeting of Commissioners Court to discuss tax rate (effective & rollback rates)
July 31, 2015	Certified Appraisal Roll, collection rate, debt taxes, etc., due to the Commissioners Court FILE Proposed BUDGET W/ CCLERK
August 6, 2015	Meeting to discuss tax rate and record vote and schedule public hearing Vote regarding Elected Officials maximum compensation for publication
August 7, 2015	72-hour notice for meeting to discuss tax rate (open meeting notice)
August 9, 2015	"Notice of Public Hearing on Tax Increase" (1st quarter-page notice) published at least seven days before public hearing. Publish Notice of Elected Officials salaries (set 10+ days after notice)
August 9, 2015	Calculation and publication of effective tax rate, rollback rate, etc., as required
August 13, 2015	Meeting to discuss budget.
August 14, 2015	72-hour notice for public hearing on tax increase (open meeting notice) agenda - discuss budget agenda hearing on salaries
August 16, 2015	Notice of Public hearing on Budget
August 20, 2015	Public Hearing on tax rate Public Hearing on Budget Public Hearing & Setting salaries of Elected Officials (5 days to file grievance from notice)
August 25, 2015	Last Day to file grievance regarding Elected Officials Salaries (5 days from notice of set amount)
August 27, 2015	Meeting to discuss budget.
August 28, 2015	72-hour notice for 2nd public hearing on tax increase (open meeting notice) agenda for consideration of grievance committee recommendations
September 1, 2015	Grievance Committee Hearing***
September 3, 2015	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 4, 2015	72-hour notice for vote on tax rate (open meeting notice) 72-hour notice for adoption of budget 72-hour notice for public hearing on budget (open meeting notice)
September 6, 2015	Notice on Vote on Tax Rate (published before meeting to adopt tax rate) 2nd qtr page notice Notice of Public hearing on Budget
September 10, 2015	Public Hearing on Budget Final Adoption of Budget Order adopting tax rate

ELECTED OFFICIALS

Pete Sepulveda(appointed)	County Judge
Sophia C. Benavides	Commissioner, Precinct 1
Alex Dominguez	Commissioner, Precinct 2
David A. Garza	Commissioner, Precinct 3
Dan A. Sanchez	Commissioner, Precinct 4
Arturo Nelson	Judge, 138 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, 444 th Judicial District
Jose Rolando Olvera, Jr.	Judge, 445 th 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 Garcia	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
Cesar Diaz	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



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

(1) As of December, 2009

Source: Texas Workforce Commission

“IN-BOND” INDUSTRIALIZED PROGRAM

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

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.

2015 Property Valuations

	A	B	C	D	E	F	
			=B-A	=C/A			
	FY 2014-2015	FY 2015-2016	Increase	Percent	Tax Year 2015	Tax Year 2014	
	Tax Year 2014	Tax Year 2015	(Decrease)	Change	100% Tax	100% Tax	
					Levy @ .399291	Levy @ .399291	
						100% Collection	
						Levy Increase	
						@ .399291	
Homestead Improvement	5,976,929,392	5,988,810,646	11,881,254	0.20%	23,912,782	23,865,341	47,441
Non-Homestead Improvement	4,587,028,856	4,838,192,961	251,164,105	5.48%	19,318,469	18,315,593	1,002,876
Total Improvement	10,563,958,248	10,827,003,607	263,045,359	2.49%	43,231,251	42,180,935	1,050,316
Homestead Land	1,960,075,253	1,987,374,020	27,298,767	1.39%	7,935,406	7,826,404	109,002
Non-Homestead Land	3,434,132,387	3,528,121,768	93,989,381	2.74%	14,087,473	13,712,182	375,291
Ag Market	897,984,333	885,649,168	(12,335,165)	-1.37%	3,536,317	3,585,571	(49,253)
T o t a l L a n d	6,292,191,973	6,401,144,956	108,952,983	1.73%	25,559,196	25,124,156	435,039
Total Personal Property	2,257,660,778	2,350,513,203	92,852,425	4.11%	9,399,937	8,675,987	-
Total Mineral Property	1,650,170	1,805,190	155,020	9.39%	7,208	6,589	619
TOTAL MARKET VALUE +	19,115,461,169	19,580,466,956	465,005,787	2.43%	78,197,592	75,987,667	2,209,925
Homestead Cap	36,099,692	49,935,444	13,835,752	38.33%	199,388	138,728	60,660
Ag Market	897,984,333	885,595,094	(12,389,239)		3,536,102	3,585,571	(49,469)
Ag Use	94,494,822	97,613,432	3,118,610		389,762	377,309	12,452
Deferment	803,489,511	787,981,662	(15,507,849)	-1.93%	3,146,340	3,208,261	(61,921)
TOTAL EXEMPTIONS -	1,376,509,388	1,429,915,322	53,405,934	3.88%	5,709,523	5,496,278	213,245
NET TAXABLE	16,899,362,578	17,312,634,528	413,271,950	2.45%	69,142,341	67,144,400	1,997,942
(less) Freeze Taxable	14,109,566,979	15,057,736,334	94,779,355	6.72%	6,012,270	5,633,824	378,445
(less) Transfer Adjustment	599,486	1,506,252	906,766		6,014	2,394	3,621
Freeze Actual Tax					4,532,221	3,860,007	672,214
Over 65 Deferrals	-	-	-	0.00%	-	-	-
Final Taxable Value	15,487,806,113	15,805,391,942	317,585,829	2.05%	67,656,278	65,368,189	2,288,089
			Less: Tax from new construction				(1,037,032)
			Net Tax from re-Appraisal Values				\$ 1,251,058
New Construction	\$ 251,888,148	\$ 259,718,238	\$ 7,830,090	3.11%	\$ 1,037,032		

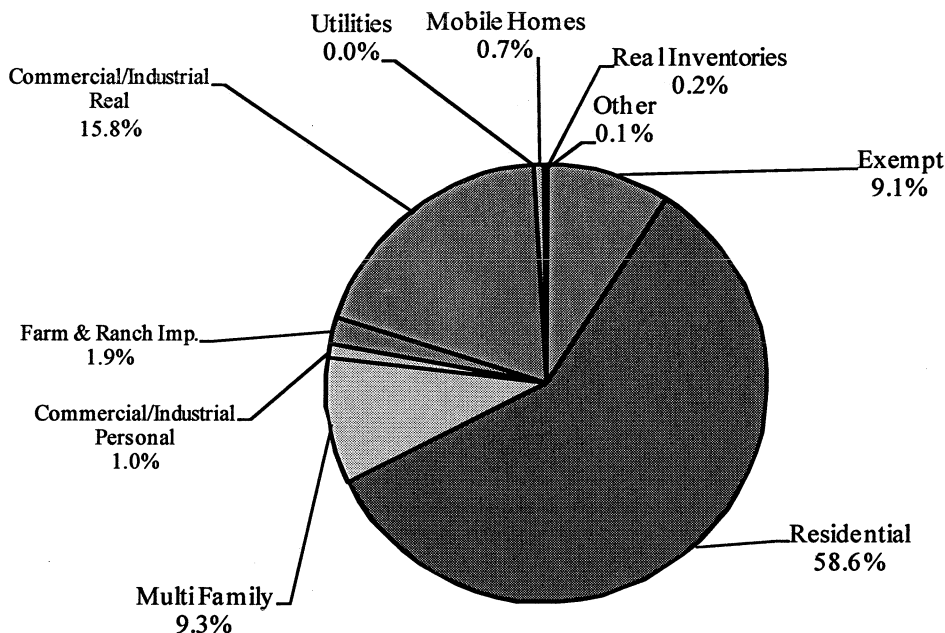
Property Appraisal Comparison

New Construction

Tax Year 2015

	New Construction Market Value	Tax Levy at Current Rate
Residential	168,109,083	671,244
Multi Family	26,717,954	106,682
Farm & Ranch Improvements	5,577,100	22,269
Commercial/Industrial Personal	2,991,220	11,944
Commercial/Industrial Real	54,844,049	218,987
Utilities	2,719	11
Mobile Homes	1,950,462	7,788
Real Inventories	655,629	2,618
Exempt	25,996,785	103,803
Other	270,978	1,082
Total	<u>287,115,979</u>	<u>1,146,428</u>

New Construction

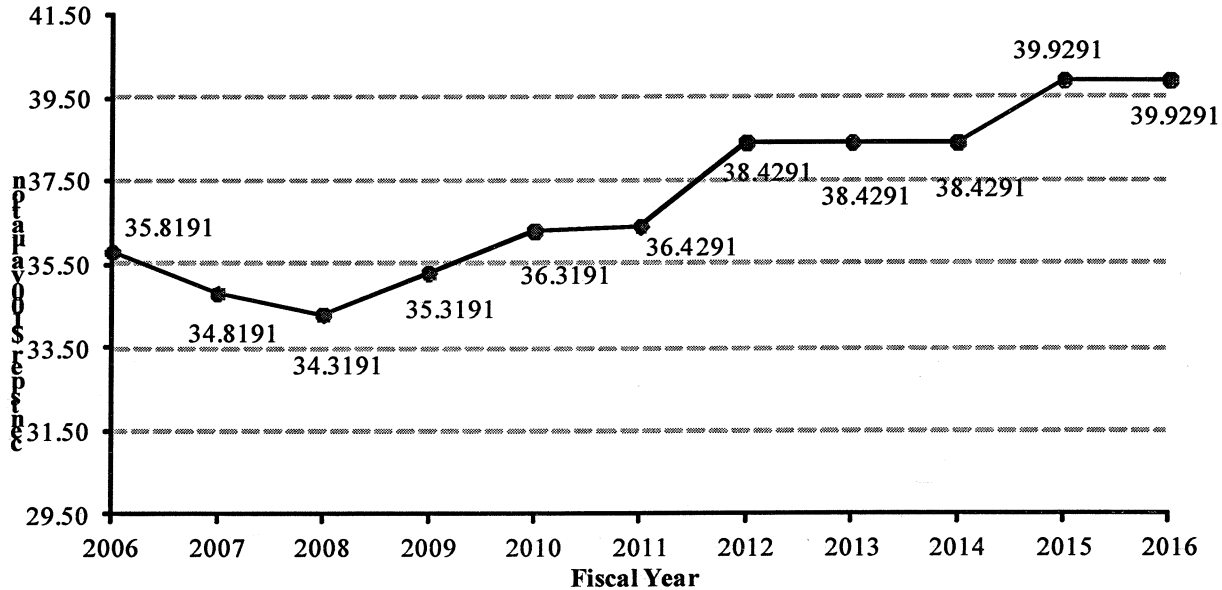


Cameron County's taxable values grew by 2.82% since January 2014. New construction in the county provided \$287,115,979 in new property values. New construction increased by 4.9% more than last year's amount. Residential construction represents 58.6% of the new properties. Commercial construction is also providing booming growth representing 15.8% of all new construction. Based upon the approved tax rate of \$0.399291 per \$100, at a 100% collection rate, total new construction should generate over \$1,146,428 in tax revenue.

2015-2016 Tax Rate and Tax Levy

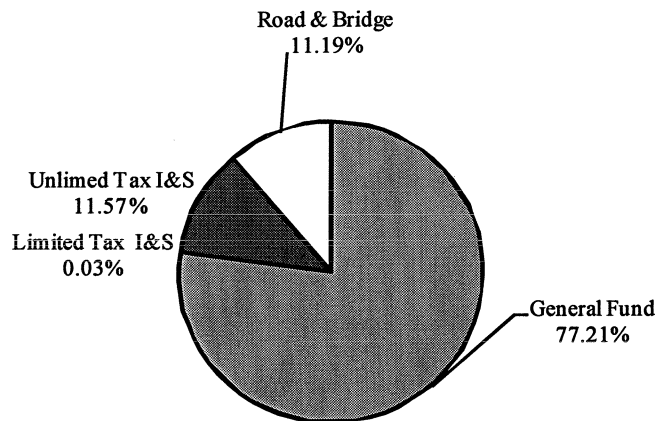
The Commissioners Court approved the tax rate of \$0.399291 per \$100 assessed property valuation. The tax rate is equal to calculated for FY 2014-2015. At this rate, current property tax revenues are budgeted to increase by 4.4% generating \$2,288,089 in additional tax revenues at a 100% collection rate.

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



TAX RATE DISTRIBUTION

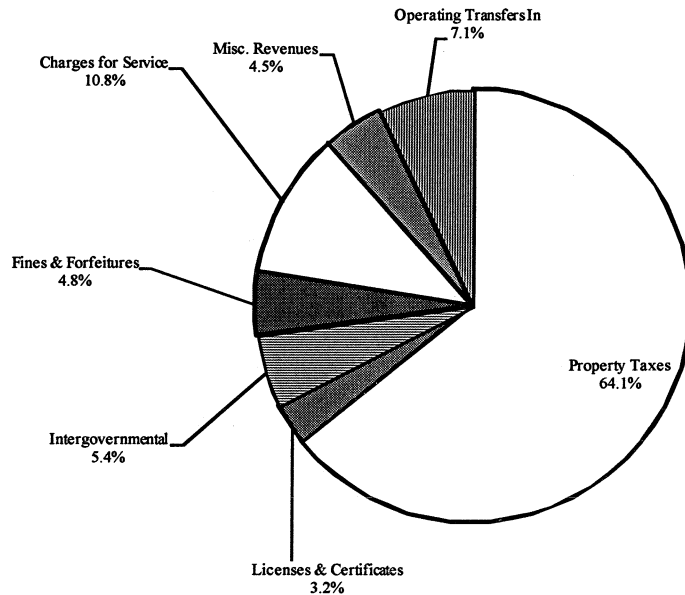
The General Fund portion of the tax revenues decreased from 79.35% to 77.21% of the total levy for FY 2015-2016, compared to FY 2014-2015. Road and Bridge tax revenues increased from 7.85% to 11.19% for the corresponding years. Debt issue tax revenues decreased from 12.8% to 11.6%.



Your Tax Dollars at Work

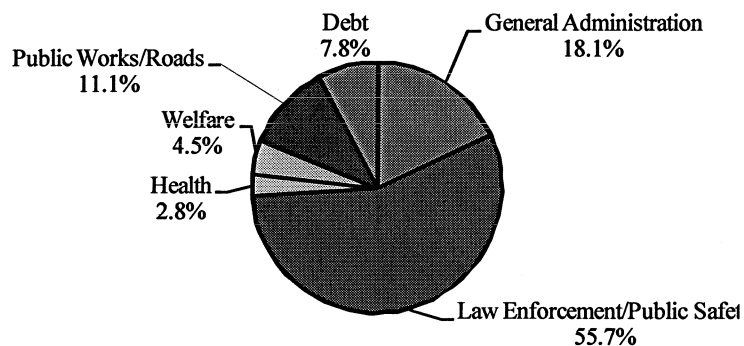
County's total Operating Budget for Fiscal Year 2015-2016, including the General Fund, Road & Bridge/Public Works, and Debt Service, is \$145,248,164, an increase of \$1,380,678 above the prior year's resources reflecting a .96% increase in government in just one year. The following chart illustrates 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 \$86,860 home will pay \$346.82 in County property taxes for Fiscal Year 2016, no 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



How the \$346.82 is Spent?

General Administration	\$62.77
General Gov't.	
Law Enforcement	193.18
Health	9.71
Welfare	<u>15.61</u>
Health & Welfare	25.32
Public Works / Roads	38.50
Debt	<u>27.05</u>
TOTAL	\$346.82

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, 2014, was \$20,802,646 compared to \$16,028,631 at September 30, 2013 and \$11,662,328 at September 30, 2013. The unassigned portion of the fund balance was \$18,402,804. The County defends against various on-going lawsuits for which the actual cost of the litigation cannot be accurately assessed. To recognize that a potential likely liability exists for an amount yet to be defined, the County is committing \$500,000 out of its Unreserved Fund Balance. The County is also committing \$500,000 for Indigent defense.

While a portion of the fund balance is obligated, the County could access the full amount of the fund balance if an emergency should arise. The total General Fund balance represents 26.72% of the Fiscal Year 2014 total General Fund expenditures of \$77,840,892 (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 97 days based on 2014 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 2015 but received up to 60 days after year-end will be attributed to FY 2015. 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, 2014, was \$7,393,277 compared to \$5,621,965 at September 30, 2013. The 2014 fund balance represents 69.98% of the \$10,565,031 annual Road and Bridge expenditures for FY 2014. Again, if all resources were not available, the Road and Bridge fund could operate for 255 days based on 2014 expenditures. Fund balance for the Road & Bridge Fund for Fiscal Year-end 2015 is estimated at \$5,378,375, an amount greater than 174 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.

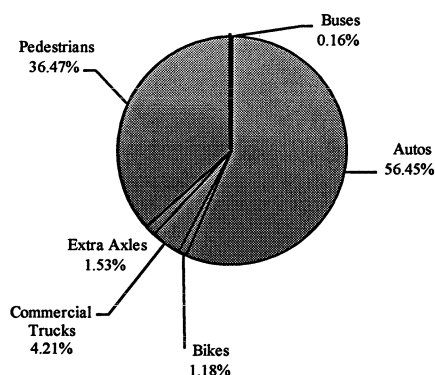
All bridges within the Cameron County International Toll Bridge System are operated under a joint agreement with the Government of Mexico. County ownership of the bridges extends to a point over the river representing the international boundary between the United States and Mexico. The respective owner 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, 2015 Rate	Oct. 01, 2015 Rate
Pedestrians	\$1.00	\$1.00
Motorcycles	3.25	3.25
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, 2014, over 5 million southbound cars, trucks, bicycles, motorcycles, and pedestrians crossed south into Mexico via the Cameron County International Toll Bridges

SOUTHBOUND CROSSINGS



	FY 2013-2014	FY 2012-2013	Increase/ (Decrease)	% Change
Autos	2,854,303	2,816,848	37,455	1.3%
Bikes	59,879	49,389	10,490	21.2%
Commercial	212,872	212,630	242	0.1%
Extra Axles	77,271	84,516	(7,245)	-8.6%
Pedestrians	1,844,292	1,794,070	50,222	2.8%
Buses	8,027	8,766	(739)	-8.4%
	5,056,644	4,966,219	90,425	1.8%

Southbound auto crossings, System-wide, increased by 37,455 reflecting a 1.3% 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 increased by 242, an .1% increase compared to the prior year's level.

Fiscal Policy

Enterprise Operations: continued

International Toll Bridge System: continued

Pedestrian crossings increased by over 50,000 for the current year compared to the prior year. 99.9% of the pedestrian traffic for the System crosses at Gateway International Bridge. It is believed that the increased security alerts and ongoing violence caused people not to venture into Mexico.

Total operating revenue for the International Toll Bridge System was \$16,062,979, up from the prior year's \$15,234,0, a increase of \$828,319, or a 5% increase. At September 30, 2014, the Cameron County International Toll Bridge System had \$6,617,970 in working capital, an amount sufficient to provide for 366 days of operations based on fiscal year 2014 activity.

Park System: The County Park System operations generated \$7,414,947 in fees, rentals and other income for the year, which was approximately 8.5% above last year's totals. The net income from all Park System operations was \$1,305,701. At September 30, 2014, the Park System had \$4,932,591 in working capital, an amount sufficient to satisfy the following year's debt service and provide for 253 days of operations based on activity during fiscal year 2014.

County Airport: The Airport operations provided \$38,040 from rental revenue and commissions on aviation fuel sales. The Airport is currently undergoing renovations and expansion of facilities largely due to grant funding.

Debt Administration

At September 30, 2014, the County has unlimited tax and limited tax general obligation bonds outstanding in the amount of \$75,470,000. According to Texas statutes, the County has two debt limits. Bonds issued under Article 3, Section 52e of the Texas Constitution total \$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 \$4,504,476,169 (25% of real property assessed valuation) and \$851,674,820 (5% of assessed valuation of all taxable property); therefore, the County has a legal debt margin on general obligation debt of \$4,444,810,451.

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

Cash Management

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

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 \$6,000 per employee premium for health insurance.

During Fiscal Year 2014, a total of \$10,189,463 was paid in benefits and \$1,844,347 was paid in administrative costs. Incurred, but not reported, claims in the amount of \$391,507 have been accrued as a liability and were actuarially determined. The Health and Life Benefits Fund reported net operating loss of \$1,997,225, as compared to a net loss of \$983,633 in fiscal year 2013. Preliminary Employee Benefits Fund fund balance for Fiscal Year-end September 30, 2015, is projected to be approximately \$0.

Budgeting Controls

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

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

SUMMARY

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

Investment Policy

1.0 INVESTMENT STRATEGY

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

1.01 Investment Pools

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

1.02 Operating Funds

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

1.03 Capital Project Funds

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

1.04 Reserve Funds

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

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

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

2.0 INVESTMENT SCOPE

2.01 Legal Authority to Invest

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

2.02 County Investment Portfolio Structure

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

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 Committee's purpose, with the County, for a period of one (1) year from the date of their expired term. The Court appointments will expire at the annual review of the Investment Policy and may be reappointed at the pleasure of the Commissioners' Court.

4.03 Prudence and Ethical Standards

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

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

4.04 Liability of Investment Officer

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

4.05 Accounting and Audit Control

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

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

Investment Policy

5.0 INVESTMENT REPORTING

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

6.0 INVESTMENT INSTITUTIONS

6.01 Depository Bank

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

.6.02 Broker/Dealers

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

6.03 Approval of Broker/Dealer

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

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

7.0 INVESTMENT INSTRUMENTS

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

7.01 Bank Investments

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

7.02 Direct Investments

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

Investment Policy

8.0 INVESTMENT PROCEDURES

8.01 Confirmation of Trade

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

8.02 Delivery versus Payment

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

8.03 Safekeeping Institution

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

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

9.0 COLLATERAL AND SAFEKEEPING

9.01 Collateral or Insurance

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

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

9.02 Safekeeping

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

9.03 Collateral Reporting

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

Investment Policy

10.0 INVESTMENT POLICY REVIEW AND AMENDMENT

10.01 Review Procedures

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

10.02 Changes to the Investment Policy

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

11.0 EXHIBITS AND APPENDICES

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

Approved Budget

The Commissioners Court's priorities for the 2015-2016 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% collection rate equal to last years rate. With a 2.82% taxable valuation growth and an increase in the tax rate the General Fund current tax revenue is projected to decrease by \$459,549 dollars due to a tax rate shift back to the Road & Bridge Fund.

Intergovernmental revenues are projected to increase by \$724,390. The main areas that account for the decreases is reimbursements by other governmental agencies. The major increase is a mandated transfer of vehicle sales tax from the Road & Bridge fund to the General Fund.

Charges for services have been budgeted to increase by \$756,015 in revenues over last years budget. The largest increase is due the increase revenues generated for the housing of federal inmates due to an increase in the daily rate.

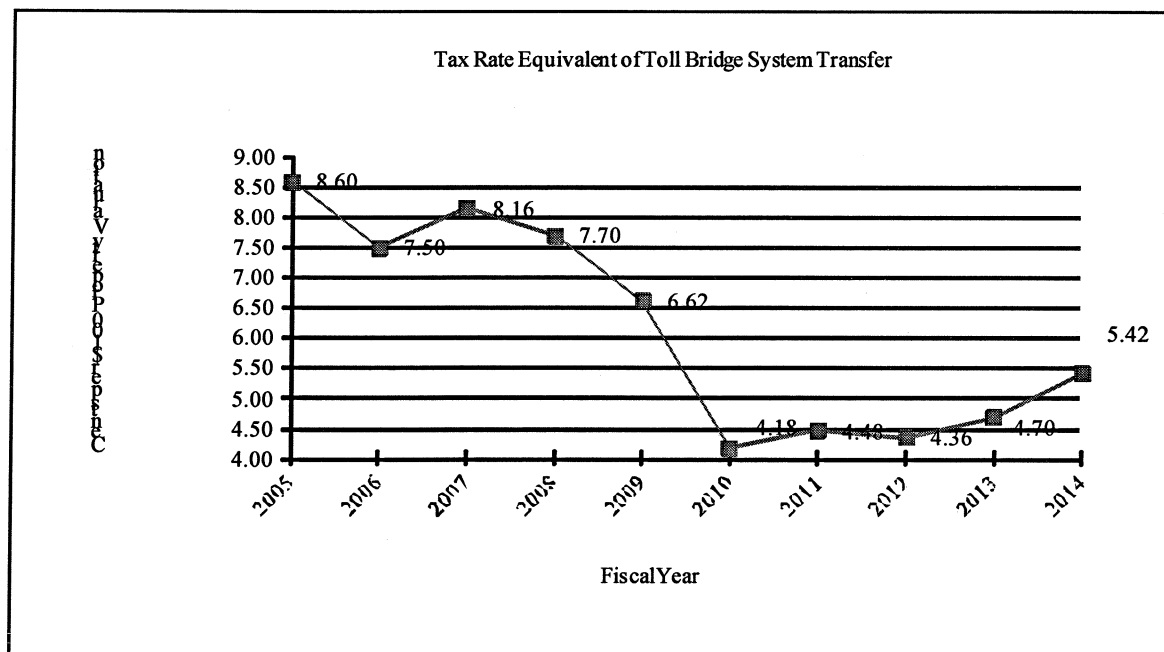
Fines and Forfeiture revenues are projected to decrease by approximately \$104,882 over last fiscal year due to a decrease in the collections in all the Courts.

Miscellaneous Revenue includes interest earnings, sales of surplus properties, commissions from rents or sales, and commissions on the collections of other governmental entities property taxes. The budgeted revenues are budgeted to increase compared to last fiscal year. The total is made up of various line item increases and decreases. The largest group of increases is inmate phone commissions. The budget was decreased by \$174,547.

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 2015-2016 is scheduled to be \$7,475,665, roughly equivalent in tax rate to \$0.053 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 \$0.444291 per \$100 property valuation.

Approved Budget

Fiscal Year	Toll Bridge Transfer	Taxable Appraised Valuation	Tax Rate Equivalent
2005	7,641,622	10,737,499,435	8.60
2006	8,951,520	11,609,551,743	7.50
2007	9,079,898	12,236,589,466	8.16
2008	8,427,055	13,148,618,773	7.70
2009	6,991,408	14,381,842,729	6.62
2010	5,699,200	14,414,175,498	4.18
2011	6,070,577	14,538,184,554	4.48
2012	6,097,063	14,554,142,784	4.36
2013	6,915,368	15,410,000,309	4.70
2014	7,591,527	15,487,806,113	5.42



The revenue from the system is expected to increase as a result of the a increase in toll rates. Toll revenue for the Toll Bridge System is projected to reach \$16,342,274 an increase of nearly 5.7% above the Year 2015 budget and 5.5% above the actual Fiscal Year 2014 revenues.

Approved Budget

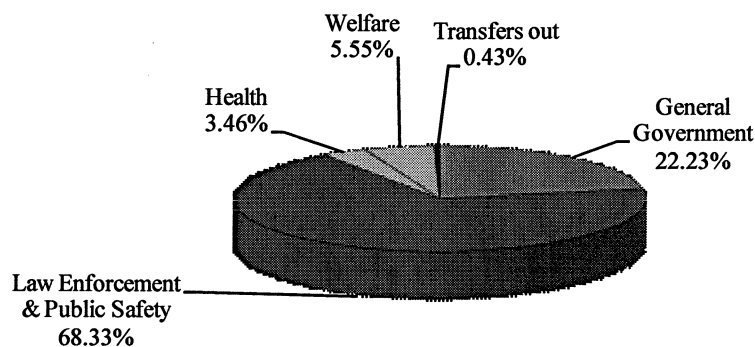
EXPENDITURES

Total General Fund appropriations are \$84,476,197 increasing by \$1,249,620 or 1.50% over the 2014-2015 Approved Budget. Law Enforcement reflects the largest increase, growing by 2.46% over the prior years approved budget. The increase in appropriations is accounted for in salaries.

	FY 2015-2016 Approved Budget	FY 2014-2015 Approved Budget	Increase (Decrease)	Percent Change
General Government	\$ 18,776,655	\$ 18,942,028	\$ (165,373)	-0.87%
Law Enforcement & Public Safety	57,724,006	56,339,737	1,384,269	2.46%
Health	2,922,846	2,991,295	(68,449)	-2.29%
Welfare	4,689,325	4,592,562	96,763	2.11%
Transfers out	363,365	360,955	2,410	0.67%
Total	\$ 84,476,197	\$ 83,226,577	\$ 1,249,620	1.50%

Law Enforcement and Public Safety represent the largest segment of General Fund Appropriations at 68.33%. 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 2013-2014 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 2014-2015 BUDGET



CAMERON COUNTY, TEXAS

PERSONNEL

APPROVED 2015-2016 BUDGET

General Fund-General Administration Personnel

County Judges Office*(956) 544-0830*

County Judge	\$64,062
& \$5,400 Juvenile Board	
Executive Secretary	44,720
Receptionist	32,240
Community Outreach Coordinator	42,640

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

Administrative Asst.	43,160
(split 50/50 with R&B fund)	
Benefits Specialist	26,540
Civil Service Coordinator	36,296
Civil Service Clerk	22,714

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

County Clerk	\$81,000
Chief Deputy-Administrative	46,204
\$56,604 total-\$10,400 records mgmt.	
Deputy Clerk	23,326
Vault Supervisor	35,056
Deputy Clerk	29,120
Supervisor SB	31,200
Vital Stats Supervisor	35,056
Office Manager	31,616
Deputy Clerk	29,606
(3) Deputy Clerk	27,040
(2) Deputy Clerk	26,000
Indexing Supervisor	32,840

County Clerk's Records Management

Chief Deputy-supplement	\$ 10,400
Commissioners Ct. Secretary-supplement	6,864
Collections Records Manager	2,328
Records Manager	3,661
(6) Deputy Clerk	26,000
Deputy Clerk	27,560
Deputy Clerk	23,000
Collection Manager	23,000
Liquidation Clerk	24,000
Collection Clerk	26,500
Vault Supervisor	1,865
Vital Stats	1,865
Office Manager	4,748
Criminal Supervisor	2,100
Financial Investment Officer	1,862
Vault Assistant Supervisor	1,666
Official Records Supervisor	2,184
Finance Manager	1,862

Archive Records Mgmt

Finance Manager	3,021
(2) Deputy Clerk	26,000
Deputy Clerk	27,560
Collections Supervisor	1,116
Office Manager	2,678

Emergency Preparedness*(956) 544-0830*

Emergency Mgt. Coord.	\$60,235
(Total \$65,317-\$5,082 from ESD)	
Secretary	30,160
Administrative Asst.	39,000
Asst. Emergency Coordinator	55,640
Fire Marshal	54,080
Deputy Fire Marshall	39,520
Administrative Assistant	27,040

Computer Center

Supervisor	68,120
Operations /Technician Manager	50,960
Data Base Administrator	48,880
Computer Technician	25,480
Programmer Analyst	43,481
Sr. Systems Analyst	55,120
Network Administrator	49,296
Computer Technician	35,632
Computer Technician	36,379
Programmer Analyst	43,654
Purchasing/Office Asst.	33,979
Communications Specialist	47,028
Administrative Services Director	18,502
Odyssey Network Administrator	49,920
Functional Analyst-Jail	41,600

County Commissioners

Commissioner, Precinct 1,2,3,4 & \$9,235 from R&B	\$37,738
Commissioner, Precinct 1 Secretary & \$17,285 from R&B	17,285
Commissioner, Precinct 3 Secretary & \$17,150 from R&B	19,06
Commissioner, Precinct 2,4 Secretary & \$16,120 from R&B	16,120

Veteran's Service Office

Veteran's Service Officer	\$48,274
Asst. Vet. Officer	28,224
Secretary	26,693
Clerk	22,519
Clerk	17,826

General Fund-General Administration Personnel

Elections/Voter Registration

(956) 544-0809

Elections Administrator	\$76,600
Chief Deputy	42,500
Voter Registration Clerk	32,500
Voter Registration Elections Clerk	26,000
Info. Systems Coordinator	36,500
Administrative Aide	28,500
Clerk	26,000
Administrative Asst.	30,000

County Auditor's Office

(956) 544-0822 / 544-0876 fax

County Auditor	\$120,000
First Assistant-Assist. County Auditor	85,504
Internal Audit Senior III-Assst. Auditor	49,828
Internal Audit Senior V-Assst. Auditor	67,136
Internal Audit Senior V-Assst. Auditor	69,759
Internal Audit Senior III-Assst. Auditor	48,779
Tax/Revenue-Assist. County Auditor	54,024
Internal Audit -Assst. Auditor/Property	48,254
Payroll Claims Supervisor	39,521
Asst. Payroll Claims Auditor	28,323
Asst. Payroll Claims Auditor	32,026
Asst. Auditor-Network Admin.	49,974
Receptionist	28,500
Accounts Payable Claims Supervisor	37,675
(3) Asst. Claims Auditor I	28,323
Audit Records Manager	28,323
Internal Audit Senior IV-Assst. Auditor	53,499
(2) Internal Audit Senior III -Assst. Auditor	47,205

Purchasing Department

Purchasing Agent	76,336
Purchasing Manager	43,368
Purchase Order Coordinator	32,760
Bid Coordinator	33,946
Asst. PO Coordinator	24,960
Contract Monitor	36,088
Fixed Asset Technician	28,600

County Treasurer

(956) 544-0819

County Treasurer	\$63,757
Deputy Treasurer	47,559
Cashier Clerk	33,377
Cashier Clerk	28,735

Tax Assessor-Collector

(956) 544-0800

Tax Assessor-Collector	\$86,230
Chief of Investigations	46,155
Chief Deputy Tax A/C-Administration	65,152
<i>(S77-132) total salary-\$3,000 from VIT \$4,500, 820-\$420 \$2,500 820-4990)</i>	
Front Line Supervisor	30,327
Tax Office Branch Mgr.-Harlingen	37,330
Tax Office Branch Mgr.-San Benito	32,748
Tax Office Branch Mgr.-Southmost	28,247
Tax Office Branch Mgr.-Port Isabel	33,434
Tax Office Branch Mgr.-Rio Hondo	28,080
Tax Office Branch Mgr.-La Feria	28,247
Tax Office Branch Mgr.-Los Fresnos	30,151
Assistant Property Tax Supervisor	36,368
Property Tax Division Supervisor	40,560
Executive Secretary	42,078

(Total \$43,078 --\$1,000 additional in VIT)

Bookkeeper	26,192
Bookkeeper	28,247
Bookkeeper	28,922
Bookkeeper	29,585
Bookkeeper	30,160
Bookkeeper	30,940
Bookkeeper	33,702
Motor Vehicle Bookkeeper	40,560
Motor Vehicle Title Examiner	31,192
(2) Auto /Tax Clerk	23,920
(14) Auto/Tax Clerk	24,699
(2) Auto/Tax Clerk	24,844
(5) Auto/Tax Clerk	25,048
(1) Auto/Tax Clerk	25,150
(1) Auto/Tax Clerk	25,347
(1) Auto/Tax Clerk	25,728
(1) Auto/Tax Clerk	25,977
(1) Auto/Tax Clerk	26,271
(1) Auto/Tax Clerk	26,672
(1) Auto/Tax Clerk	27,125
(1) Auto/Tax Clerk	27,310
(1) Auto/Tax Clerk	27,446
(1) Auto/Tax Clerk	27,560
(1) Auto/Tax Clerk	28,085
(3) Auto/Tax Clerk	28,247
(1) Auto/Tax Clerk	28,458
(1) Westside Manager	27,818
Taxpayer Advocate	29,698
Administrative Asst.	48,006
<i>(Total \$56,006--\$2,000 in VIT \$3,500-820-\$420 \$2,500 in 820-4990)</i>	
Operations Manager	44,200
<i>(Total \$47,200 --\$1,000 additional in VIT \$2,000 -820-4990)</i>	
Compliance Officer	37,440

(Total \$42,440 --\$3,000 additional in -820-5420)

General Fund-General Administration Personnel

Reproduction Department

(956) 544-0872

Printer	\$45,379
Assistant Printer	27,348
Assistant Printer	27,348

Vehicle Maintenance

(956) 399-6700

Director	50,050
<i>& \$6,103 from Road & Bridge</i>	
Chief Mechanic	31,831
Mechanic	29,158
Mechanic	25,754
Mechanic	24,996
Mechanic	24,336
Clerk	23,247

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

(956) 544-0829

P.D.&M. Director	70,102
Planning Coordinator	43,740
<i>(Total \$48,365-\$4,625 from ESD)</i>	
Fiscal Analyst/Manager	41,615
<i>(Total \$44,690- 3,075 from ESD)</i>	
Secretary	25,694
Community Development Coordinator	50,157

Civil Division

(956) 544-0880

Chief Civil Counsel	\$126,880
Civil Counsel-Litigation	110,286
Civil Counsel-Contracts	110,286
Paralegal	36,312
Legal Secretary	28,794

Farm & Home Extension Office

(956) 399-7757

(2) Extension Agent-supp.	\$23,496
Extension Agent-Home Econ.-supp.	20,172
Extension Agent-Marine-supplement	19,473
Office Manager	28,013
Extension Agent-Horticulture	35,360
Clerk	20,172

Building Maintenance Personnel

M&O Brownsville Health Clinic

Custodian	\$22,129
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M&O Fr. O'Brien Health Clinic –Port Isabel

Custodian	\$23,236
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M&O San Benito Annex.

Custodian	23,065
Custodian	23,921

M&O Jail

Maintenance Technician IV	\$32,294
Maintenance Technician I	27,040
Custodian	22,433
Electrician	36,748
Maintenance Technician I	29,020
Maintenance Technician	22,060

M&O Harlingen Annex

Custodian	\$22,433
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M&O Health Clinic-Harlingen

Custodian	\$23,922
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M&O Darrell Hester Bldg.

Custodian	\$22,597
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M&O Orange St.

Custodian	\$23,327
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M&O Courthouse

(956) 544-0823

Building Superintendent	\$55,796
Carpentry Supervisor	37,960
Carpenter II	32,620
Carpenter I	27,350
Carpenter I	31,140
Clerk	26,721
Gardener	24,749
Maintenance Technician I	24,057
Maintenance Technician II	33,024
Maintenance Technician II	38,610
Custodian	22,597
(3) Custodian	22,433
Maintenance Technician	27,577
Office Manager	37,437
Carpenter Helper	25,056
Maintenance Technician	25,990
Custodian	24,023
Air Condition Technician	32,174
Gardener	21,532
(2) Maintenance Technician	22,734
Gardener	21,012

M&O La Feria Bldg.

Maintenance Technician	\$27,219
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M&O Dancy Bldg.

(2) Custodian	\$21,889
Custodian	22,597

Judicial Courts Personnel

Bail Bond Administration

(956) 544-0818

Bail Bond Administrator	\$37,367
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County Court At Law #1

(956) 544-0855

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

Court Administrator	49,191
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Court Coordinator	43,023
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Court Bailiff	35,634
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Court Reporter	77,792
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Court Records Coordinator	34,357
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Court Interpreter	51,591
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County Court At Law #2

(956) 544-0856

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

Court Administrator	45,918
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Court Coordinator	39,750
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Records Coordinator	34,357
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Court Bailiff	35,634
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Court Reporter	77,792
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County Court At Law #3

(956) 514-0881

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

Court Administrator	45,915
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Court Coordinator	39,750
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Court Bailiff	35,634
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Court Reporter	77,792
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Records Coordinator	34,357
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District Trial Courts138th Judicial District Court (956) 544-0877107th Judicial District Court (956) 544-8045357th Judicial District Court (956) 544-0837103rd Judicial District Court (956) 544-0844197th Judicial District Court (956) 574-8150404th Judicial District Court (956) 574-0837444th Judicial District Court445th Judicial District Court

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

Court Administrator	44,818
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Auditor	47,320
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Investigator	42,120
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Indigent Defense/Pretorial Office

Juvenile Court Public Defender	60,925
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Juvenile Court Public Defender	60,036
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Defense Coordinator	37,176
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Pretorial Director	18,139
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Administrative Asst.	31,200
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Secretary	28,080
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Interviewer	46,903
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Interviewer	35,494
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(2) Interviewer	31,200
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Indigent Defense Interrogator	35,495
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Indigent Defense Interrogator	28,080
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Criminal Hearing Office

(2) Magistrate	45,760
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Court Administrator	34,776
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County Clerk-Judicial

(956) 544-0848

Finance Manager	45,103
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(Total \$50,303-\$5,200 100-4041)

Collections Supervisor	35,632
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(Total \$37,960-\$2,328 100-4040)

Records Mgmt. Supervisor	38,516
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(Total \$42,177-\$3,661 100-4041)

Civil Probate Supervisor	31,616
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Deputy Clerk	26,000
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(14) Deputy Clerk	27,040
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Criminal Clerk	27,454
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Criminal Clerk	28,080
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Criminal Supervisor	28,798
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Admin. Assist./Comm. Court Secretary	31,616
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(Total \$38,480-\$6,864 100-4040)

Official Records Supervisor	31,616
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Judicial Courts Personnel

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

District Clerk	81,000
Chief Deputy	51,908
Criminal Manager	42,640
Court Clerk Manager	38,480
Collections Specialist	28,080
Administrative Asst.	42,640
Bookkeeping Manager	42,640
Bookkeeper	30,935
(8) District Court Clerk	32,525
Records Mgmt. Manager	30,935
Court Clerk	24,849
Jury Manager	34,750
Civil Clerk	23,508
Criminal Clerk	24,597
(4) Civil Clerk	24,960
(2) Civil Clerk	24,080
Criminal Clerk	22,880
Criminal Clerk	24,960
(2) Criminal Clerk	26,000
Records Mgmt Clerk	22,969
Juvenile Court Clerk	31,274
Court Clerk	31,274
Records Mgmt Clerk	24,960
Filing Clerk	22,880
Collections Supervisor	37,305
(3) Collection Clerk	26,000
Child Support Clerk	32,525
Records Mgmt. Clerk	28,865
Warehouse Clerk	22,880
Extra Help	10,000

Justice of the Peace Personnel

Justice of the Peace, Precinct 1

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

Justice of the Peace*	\$46,348
(* \$5,400 Annual Auto Allowance)	
Court Administrator	34,776
Court Assistant II	31,248
Court Assistant I	27,720

Justice of the Peace, Precinct 2-1

Brownville / Southmost Area
(956) 544-0857

Justice of the Peace*	\$46,348
(* \$5,400 Annual Auto Allowance)	
Court Administrator	34,248
Court Assistant II	31,248
Court Assistant I	27,720
Court Assistant I	27,720
Court Assistant I	27,720

Justice of the Peace, Precinct 2-2

Brownville / Southmost Area
(956) 544-0858

Justice of the Peace*	\$46,348
(* \$5,400 Annual Auto Allowance)	
Court Administrator	34,248
Court Assistant II	31,248
Court Assistant I	27,720
Court Assistant I	27,720

Justice of the Peace, Precinct 3-1

San Benito
(956) 399-1387

Justice of the Peace*	\$46,348
(* \$5,400 Annual Auto Allowance)	
Court Administrator	34,248
Court Assistant I	27,720

Justice of the Peace, Precinct 3-2

San Benito
(956) 399-3525

Justice of the Peace*	\$46,348
(* \$5,400 Annual Auto Allowance)	
Court Administrator	34,248
Court Assistant I	27,720

Justice of the Peace, Precinct 4

Los Fresnos

Justice of the Peace*	\$46,348
(* \$5,400 Annual Auto Allowance)	
Court Administrator	34,776
Court Assistant I	27,720

Justice of the Peace, Precinct 5-1

Harlingen Area
(956) 427-8057

Justice of the Peace*	\$46,348
(* \$5,400 Annual Auto Allowance)	
Court Administrator	34,776
Court Assistant II	31,248
Court Assistant I	27,720
Warrant Officer	35,634

Justice of the Peace, Precinct 5-2

Harlingen Area
(956) 427-8058

Justice of the Peace*	\$47,172
(* \$5,400 Annual Auto Allowance)	
Court Administrator	34,776
Court Assistant II	31,248
Court Assistant II	31,248

Justice of the Peace, Precinct 5-3

Harlingen Area/La Feria
(956)

Justice of the Peace*	\$47,172
(* \$5,400 Annual Auto Allowance)	
Court Administrator	34,776
Court Assistant II	31,248
Court Assistant I	27,720

Justice of the Peace, Precinct 2-3

Brownsville

Justice of the Peace*	\$46,348
(* \$5,400 Annual Auto Allowance)	
Court Administrator	34,776
Court Assistant II	31,248
Court Assistant I	27,720

Justice of the Peace, Admin

Brownsville

Functional Analyst	\$47,330
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District Attorney Personnel

	General	Forfeiture	Pre Trial				General	Forfeiture	Pre Trial		
	Fund	Fund	Other	Diversion	Total		Fund	Fund	Other	Diversion	Total
County Attorney	\$ 27,604		-		\$ 27,604	(continued)					
Chief First Asst. D.A.	73,320	5,500	-	20,000	98,820	Investigator	47,320	-	-	1,500	48,820
Executive First Asst. DA	73,320	16,000	-	20,000	109,320	Investigator	42,120	3,500	-	3,500	49,120
Assistant D.A.	73,320	5,500	-	20,000	98,820	Investigator	40,040	-	-	-	40,040
Assistant D.A.	73,320	1,500	-	20,000	94,820	Investigator	-	-	40,000	-	40,000
Assistant D.A.	73,320	-	-	20,000	93,320	Investigator	-	-	57,000	-	57,000
Assistant D.A.	68,120	1,000	-	10,000	79,120	Investigator	-	-	56,000	-	56,000
Assistant D.A.	68,120		-	10,000	78,120	Investigator	-	-	56,000	-	56,000
Assistant D.A.	68,120		-	10,000	78,120	Secretary	42,120	6,000	-	5,500	53,620
Assistant D.A.	68,120		-	10,000	78,120	Secretary	42,120	4,000	-	5,500	51,620
Assistant D.A.	62,920		29,482	10,000	102,402	Secretary	42,120	4,000	-	5,500	51,620
Assistant D.A.	62,920		-	10,000	72,920	Secretary	42,120	1,000	-	5,000	48,120
Assistant D.A.	62,920		-	10,000	72,920	Secretary	42,120		-	3,500	45,620
Assistant D.A.	62,920		-	10,000	72,920	Secretary	36,920	6,500	-	5,000	48,420
Assistant D.A.	62,920		-	10,000	72,920	Secretary	34,320	7,500	-	3,500	45,320
Assistant D.A.	57,720		-	10,000	67,720	Secretary	34,320	5,000	-	3,500	42,820
Assistant D.A.	57,720	1,500	-	5,000	64,220	Secretary	34,320	3,000	-	3,500	40,820
Assistant D.A.	57,720		-	5,000	62,720	Secretary	34,320	2,000	-	3,500	39,820
Assistant D.A.	57,720		-	5,000	62,720	Secretary	34,320	1,000	-	3,500	38,820
Assistant D.A.	57,720		-	5,000	62,720	Secretary	34,320		-	3,500	37,820
Assistant D.A.	57,720		-	5,000	62,720	Secretary	31,720	6,000	-	3,000	40,720
Assistant D.A.	57,720		-	5,000	62,720	Secretary	31,720	2,000	-	3,500	37,220
Assistant D.A.	57,720		-	5,000	62,720	Secretary	31,720	2,500	-	4,500	38,720
Assistant D.A.	55,120		-	3,000	58,120	Secretary	31,720	3,000	-	3,000	37,720
Assistant D.A.	55,120		-	3,000	58,120	Secretary	31,720		-	3,000	34,720
Assistant D.A.	55,120		-	3,000	58,120	Secretary	28,080		-	4,500	32,580
Assistant D.A.	55,120		-	3,000	58,120	Secretary	28,080	2,500	-	3,000	33,580
Assistant D.A.	52,000		-	3,000	55,000	Secretary	28,080		-	3,000	31,080
Assistant D.A.	52,000		-	3,000	55,000	Secretary	28,080		-	1,500	29,580
Assistant D.A.	52,000		-	3,000	55,000	Secretary	27,560		-	2,000	29,560
Assistant D.A.	52,000		-	3,000	55,000	Secretary	26,000		-	5,000	31,000
Assistant D.A.	52,000		-		52,000	Secretary	26,000	500	-	4,500	31,000
Assistant D.A.	-		82,000		82,000	Secretary	25,626	-	-	2,000	27,626
Assistant D.A.	2,142		53,100	5,000	60,242	Secretary	23,379	-	-	-	23,379
Assistant D.A.	2,600		50,000	3,000	55,600	Secretary	-	-	-	-	-
Assistant D.A.	-		41,250		41,250	Secretary	-	-	44,290	-	44,290
Assistant D.A.	8,320		47,250	3,000	58,570	Secretary	-	-	44,290	-	44,290
Assistant D.A.	-	53,000	-		53,000	Secretary	-	-	44,290	-	44,290
Assistant D.A.	-	53,000	-		53,000	Secretary	-	-	44,290	-	44,290
Investigator	68,120	18,000	-	3,000	89,120	Secretary	-	11,130	29,870	-	41,000
Investigator	68,120	8,000	-	3,000	79,120	Secretary	-	-	44,290	-	44,290
Investigator	52,520	6,000	-	3,000	61,520	Secretary	-	-	38,850	-	38,850
Investigator	52,520	4,000	-	3,000	59,520	Secretary	-	8,330	26,670	2,500	37,500
Investigator	48,880	7,500	-	3,000	59,380	Secretary	-	-	45,230	-	45,230
Investigator	48,880	-	-	1,500	50,380	Secretary	-	-	35,786	-	35,786
Investigator	47,320	-	-	2,000	49,320	Secretary	-	-	36,188	-	36,188
Investigator	47,320	-	-	2,000	49,320	Secretary	-	-	35,700	-	35,700
Investigator	47,320	1,500	-	3,000	51,820	Secretary	-	-	35,700	-	35,700
						Secretary	-	5,000	31,000	-	36,000

Constable's Personnel

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

Constable	\$50,983
(3) Deputy Constable	35,634
Deputy Constable	35,114
Secretary	20,492
8 Reserve Deputy Slots	

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

Constable	\$50,983
(4) Deputy Constable	35,634
Deputy Constable	35,114
Deputy Constable	34,263
Secretary	23,845
8 Reserve Deputy Slots	

Constable, Pct. 2-Security

(10) Deputy Constable	35,634
Deputy Constable	35,114
Chief Deputy	35,634
Sergeant	35,634
Corporal	35,634

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

Constable	\$50,983
(9) Deputy Constable	35,634
Secretary	21,985

Plus \$5,000 from Mental Transport

6 Reserve Deputy Slots

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

Constable	\$50,983
(8) Deputy Constable	35,634
(2) Secretary	20,492
Deputy	35,114
Deputy	34,263

6 Reserve Deputy Slots

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

Constable	\$50,983
(6) Deputy Constable	35,634
Deputy Constable	34,263
Secretary	21,986

14 Reserve Deputy Slots

Sheriff's Office Personnel

<u>Sheriff</u> (956) 554-6700	General Fund	Forfeiture	Total		General Fund	Forfeiture	Total
	Salary	Fund Salary	Salary	<u>AUTO THEFT</u>	Salary	Fund Salary	Salary
Sheriff	\$ 105,820	\$ -	\$ 105,820	Sgt.	\$ 39,809	\$ 3,000	\$ 42,809
Chief Deputy	79,456	9,000	88,456	(4)Deputy	35,634	900	36,534
Captain	63,517	12,000	75,517	(3)Deputy	35,010	1,900	36,910
Captain	46,910	20,068	66,978				
Captain-Narcotics	63,927	13,617	77,544				
Lieutenant	46,754	3,000	49,754				
Lieutenant	46,806	4,000	50,806	Bridge			
Lieutenant	47,014	19,862	66,876	Auto Theft			
Lieutenant	46,910	20,862	67,772	Sgt.	\$ 38,769	\$ 10,967	\$ 49,736
Lieutenant	36,050	14,443	50,493	Deputy	35,946	2,500	38,446
Narcotics	46,910	4,000	50,910	(2)Deputy	35,426	900	36,326
Sgt.	39,809	3,858	43,667	(3)Deputy	35,634	1,900	37,534
(4)Sgt.	40,069	3,404	43,473	Dispatcher	26,408		26,408
Training Officer	40,399	4,539	44,938				
(8) Deputy	35,010	-	35,010	Forfeiture funds			
(3)Deputy	35,010	400	35,410				
(3)Deputy	35,010	900	35,910	(13) Deputy	35,010		35,010
(2)Deputy	35,426	-	35,426				
(7)Deputy	35,426	900	36,326				
(3)Deputy	35,426	1,900	37,326				
Deputy	35,634	1,000	36,634				
(6)Deputy	35,634	1,900	37,534				
(11)Deputy	35,634	2,200	37,834				
Deputy	35,894	1,000	36,894				
(5)Deputy	35,894	2,200	38,094				
(7)Deputy	35,894	2,500	38,394				
Deputy	35,894	9,500	45,394				
Deputy	35,946	900	36,846				
Deputy	35,946	2,500	38,446				
Deputy	36,050	2,500	38,550				
Deputy	36,050	3,500	39,550				
Chief Dispatcher	31,900	-	31,900				
Asst. Chief Dispatcher	28,938	-	28,938				
(10) Dispatcher	25,992	-	25,992				
(3) Dispatcher	26,616	-	26,616				
Clerk	23,899	-	23,899				
Clerk	25,329	-	25,329				
Secretary	26,166	-	26,166				
Secretary	27,003	-	27,003				
Secretary	27,151	-	27,151				
Secretary	29,328	-	29,328				
Secretary	25,963	-	25,963				
Secretary	32,745	-	32,745				
Secretary	47,844	-	47,844				
PBX Operator	25,697	-	25,697				
Deputy	35,010	-	35,010				

Sheriff's Office & Detention Personnel

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

Juvenile Justice Personnel

	General Fund	Other Funds	Total		General Fund	Other Funds	Total
Juvenile Board Chairperson	\$ 5,400	\$ -	\$5,400	Staff Associate Psychologist	\$ 50,661	\$ 7,926	\$ 58,587
(11) Juvenile Board Member	5,400	-	5,400	Juvenile Probation Officer	32,331	3,893	36,224
Chief Juvenile Prob. Off.	75,500	49,508	125,008	Juvenile Probation Officer	9,587	31,476	41,063
Deputy Director	48,443	38,195	86,638	Transportation Probation Aid	8,332	15,376	23,708
Deputy Director	52,640	44,999	97,639	JPO-ISP Services	37,670	3,169	40,839
Quality Control & Compliance Spec.	47,402	9,412	56,814	ARMY JSO	2,589	25,731	28,320
Juvenile Probation Officer	33,203	4,745	37,948	Juvenile Supervision Officer	5,313	28,479	33,792
Supervisor- B'ville	54,662	1,560	56,222	Juvenile Probation Officer	3,764	19,594	23,358
Supervisor- San Benito	43,322	20,903	64,225	Juvenile Probation Officer	2,722	30,038	32,760
Cood.-- Court Services	40,017	15,217	55,234	GEMS JSO	1,440	23,000	24,440
Juvenile Prob. Officer	32,568	192	32,760	Juvenile Probation Officer	2,938	31,295	34,233
Juvenile Prob. Officer	32,760	0	32,760	JPO-Gang Resource Coord.	3,078	24,950	28,028
Juvenile Prob. Officer	40,001	4,653	44,654	103RD Court Admin	-	3,000	3,000
Juvenile Prob. Officer	16,157	16,603	32,760	Probation Aide Transport	4,544	18,429	22,973
Juvenile Prob. Officer	16,640	16,880	33,520	Prevention / Intervention Spe	1,840	20,000	21,840
Juvenile Prob. Officer	8,017	26,647	34,664	Juvenile Probation Officer	5,210	28,694	33,904
Juvenile Prob. Officer	32,666	94	32,760	Juvenile Probation Officer	3,015	30,505	33,520
Juvenile Prob. Officer	29,760	3,000	32,760	Juvenile Probation Officer	4,042	30,178	34,220
Juvenile Prob. Officer	0	0	0	Juvenile Probation Officer	3,015	30,505	33,520
Juvenile Prob. Officer	32,622	4,224	36,846	Juvenile Probation Officer	3,059	31,605	34,664
Case Manager	10,679	35,856	46,535	Juvenile Probation Officer	3,300	30,505	33,805
Juvenile Prob. Officer	12,670	23,730	36,400	Juvenile Probation Officer	21,125	2,951	24,076
Juvenile Prob. Officer	24,123	14,924	39,047	Intervention / Prevention Spe	2,960	22,000	24,960
Juvenile Prob. Officer	16,992	15,768	32,760	Intervention / Prevention Spe	2,920	21,000	23,920
Substance Abuse Counselor	12,181	23,861	36,042	Juvenile Probation Officer	6,452	27,415	33,867
Juvenile Prob. Officer	33,882	438	34,320	Mental Health Coordinator	1,829	32,731	34,560
Juvenile Prob. Officer	20,011	17,429	37,440				
Juvenile Board Member	5,400		5,400				
Juvenile Prob. Officer	8,959	28,540	37,499				
Juvenile Prob. Officer	17,713	23,020	40,733				
Supervisor	22,714	32,602	55,316				
Juvenile Prob. Officer	5,646	38,650	44,296				
Juvenile Prob. Officer	5,815	30,943	36,758				
Supervisor	24,813	35,133	59,946				
Juvenile Prob. Officer	12,322	27,086	39,408				
Alien Coordinator	17,093	22,785	39,878				
Victims Coordinator	26,520	6,750	33,270				
Supervisor	47,012	9,488	56,500				
Fiscal Clerk I	6,770	17,486	24,256				
Army Academy Day Program	2,604	30,916	33,520				
ARMY Academy Day Program JSO	3,419	33,477	36,896				
Training Coordinator	42,292	11,876	54,168				
Supervisor	10,105	42,822	52,927				
Juvenile Prob. Officer	1,320	20,000	21,320				
Fiscal Administrator	24,259	42,035	66,294				
Fiscal Clerk II	23,814	8,705	32,519				
Fiscal Clerk II	11,584	24,365	35,949				
Case worker Coordinator	33,759	4,975	38,734				
Case worker Assistant	13,917	11,043	24,960				
Office Manager	23,276	28,953	52,229				
Administrative Asst.	20,992	3,959	24,951				
Administrative Asst.	28,526	3,169	31,695				
Administrative Asst.	28,910	2,259	31,169				
JPO/SDNP	1,500	37,500	39,000				
JPO/SDNP	2,020	37,500	39,520				

Juvenile Justice Personnel

<u>Juvenile Detention</u>	General Fund	Other Funds	Total	<u>Juvenile Bootcamp</u>	General Fund	Other Funds	Total
Facility Administrator_Det	\$ 52,855	\$ 10,184	\$ 63,039	Facility Admionistrator	5,894	59,255	65,149
Operations Manager	48,183	5,975	54,158	Captain	16,698	35,258	51,956
Juvenile Probation Officer	25,524	7,996	33,520	JSO/Asst. Supervisor	7,118	25,651	32,769
Juvenile Probation Officer	27,781	4,979	32,760	Juvenile Supervision Officer	7,713	19,171	26,884
Juvenile Probation Officer	26,920	5,840	32,760	JSO/Supervisor	34,203	1,219	35,422
Juvenile Probation Officer	29,319	13,099	42,418	JSO/Supervisor	33,901	1,219	35,120
JSO/Shift Supervisor	31,736	394	32,130	JSO/Supervisor	31,530	950	32,480
Juvenile Instructor	33,286	1,200	34,486	Juvenile Supervision Officer	31,053	500	31,553
JSO/Shift Supervisor	30,111	1,905	32,016	Juvenile Supervision Officer	25,145	1,219	26,364
Juvenile Supervision Officer	25,931	1,219	27,150	Juvenile Supervision Officer	26,884	-	26,884
JSO/Shift Supervisor	35,967	1,219	37,186	Juvenile Supervision Officer	28,462	1,219	29,681
Juvenile Supervision Officer	25,665	1,219	26,884	Juvenile Supervision Officer	27,477	1,132	28,609
JSO/Shift Supervisor	30,734	3,166	33,900	Juvenile Supervision Officer	27,641	469	28,110
Juvenile Supervision Officer	25,665	1,219	26,884	Juvenile Supervision Officer	27,390	1,219	28,609
Juvenile Supervision Officer	31,102	2,419	33,521	Juvenile Supervision Officer	27,318	1,219	28,537
JSO/Shift Supervisor	32,120	1,160	33,280	Juvenile Supervision Officer	26,933	1,219	28,152
Juvenile Supervision Officer	26,933	1,219	28,152	Juvenile Supervision Officer	26,933	1,219	28,152
Juvenile Supervision Officer	12,225	14,659	26,884	Juvenile Supervision Officer	30,895	825	31,720
JSO/Shift Supervisor	29,293	3,675	32,968	Juvenile Supervision Officer	26,933	1,219	28,152
Juvenile Supervision Officer	27,728	2,494	30,222	Juvenile Supervision Officer	26,933	1,219	28,152
Juvenile Supervision Officer	27,632	2,494	30,126	Juvenile Supervision Officer	28,462	1,219	29,681
Juvenile Supervision Officer	28,172	2,994	31,166	Juvenile Supervision Officer	27,734	1,219	28,953
Juvenile Supervision Officer	27,736	2,494	30,230	Juvenile Supervision Officer	28,953	-	28,953
Juvenile Supervision Officer	23,890	2,994	26,884	Control Booth Operator	22,005	500	22,505
Juvenile Supervision Officer	25,665	1,219	26,884	Control Booth Operator	22,005	500	22,505
Juvenile Supervision Officer	26,165	719	26,884	Control Booth Operator	21,985	0	21,985
Juvenile Supervision Officer	24,390	2,494	26,884	Drill Instructor-- Girl's Boot Ca	26,884	0	26,884
Juvenile Supervision Officer	25,865	2,494	28,359	Drill Instructor- Girl's Boot	26,884	0	26,884
JSO/Shift Supervisor	28,726	2,994	31,720	Adm. Secretary	26,896	1,000	27,896
Juvenile Supervision Officer	27,062	2,494	29,556	Assistant Cook	27,324	1,500	28,824
Juvenile Supervision Officer	26,884	-	26,884	JPO - Boot Camp	36,588	5,329	41,917
Juvenile Supervision Officer	27,404	-	27,404	JPO - Boot Camp	34,060	0	34,060
Juvenile Supervision Officer	26,884	-	26,884	After Care JPO/Counselor	41,600	0	41,600
Juvenile Supervision Officer	26,904	500	27,404				
Juvenile Supervision Officer	27,453	1,219	28,672				
Juvenile Supervision Officer	26,884	-	26,884				
Juvenile Supervision Officer	27,404	-	27,404				
Juvenile Supervision Officer	26,884	-	26,884				
Juvenile Supervision Officer	27,204	200	27,404				
Juvenile Supervision Officer	26,884	-	26,884				
Juvenile Supervision Officer	25,665	1,219	26,884				
Juvenile Supervision Officer	26,933	1,219	28,152				
Juvenile Supervision Officer	26,884	-	26,884				
Juvenile Supervision Officer	26,884	-	26,884				
Juvenile Supervision Officer	26,884	-	26,884				
Juvenile Supervision Officer	26,884	-	26,884				
Juvenile Supervision Officer	26,884	-	26,884				
Control Booth Operator	21,985	-	21,985				
Control Booth Operator	22,955	-	22,955				
Control Booth Operator	21,985	-	21,985				
Control Booth Operator	21,985	-	21,985				
Control Booth Operator	21,985	-	21,985				
Control Booth Operator	21,985	-	21,985				
Control Booth Operator	21,985	-	21,985				
Food Service Manager	38,942	2,238	41,180				
Cook	22,453	1,000	23,453				
Cook	24,553	1,500	26,053				
Nurse	47,675	1,100	48,775				
Adminstrative Asst.	29,274	2,219	31,493				
Med Tech	20,800	-	20,800				
Juvenile Supervision Officer	25,000	-	25,000				
Juvenile Supervision Officer	25,000	-	25,000				

Health & Welfare Personnel

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

Other Funds Personnel

Law Library*(956) 544-0824*

Librarian	\$34,312
Assistant Librarian	25,327

Employee Benefits Fund*(956) 544-0827*

Insurance Clerk	\$28,768
Clerk	23,254
Asst. Personnel Director	43,746

Special Road & Bridge Fund

M&O Consolidated Precincts

Road Administrator	\$ 69,680
Construction Foreman	44,720
Construction Foreman	44,720
Construction Foreman	44,720
Construction Foreman	44,720
Construction Foreman	39,520
Maintenance Foreman	39,520
Maintenance Foreman	39,524
Foreman	34,122
Asst. Foreman	34,783
Asst. Foreman	31,679
Asst. Maint. Foreman	29,120
Asst. Maint. Foreman	31,369
(5) Equipment Operator	27,660
Equipment Operator	28,080
(29) Equipment Operator	28,766
Equipment Operator	28,981
Equipment Operator	29,080
Equipment Operator	29,151
Equipment Operator	29,380
Equipment Operator	29,577
Equipment Operator	29,875
Equipment Operator	30,545
Equipment Operator	30,753
Equipment Operator	31,119
Equipment Operator	31,182
Equipment Operator	31,464
Equipment Operator	31,465
Equipment Operator	31,518
Equipment Operator	33,343
Equipment Operator	33,365
Equipment Operator	30,076
Mechanic	31,695
(3)Mechanic	31,920
Mechanic Supervisor	37,336
Office Manager	37,153
(19) Road Crewman	26,624
Road Crewman	26,699
Road Crewman	26,935
Road Crewman	26,945
Road Crewman	28,693
Road Crewman	28,739
Road Crewman	27,634
Road Crewman	29,080
Road Crewman	31,061
Administrative Services Dir.	36,481
(2)Secretary	30,160
Clerk	29,000
Traffic Sign Technician	27,715
Director Vehicle Maint.	6,347

DA Bond Forfeiture Processing

Secretary	28,257
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Geographic Information Systems

Coordinator	\$55,486
Cartographer	46,801
Mapper	41,981
Collectors	28,980
Collector	33,346

Commissioner Precinct. #1

(956)574-8174	
Assistant	\$ 42,038
Secretary(50%)	17,285
Commissioner (20%)	9,435

Commissioner Precinct. #2

(956)544-7778	
Assistant	\$ 42,038
Secretary(50%)	16,120
Commissioner (20%)	9,435

Commissioner Precinct. #3

(956)361-8209	
Assistant	\$ 44,118
Secretary(50%)	17,150
Commissioner (20%)	9,435

Commissioner Precinct. #4

(956)427-8069	
Assistant	\$ 42,038
Secretary(50%)	16,120
Commissioner (20%)	9,435

Planning & Inspection

County Administrator	62,757
Staff Engineer	104,424
Building Official	46,280
Secretary	32,760
Permit Clerk	31,200
Assistant Director	60,462
(3) Field Agent-Building Inspector	32,2400
Field Agent-Building Inspector	36,785
Construction Superintendent	83,720

Engineering

Asst. Staff Engineer	90,245
R.O.W. Agent	62,719
R.O.W. Clerk	42,500
Secretary	31,500
Administrative Asst.	33,100
Draftsman II	35,000
Road Construction Inspector	29,640
Survey Party Chief	34,216
Survey Rod Man	28,085
Secretary/Payroll Clerk	35,391
R.O.W. Agent/Surveyor	72,250
Draftsman II	30,267

International Bridge System

Veterans International Bridge*(956) 982-2224*

County Administrator	\$ 73,581
<i>(Total \$187,200)</i>	
Deputy Administrator	19,580
<i>(Total \$120,000)</i>	
Bridge Manager	33,600
<i>(Total \$62,070)</i>	
Bridge Supervisor	22,479
<i>(Total \$35,397)</i>	
(2) Cashier	28,211
Bookkeeper	35,522
Assistant Bookkeeper	26,368
Secretary	23,295
(14) Toll Collector	24,211
(7) Security Guards	23,117
(3) Custodian	23,117
Computer Technician	21,533
<i>(Total \$38,494)</i>	

Gateway International Bridge*(956) 542-4502*

County Administrator	\$ 21,451
Deputy Administrator	20,401
Bridge Manager	10,495
Bridge Supervisor	7,167
Bookkeeper	29,786
Executive Secretary	27,719
(14) Toll Collector	24,211
Toll Collector	28,513
Change Booth Operator	24,051
Head Security Guard	25,219
(9) Security Guards	22,228
Head Custodian	25,168
Custodian	23,117
Computer Technician	7,975
Cashier	29,099

Free Trade Bridge at Los Indios*(956) 504-2011*

County Administrator	\$ 29,411
Deputy Administrator	19,557
Bridge Manager	10,893
Bookkeeper/Secretary	27,593
(4) Toll Collector	24,211
Toll Collector	27,539
(6) Security Guards	23,117
(2) Custodian	23,117
Custodian	23,667
Computer Technician	10,526
Bridge Supervisor	7,168
Cahier	27,019

County Park System

Community Parks

Park/Center Manager	\$ 31,720
Park Superintendent	30,000
Park Keeper	25,076
Park Keeper	26,120
Administrative Aide	18,907
(6) Lifeguards	36,880

Isla Blanca Park*(956) 761-5494*

Park Manager	\$ 43,160
Registration Clerk	23,000
Registration Clerk	24,322
Registration Clerk	23,000
(2) Gate Attendant	22,129
Gate Attendant	22,554
Maintenance	24,105
Maintenance	23,296
Maintenance	23,192
(5) Maintenance	23,000
Computer Tech	16,513
Bookkeeper	31,720
Asst. Bookkeeper	26,520

Andy Bowie*(956) 761-2639*

Park Manager	38,377
Asst. Park Manager	28,000
Asst. Park Keeper	23,000
Asst. Park Keeper	23,000

Thomae Park*(956) 748-2044*

Park Manager	35,391
(4) Clerk/Park Keeper	23,000

Public Beaches

(12) Gate Attendant P-T	\$ 5,200
Clerk/Park Keeper	25,392
Clerk/Park Keeper	23,000

Park System Administration*(956) 761-5495*

System Director	68,150
Budget Analyst	35,755
Administrative Aide	30,680
Const./Repair Foreman	41,283
Construction Repair III	30,424
Carpenter	26,000
Construction Repair II	26,980
(2) Construction Repair	24,000
Maintenance Foreman	33,306
Asst. Maint. Foreman	27,850
Deputy Director	49,000
Special Projects Administrator	43,764
Heavy Equipment Operator	26,520
Administrative Services Director	10,887

Browne Rd. Park

Maintenance/Custodian	23,000
Center Director	29,536
Park Keeper	18,907

Greens Division

Maintenance	30,000
Maintenance	22,800
Maintenance	24,106
Maintenance	22,859
Park Keeper	22,800
Maintenance	22,800

Park Rangers

Chief	56,848
Asst. Chief Ranger	40,834
(9) Ranger	35,634

Beach Safety

Coordinator	43,160
Extra Help	242,800

CAMERON COUNTY, TEXAS

GENERAL FUND

APPROVED 2015-2016 BUDGET

CAMERON COUNTY, TEXAS

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

Projected For the 2015-2016 Fiscal Year

Fund 100

	2014	2015	2015	2016
	Annual Report	Approved Budget	Year-End Estimate	Approved Budget
REVENUES:				
TAX REVENUES	49,462,498	51,409,491	51,409,491	50,949,942
LICENSES AND PERMITS	544,890	483,707	483,707	594,224
INTERGOVERNMENTAL REVENUE	5,009,477	4,443,508	4,443,508	5,167,898
CHARGES FOR SERVICES	11,023,101	10,403,178	10,403,178	11,159,193
FINES AND FORFEITURES	4,953,285	5,035,141	5,035,141	4,930,259
MISCELLANEOUS REVENUES	4,696,637	4,373,563	4,373,563	4,199,016
TOTAL GENERAL FUND REVENUE	75,689,888	76,148,588	76,148,588	77,000,532
EXPENDITURES				
GENERAL GOVERNMENT ADMINISTRATION	18,163,787	18,942,028	18,942,028	18,776,655
LAW ENFORCEMENT & PUBLIC SAFETY	52,498,331	56,339,737	56,339,737	57,724,006
HEALTH	2,534,370	2,991,295	2,991,295	2,922,846
WELFARE	4,644,404	4,592,562	4,592,562	4,689,325
GENERAL FUND DEPARTMENTS	77,840,892	82,865,622	82,865,622	84,112,832
	(2,151,004)	(6,717,034)	(6,717,034)	(7,112,300)
Financing Proceeds	901,651	0	0	0
Sale of capital assets	3,750	0	0	0
Insurance Proceeds	0	0	0	0
Transfers In	7,591,527	7,077,989	7,077,989	7,475,665
Transfers Out	(1,571,909)	(360,955)	(360,955)	(363,365)
	6,925,019	6,717,034	6,717,034	7,112,300
	4,774,015	0	0	0
Beginning Fund Balance	16,028,631	20,802,646	20,802,646	20,802,646
Ending Fund Balance	20,802,646	20,802,646	20,802,646	20,802,646

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<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
013	COLONIA ACCESS	0.00	0	0	0	0	0
020	CHAPTER 19	0.00	0	0	0	0	0
022	HIDTA	0.00	0	0	0	0	0
023	BORDER HEALTH ISSUES	0.00	5,500	5,500	0	17,355	17,355
024	IMMUNIZATION ACTION PLAN	0.00	25,104	25,104	0	52,500	52,500
027	HEALTH BLOCK GRANT	0.00	0	0	0	0	0
029	VALLE ESCONDIDO SEWER PRO	0.00	0	0	0	0	0
032	WIC TRANSFER	0.00	519,319	519,319	0	550,000	550,000
039	SOLID WASTE ENFORCEMENT T	0.00	0	0	0	0	0
041	DISASTER ASSISTANCE HOME	0.00	0	0	0	0	0
680	DEBT SERVICE	0.00	0	0	0	0	0
083	PARK SYSTEM TRANSFER	0.00	0	0	0	0	0
110	REGIONAL MOBILITY AUTHORI	0.00	283,960	283,960	0	0	0
240	TDH-IMMUNIZATION ACTION P	0.00	0	0	0	0	0
290	OLMITO WATER FACILITIES	0.00	0	0	0	0	0
380	SELF HELP CENTERS	0.00	0	0	0	0	0
400	GENERAL REVENUE	0.00	51,409,491	51,409,491	0	50,927,646	50,949,942
401	COUNTY JUDGE'S OFFICE	0.00	0	0	0	0	0
402	HUMAN RESOURCES	0.00	0	0	0	0	0
403	COUNTY CLERK	0.00	1,143,143	1,143,143	0	1,135,840	1,135,840
404	RECORDS MANAGEMENT	0.00	455,378	455,378	0	439,406	439,406
4041	OLD RECORDS RETRIEVAL	0.00	486,715	486,715	0	486,715	486,715
405	VETERANS SERVICE OFFICE	0.00	0	0	0	0	0
406	EMERGENCY MANAGEMENT	0.00	160,591	160,591	0	165,168	165,168
408	DATA PROCESSING	0.00	0	0	0	0	0
409	GENERAL ADMINISTRATION	0.00	3,101,505	3,101,505	0	3,659,004	3,659,004
410	CIVIL DIVISION	0.00	0	0	0	0	13,000
413	COMMISSIONER PCT. 3	0.00	0	0	0	0	0
415	BAIL BOND ADMINISTRATION	0.00	23,000	23,000	0	12,000	12,000
416	COPY CENTER	0.00	43,500	43,500	0	50,146	50,146
419	PROGRAM DEVELOPMENT & MGT	0.00	12,000	20,435	0	21,860	21,860
420	VEHICLE MAINTENANCE	0.00	55,067	55,067	0	24,200	24,200
421	G.I.S. MAPPING	0.00	0	0	0	0	0
425	COUNTY CLERK - JUDICIAL	0.00	770,088	770,088	0	840,307	840,307
426	COUNTY COURT AT LAW #1	0.00	84,675	84,675	0	84,675	84,675
427	COUNTY COURT AT LAW #2	0.00	84,675	84,675	0	84,675	84,675
428	COUNTY COURT AT LAW #3	0.00	84,675	84,675	0	84,675	84,675
435	DISTRICT COURTS	0.00	282,177	282,177	0	365,286	365,286
4351	INDIGENT DEFENSE	0.00	344,557	344,557	0	435,213	435,213

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4352	CRIMINAL HEARINGS OFFICER	0.00	38,195	38,195	0	37,895	37,895
4353	COURTHOUSE SECURITY	0.00	173,917	173,917	0	155,139	155,139
450	DISTRICT CLERK	0.00	1,456,380	1,603,785	0	1,698,125	1,698,125
452	JUSTICE OF THE PEACE GENE	0.00	108,875	118,397	0	108,875	113,184
453	JUSTICE OF THE PEACE, 1	0.00	249,282	249,282	0	220,721	220,721
454	JUSTICE OF THE PEACE, 2-1	0.00	479,675	479,675	0	415,625	415,625
455	JUSTICE OF THE PEACE, 2-2	0.00	412,195	412,195	0	342,000	342,000
456	JUSTICE OF THE PEACE, 3-1	0.00	231,644	231,644	0	127,350	127,350
4561	J.P. 3-1, 1/13	0.00	0	0	0	0	0
457	JUSTICE OF THE PEACE, 3-2	0.00	188,125	188,125	0	152,403	152,403
4571	JUSTICE OF THE PEACE,3-2,	0.00	0	0	0	0	0
458	JUSTICE OF THE PEACE, #4	0.00	136,149	136,149	0	115,165	115,165
4581	J.P. 4,1/13	0.00	0	0	0	0	0
459	JUSTICE OF THE PEACE, 7-2	0.00	0	0	0	0	0
460	JUSTICE OF THE PEACE, 5-1	0.00	329,729	329,729	0	230,470	230,470
4601	JUSTICE OF THE PEACE 5-3	0.00	345,560	345,560	0	211,499	211,499
461	JUSTICE OF THE PEACE, 5-2	0.00	171,138	171,138	0	95,062	95,062
462	JUSTICE OF THE PEACE, #6	0.00	0	0	0	0	0
463	JUSTICE OF THE PEACE, 7-1	0.00	0	0	0	0	0
464	JUSTICE OF THE PEACE 2-3	0.00	88,416	88,416	0	88,406	88,406
475	DISTRICT ATTORNEY	0.00	182,949	182,949	0	166,043	166,043
4788	LAREDO INTEL SUPPORT	0.00	0	0	0	0	0
491	VOTER REGISTRATION / ELEC	0.00	200	200	0	0	0
495	COUNTY AUDITOR	0.00	28,275	28,275	0	45,633	45,633
496	MOTOR VEHICLE INSPECTION	0.00	136,560	136,560	0	134,640	134,640
497	COUNTY TREASURER	0.00	0	0	0	0	0
498	TX AUTO THEFT PREVENTION	0.00	0	0	0	0	0
4987	AUTO THEFT DIVISION	0.00	0	0	0	0	0
4988	T.A.T.P.A. GRANT	0.00	0	0	0	0	0
4989	T.A.T.P.A. GRANT	0.00	0	0	0	0	0
499	TAX ASSESSOR-COLLECTOR	0.00	3,346,683	3,346,683	0	3,580,280	3,580,280
4991	TAX OFFICE - VIT	0.00	0	0	0	0	0
4997	VIT	0.00	147,455	147,455	0	147,455	147,855
4998	TAX OFFICE SPECIAL VIT	0.00	0	0	0	0	0
4999	TAX OFFICE SPECIAL VIT	0.00	0	0	0	0	0
503	M&O LOS FRESNOS BUILDING	0.00	0	0	0	22,320	22,320
5031	M&O OLD LOS FRESNOS ANNEX	0.00	0	0	0	0	0
504	M&O RIO HONDO ANNEX	0.00	0	0	0	0	0
505	M&O PORT ISABEL ANNEX	0.00	0	0	0	0	0
506	M&O GOOLSBY BUILDING	0.00	0	0	0	0	0
508	M&O FATHER O'BRIEN HLTH C	0.00	0	0	0	0	0
510	M&O DANCY BUILDING	0.00	0	0	0	0	0

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512	JAIL/DETENTION CENTERS	0.00	7,366,448	7,366,448	0	7,228,867	7,694,242
5121	M & O JAIL	0.00	0	0	0	0	0
514	M&O COURTHOUSE	0.00	0	0	0	0	0
515	M&O SAN BENITO ANNEX	0.00	0	0	0	0	0
518	JAIL - INFIRMARY	0.00	13,392	13,392	0	16,500	16,500
551	CONSTABLE PRECINCT #1	0.00	10,547	10,547	0	10,509	10,509
5511	CONSTABLE PCT 1 PARKS DIV	0.00	0	0	0	0	0
552	CONSTABLE PRECINCT #2	0.00	86,047	86,047	0	165,177	180,177
5521	PCT 2 SECURITY	0.00	0	2,482	0	1,500	1,500
553	CONSTABLE PRECINCT #3	0.00	36,785	36,785	0	67,154	67,154
554	CONSTABLE PRECINCT #4	0.00	4,890	4,890	0	43,685	173,685
5541	MENTAL HEALTH TRANSPORT	0.00	205,451	227,023	0	254,183	276,665
5542	CONSTABLE PCT 4, 1/13	0.00	0	0	0	0	0
555	CONSTABLE PCT #5	0.00	91,779	91,779	0	176,008	271,008
5551	CONSTABLE PCT 5,1/13	0.00	0	0	0	0	0
556	CONSTABLE PRECINCT #6	0.00	0	0	0	0	0
557	CONSTABLE PRECINCT #7	0.00	0	0	0	0	0
560	SHERIFF	0.00	314,830	314,830	0	342,550	342,550
5601	M & O SHERIFF'S OFFICE	0.00	0	0	0	0	0
568	TEXAS DEPT OF PUBLIC SAFE	0.00	0	0	0	0	0
570	JUVENILE BOOTCAMP	0.00	3,000	3,000	0	5,800	5,800
5701	TITLE IV-E REIMBURSEMENT	0.00	0	0	0	0	0
5702	JUVENILE PROBATION	0.00	0	0	0	0	0
571	JUVENILE PROBATION	0.00	0	0	0	0	0
5711	JUVENILE PROBATION	0.00	0	0	0	0	0
5713	JUVENILE DETENTION	0.00	0	0	0	0	0
576	M&O ADULT PROBATION	0.00	24,000	24,000	0	24,000	24,000
630	HEALTH DEPARTMENT	0.00	162,425	162,425	0	158,825	158,825
6301	COMMUNITY SERVICES	0.00	0	0	0	0	0
631	ENVIRONMENTAL HEALTH	0.00	142,472	142,472	0	146,135	146,135
640	INDIGENT SERVICES/AUTOPSI	0.00	0	0	0	0	0
641	CHILD WELFARE	0.00	0	0	0	0	0
6411	CHILD PROTECTIVE LEGAL AD	0.00	60,000	60,000	0	50,000	60,000
642	INDIGENT HEALTH CARE CLAI	0.00	0	0	0	0	0
643	HEALTH GRANTS	0.00	0	0	0	0	0
6521	SANTA MARIA-LEARNING CENT	0.00	0	0	0	0	0
6522	SANTA ROSA-LEARNING CENTE	0.00	0	0	0	0	0
6523	LA FERIA-LEARNING CENTER	0.00	0	0	0	0	0
6524	RIO HONDO	0.00	0	0	0	0	0
6525	LOS INDIOS-LEARNING CENTE	0.00	0	0	0	0	0
6526	HARLINGEN OUTREACH CENTER	0.00	0	0	0	0	0
6528	LA PALOMA PARK	0.00	0	0	0	0	0

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6529	COMBES LEARNING CENTER	0.00	0	0	0	0	0
665	FARM & HOME DEMONSTATION	0.00	0	0	0	0	0
Revenue Total:		0.00	76,148,588	76,338,004	0	76,222,670	77,000,532
<u>TRANSFERS IN</u>							
005	CAPITAL PROJECTS	0.00	0	0	0	0	0
006	CAPITAL PROJECTS	0.00	0	0	0	0	0
021	SPEED GRANT	0.00	0	0	0	0	0
022	HIDTA	0.00	0	0	0	0	0
043	JUV JUSTICE ALTERNATIVE E	0.00	0	0	0	0	0
045	JUVENILE PROBATION	0.00	0	0	0	0	0
058	A.G. CHILD SUPPORT ENFORC	0.00	0	0	0	0	0
060	PRETRIAL DIVERSION	0.00	0	0	0	0	0
074	VETERAN'S BRIDGE TRANSFER	0.00	1,793,724	1,793,724	0	1,793,724	2,005,674
077	LOS INDIOS BRIDGE	0.00	451,707	451,707	0	451,707	462,131
080	GATEWAY BRIDGE TRANSFER	0.00	4,580,013	4,580,013	0	4,580,013	4,887,956
083	PARK SYSTEM TRANSFER	0.00	252,545	252,545	0	252,545	119,904
090	DRUG FORFEITURE	0.00	0	0	0	0	0
512	JAIL/DETENTION CENTERS	0.00	0	0	0	0	0
562	SHERIFF - AUTO THEFT DETA	0.00	0	0	0	0	0
Fund Balance:		0.00	7,077,989	7,077,989	0	7,077,989	7,475,665
<u>TRANSFERS OUT</u>							
002	DANCY BUILDING FUND	0.00	0	0	0	0	0
005	CAPITAL PROJECTS	0.00	0	0	0	0	0
007	CAPITAL PROJECTS	0.00	0	0	0	0	0
011	REGIONAL MOBILITY AUTHORI	0.00	0	0	0	0	0
015	ROAD & BRIDGE FUND	0.00	0	0	0	0	0
017	LAW LIBRARY	0.00	0	0	0	0	0
019	FEDERAL BLOCK GRANT	0.00	0	0	0	0	0
020	CHAPTER 19	0.00	0	0	0	0	0
021	SPEED GRANT	0.00	0	0	0	0	0
022	HIDTA	0.00	0	0	0	0	0
023	BORDER HEALTH ISSUES	0.00	0	0	0	0	0
024	IMMUNIZATION ACTION PLAN	0.00	0	0	0	0	0
025	CRIMINAL JUSTICE GRANT TR	0.00	19,684	19,684	0	19,684	19,684
031	COMMUNITY CORRECTIONS ASS	0.00	0	0	0	0	0
033	JUVENILE PROGRAMS	0.00	0	0	0	0	0
039	SOLID WASTE ENFORCEMENT T	0.00	0	0	0	0	0
042	ENCUMBERED PRE-TRIAL RELE	0.00	226,000	226,000	0	226,000	288,000
043	JUV JUSTICE ALTERNATIVE E	0.00	0	0	0	0	0
045	JUVENILE PROBATION	0.00	0	0	0	0	0

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046	JUVENILE SERVICES	0.00	0	0	0	0	0
048	SHERIFF STEP GRANT TRANSF	0.00	0	0	0	0	0
057	5TH JUDICIAL DISTRICT	0.00	0	0	0	0	0
074	VETERAN'S BRIDGE TRANSFER	0.00	0	0	0	0	0
077	LOS INDIOS BRIDGE	0.00	0	0	0	0	0
080	GATEWAY BRIDGE TRANSFER	0.00	0	0	0	0	0
083	PARK SYSTEM TRANSFER	0.00	0	0	0	0	0
088	AIRPORT - OPERATING	0.00	115,271	115,271	0	55,681	55,681
089	BAIL SECURITY FUND	0.00	0	0	0	0	0
571	JUVENILE PROBATION	0.00	0	0	0	0	0
Fund Balance:		0.00	360,955	360,955	0	301,365	363,365
<u>EXPENDITURE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
024	IMMUNIZATION ACTION PLAN	0.00	0	0	0	0	0
027	HEALTH BLOCK GRANT	0.00	0	0	0	0	0
046	JUVENILE SERVICES	0.00	0	0	0	0	0
049	D.A. HOT CHECK FEE/RACE T	0.00	0	0	0	0	0
056	LRGVDC RECYCLING	0.00	0	0	0	0	0
110	REGIONAL MOBILITY AUTHORI	0.00	283,960	283,960	0	0	0
170	LAW LIBRARY	0.00	0	0	0	0	0
260	TUBERCULOSIS	0.00	0	0	0	0	0
400	GENERAL REVENUE	0.00	0	0	0	0	0
401	COUNTY JUDGE'S OFFICE	0.00	270,631	270,631	0	264,777	273,821
4011	BUDGET OFFICE	0.00	0	0	0	0	0
402	HUMAN RESOURCES	0.00	95,948	95,948	117,738	95,781	100,277
4021	CIVIL SERVICE COMMISSION	0.00	98,673	98,673	98,336	96,399	94,339
403	COUNTY CLERK	0.00	941,394	941,394	974,103	947,456	971,415
404	RECORDS MANAGEMENT	0.00	455,518	455,518	509,921	439,106	439,406
4041	OLD RECORDS RETRIEVAL	0.00	486,767	486,767	485,893	486,715	486,715
405	VETERANS SERVICE OFFICE	0.00	209,008	204,008	223,769	200,974	212,483
406	EMERGENCY MANAGEMENT	0.00	491,704	491,704	576,024	479,533	505,050
407	MAIL ROOM	0.00	27,194	27,194	0	27,144	27,144
408	DATA PROCESSING	0.00	1,751,765	1,745,765	1,886,800	1,734,764	1,801,542
409	GENERAL ADMINISTRATION	0.00	2,274,433	2,296,280	2,320,465	3,648,232	2,170,267
410	CIVIL DIVISION	0.00	591,676	591,676	640,898	572,924	619,712
411	COMMISSIONER PCT. #1	0.00	72,153	72,153	0	71,065	72,361
412	COMMISSIONER PCT #2	0.00	71,590	71,590	0	70,803	72,058
413	COMMISSIONER PCT. 3	0.00	74,986	74,986	0	74,170	75,562
414	COMMISSIONER PCT. 4	0.00	71,590	71,590	0	70,803	72,058
415	BAIL BOND ADMINISTRATION	0.00	54,246	54,246	57,864	53,875	57,177
416	COPY CENTER	0.00	168,899	168,899	174,690	163,655	170,647

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418	PROGRAM DEVELOPEMENT & MA	0.00	0	0	0	0	0
419	PROGRAM DEVELOPMENT & MGT	0.00	354,380	352,815	417,676	346,084	360,161
420	VEHICLE MAINTENANCE	0.00	336,416	336,416	340,328	323,467	332,643
421	G.I.S. MAPPING	0.00	0	0	0	0	0
425	COUNTY CLERK - JUDICIAL	0.00	1,048,902	1,039,902	1,065,441	998,059	1,033,062
426	COUNTY COURT AT LAW #1	0.00	525,375	578,784	617,361	603,721	619,139
4261	PROBATE COURT	0.00	183,559	176,059	195,149	186,241	188,960
427	COUNTY COURT AT LAW #2	0.00	509,751	518,216	569,219	511,352	533,408
428	COUNTY COURT AT LAW #3	0.00	585,378	531,004	566,000	511,317	534,519
435	DISTRICT COURTS	0.00	3,307,106	3,307,106	3,321,484	3,344,552	3,391,479
4351	INDIGENT DEFENSE	0.00	2,455,614	2,455,614	0	2,465,246	2,474,597
4352	CRIMINAL HEARINGS OFFICER	0.00	186,417	186,417	200,311	182,293	190,218
4353	COURTHOUSE SECURITY	0.00	0	0	0	0	0
4355	JUVENILE COURT	0.00	327,086	327,086	67,050	325,663	334,907
4357	M&O MAGISTRATE COURT	0.00	19,225	19,225	0	19,225	19,225
450	DISTRICT CLERK	0.00	2,167,170	2,314,575	2,194,333	2,115,679	2,179,670
451	DISTRICT CLERK	0.00	0	0	0	0	0
452	JUSTICE OF THE PEACE GENE	0.00	120,845	130,367	124,260	121,368	120,123
453	JUSTICE OF THE PEACE, 1	0.00	204,204	204,204	240,878	197,919	206,003
454	JUSTICE OF THE PEACE, 2-1	0.00	283,978	283,978	309,138	278,222	290,230
455	JUSTICE OF THE PEACE, 2-2	0.00	244,301	244,301	251,614	241,376	251,423
456	JUSTICE OF THE PEACE, 3-1	0.00	160,080	160,080	226,641	159,636	165,558
4561	J.P. 3-1, 1/13	0.00	0	0	0	0	0
457	JUSTICE OF THE PEACE, 3-2	0.00	159,390	159,390	136,028	160,086	166,008
4571	JUSTICE OF THE PEACE,3-2,	0.00	0	0	0	0	0
458	JUSTICE OF THE PEACE, #4	0.00	158,478	158,478	182,473	157,254	163,176
4581	J.P. 4,1/13	0.00	0	0	0	0	0
459	JUSTICE OF THE PEACE, 7-2	0.00	0	0	0	0	0
460	JUSTICE OF THE PEACE, 5-1	0.00	254,455	254,455	204,210	251,392	261,887
4601	JUSTICE OF THE PEACE 5-3	0.00	206,303	206,303	206,659	206,169	213,054
461	JUSTICE OF THE PEACE, 5-2	0.00	204,893	204,893	64,405	204,424	212,504
462	JUSTICE OF THE PEACE, #6	0.00	0	0	0	0	0
463	JUSTICE OF THE PEACE, 7-1	0.00	0	0	0	0	0
464	JUSTICE OF THE PEACE 2-3	0.00	202,649	202,649	153,658	202,179	210,263
475	DISTRICT ATTORNEY	0.00	4,508,008	4,508,008	3,687,670	4,402,941	4,614,883
4788	LAREDO INTEL SUPPORT	0.00	0	0	0	0	0
480	DRUG TASK FORCE-STATE	0.00	0	0	0	0	0
491	VOTER REGISTRATION / ELEC	0.00	835,247	840,247	1,136,063	1,089,867	1,012,579
495	COUNTY AUDITOR	0.00	1,436,734	1,464,889	1,472,604	1,456,115	1,526,422
4951	PURCHASING	0.00	394,456	394,456	386,866	362,887	402,423
496	MOTOR VEHICLE INSPECTION	0.00	59,942	59,942	85,464	62,942	63,838
497	COUNTY TREASURER	0.00	253,173	253,173	218,122	246,900	259,466

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

<u>Dept.</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Approved</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
498	TX AUTO THEFT PREVENTION	0.00	0	0	0	0	0
4981	ARRA/TEXAS AUTO THEFT PRE	0.00	0	0	0	0	0
4987	AUTO THEFT DIVISION	0.00	0	0	0	0	0
4988	T.A.T.P.A. GRANT	0.00	0	0	0	0	0
4989	T.A.T.P.A. GRANT	0.00	0	0	0	0	0
499	TAX ASSESSOR-COLLECTOR	0.00	3,213,512	3,213,512	3,204,192	3,115,646	3,235,187
4991	TAX OFFICE - VIT	0.00	0	0	0	0	0
4997	VIT	0.00	147,455	147,455	147,455	147,455	147,855
4998	TAX OFFICE SPECIAL VIT	0.00	0	0	0	0	0
4999	TAX OFFICE SPECIAL VIT	0.00	0	0	0	0	0
5011	M&O VETERANS OFFICE	0.00	19,225	19,225	19,625	19,200	19,200
5012	M&O ELECTIONS BLDG	0.00	19,225	19,225	19,625	19,200	19,200
502	M&O CAMERON PARK LAW ENFO	0.00	8,650	8,650	21,185	9,350	9,350
503	M&O LOS FRESNOS BUILDING	0.00	75,243	75,243	76,243	60,229	60,229
5031	M&O OLD LOS FRESNOS ANNEX	0.00	0	0	0	0	0
504	M&O RIO HONDO ANNEX	0.00	28,731	28,731	28,981	28,596	28,576
505	M&O PORT ISABEL ANNEX	0.00	73,350	73,350	73,626	38,000	38,000
506	M&O GOOLSBY BUILDING	0.00	0	0	0	0	0
507	M&O BROWNSVILLE HEALTH CL	0.00	104,820	104,820	102,997	103,447	104,889
508	M&O FATHER O'BRIEN HLTH C	0.00	68,144	98,142	67,873	69,264	70,760
509	M&O TRAVIS STR. CLINIC	0.00	0	0	0	0	0
510	M&O DANCY BUILDING	0.00	392,412	380,412	387,942	398,189	402,516
5111	M&O SANTA ROSA TECHNOLOGY	0.00	45,208	45,208	45,108	44,056	44,056
512	JAIL/DETENTION CENTERS	0.00	15,735,513	15,696,184	14,039,848	15,328,661	15,874,678
5121	M & O JAIL	0.00	1,907,222	1,946,551	0	1,969,132	1,952,521
513	M&O HARLINGEN BUILDING	0.00	113,555	113,555	112,782	117,629	119,086
514	M&O COURTHOUSE	0.00	1,861,467	1,822,469	1,814,720	1,812,505	1,800,215
515	M&O SAN BENITO ANNEX	0.00	343,091	337,091	339,555	315,131	304,144
516	M&O RECORDS WAREHOUSE	0.00	33,125	35,125	33,025	40,425	40,425
517	M&O HARLINGEN HEALTH BLDG	0.00	70,206	70,206	62,683	68,424	69,951
518	JAIL - INFIRMARY	0.00	3,211,278	3,211,278	3,226,278	3,153,370	3,213,819
520	M&O DARRELL B. HESTER BUI	0.00	247,885	247,885	261,813	258,558	260,023
521	M&O 35 ORANGE ST.	0.00	57,611	57,611	56,041	57,233	58,732
522	M & O LA FERIA BUILDING	0.00	65,901	65,901	64,241	65,956	67,638
524	M & O ARROYO CITY FIRE ST	0.00	10,500	10,500	9,300	9,000	9,000
551	CONSTABLE PRECINCT #1	0.00	335,691	335,691	340,071	325,240	346,879
5511	CONSTABLE PCT 1 PARKS DIV	0.00	0	0	0	0	0
552	CONSTABLE PRECINCT #2	0.00	395,390	395,390	410,058	384,720	458,685
5521	PCT 2 SECURITY	0.00	703,922	706,404	706,422	690,424	719,222
553	CONSTABLE PRECINCT #3	0.00	628,001	628,001	475,887	604,955	629,273
5531	CONSTABLE PCT 3, 1/13	0.00	0	0	0	0	0
554	CONSTABLE PRECINCT #4	0.00	455,139	455,139	650,198	441,639	520,060

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

<u>Dept.</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Approved</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
5541	MENTAL HEALTH TRANSPORT	0.00	241,141	262,713	251,591	286,049	298,244
5542	CONSTABLE PCT 4, 1/13	0.00	0	0	0	0	0
555	CONSTABLE PCT #5	0.00	667,495	667,495	137,200	640,608	722,861
5551	CONSTABLE PCT 5,1/13	0.00	0	0	0	0	0
556	CONSTABLE PRECINCT #6	0.00	0	0	0	0	0
557	CONSTABLE PRECINCT #7	0.00	0	0	0	0	0
560	SHERIFF	0.00	6,407,315	6,407,315	6,962,717	6,226,842	6,522,960
5601	M & O SHERIFF'S OFFICE	0.00	422,158	422,158	0	444,835	431,335
561	SHERIFF FED FORFEITURE DO	0.00	0	0	0	0	0
562	SHERIFF - AUTO THEFT DETA	0.00	389,758	389,758	405,509	381,857	398,274
566	JUVENILE PROBATION	0.00	0	0	0	0	0
568	TEXAS DEPT OF PUBLIC SAFE	0.00	0	0	0	0	0
570	JUVENILE BOOTCAMP	0.00	1,553,668	1,553,668	1,598,731	1,530,321	1,590,472
5701	TITLE IV-E REIMBURSEMENT	0.00	0	0	0	0	0
5702	JUVENILE PROBATION	0.00	0	0	0	0	0
571	JUVENILE PROBATION	0.00	2,203,352	2,203,352	2,182,203	2,083,365	2,310,346
5711	JUVENILE PROBATION	0.00	0	0	0	0	0
5712	JUVENILE PROBATION	0.00	0	0	0	0	0
5713	JUVENILE DETENTION	0.00	2,645,376	2,645,376	2,824,566	2,571,870	2,834,599
576	M&O ADULT PROBATION	0.00	155,975	155,975	155,975	168,775	168,775
630	HEALTH DEPARTMENT	0.00	1,887,178	1,887,178	1,898,094	1,815,554	1,942,326
6301	COMMUNITY SERVICES	0.00	38,338	38,338	38,338	37,364	0
631	ENVIRONMENTAL HEALTH	0.00	729,254	729,254	777,000	722,475	734,920
640	INDIGENT SERVICES/AUTOPSI	0.00	722,463	722,463	0	729,264	733,721
641	CHILD WELFARE	0.00	599,230	599,230	0	694,230	681,980
6411	CHILD PROTECTIVE LEGAL AD	0.00	134,898	134,898	107,049	132,053	137,653
642	INDIGENT HEALTH CARE CLAI	0.00	3,135,971	3,135,971	0	3,135,971	3,135,971
643	HEALTH GRANTS	0.00	0	0	0	0	0
651	HISTORICAL COMMITTEE	0.00	2,700	2,700	0	2,700	2,700
6521	SANTA MARIA-LEARNING CENT	0.00	0	0	0	0	0
6522	SANTA ROSA-LEARNING CENTE	0.00	14,894	14,894	11,795	14,880	0
6523	LA FERIA-LEARNING CENTER	0.00	25,362	25,362	25,362	25,701	0
6524	RIO HONDO	0.00	19,920	19,920	19,920	19,900	0
6525	LOS INDIOS-LEARNING CENTE	0.00	15,182	15,182	15,182	15,168	0
6526	HARLINGEN OUTREACH CENTER	0.00	6,266	6,266	6,266	6,266	0
6527	LAS YESCAS LEARNING CENTE	0.00	0	0	0	0	0
6528	LA PALOMA PARK	0.00	11,731	11,731	11,731	11,719	0
6529	COMBES LEARNING CENTER	0.00	0	0	0	0	0
665	FARM & HOME DEMONSTATION	0.00	269,650	269,650	266,641	259,619	277,539
666	M&O TICK ERADICATION	0.00	9,625	9,625	9,625	10,125	10,125
	<i>Expense Total:</i>	0.00	82,866,022	83,055,440	71,210,875	82,895,897	84,112,832

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 400

GENERAL REVENUE

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4101	Current Advalorem Taxes	48,070,425.99	50,492,229	0	50,629,590	50,652,349
4102	Delinquent Advalorem Taxes	2,219,674.62	2,061,770	0	1,998,435	1,998,435
4112	TIRZ	-503,804.99	-750,000	0	-1,286,673	-1,286,673
4140	Redemption of Property	0.00	0	0	0	0
4151	Discounts	-1,002,357.42	-1,014,508	0	-1,005,985	-1,006,437
4152	Commissions	-503,104.00	-529,518	0	-530,075	-530,302
4153	Errors and Adjustments	-263,086.63	-262,770	0	-263,140	-263,254
4159	Penalties and Interest	1,444,750.50	1,412,288	0	1,385,494	1,385,824
4308	Fee Revenue Admin Fee	10,500.00	0			
4430	Fee Revenue	0.00	0	0	0	0
	Revenue Total:	<u>49,472,998.07</u>	<u>51,409,491</u>	<u>0</u>	<u>50,927,646</u>	<u>50,949,942</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

General Government

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

APPROVED 2015-2016 BUDGET

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 401

COUNTY JUDGE'S OFFICE

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	64,062.12	63,462	0	64,062	64,062
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	113,261.67	118,000	0	115,000	119,600
6004	Overtime	0.00	0	0	0	0
6006	FICA	13,207.28	13,928	0	13,698	14,050
6007	Group Health	19,610.88	21,969	0	22,400	24,000
6008	Retirement	17,334.91	17,488	0	16,617	17,044
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	1,331.52	1,365	0	1,343	1,377
6012	Unemployment Insurance	907.38	944	0	782	813
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,456.90	3,850	0	3,000	3,000
6016	Gasoline	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	600	0	0	0
6048	Communications	19,992.07	22,000	0	20,000	20,000
6049	Postage	58.32	322	0	1,000	500
6050	Travel	0.00	0	0	0	2,500
6054	Advertising	0.00	1,000	0	0	0
6059	Bonds	0.00	178	0	0	0
6069	Equipment Rental	5,985.33	5,525	0	5,525	5,525
6073	Dues and Memberships	0.00	0	0	350	350
6078	Education and Training	0.00	0	0	1,000	1,000
	<i>Expenditure Total:</i>	258,208.38	270,631	0	264,777	273,821

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 402

HUMAN RESOURCES

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	4,488.70	4,640	4,537	4,540	4,722
6003	Salaries-Employees	45,387.14	44,769	46,269	46,269	48,120
6004	Overtime	0.00	0	0	0	0
6006	FICA	3,689.98	4,009	3,887	3,887	4,042
6007	Group Health	7,986.85	8,400	7,800	8,400	9,000
6008	Retirement	4,878.15	5,000	5,015	4,715	4,904
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	374.99	393	381	381	396
6012	Unemployment Insurance	399.80	419	406	346	359
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,737.96	2,375	2,500	2,500	2,500
6016	Gasoline	735.42	3,000	2,000	3,000	3,000
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	901.42	1,000	1,000	1,000	1,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	756.68	986	986	986	986
6048	Communications	7,252.49	9,200	9,200	8,000	8,000
6049	Postage	405.39	500	500	500	500
6050	Travel	0.00	0	0	0	1,500
6054	Advertising	0.00	3,000	3,000	3,000	3,000
6057	Vehicle Insurance	0.00	700	700	700	700
6058	Liability Other Insurance	0.00	9	9	9	0
6069	Equipment Rental	2,393.40	2,940	2,940	2,940	2,940
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	411.00	452	452	452	452
6077	Data Processing	0.00	2,295	20,000	0	0
6078	Education and Training	1,603.00	1,656	3,656	1,656	1,656
6079	Legal Books, Publications	115.64	205	500	500	500
6082	Contractual Expense	0.00	0	0	0	0
6087	Miscellaneous	0.00	0	2,000	0	0
6195	Safety Supplies	0.00	0	0	2,000	2,000
	<i>Expenditure Total:</i>	84,518.01	95,948	117,738	95,781	100,277

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 4021

CIVIL SERVICE COMMISSION

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	34,528.69	57,740	56,740	55,740	57,970
6004	Overtime	0.00	0	0	0	0
6006	FICA	2,463.70	4,417	4,341	4,264	4,435
6007	Group Health	4,999.92	11,200	10,400	11,200	12,000
6008	Retirement	3,377.33	5,546	5,600	5,173	5,380
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	258.08	433	426	418	435
6012	Unemployment Insurance	275.06	462	454	379	394
6014	Office Supplies	829.55	1,325	1,500	1,425	1,425
6016	Gasoline	0.00	0	0	0	0
6045	Professional Services	5,166.26	16,000	16,000	16,000	10,000
6046	Medical and Dental	0.00	0	0	0	0
6049	Postage	0.00	200	200	200	200
6050	Travel	0.00	0	0	0	500
6054	Advertising	0.00	825	825	1,000	1,000
6059	Bonds	109.00	100	100	100	100
6067	Equipment Maintenance	0.00	0	0	0	0
6073	Dues and Memberships	0.00	175	250	250	250
6078	Education and Training	198.00	250	1,500	250	250
6079	Legal Books, Publications	0.00	0	0	0	0
	Expenditure Total:	52,205.59	98,673	98,336	96,399	94,339

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 403

COUNTY CLERK

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	1,059,210.82	1,061,000	0	1,061,000	1,061,000
4440	Court Cost	0.00	0	0	0	0
4441	Copy Reimbursements	82,815.50	80,293	0	72,757	72,757
4444	County Clerk-Records Mgmt	0.00	0	0	0	0
4600	Interest Income	2,313.34	1,850	0	2,083	2,083
4602	Miscellaneous	50.00	0	0	0	0
	<i>Revenue Total:</i>	1,144,389.66	1,143,143	0	1,135,840	1,135,840
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	80,991.51	81,000	83,430	81,000	81,000
6002	Salaries-Assistants/Deputies	40,832.37	45,192	45,760	44,349	46,204
6003	Salaries-Employees	343,871.42	364,250	363,080	367,912	382,628
6004	Overtime	0.00	0	0	0	0
6006	FICA	34,544.68	37,592	37,659	37,814	39,076
6007	Group Health	73,586.48	83,121	83,121	83,121	89,058
6008	Retirement	45,538.30	47,111	47,111	45,782	47,312
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	3,486.46	3,678	3,692	3,700	3,824
6012	Unemployment Insurance	3,069.31	3,276	3,276	2,804	2,916
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	16,742.89	22,668	22,750	22,750	22,750
6016	Gasoline	3,955.71	4,300	4,300	3,800	3,800
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	585.85	1,000	1,500	1,000	1,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	1,494.92	1,865	1,865	1,865	1,865
6048	Communications	11,746.81	15,400	15,400	14,200	14,200
6049	Postage	20,060.55	18,000	18,000	18,000	18,000
6050	Travel	0.00	0	10,000	0	3,000
6054	Advertising	0.00	82	2,000	2,000	2,000
6056	Property Insurance	0.00	2,000	2,000	0	0
6057	Vehicle Insurance	1,021.00	766	400	400	766
6058	Liability Other Insurance	1,291.42	1,300	1,300	1,300	1,300
6059	Bonds	1,750.00	3,500	3,500	1,900	1,900
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	2,467.86	3,209	6,000	6,000	3,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	8,822.90	10,000	17,000	16,000	9,000
6073	Dues and Memberships	325.00	325	800	800	800
6077	Data Processing	171,823.64	183,200	192,000	184,800	184,800

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 403

COUNTY CLERK

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
6078	Education and Training	1,810.00	2,000	4,000	2,000	2,000
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	3,941.40	6,559	4,159	4,159	9,216
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>873,760.48</u>	<u>941,394</u>	<u>974,103</u>	<u>947,456</u>	<u>971,415</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 404

RECORDS MANAGEMENT

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4444	County Clerk-Records Mgmt	336,932.41	455,378	0	439,406	439,406
4897	Preservation & Education Fee	0.00	0	0	0	0
	Revenue Total:	<u>336,932.41</u>	<u>455,378</u>	<u>0</u>	<u>439,406</u>	<u>439,406</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	10,377.98	10,234	11,790	11,790	11,790
6003	Salaries-Employees	133,783.06	194,492	202,539	205,711	212,771
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	18,355.60	28,000	28,000	28,000	28,000
6006	FICA	12,139.21	17,859	17,859	18,836	19,736
6007	Group Health	27,459.58	41,266	41,266	41,266	44,214
6008	Retirement	14,103.40	20,434	20,434	20,184	20,839
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	1,220.70	1,745	1,745	1,841	1,894
6012	Unemployment Insurance	1,300.88	1,862	1,862	1,669	1,717
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	17,064.24	15,000	15,000	15,000	15,000
6015	Maps, Plans	0.00	0	0	0	0
6038	Small Tools and Equipment	10,371.80	7,200	7,200	7,200	7,200
6040	Audit and Accounting	0.00	0	0	0	0
6047	Mobile Phones	115.35	150	150	150	150
6048	Communications	1,095.30	1,500	1,500	1,200	1,200
6049	Postage	0.00	0	0	0	0
6050	Travel	0.00	0	3,000	3,000	3,000
6077	Data Processing	16,385.71	111,576	114,576	42,059	30,695
6078	Education and Training	940.00	4,200	3,000	1,200	1,200
6079	Legal Books, Publications	0.00	0	0	0	0
6096	Equipment	48,000.00	0	40,000	40,000	40,000
	Expenditure Total:	<u>312,712.81</u>	<u>455,518</u>	<u>509,921</u>	<u>439,106</u>	<u>439,406</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 4041

OLD RECORDS RETRIEVAL

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	100,000.00	0	0	0	0
4441	Copy Reimbursements	0.00	0	0	0	0
4444	County Clerk-Records Mgmt	343,458.17	486,715	0	486,715	486,715
	Revenue Total:	<u>443,458.17</u>	<u>486,715</u>	<u>0</u>	<u>486,715</u>	<u>486,715</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0	0	0	0
6002	Salaries-Assistants/Deputies	3,691.78	3,978	3,978	3,978	3,978
6003	Salaries-Employees	71,522.15	76,447	75,573	79,075	82,135
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	44,940.25	19,000	19,000	19,000	19,000
6006	FICA	9,052.78	7,606	7,606	7,807	8,041
6007	Group Health	15,524.41	17,573	17,573	17,573	18,828
6008	Retirement	7,356.93	7,725	7,725	7,707	7,991
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	898.95	746	746	765	788
6012	Unemployment Insurance	957.85	795	795	694	715
6013	Photocopying	0.00	0	0	0	0
6077	Data Processing	288,943.14	352,897	352,897	350,116	345,239
6078	Education and Training	0.00	0	0	0	0
	Expenditure Total:	<u>442,888.24</u>	<u>486,767</u>	<u>485,893</u>	<u>486,715</u>	<u>486,715</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 405

VETERANS SERVICE OFFICE

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	45,497.70	47,417	48,500	46,417	48,274
6003	Salaries-Employees	86,225.93	89,098	102,000	90,098	95,261
6004	Overtime	0.00	0	0	0	0
6006	FICA	9,694.18	10,826	12,784	10,443	10,980
6007	Group Health	24,791.67	28,000	26,000	28,000	30,000
6008	Retirement	12,878.69	13,594	14,852	12,669	13,320
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	974.75	1,061	1,251	1,024	1,077
6012	Unemployment Insurance	1,039.49	1,132	1,337	928	976
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,996.26	2,085	2,900	2,200	2,200
6016	Gasoline	892.89	1,150	1,500	1,250	1,250
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	732.44	1,300	1,000	1,000	1,000
6036	Miscellaneous Repairs	0.00	0	0	0	0
6047	Mobile Phones	556.92	840	840	840	840
6048	Communications	2,227.78	4,600	4,600	2,900	2,900
6049	Postage	54.19	1,000	1,000	1,000	1,000
6050	Travel	0.00	0	3,000	0	1,200
6057	Vehicle Insurance	194.00	300	300	300	300
6063	Sewage and Garbage	0.00	0	0	0	0
6069	Equipment Rental	1,546.56	1,605	1,605	1,605	1,605
6073	Dues and Memberships	0.00	0	100	100	100
6078	Education and Training	0.00	0	200	200	200
	<i>Expenditure Total:</i>	189,303.45	204,008	223,769	200,974	212,483

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 406

EMERGENCY MANAGEMENT

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4204	Inspections	17,976.50	15,571	0	20,148	20,148
4300	State Revenue	0.00	0	0	0	0
4353	Emergency Services District	152,056.81	145,000	0	145,000	145,000
4380	Financing Proceeds	0.00	0	0	0	0
4484	Emergency Mgmt Citations	10.00	20	0	20	20
4602	Miscellaneous	12,122.15	0	0	0	0
4860	Permits	0.00	0	0	0	0
Revenue Total:		<u>182,165.46</u>	<u>160,591</u>	<u>0</u>	<u>165,168</u>	<u>165,168</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	60,796.66	58,118	64,000	63,000	65,317
6003	Salaries-Employees	227,600.80	239,460	244,460	233,340	246,400
6004	Overtime	0.00	0	0	0	0
6006	FICA	21,774.89	23,206	23,597	22,670	23,846
6007	Group Health	34,999.44	39,200	39,200	39,200	42,000
6008	Retirement	28,194.91	29,057	28,625	27,422	28,838
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	490.00	2,000	5,000	2,200	2,200
6011	Workers Compensation	6,365.62	8,267	8,267	8,098	8,447
6012	Unemployment Insurance	2,340.23	2,420	2,467	2,009	2,113
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,316.38	2,775	2,500	2,500	2,500
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	13,715.66	16,000	17,000	14,000	14,000
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	99.55	2,000	2,000	2,000	2,000
6019	Lubricants	0.00	0	0	0	0
6028	Camera and Police Supplies	0.00	325	2,000	0	1,600
6030	Vehicle Repairs	2,462.16	3,000	3,000	3,000	3,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	7,093.64	7,600	7,600	7,600	7,600
6048	Communications	18,181.51	17,000	17,000	14,500	14,500
6049	Postage	14.84	700	700	700	300
6050	Travel	0.00	0	5,000	0	3,500
6054	Advertising	0.00	1,033	1,500	1,000	1,000
6057	Vehicle Insurance	2,096.00	2,600	2,600	2,600	2,940
6058	Liability Other Insurance	0.00	26	26	26	0
6059	Bonds	100.00	184	200	184	184
6060	Electricity	0.00	0	0	0	0
6069	Equipment Rental	3,020.06	4,365	4,365	4,365	3,000

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 406

EMERGENCY MANAGEMENT

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	255.00	615	1,000	465	565
6077	Data Processing	924.81	3,574	717	0	0
6078	Education and Training	630.00	1,179	1,000	454	1,000
6079	Legal Books, Publications	223.70	0	1,000	600	600
6080	Board of Children	0.00	0	0	0	0
6082	Contractual Expense	23,459.00	27,000	30,000	27,000	27,000
6084	Judges	0.00	0	0	0	0
6096	Equipment	25,492.00	0	60,000	0	0
6100	Weapons	0.00	0	1,200	0	0
6195	Safety Supplies	0.00	0	0	600	600
	<i>Expenditure Total:</i>	<u>482,646.86</u>	<u>491,704</u>	<u>576,024</u>	<u>479,533</u>	<u>505,050</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 407

MAIL ROOM

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	2,691.02	3,000	0	3,000	3,000
6015	Maps, Plans	0.00	0	0	0	0
6048	Communications	547.65	650	0	600	600
6049	Postage	0.00	0	0	0	0
6069	Equipment Rental	23,544.00	23,544	0	23,544	23,544
6079	Legal Books, Publications	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>26,782.67</u>	<u>27,194</u>	<u>0</u>	<u>27,144</u>	<u>27,144</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 408

DATA PROCESSING

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	65,917.57	83,915	83,290	83,290	86,622
6003	Salaries-Employees	425,833.45	544,817	619,737	537,817	559,329
6004	Overtime	0.00	500	500	500	500
6006	FICA	36,338.83	48,595	48,595	47,553	49,454
6007	Group Health	60,859.14	79,946	79,946	79,946	85,656
6008	Retirement	48,075.45	61,013	61,013	57,685	59,991
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	3,707.88	4,764	4,764	4,662	4,848
6012	Unemployment Insurance	3,953.64	5,082	5,082	4,227	4,396
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	4,787.69	14,250	14,250	14,250	14,250
6016	Gasoline	1,542.14	3,500	3,500	2,400	2,400
6018	Diesel Fuel	0.00	0	0	0	0
6030	Vehicle Repairs	835.81	2,000	2,000	2,000	2,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	2,354.53	2,571	5,403	2,571	2,571
6048	Communications	205,812.54	215,000	236,320	215,000	265,000
6049	Postage	0.00	500	500	500	100
6050	Travel	0.00	0	11,000	0	4,000
6057	Vehicle Insurance	791.00	900	900	900	750
6058	Liability Other Insurance	0.00	0	0	0	0
6067	Equipment Maintenance	561,186.88	616,724	648,212	627,825	627,825
6069	Equipment Rental	3,572.40	5,388	5,388	5,388	3,600
6073	Dues and Memberships	100.00	250	350	250	250
6077	Data Processing	92,690.16	40,000	40,000	40,000	20,000
6078	Education and Training	2,265.00	3,000	3,000	3,000	3,000
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	5,723.21	13,050	13,050	5,000	5,000
6091	Building Improvements	0.00	0	0	0	0
	<i>Expenditure Total:</i>	1,526,347.32	1,745,765	1,886,800	1,734,764	1,801,542

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 409

GENERAL ADMINISTRATION

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4308	Fee Revenue Admin Fee	108,334.34	220,000	0	300,000	300,000
4320	Federal Wildlife Allocation	30,853.47	25,114	0	31,575	31,575
4321	Health Ins Premiums	0.00	0	0	0	0
4341	State Mixed Drink Tax	588,906.93	642,000	0	737,432	737,432
4342	State Bingo Tax	95,740.22	87,156	0	100,620	100,620
4353	Emergency Services District	0.00	0	0	0	0
4405	Sales Tax Commissions-Tax Auto	1,738,145.05	1,808,233	0	2,195,093	2,195,093
4447	Copy Receipts	0.00	0	0	0	0
4476	County's Waste Collection fee	201,107.05	199,516	0	215,000	215,000
4600	Interest Income	82,397.28	78,000	0	17,404	17,404
4601	Vending Machine Commissions	3,227.79	5,280	0	3,280	3,280
4602	Miscellaneous	28,373.77	32,606	0	55,000	55,000
4611	Pay Phones Commissions	0.00	0	0	0	0
4612	Snack Bar Commissions	3,600.00	3,600	0	3,600	3,600
4614	Land Rental	0.00	0	0	0	0
	<i>Revenue Total:</i>	2,880,685.90	3,101,505	0	3,659,004	3,659,004
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	0.00	426	0	500	0
6033	Contingencies	0.00	6,804	0	1,298,473	0
6040	Audit and Accounting	40,100.00	51,000	51,000	51,000	48,000
6041	Consulting	0.00	0	0	0	0
6045	Professional Services	25,028.00	44,000	44,000	44,000	38,000
6047	Mobile Phones	36,565.10	0	0	0	0
6048	Communications	7,307.75	0	0	0	0
6049	Postage	12,076.62	0	0	0	0
6050	Travel	201,181.42	190,538	123,722	148,375	0
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6052	Travel-Mileage Reimbursement	18,865.60	20,000	20,000	20,000	20,000
6054	Advertising	2,085.60	3,600	3,600	3,600	1,983
6055	Printing and Binding	0.00	0	0	0	0
6058	Liability Other Insurance	135,671.00	130,000	125,000	130,000	110,000
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	22,499.70	22,000	22,000	22,000	22,000
6068	Real Estate Rental	0.00	0	0	0	0
6070	INDIRECT COST	888,907.63	901,813	925,385	924,526	924,526
6071	Court Costs and Transcripts	0.00	0	0	0	0
6073	Dues and Memberships	29,047.00	53,342	53,950	53,950	53,950
6076	Bank Fees	0.00	74			
6082	Contractual Expense	839,559.05	872,683	951,808	951,808	951,808

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 409

GENERAL ADMINISTRATION

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>2,258,894.47</u>	<u>2,296,280</u>	<u>2,320,465</u>	<u>3,648,232</u>	<u>2,170,267</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 410

CIVIL DIVISION

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4223	Reimburse - Salaries	0.00	0	0	0	13,000
	<i>Revenue Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	119,997.46	123,000	134,200	122,000	126,880
6003	Salaries-Employees	254,044.00	260,046	298,401	256,046	285,678
6004	Overtime	0.00	0	0	0	0
6006	FICA	27,589.09	29,303	29,303	28,921	31,561
6007	Group Health	24,999.60	28,000	28,000	28,000	30,000
6008	Retirement	36,562.60	36,794	36,794	35,083	38,285
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	338.22	2,643	2,643	2,609	2,847
6012	Unemployment Insurance	3,003.64	3,064	3,064	2,571	2,805
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,068.54	2,500	2,500	2,500	2,500
6016	Gasoline	0.00	0	0	0	0
6045	Professional Services	72,837.14	69,670	60,000	60,000	57,962
6046	Medical and Dental	0.00	0	0	0	0
6048	Communications	4,829.11	5,800	5,800	5,000	5,000
6049	Postage	234.76	800	250	250	250
6050	Travel	0.00	0	7,500	0	6,000
6059	Bonds	0.00	93	93	93	93
6069	Equipment Rental	3,890.35	5,633	4,000	3,501	3,501
6070	INDIRECT COST	0.00	0	0	0	0
6071	Court Costs and Transcripts	1,555.04	3,000	3,000	3,000	3,000
6072	Settlements and Judgments	265,243.44	4,900	5,000	4,900	4,900
6073	Dues and Memberships	1,270.00	1,330	1,350	1,350	1,350
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	1,580.00	2,100	4,000	2,100	2,100
6079	Legal Books, Publications	10,515.69	13,000	15,000	15,000	15,000
6082	Contractual Expense	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>829,558.68</u>	<u>591,676</u>	<u>640,898</u>	<u>572,924</u>	<u>619,712</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 411

COMMISSIONER PCT. #1

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	37,731.40	37,738	0	37,738	37,738
6003	Salaries-Employees	15,991.19	17,120	0	16,370	17,025
6006	FICA	3,894.90	4,197	0	4,139	4,189
6007	Group Health	6,499.76	7,280	0	7,280	7,800
6008	Retirement	5,254.81	5,270	0	5,021	5,082
6011	Workers Compensation	405.53	411	0	406	411
6012	Unemployment Insurance	130.82	137	0	111	116
6013	Photocopying	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>69,908.41</u>	<u>72,153</u>	<u>0</u>	<u>71,065</u>	<u>72,361</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 412

COMMISSIONER PCT #2

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	34,116.74	37,738	0	37,738	37,738
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	15,247.59	16,000	0	15,500	16,120
6006	FICA	3,694.73	4,111	0	4,073	4,120
6007	Group Health	6,062.48	7,280	0	7,280	7,800
6008	Retirement	4,825.74	5,162	0	4,940	4,998
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	370.09	403	0	399	404
6012	Unemployment Insurance	121.87	128	0	105	110
6013	Photocopying	0.00	0	0	0	0
6047	Mobile Phones	448.00	768	0	768	768
6048	Communications	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>64,887.24</u>	<u>71,590</u>	<u>0</u>	<u>70,803</u>	<u>72,058</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 413

COMMISSIONER PCT. 3

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	37,731.42	37,738	0	37,738	37,738
6003	Salaries-Employees	17,658.39	18,788	0	18,273	19,004
6006	FICA	4,061.41	4,324	0	4,285	4,341
6007	Group Health	6,646.65	7,364	0	7,364	7,890
6008	Retirement	5,416.78	5,430	0	5,198	5,266
6011	Workers Compensation	415.95	424	0	420	426
6012	Unemployment Insurance	141.94	150	0	124	129
6013	Photocopying	0.00	0	0	0	0
6047	Mobile Phones	768.00	768	0	768	768
6048	Communications	0.00	0	0	0	0
	<i>Expenditure Total:</i>	72,840.54	74,986	0	74,170	75,562

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 414

COMMISSIONER PCT. 4

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	33,072.91	37,738	0	37,738	37,738
6003	Salaries-Employees	14,079.65	16,000	0	15,500	16,120
6005	Extra Help	0.00	0	0	0	0
6006	FICA	3,625.76	4,111	0	4,073	4,120
6007	Group Health	6,388.79	7,280	0	7,280	7,800
6008	Retirement	4,611.64	5,162	0	4,940	4,998
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	362.33	403	0	399	404
6012	Unemployment Insurance	121.87	128	0	105	110
6013	Photocopying	0.00	0	0	0	0
6047	Mobile Phones	746.62	768	0	768	768
6048	Communications	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>63,009.57</u>	<u>71,590</u>	<u>0</u>	<u>70,803</u>	<u>72,058</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 416

COPY CENTER

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4464	Labor Charges	48,398.53	43,500	0	50,146	50,146
4602	Miscellaneous	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>48,398.53</u>	<u>43,500</u>	<u>0</u>	<u>50,146</u>	<u>50,146</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	42,477.49	44,634	47,125	43,634	45,380
6003	Salaries-Employees	51,582.78	54,592	55,748	52,592	54,695
6005	Extra Help	10,355.21	12,449	12,449	12,449	12,449
6006	FICA	7,621.98	8,543	8,823	8,314	8,608
6007	Group Health	14,999.76	16,800	16,800	16,800	18,000
6008	Retirement	9,193.14	9,531	10,830	8,930	9,287
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	1,685.39	1,898	2,307	1,847	1,913
6012	Unemployment Insurance	837.74	893	808	739	765
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	4,312.66	5,000	5,000	5,000	5,000
6016	Gasoline	0.00	0	0	0	0
6048	Communications	298.63	700	700	300	300
6049	Postage	0.00	50	100	50	50
6050	Travel	0.00	0	1,000	0	1,200
6067	Equipment Maintenance	6,819.00	8,984	9,000	9,000	9,000
6069	Equipment Rental	3,057.60	4,825	4,000	4,000	4,000
6072	Settlements and Judgments	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>153,241.38</u>	<u>168,899</u>	<u>174,690</u>	<u>163,655</u>	<u>170,647</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 419

PROGRAM DEVELOPMENT & MGT

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4353	Emergency Services District	17,174.60	13,935	0	12,000	12,000
4380	Financing Proceeds	0.00	0	0	0	0
4958	Indirect Cost	9,180.84	6,500	0	9,860	9,860
4959	Indir.CostReimb-La Feria CEDAP	0.00	0	0	0	0
	Revenue Total:	<u>26,355.44</u>	<u>20,435</u>	<u>0</u>	<u>21,860</u>	<u>21,860</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	68,998.78	68,406	70,776	67,406	70,103
6003	Salaries-Employees	158,478.00	157,667	205,850	163,667	169,906
6005	Extra Help	5,983.80	20,000	20,000	20,000	20,000
6006	FICA	17,775.10	19,590	22,692	19,207	19,891
6007	Group Health	24,999.60	28,000	36,000	28,000	30,000
6008	Retirement	22,236.94	22,677	26,390	21,444	22,273
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	1,757.02	1,921	2,225	1,883	1,950
6012	Unemployment Insurance	1,873.28	2,049	2,373	1,707	1,768
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	3,030.21	4,500	4,500	3,000	3,000
6027	Clothing	0.00	0	0	0	0
6047	Mobile Phones	960.00	960	960	960	960
6048	Communications	8,540.45	10,000	10,000	8,700	8,700
6049	Postage	806.45	700	1,500	700	700
6050	Travel	0.00	0	1,500	0	1,500
6054	Advertising	1,248.95	9,000	6,000	4,000	4,000
6055	Printing and Binding	0.00	0	0	0	0
6059	Bonds	0.00	110	110	110	110
6069	Equipment Rental	3,290.40	3,300	4,800	3,300	3,300
6073	Dues and Memberships	463.00	500	500	500	500
6077	Data Processing	0.00	1,935	0	0	0
6078	Education and Training	910.00	1,500	1,500	1,500	1,500
6079	Legal Books, Publications	0.00	0	0	0	0
	Expenditure Total:	<u>321,351.98</u>	<u>352,815</u>	<u>417,676</u>	<u>346,084</u>	<u>360,161</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 420

VEHICLE MAINTENANCE

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4464	Labor Charges	25,408.65	55,067	0	24,000	24,000
4601	Vending Machine Commissions	0.00	0	0	200	200
	Revenue Total:	25,408.65	55,067	0	24,200	24,200
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	47,673.95	49,179	49,179	48,179	50,106
6003	Salaries-Employees	145,277.12	159,196	159,196	153,196	159,324
6004	Overtime	0.00	0	0	0	0
6006	FICA	14,586.40	15,941	15,941	15,405	16,021
6007	Group Health	34,168.69	38,578	38,578	38,578	41,334
6008	Retirement	18,860.89	20,016	20,016	18,688	19,435
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	1,740.01	2,000	2,000	2,000	2,000
6011	Workers Compensation	2,895.20	3,709	3,709	3,587	3,730
6012	Unemployment Insurance	1,549.38	1,667	1,667	1,369	1,424
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,320.89	2,195	3,000	2,375	2,000
6016	Gasoline	5,439.63	4,600	4,600	3,100	3,100
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	5,249.29	7,183	8,000	7,500	7,500
6019	Lubricants	0.00	0	0	0	0
6022	Drugs Medicine	35.00	60	100	60	60
6023	Cleaning Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	3,941.21	3,000	3,000	3,000	3,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	1,134.26	3,170	3,200	3,170	840
6048	Communications	1,626.26	1,600	1,600	1,000	1,000
6049	Postage	0.00	200	200	200	200
6056	Property Insurance	589.34	1,242	1,242	610	610
6057	Vehicle Insurance	1,391.00	1,600	1,600	1,600	1,109
6058	Liability Other Insurance	0.00	0	0	0	0
6060	Electricity	8,561.34	10,000	10,000	10,000	10,000
6061	Natural Gas	0.00	0	0	0	0
6063	Sewage and Garbage	4,238.08	3,000	3,000	3,000	3,000
6064	Building Maintenance	1,896.47	1,500	2,000	1,500	1,500
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	1,607.56	4,200	4,500	4,500	4,500
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	180.00	180	200	200	200
6070	INDIRECT COST	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 420

VEHICLE MAINTENANCE

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
6077	Data Processing	1,115.34	2,000	400	400	400
6078	Education and Training	102.22	250	400	250	250
6082	Contractual Expense	0.00	0	0	0	0
6091	Building Improvements	0.00	0	3,000	0	0
6195	Safety Supplies	90.12	150	0	0	0
6196	Safety Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>305,269.65</u>	<u>336,416</u>	<u>340,328</u>	<u>323,467</u>	<u>332,643</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 491

VOTER REGISTRATION / ELEC

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4447	Copy Receipts	392.96	200	0	0	0
4602	Miscellaneous	12,127.92	0	0	0	0
4620	Sale of Maps	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>12,520.88</u>	<u>200</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	64,049.30	65,554	64,554	64,554	76,600
6003	Salaries-Employees	186,472.93	197,187	268,187	204,187	222,000
6004	Overtime	52,353.19	14,584	8,000	8,000	8,000
6005	Extra Help	130,374.54	98,000	210,000	275,784	275,784
6006	FICA	32,151.23	29,124	20,516	42,342	44,626
6007	Group Health	39,091.76	44,800	57,200	44,800	48,000
6008	Retirement	24,573.35	27,352	26,470	25,682	28,452
6009	Auto Allowance	0.00	0	7,000	0	0
6011	Workers Compensation	3,327.27	2,848	2,011	4,144	4,368
6012	Unemployment Insurance	3,373.95	3,038	2,145	3,757	3,960
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	31,248.14	76,248	85,000	85,000	85,000
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	3,057.44	5,000	5,000	4,000	4,000
6017	Butane	0.00	0	0	0	0
6025	Food-Human	207.33	158	300	300	300
6026	Household Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	1,316.31	1,143	2,000	1,000	1,000
6031	Building Supplies	0.00	0	0	0	0
6033	Contingencies	200.50	549	0	0	0
6034	Pipe and Plumbing	0.00	0	0	0	0
6045	Professional Services	3,677.12	0	8,250	8,250	8,250
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	41,492.53	22,514	29,230	29,230	29,230
6048	Communications	3,425.76	3,200	2,200	2,200	2,200
6049	Postage	57,509.14	50,000	70,000	50,000	60,000
6050	Travel	0.00	0	7,000	0	3,000
6054	Advertising	4,716.89	8,617	19,000	19,000	19,000
6055	Printing and Binding	0.00	0	0	0	0
6057	Vehicle Insurance	789.00	750	750	750	750
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	70.00	150	150	150	150
6064	Building Maintenance	0.00	0	0	0	0
6067	Equipment Maintenance	133,111.77	156,694	85,000	82,309	82,309
6068	Real Estate Rental	0.00 ⁸⁶	550	550	550	550

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 491

VOTER REGISTRATION / ELEC

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
6069	Equipment Rental	2,457.00	2,500	2,500	2,500	2,500
6073	Dues and Memberships	200.00	500	500	500	500
6076	Bank Fees	0.00	0	0	0	0
6077	Data Processing	47,918.95	11,137	150,000	128,828	0
6078	Education and Training	1,114.00	1,500	2,000	1,500	1,500
6079	Legal Books, Publications	345.00	50	50	50	50
6080	Board of Children	0.00	0	0	0	0
6082	Contractual Expense	0.00	16,500	500	500	500
	<i>Expenditure Total:</i>	<u>868,624.40</u>	<u>840,247</u>	<u>1,136,063</u>	<u>1,089,867</u>	<u>1,012,579</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 495

COUNTY AUDITOR

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4461	Audit Fees	33,079.00	16,225	0	33,633	33,633
4600	Interest Income	0.00	0	0	0	0
4958	Indirect Cost	11,803.55	12,050	0	12,000	12,000
4959	Indir.CostReimb-La Feria CEDAP	0.00	0	0	0	0
	Revenue Total:	44,882.55	28,275	0	45,633	45,633
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	90,431.77	120,000	120,000	120,000	124,800
6002	Salaries-Assistants/Deputies	869,052.89	903,747	903,744	903,747	939,896
6003	Salaries-Employees	0.00	0	0	0	0
6004	Overtime	3,800.30	3,000	3,000	3,000	3,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	70,817.13	78,620	78,620	77,090	81,752
6007	Group Health	104,244.75	117,600	117,600	117,600	126,000
6008	Retirement	94,309.36	97,952	95,282	93,426	99,082
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	7,101.14	7,701	7,701	7,551	8,008
6012	Unemployment Insurance	7,571.42	8,214	6,982	6,846	7,260
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	12,580.52	12,614	13,300	13,300	13,300
6016	Gasoline	1,189.48	1,200	1,200	1,200	1,200
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	259.99	500	600	600	600
6031	Building Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	3,959.09	686	0	0	0
6045	Professional Services	0.00	0	0	0	0
6047	Mobile Phones	472.89	1,480	1,500	1,480	1,480
6048	Communications	18,337.06	22,000	20,000	20,000	20,000
6049	Postage	1,375.17	2,200	2,500	2,000	2,000
6050	Travel	0.00	0	13,500	0	10,000
6054	Advertising	5,961.47	10,500	10,500	10,500	10,500
6055	Printing and Binding	0.00	0	0	0	0
6057	Vehicle Insurance	194.00	425	425	425	194
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	92.50	100	100	100	100
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	69,391.58	61,000	61,000	61,000	61,000
6069	Equipment Rental	2,294.52	2,300	2,300	3,500	3,500
6073	Dues and Memberships	2,240.00	2,500	2,500	2,500	2,500
6077	Data Processing	21,705.46	6,300	6,000	6,000	6,000

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 495

COUNTY AUDITOR

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
6078	Education and Training	5,009.00	4,250	4,250	4,250	4,250
6079	Legal Books, Publications	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>1,392,391.49</u>	<u>1,464,889</u>	<u>1,472,604</u>	<u>1,456,115</u>	<u>1,526,422</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 4951

PURCHASING

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	112,714.81	74,400	73,400	73,400	76,336
6003	Salaries-Employees	137,589.28	198,040	192,040	192,040	199,722
6006	FICA	18,802.17	20,915	20,306	20,380	21,192
6007	Group Health	35,000.00	39,200	39,200	39,200	42,000
6008	Retirement	24,472.14	26,170	25,323	2,463	25,618
6011	Workers Compensation	1,893.32	2,043	1,991	1,991	2,070
6012	Unemployment Insurance	2,018.70	2,180	2,124	1,805	1,877
6014	Office Supplies	2,638.56	3,732	2,977	2,977	2,977
6047	Mobile Phones	1,413.35	1,416	1,476	1,416	1,416
6048	Communications	6,268.38	7,493	8,115	6,300	6,300
6049	Postage	595.85	650	450	650	650
6050	Travel	0.00	0	0	0	2,000
6054	Advertising	14,073.72	14,707	14,474	16,000	16,000
6067	Equipment Maintenance	0.00	0	0	0	0
6069	Equipment Rental	2,504.52	2,505	2,580	2,505	2,505
6073	Dues and Memberships	320.00	310	310	310	310
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	1,140.00	695	2,100	1,450	1,450
6096	Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	361,444.80	394,456	386,866	362,887	402,423

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 496

MOTOR VEHICLE INSPECTION

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4204	Inspections	119,160.00	136,560	0	134,640	134,640
4600	Interest Income	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>119,160.00</u>	<u>136,560</u>	<u>0</u>	<u>134,640</u>	<u>134,640</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	33,713.96	35,000	35,260	35,000	35,540
6005	Extra Help	0.00	0	12,000	0	0
6006	FICA	2,366.25	2,678	2,697	2,678	2,719
6007	Group Health	4,118.25	5,600	5,200	5,600	6,000
6008	Retirement	3,297.32	3,339	3,480	3,339	3,281
6011	Workers Compensation	1,237.30	1,285	1,294	1,285	1,298
6012	Unemployment Insurance	269.46	280	282	280	240
6016	Gasoline	0.00	0	8,400	8,400	8,400
6030	Vehicle Repairs	0.00	500	500	500	500
6047	Mobile Phones	507.90	1,000	2,000	1,000	1,000
6048	Communications	0.00	0	0	0	0
6050	Travel	0.00	0	4,500	0	0
6057	Vehicle Insurance	0.00	1,351	1,351	1,351	1,351
6058	Liability Other Insurance	0.00	9	0	9	9
6069	Equipment Rental	0.00	0	3,000	3,000	3,000
6077	Data Processing	0.00	8,342	5,000	0	0
6096	Equipment	0.00	0	500	0	0
6195	Safety Supplies	127.07	558	0	500	500
	<i>Expenditure Total:</i>	<u>45,637.51</u>	<u>59,942</u>	<u>85,464</u>	<u>62,942</u>	<u>63,838</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 497

COUNTY TREASURER

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4228	Jury fee reimbursements	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	60,713.27	60,721	70,721	60,721	63,757
6002	Salaries-Assistants/Deputies	43,735.32	46,730	48,730	45,730	47,559
6003	Salaries-Employees	53,798.20	61,723	62,723	59,723	62,112
6004	Overtime	0.00	0	0	0	0
6006	FICA	11,482.81	12,942	0	12,712	13,267
6007	Group Health	19,521.39	22,400	0	22,400	24,000
6008	Retirement	15,471.50	16,250	0	15,421	16,094
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	1,183.28	1,269	0	1,246	1,301
6012	Unemployment Insurance	775.90	868	0	717	746
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	3,971.64	4,431	8,000	8,000	8,000
6038	Small Tools and Equipment	0.00	0	1,200	0	0
6047	Mobile Phones	960.00	960	960	960	960
6048	Communications	3,147.64	3,300	3,300	3,300	3,300
6049	Postage	7,100.13	8,000	8,000	8,000	8,000
6050	Travel	0.00	0	3,800	0	2,400
6059	Bonds	0.00	5,004	615	615	615
6067	Equipment Maintenance	0.00	765	1,200	1,200	1,200
6069	Equipment Rental	2,393.40	2,406	2,969	2,969	2,969
6073	Dues and Memberships	220.00	450	500	450	450
6077	Data Processing	0.00	0	450	0	0
6078	Education and Training	785.00	900	900	900	900
6079	Legal Books, Publications	0.00	300	300	300	300
6082	Contractual Expense	3,492.60	3,754	3,754	1,536	1,536
6096	Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>228,752.08</u>	<u>253,173</u>	<u>218,122</u>	<u>246,900</u>	<u>259,466</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 499

TAX ASSESSOR-COLLECTOR

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4150	Vehicle Inventory Tax Surplus	65,937.55	58,890	0	51,120	51,120
4154	Beer, Wine, Liquor Commissions	9,511.50	8,361	0	9,550	9,550
4201	Beer Licenses (net)	42,184.50	30,488	0	33,000	33,000
4202	Liquor Licenses (net)	36,575.00	28,808	0	86,449	86,449
4209	Gaming licenses	29,408.50	35,603	0	26,500	26,500
4340	Tax Commissions-AdValorem	2,014,519.48	2,083,068	0	2,085,000	2,085,000
4344	Automobile Registration Fees	0.00	0	0	0	0
4403	Certificates of Title	431,015.00	382,308	0	441,725	441,725
4404	Tax Certificates	5,650.00	6,500	0	6,550	6,550
4430	Fee Revenue	0.00	0	0	0	0
4450	Tax Assessor/Collector-Auto	702,574.20	664,728	0	793,940	793,940
4451	Tolls - Entrance Fees	0.00	0	0	0	0
4600	Interest Income	28,007.24	30,878	0	30,000	30,000
4601	Vending Machine Commissions	0.00	0	0	0	0
4602	Miscellaneous	12,440.00	11,105	0	10,500	10,500
4609	TWX Reimbursement	3,494.00	3,446	0	3,446	3,446
4640	Sale of Surplus	0.00	0	0	0	0
4705	Long/Short	1,550.17	2,500	0	2,500	2,500
Revenue Total:		3,382,867.14	3,346,683	0	3,580,280	3,580,280
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	86,221.62	86,230	88,817	86,230	86,230
6002	Salaries-Assistants/Deputies	155,604.45	158,812	160,523	155,812	161,233
6003	Salaries-Employees	1,641,383.19	1,790,993	1,779,833	1,727,992	1,797,952
6004	Overtime	3.00	0	0	0	0
6005	Extra Help	25,368.44	28,928	25,000	25,000	25,000
6006	FICA	141,736.00	157,743	155,232	152,964	158,456
6007	Group Health	328,721.10	373,128	348,400	373,128	399,780
6008	Retirement	184,060.47	194,163	200,279	182,747	189,737
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	14,212.65	17,854	16,578	17,301	17,960
6012	Unemployment Insurance	14,460.90	15,792	16,233	12,975	13,487
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	59,504.69	63,263	74,729	74,729	64,000
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	13,012.87	12,000	12,000	8,800	8,800
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	2,310.14	3,000	3,000	3,000	3,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	3,200.05	3,900	3,900	3,900	3,900

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 499

TAX ASSESSOR-COLLECTOR

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
6048	Communications	29,693.01	51,100	62,100	42,000	52,000
6049	Postage	80,722.83	93,700	93,700	93,700	93,700
6050	Travel	0.00	0	8,500	0	8,000
6054	Advertising	21,000.00	21,000	21,000	21,000	21,000
6055	Printing and Binding	0.00	0	0	0	0
6057	Vehicle Insurance	1,639.00	1,300	1,300	1,300	1,571
6058	Liability Other Insurance	0.00	3,687	3,687	3,687	0
6059	Bonds	142.00	701	701	701	701
6060	Electricity	0.00	0	0	0	0
6064	Building Maintenance	0.00	4,000	0	0	0
6067	Equipment Maintenance	16,623.60	8,934	19,141	19,141	19,141
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	36,885.19	34,750	34,750	34,750	34,750
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	580.00	1,763	1,763	1,763	1,763
6074	Credit Services	0.00	0	0	0	0
6077	Data Processing	60,393.57	40,500	40,500	40,500	40,500
6078	Education and Training	1,535.00	3,046	3,046	3,046	3,046
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	28,412.52	29,480	29,480	29,480	29,480
6087	Miscellaneous	0.00	0	0	0	0
6096	Equipment	30,996.00	13,745	0	0	0
6097	Debt Retirement	0.00	0	0	0	0
	Expenditure Total:	<u>2,978,422.29</u>	<u>3,213,512</u>	<u>3,204,192</u>	<u>3,115,646</u>	<u>3,235,187</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 4997

VIT

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4150	Vehicle Inventory Tax Surplus	58,495.52	147,455	0	147,455	147,855
	<i>Revenue Total:</i>	58,495.52	147,455	0	147,455	147,855
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	6,999.74	7,000	7,000	7,000	7,000
6003	Salaries-Employees	9,033.06	43,386	46,986	46,986	46,986
6004	Overtime	51.00	0	0	0	0
6005	Extra Help	29,433.92	20,000	20,000	20,000	20,000
6006	FICA	3,325.87	3,855	4,130	5,698	5,698
6007	Group Health	1,629.68	5,600	5,200	5,600	6,000
6008	Retirement	1,569.28	4,973	5,328	5,056	5,056
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	542.46	378	623	1,522	1,522
6012	Unemployment Insurance	355.90	403	432	507	507
6014	Office Supplies	699.28	2,000	2,000	2,000	2,000
6016	Gasoline	0.00	9,000	4,896	4,896	4,896
6048	Communications	0.00	500	500	500	500
6049	Postage	0.00	6,000	6,000	3,330	3,330
6050	Travel	0.00	1,500	1,500	1,500	1,500
6054	Advertising	1,231.83	1,600	1,600	1,600	1,600
6057	Vehicle Insurance	0.00	0	0	0	0
6069	Equipment Rental	0.00	2,000	2,000	2,000	2,000
6073	Dues and Memberships	0.00	500	500	500	500
6077	Data Processing	3,048.88	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	300.00	500	500	500	500
6096	Equipment	0.00	30,760	30,760	30,760	30,760
	<i>Expenditure Total:</i>	58,220.90	147,455	147,455	147,455	147,855

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 651

HISTORICAL COMMITTEE

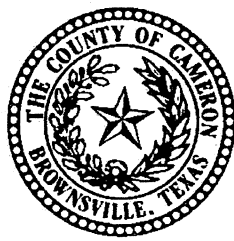
<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	353.07	1,800	0	1,800	1,800
6028	Camera and Police Supplies	0.00	0	0	0	0
6049	Postage	0.00	100	0	100	100
6073	Dues and Memberships	182.89	100	0	100	100
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	0.00	700	0	700	700
	<i>Expenditure Total:</i>	<u>535.96</u>	<u>2,700</u>	<u>0</u>	<u>2,700</u>	<u>2,700</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 665

FARM & HOME DEMONSTATION

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	81,283.22	107,701	100,200	102,700	106,809
6003	Salaries-Employees	78,815.54	62,935	59,936	60,936	63,373
6005	Extra Help	0.00	0	0	0	0
6006	FICA	8,677.21	13,054	12,250	12,518	13,019
6007	Group Health	34,999.44	39,200	35,000	39,200	42,000
6008	Retirement	4,719.25	6,045	5,916	5,655	5,881
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	1,201.12	1,280	1,201	1,227	1,276
6012	Unemployment Insurance	980.21	1,365	1,281	1,113	1,157
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	3,856.73	3,724	4,447	4,450	4,450
6016	Gasoline	5,491.69	5,700	5,700	5,000	5,000
6018	Diesel Fuel	5,603.85	5,600	5,600	5,600	5,600
6019	Lubricants	0.00	0	0	0	0
6029	Demonstration	1,143.98	1,334	3,300	3,300	3,300
6030	Vehicle Repairs	3,805.05	2,356	3,000	3,000	3,000
6031	Building Supplies	0.00	0	0	0	0
6048	Communications	8,176.10	9,500	11,000	8,400	8,400
6049	Postage	305.63	700	700	700	700
6050	Travel	0.00	0	9,000	0	8,000
6057	Vehicle Insurance	942.00	1,400	1,400	1,400	1,154
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	77.00	71	0	0	0
6064	Building Maintenance	0.00	0	0	0	0
6069	Equipment Rental	1,754.40	1,900	1,900	1,900	1,900
6073	Dues and Memberships	700.00	710	710	700	700
6075	Taxes	0.00	0			
6077	Data Processing	1,577.64	3,575	2,600	320	320
6078	Education and Training	1,200.00	1,500	1,500	1,500	1,500
6079	Legal Books, Publications	0.00	0	0	0	0
	<i>Expenditure Total:</i>	245,310.06	269,650	266,641	259,619	277,539



CAMERON COUNTY, TEXAS

GENERAL FUND

General Government Building Maintenance & Operations

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

APPROVED 2015-2016 BUDGET

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 5011

M&O VETERANS OFFICE

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	0.00	2,600	2,600	2,600	2,600
6056	Property Insurance	234.29	1,025	1,025	1,000	1,000
6060	Electricity	0.00	11,000	11,000	11,000	11,000
6062	Water	0.00	1,000	1,000	1,000	1,000
6063	Sewage and Garbage	0.00	1,000	1,000	1,000	1,000
6064	Building Maintenance	0.00	1,000	1,000	1,000	1,000
6067	Equipment Maintenance	0.00	1,000	1,000	1,000	1,000
6082	Contractual Expense	0.00	600	1,000	600	600
	<i>Expenditure Total:</i>	<u>234.29</u>	<u>19,225</u>	<u>19,625</u>	<u>19,200</u>	<u>19,200</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 5012

M&O ELECTIONS BLDG

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	0.00	2,600	2,600	2,600	2,600
6056	Property Insurance	19.11	1,025	1,025	1,000	1,000
6060	Electricity	0.00	11,000	11,000	11,000	11,000
6062	Water	0.00	1,000	1,000	1,000	1,000
6063	Sewage and Garbage	0.00	1,000	1,000	1,000	1,000
6064	Building Maintenance	0.00	1,000	1,000	1,000	1,000
6067	Equipment Maintenance	0.00	1,000	1,000	1,000	1,000
6082	Contractual Expense	0.00	600	1,000	600	600
	<i>Expenditure Total:</i>	19.11	19,225	19,625	19,200	19,200

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 502

M&O CAMERON PARK LAW ENFO

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	0.00	0	10,400	0	0
6006	FICA	0.00	0	796	0	0
6011	Workers Compensation	0.00	0	506	0	0
6012	Unemployment Insurance	0.00	0	83	0	0
6014	Office Supplies	0.00	200	500	500	500
6056	Property Insurance	524.28	650	650	550	550
6060	Electricity	0.00	0	500	500	500
6062	Water	139.92	500	500	500	500
6063	Sewage and Garbage	106.92	500	500	500	500
6064	Building Maintenance	572.43	3,500	2,500	3,500	3,500
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	2,338.34	2,500	1,500	2,500	2,500
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	160.00	750	2,750	750	750
6091	Building Improvements	0.00	0	0	0	0
6195	Safety Supplies	0.00	50	0	50	50
	<i>Expenditure Total:</i>	<u>3,841.89</u>	<u>8,650</u>	<u>21,185</u>	<u>9,350</u>	<u>9,350</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 503

M&O LOS FRESNOS BUILDING

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4614	Land Rental	0.00	0	0	22,320	22,320
	<i>Revenue Total:</i>	0.00	0	0	22,320	22,320
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	7,402.50	11,793	11,793	11,793	11,793
6006	FICA	549.46	902	902	902	902
6007	Group Health	0.00	0	0	0	0
6010	Uniforms	188.38	300	300	300	300
6011	Workers Compensation	349.78	574	574	574	574
6012	Unemployment Insurance	57.37	94	94	80	80
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,673.86	4,000	4,500	4,500	4,500
6021	Agriculture	0.00	0	0	0	0
6048	Communications	763.20	9,600	9,600	2,000	2,000
6055	Printing and Binding	0.00	0	0	0	0
6056	Property Insurance	8,082.17	15,000	15,000	8,100	8,100
6060	Electricity	15,706.56	25,000	25,000	20,000	20,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	1,351.97	1,600	1,600	1,600	1,600
6063	Sewage and Garbage	1,244.28	1,300	1,300	1,300	1,300
6064	Building Maintenance	1,266.66	2,000	2,000	4,000	4,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	680.00	2,000	2,500	4,000	4,000
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	375.00	1,080	1,080	1,080	1,080
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	40,691.19	75,243	76,243	60,229	60,229

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 504

M&O RIO HONDO ANNEX

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	7,620.00	8,657	8,657	8,657	8,657
6006	FICA	566.92	662	662	662	662
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	360.88	442	442	442	422
6012	Unemployment Insurance	59.28	69	69	59	59
6014	Office Supplies	1,388.38	2,600	2,600	2,600	2,600
6022	Drugs Medicine	0.00	0	0	0	0
6056	Property Insurance	838.63	1,025	1,025	900	900
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	7,610.89	11,000	11,000	11,000	11,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	378.11	1,000	1,000	1,000	1,000
6063	Sewage and Garbage	765.96	1,000	1,000	1,000	1,000
6064	Building Maintenance	972.71	1,000	1,250	1,000	1,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	511.30	1,000	1,000	1,000	1,000
6068	Real Estate Rental	0.00	0	0	0	0
6082	Contractual Expense	160.00	276	276	276	276
6195	Safety Supplies	0.00	0	0	0	0
	<i>Expenditure Total:</i>	21,233.06	28,731	28,981	28,596	28,576

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 505

M&O PORT ISABEL ANNEX

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	93.76	1,000	1,000	1,000	1,000
6023	Cleaning Supplies	0.00	0	0	0	0
6048	Communications	1,887.26	27,000	27,000	2,000	2,000
6056	Property Insurance	4,348.99	15,300	15,300	4,500	4,500
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	13,075.74	16,000	16,000	16,000	16,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	1,161.84	3,500	3,500	3,500	3,500
6063	Sewage and Garbage	2,317.63	2,500	2,500	3,000	3,000
6064	Building Maintenance	997.38	1,600	2,000	2,000	2,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	4,410.29	4,400	4,000	4,000	4,000
6068	Real Estate Rental	0.00	0	0	0	0
6082	Contractual Expense	240.00	2,000	2,276	2,000	2,000
6087	Miscellaneous	0.00	0	50	0	0
6195	Safety Supplies	0.00	50	0	0	0
	<i>Expenditure Total:</i>	28,532.89	73,350	73,626	38,000	38,000

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 507

M&O BROWNSVILLE HEALTH CL

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	21,114.47	22,278	21,278	21,278	22,129
6004	Overtime	0.00	0	0	0	0
6006	FICA	1,612.93	1,704	1,628	1,628	1,693
6007	Group Health	4,999.92	5,600	5,200	5,600	6,000
6008	Retirement	2,064.64	2,140	2,100	1,975	2,054
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	268.70	300	300	300	300
6011	Workers Compensation	1,011.66	1,085	1,036	1,036	1,078
6012	Unemployment Insurance	165.95	178	170	145	150
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	5,645.90	6,800	6,800	6,800	6,800
6015	Maps, Plans	0.00	0	0	0	0
6056	Property Insurance	4,549.62	6,400	6,400	4,600	4,600
6060	Electricity	40,456.29	40,000	40,000	42,000	42,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	1,267.80	1,785	1,785	1,785	1,785
6063	Sewage and Garbage	3,273.84	4,800	4,800	4,800	4,800
6064	Building Maintenance	3,949.23	4,000	4,000	4,000	4,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	3,958.07	4,000	4,000	4,000	4,000
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	360.00	3,500	3,500	3,500	3,500
6095	Other Structures	0.00	0	0	0	0
6195	Safety Supplies	0.00	250	0	0	0
	<i>Expenditure Total:</i>	<u>94,699.02</u>	<u>104,820</u>	<u>102,997</u>	<u>103,447</u>	<u>104,889</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 508

M&O FATHER O'BRIEN HLTH C

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	20,992.10	23,342	22,342	22,342	23,236
6004	Overtime	0.00	0	0	0	0
6006	FICA	1,586.96	1,786	1,709	1,709	1,778
6007	Group Health	4,999.92	5,600	5,200	5,600	6,000
6008	Retirement	2,052.61	2,242	2,205	2,073	2,156
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	0.00	0	300	0	0
6011	Workers Compensation	1,063.58	1,137	1,088	1,088	1,132
6012	Unemployment Insurance	174.57	187	179	152	158
6014	Office Supplies	1,721.55	2,000	2,000	2,000	2,000
6022	Drugs Medicine	0.00	0	0	0	0
6056	Property Insurance	3,126.01	3,800	3,800	3,200	3,200
6060	Electricity	12,696.26	17,100	17,100	17,000	17,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	1,161.84	1,200	1,200	1,700	1,700
6063	Sewage and Garbage	2,140.66	2,400	2,400	2,900	2,900
6064	Building Maintenance	445.74	2,000	2,000	2,000	2,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	1,631.18	5,000	3,800	5,000	5,000
6068	Real Estate Rental	0.00	0	0	0	0
6082	Contractual Expense	240.00	300	2,500	2,500	2,500
6087	Miscellaneous	0.00	0	50	0	0
6096	Equipment	0.00	29,998	0	0	0
6195	Safety Supplies	0.00	50	0	0	0
	<i>Expenditure Total:</i>	54,032.98	98,142	67,873	69,264	70,760

CAMERON COUNTY, TEXAS
GENERAL FUND
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Fund 100 Dept. 510

M&O DANCY BUILDING

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	48,477.16	66,822	63,822	63,822	66,375
6004	Overtime	0.00	0	0	0	0
6006	FICA	3,662.69	5,112	4,882	4,882	5,078
6007	Group Health	15,000.00	16,800	15,600	16,800	18,000
6008	Retirement	4,736.38	6,419	6,299	5,923	6,160
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	2,400.00	3,254	3,108	3,108	3,232
6012	Unemployment Insurance	393.77	535	511	434	451
6014	Office Supplies	4,240.44	5,250	5,500	5,500	5,500
6016	Gasoline	0.00	0	0	0	0
6018	Diesel Fuel	1,178.03	2,000	2,000	2,000	2,000
6021	Agriculture	0.00	0	0	0	0
6056	Property Insurance	51,430.62	62,000	62,000	51,500	51,500
6060	Electricity	131,686.02	125,000	125,000	142,000	142,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	11,199.08	10,000	10,000	10,000	10,000
6063	Sewage and Garbage	3,409.44	3,500	3,500	3,500	3,500
6064	Building Maintenance	20,313.50	25,000	25,000	25,000	25,000
6067	Equipment Maintenance	46,760.26	48,000	57,000	60,000	60,000
6068	Real Estate Rental	0.00	0	0	0	0
6082	Contractual Expense	720.00	720	3,720	3,720	3,720
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	345,607.39	380,412	387,942	398,189	402,516

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 5111

M&O SANTA ROSA TECHNOLOGY

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	10,034.55	10,120	10,120	10,120	10,120
6006	FICA	750.85	774	774	774	774
6011	Workers Compensation	477.99	493	493	493	493
6012	Unemployment Insurance	78.44	81	81	69	69
6014	Office Supplies	5,180.84	5,500	5,500	5,500	5,500
6030	Vehicle Repairs	0.00	0	0	0	0
6048	Communications	1,437.45	1,440	1,440	1,400	1,400
6056	Property Insurance	4,661.64	5,700	5,700	4,700	4,700
6060	Electricity	6,492.71	10,000	10,000	10,000	10,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	1,292.54	2,000	2,000	2,000	2,000
6063	Sewage and Garbage	1,626.25	2,000	2,000	2,000	2,000
6064	Building Maintenance	2,776.26	3,000	3,000	3,000	3,000
6067	Equipment Maintenance	1,632.18	3,000	3,000	3,000	3,000
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	400.00	1,000	1,000	1,000	1,000
6091	Building Improvements	0.00	0	0	0	0
6195	Safety Supplies	0.00	100	0	0	0
	<i>Expenditure Total:</i>	<u>36,841.70</u>	<u>45,208</u>	<u>45,108</u>	<u>44,056</u>	<u>44,056</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 513

M&O HARLINGEN BUILDING

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	9,893.84	22,570	21,570	21,570	22,433
6004	Overtime	0.00	0	0	0	0
6006	FICA	747.11	1,727	1,650	1,650	1,716
6007	Group Health	5,000.00	5,600	5,200	5,600	6,000
6008	Retirement	975.25	2,168	2,129	2,002	2,082
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	187.54	400	0	400	400
6011	Workers Compensation	465.08	1,099	1,050	1,050	1,092
6012	Unemployment Insurance	76.29	181	173	147	153
6014	Office Supplies	745.65	3,100	1,100	1,500	1,500
6021	Agriculture	0.00	0	0	0	0
6056	Property Insurance	13,315.96	16,200	16,200	14,000	14,000
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	53,037.61	50,000	50,000	55,000	55,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	1,585.89	2,800	2,800	2,800	2,800
6063	Sewage and Garbage	2,026.20	2,500	2,500	2,500	2,500
6064	Building Maintenance	4,638.35	2,800	3,000	4,000	4,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	3,831.38	2,000	3,000	3,000	3,000
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	240.00	360	2,360	2,360	2,360
6084	Judges	0.00	0	0	0	0
6087	Miscellaneous	0.00	0	50	0	0
6195	Safety Supplies	0.00	50	0	50	50
	<i>Expenditure Total:</i>	<u>96,766.15</u>	<u>113,555</u>	<u>112,782</u>	<u>117,629</u>	<u>119,086</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 514

M&O COURTHOUSE

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	52,398.52	29,650	53,650	53,650	55,796
6003	Salaries-Employees	534,631.58	620,302	602,303	601,302	625,354
6004	Overtime	82.03	4,000	5,000	0	0
6005	Extra Help	3,440.65	0	0	0	0
6006	FICA	43,357.04	51,940	50,149	50,104	52,108
6007	Group Health	113,958.35	134,400	124,800	134,400	144,000
6008	Retirement	57,120.18	63,278	64,743	60,780	63,211
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	7,000.10	7,500	7,500	7,500	7,500
6011	Workers Compensation	23,618.73	28,651	29,403	27,591	28,695
6012	Unemployment Insurance	4,729.12	5,432	5,248	4,454	4,632
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	19,076.21	19,250	20,000	21,500	21,500
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	27,902.38	32,000	32,000	25,000	25,000
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	2,315.85	4,000	4,000	4,000	4,000
6019	Lubricants	0.00	0	0	0	0
6022	Drugs Medicine	0.00	150	150	150	150
6030	Vehicle Repairs	10,884.23	14,000	14,000	14,000	14,000
6031	Building Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	21,518.53	2,999	0	0	0
6046	Medical and Dental	0.00	1,500	1,500	1,500	1,500
6047	Mobile Phones	10,201.46	14,340	15,500	9,000	9,000
6048	Communications	5,934.70	8,000	8,000	6,200	6,200
6049	Postage	0.00	200	200	200	200
6050	Travel	0.00	0	0	0	1,100
6056	Property Insurance	107,747.09	130,200	130,200	108,000	95,000
6057	Vehicle Insurance	7,700.00	5,374	5,374	5,374	3,469
6058	Liability Other Insurance	0.00	0	0	0	0
6060	Electricity	398,922.50	350,000	350,000	365,000	360,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	42,752.50	46,000	46,000	46,000	36,000
6063	Sewage and Garbage	74,301.74	90,000	90,000	90,000	75,000
6064	Building Maintenance	34,245.70	55,000	55,000	55,000	55,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	78,152.68	93,003	80,000	110,000	100,000

CAMERON COUNTY, TEXAS
GENERAL FUND
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Fund 100 Dept. 514

M&O COURTHOUSE

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	4,909.36	3,000	5,000	3,000	3,000
6070	INDIRECT COST	0.00	0	0	0	0
6078	Education and Training	50.00	300	5,000	300	300
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	4,886.00	6,500	8,500	8,500	8,500
6083	Vacancy Savings	0.00	0	0	0	0
6087	Miscellaneous	0.00	0	1,500	0	0
6195	Safety Supplies	807.67	1,500	0	0	0
6196	Safety Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>1,692,644.90</u>	<u>1,822,469</u>	<u>1,814,720</u>	<u>1,812,505</u>	<u>1,800,215</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 515

M&O SAN BENITO ANNEX

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	43,747.57	47,176	45,179	45,176	46,983
6004	Overtime	0.00	0	0	0	0
6006	FICA	3,109.04	3,609	3,456	3,456	3,594
6007	Group Health	9,999.84	11,200	10,400	11,200	12,000
6008	Retirement	4,273.92	4,532	4,459	4,192	4,360
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	734.27	1,400	1,400	1,400	1,400
6011	Workers Compensation	2,150.95	2,297	2,200	2,200	2,288
6012	Unemployment Insurance	353.05	377	361	307	319
6014	Office Supplies	7,410.33	11,900	6,000	8,000	8,000
6016	Gasoline	0.00	0	0	0	0
6048	Communications	1,515.40	1,700	1,700	1,400	1,400
6056	Property Insurance	55,817.22	67,600	67,600	56,000	47,000
6060	Electricity	100,242.22	120,000	120,000	105,000	100,000
6062	Water	3,522.13	8,900	8,900	8,900	8,900
6063	Sewage and Garbage	16,021.49	20,000	20,000	20,000	20,000
6064	Building Maintenance	12,131.88	15,000	17,000	17,000	17,000
6067	Equipment Maintenance	22,163.85	19,000	25,000	25,000	25,000
6069	Equipment Rental	485.00	0	0	0	0
6081	Assistance Payments	0.00	0	0	0	0
6082	Contractual Expense	1,360.00	2,400	5,900	5,900	5,900
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	285,038.16	337,091	339,555	315,131	304,144

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 516

M&O RECORDS WAREHOUSE

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	970.22	1,000	1,000	1,000	1,000
6023	Cleaning Supplies	0.00	0	0	0	0
6056	Property Insurance	3,169.07	3,800	3,800	3,200	3,200
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	20,178.89	18,000	18,000	24,000	24,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	838.20	900	900	900	900
6063	Sewage and Garbage	1,731.05	2,000	2,000	2,000	2,000
6064	Building Maintenance	3,050.06	3,000	1,500	3,000	3,000
6065	Bridge Repair	0.00	0			
6067	Equipment Maintenance	1,932.64	3,000	2,500	3,000	3,000
6069	Equipment Rental	0.00	3,000	1,000	1,000	1,000
6082	Contractual Expense	280.00	325	2,325	2,325	2,325
6091	Building Improvements	0.00	0	0	0	0
6195	Safety Supplies	0.00	100	0	0	0
	<i>Expenditure Total:</i>	<u>32,150.13</u>	<u>35,125</u>	<u>33,025</u>	<u>40,425</u>	<u>40,425</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 517

M&O HARLINGEN HEALTH BLDG

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	22,884.13	24,002	23,002	23,002	23,922
6006	FICA	1,610.66	1,836	1,757	1,760	1,830
6007	Group Health	4,999.92	5,600	5,200	5,600	6,000
6008	Retirement	2,237.30	2,306	2,270	2,135	2,220
6010	Uniforms	246.42	300	300	300	300
6011	Workers Compensation	1,095.61	1,169	1,120	1,120	1,165
6012	Unemployment Insurance	179.79	192	184	156	163
6014	Office Supplies	1,369.10	1,500	500	1,500	1,500
6023	Cleaning Supplies	0.00	0	0	0	0
6056	Property Insurance	2,527.31	3,000	3,000	2,600	2,600
6060	Electricity	17,726.27	20,000	20,000	20,000	20,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	342.18	400	400	400	400
6063	Sewage and Garbage	2,041.50	2,100	2,100	2,100	2,100
6064	Building Maintenance	1,598.80	3,000	1,500	3,000	3,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	3,660.54	4,000	1,000	4,000	4,000
6068	Real Estate Rental	1.00	1	0	1	1
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	488.00	750	350	750	750
6191	ADA Improvements	0.00	0	0	0	0
6195	Safety Supplies	0.00	50	0	0	0
	<i>Expenditure Total:</i>	<u>63,008.53</u>	<u>70,206</u>	<u>62,683</u>	<u>68,424</u>	<u>69,951</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 521

M&O 35 ORANGE ST.

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	21,817.75	23,430	22,430	22,430	23,327
6004	Overtime	0.00	0	0	0	0
6006	FICA	1,614.92	1,792	1,716	1,716	1,785
6007	Group Health	4,999.92	5,600	5,200	5,600	6,000
6008	Retirement	2,132.98	2,251	2,214	2,082	2,165
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	268.70	360	360	360	360
6011	Workers Compensation	1,067.76	1,141	1,092	1,092	1,136
6012	Unemployment Insurance	175.35	187	179	153	159
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,588.77	3,000	1,500	3,000	3,000
6021	Agriculture	0.00	0	0	0	0
6056	Property Insurance	1,173.15	1,700	1,700	1,200	1,200
6060	Electricity	3,307.07	3,600	3,600	3,600	3,600
6061	Natural Gas	0.00	0	0	0	0
6062	Water	791.40	900	900	900	900
6063	Sewage and Garbage	2,912.74	3,000	3,000	3,000	3,000
6064	Building Maintenance	1,626.15	6,000	6,000	6,000	6,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	1,625.90	2,500	2,500	2,500	2,500
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	200.00	2,100	3,600	3,600	3,600
6087	Miscellaneous	0.00	0	50	0	0
6195	Safety Supplies	0.00	50	0	0	0
	<i>Expenditure Total:</i>	46,302.56	57,611	56,041	57,233	58,732

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 522

M & O LA FERIA BUILDING

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	26,528.87	27,172	26,172	26,172	27,219
6004	Overtime	0.00	0	0	0	0
6006	FICA	2,017.78	2,079	2,002	2,002	2,082
6007	Group Health	5,000.00	5,600	5,200	5,600	6,000
6008	Retirement	2,445.64	2,610	2,583	2,429	2,526
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	1,275.23	1,323	1,275	1,275	1,326
6012	Unemployment Insurance	209.26	217	209	178	185
6014	Office Supplies	1,258.12	1,500	1,500	1,500	1,500
6021	Agriculture	0.00	0	0	0	0
6056	Property Insurance	2,330.83	2,900	2,900	2,400	2,400
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	11,174.99	12,000	12,000	12,000	12,000
6062	Water	1,502.49	1,800	1,800	1,800	1,800
6063	Sewage and Garbage	1,815.00	1,900	1,900	1,900	1,900
6064	Building Maintenance	2,922.99	3,000	1,600	3,000	3,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	1,783.82	3,000	2,400	3,000	3,000
6069	Equipment Rental	250.00	0	0	0	0
6082	Contractual Expense	200.00	700	2,700	2,700	2,700
6091	Building Improvements	0.00	0	0	0	0
6195	Safety Supplies	0.00	100	0	0	0
	Expenditure Total:	<u>60,715.02</u>	<u>65,901</u>	<u>64,241</u>	<u>65,956</u>	<u>67,638</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 524

M & O ARROYO CITY FIRE ST

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6056	Property Insurance	1,166.99	1,500	1,500	1,200	1,200
6060	Electricity	2,303.13	3,500	3,500	3,500	3,500
6062	Water	1,070.34	1,300	1,300	1,300	1,300
6063	Sewage and Garbage	1,178.04	1,100	1,100	1,100	1,100
6064	Building Maintenance	71.00	1,200	1,000	1,000	1,000
6066	Other Structures	0.00	0	0	0	0
6067	Equipment Maintenance	0.00	500	500	500	500
6082	Contractual Expense	220.00	1,400	400	400	400
6091	Building Improvements	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>6,009.50</u>	<u>10,500</u>	<u>9,300</u>	<u>9,000</u>	<u>9,000</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 666

M&O TICK ERADICATION

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6022	Drugs Medicine	0.00	375	375	375	375
6056	Property Insurance	251.75	250	250	250	250
6060	Electricity	1,459.21	2,000	2,000	2,000	2,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	1,475.33	1,500	1,500	2,000	2,000
6063	Sewage and Garbage	0.00	0	0	0	0
6064	Building Maintenance	192.04	5,000	5,000	5,000	5,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	0.00	500	500	500	500
	<i>Expenditure Total:</i>	<u>3,378.33</u>	<u>9,625</u>	<u>9,625</u>	<u>10,125</u>	<u>10,125</u>



CAMERON COUNTY, TEXAS

GENERAL FUND

Law Enforcement

100-4150 Bail Bond Administration
100-4250 County Clerk Judicial
100-4260 County Court at Law I
100-4261 Probate Court
100-4270 County Court at Law II
100-4280 County Court at Law III
100-4350 District Trial Courts
100-4351 Indigent Defense
100-4352 Criminal Hearing Officers
100-4355 Juvenile Court
100-4357 M&O Magistrate Courtroom
100-4500 District Clerk
100-4530 Justice of the Peace 1
100-4540 Justice of the Peace 2-1
100-4550 Justice of the Peace 2-2
100-4560 Justice of the Peace 3-1
100-4570 Justice of the Peace 3-2
100-4580 Justice of the Peace 4
100-4600 Justice of the Peace 5-1
100-4601 Justice of the Peace 5-3
100-4610 Justice of the Peace 5-2
100-4640 Justice of the Peace 2-3
100-4750 District Attorney
100-5200 M&O Darrel Hester Bldg.
100-5210 M&O Orange St.
100-5510 Constable Pct. 1
100-5520 Constable Pct. 2
100-5521 Constable Pct. 2 - Security
100-5530 Constable Pct. 3
100-5540 Constable Pct. 4
100-5541 Mental Health Transport
100-5550 Constable Pct. 5
100-5600 Sheriff's Office
100-5601 M&O Sheriff's Office
100-5620 Sheriff's Auto Theft Detail
100-5120 Jail, Detention Centers 1 & 2
100-5121 M&O Jail
100-5180 Jail Infirmary
100-5700 Juvenile Bootcamp
100-5710 Juvenile Probation
100-5713 Juvenile Detention
100-5760 M&O Adult Probation

APPROVED 2015-2016 BUDGET

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 415

BAIL BOND ADMINISTRATION

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	0.00	0	0	2,500	2,500
4308	Fee Revenue Admin Fee	0.00	8,000	0	9,500	9,500
4400	Bail Bond Fees	10,245.00	15,000	0	0	0
	<i>Revenue Total:</i>	10,245.00	23,000	0	12,000	12,000
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	32,107.30	36,960	37,930	35,930	37,367
6005	Extra Help	0.00	0	0	0	0
6006	FICA	2,315.94	2,825	2,825	2,749	2,859
6007	Group Health	4,444.13	5,600	5,600	5,600	6,000
6008	Retirement	3,144.65	3,523	3,523	3,334	3,468
6011	Workers Compensation	241.06	277	277	269	280
6012	Unemployment Insurance	257.04	295	295	244	254
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	692.70	1,045	1,200	1,200	1,200
6016	Gasoline	0.00	0	0	0	0
6048	Communications	525.39	815	815	650	650
6049	Postage	207.42	500	500	500	500
6050	Travel	0.00	0	1,500	0	1,200
6059	Bonds	0.00	52	0	0	0
6069	Equipment Rental	2,302.68	2,304	2,304	2,304	2,304
6073	Dues and Memberships	0.00	50	0	0	0
6078	Education and Training	395.00	0	1,095	1,095	1,095
6082	Contractual Expense	0.00	0	0	0	0
	<i>Expenditure Total:</i>	46,633.31	54,246	57,864	53,875	57,177

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 425

COUNTY CLERK - JUDICIAL

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	236,044.82	212,555	0	251,200	251,200
4431	Service Fees	23,455.32	18,889	0	23,132	23,132
4440	Court Cost	323.21	268	0	751	751
4441	Copy Reimbursements	66,068.96	57,305	0	53,880	53,880
4445	County Clerk-Judicial Rec Mgt	18,841.16	16,067	0	18,866	18,866
4450	Tax Assessor/Collector-Auto	0.00	0	0	0	0
4509	Transaction Fee	11,074.46	10,773	0	10,120	10,120
4540	Fines	512,271.87	444,236	0	472,000	472,000
4600	Interest Income	12,106.82	9,995	0	10,358	10,358
4602	Miscellaneous	0.00	0	0	0	0
	Revenue Total:	880,186.62	770,088	0	840,307	840,307
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	42,865.92	44,368	45,103	43,368	45,103
6003	Salaries-Employees	600,485.29	662,246	670,639	632,585	657,888
6004	Overtime	0.00	0	0	0	0
6006	FICA	48,175.42	54,744	54,754	51,710	53,779
6007	Group Health	127,118.14	143,612	143,612	142,602	142,602
6008	Retirement	62,941.15	68,740	68,740	62,728	65,238
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	4,811.75	5,367	5,368	5,070	5,272
6012	Unemployment Insurance	5,128.77	5,725	5,725	4,596	4,780
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	20,774.81	20,900	25,000	24,000	24,000
6015	Maps, Plans	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	2,000	2,000	0	0
6048	Communications	2,045.02	3,000	3,000	2,200	2,200
6049	Postage	17,675.82	18,000	18,000	18,000	18,000
6050	Travel	0.00	0	9,500	0	3,000
6069	Equipment Rental	9,209.26	10,000	10,000	10,000	10,000
6073	Dues and Memberships	0.00	0	0	0	0
6078	Education and Training	3,325.00	1,200	4,000	1,200	1,200
6079	Legal Books, Publications	0.00	0	0	0	0
	Expenditure Total:	944,556.35	1,039,902	1,065,441	998,059	1,033,062

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 426

COUNTY COURT AT LAW #1

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 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	0	0	0
4415	Judges Signature Probate Fee	631.26	675	0	675	675
4434	PSI State	0.00	0	0	0	0
	Revenue Total:	84,631.26	84,675	0	84,675	84,675
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	151,576.21	151,600	151,600	151,600	151,600
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	216,959.46	261,867	305,928	288,557	296,380
6004	Overtime	0.00	0	0	0	0
6006	FICA	25,531.82	29,440	23,402	33,713	34,312
6007	Group Health	29,626.15	35,715	31,200	38,982	41,766
6008	Retirement	36,046.57	39,671	30,196	40,774	41,500
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	347.09	350	605	550	550
6011	Workers Compensation	3,779.89	4,140	3,395	4,350	4,451
6012	Unemployment Insurance	1,745.11	2,092	2,448	1,957	2,010
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,940.52	1,710	1,881	1,800	1,800
6027	Clothing	0.00	0	0	0	0
6028	Camera and Police Supplies	0.00	200	0	0	0
6038	Small Tools and Equipment	0.00	3,000	0	0	0
6044	Appointed Attorneys	19,464.96	25,000	27,500	25,000	25,000
6045	Professional Services	32,412.39	10,981	12,079	1,000	1,000
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	521.50	540	594	540	540
6048	Communications	978.19	1,300	1,430	1,100	1,100
6049	Postage	21.27	100	110	100	100
6050	Travel	0.00	0	8,863	0	4,200
6058	Liability Other Insurance	1,226.22	1,510	1,661	1,510	1,510
6059	Bonds	0.00	320	352	320	320
6067	Equipment Maintenance	0.00	1,200	5,500	5,000	5,000
6069	Equipment Rental	1,327.72	2,268	2,495	2,268	1,400
6070	INDIRECT COST	0.00	0	0	0	0
6071	Court Costs and Transcripts	1,000.00	1,380	1,518	1,000	1,000
6073	Dues and Memberships	225.00	1,300	550	500	500
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	2,545.00	2,100	2,310	2,100	2,100
6079	Legal Books, Publications	534.68	1,000	1,100	1,000	1,000

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 426

COUNTY COURT AT LAW #1

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
6082	Contractual Expense	0.00	0	0	0	0
6100	Weapons	0.00	0	644	0	0
	<i>Expenditure Total:</i>	<u>527,809.75</u>	<u>578,784</u>	<u>617,361</u>	<u>603,721</u>	<u>619,139</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 4261

PROBATE COURT

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	0.00	122,244	139,418	131,915	135,355
6006	FICA	0.00	9,925	10,665	10,091	10,355
6007	Group Health	13,125.03	16,800	15,600	16,800	18,000
6008	Retirement	0.00	12,463	13,761	12,242	12,561
6011	Workers Compensation	0.00	2,185	1,046	2,172	2,245
6012	Unemployment Insurance	0.00	1,038	1,115	897	920
6014	Office Supplies	0.00	3,231	2,068	1,800	1,800
6047	Mobile Phones	0.00	653	718	653	653
6048	Communications	0.00	1,300	1,430	1,100	1,100
6049	Postage	0.00	0	133	121	121
6069	Equipment Rental	0.00	2,500	2,750	2,500	2,500
6073	Dues and Memberships	0.00	225	1,210	1,100	1,100
6078	Education and Training	0.00	3,125	4,235	3,850	1,250
6079	Legal Books, Publications	0.00	370	1,000	1,000	1,000
	<i>Expenditure Total:</i>	<u>13,125.03</u>	<u>176,059</u>	<u>195,149</u>	<u>186,241</u>	<u>188,960</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 427

COUNTY COURT AT LAW #2

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 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	0	0	0
4415	Judges Signature Probate Fee	674.22	675	0	675	675
4434	PSI State	0.00	0	0	0	0
	Revenue Total:	<u>84,674.22</u>	<u>84,675</u>	<u>0</u>	<u>84,675</u>	<u>84,675</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	151,576.21	151,600	151,600	151,600	151,600
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	209,778.26	217,246	248,625	220,034	234,051
6004	Overtime	0.00	0	0	0	0
6006	FICA	24,914.33	28,258	30,617	28,471	29,539
6007	Group Health	29,783.49	33,382	31,200	33,382	35,766
6008	Retirement	35,348.51	35,379	39,502	34,438	35,733
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	448.54	550	605	550	550
6011	Workers Compensation	3,708.82	3,792	4,102	3,784	3,928
6012	Unemployment Insurance	1,676.72	1,734	3,202	1,493	1,587
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,669.35	2,901	1,881	1,800	1,800
6027	Clothing	0.00	0	0	0	0
6044	Appointed Attorneys	11,064.96	25,000	27,500	25,000	25,000
6045	Professional Services	18,399.15	8,965	9,862	500	500
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	521.50	540	594	540	540
6048	Communications	945.82	1,400	1,540	1,100	1,100
6049	Postage	14.95	100	110	100	100
6050	Travel	0.00	0	8,863	0	4,200
6058	Liability Other Insurance	1,295.36	1,500	1,650	1,500	1,500
6059	Bonds	0.00	180	198	180	180
6069	Equipment Rental	760.73	2,280	2,508	2,280	1,134
6070	INDIRECT COST	0.00	0	0	0	0
6071	Court Costs and Transcripts	1,000.00	853	1,100	1,000	1,000
6073	Dues and Memberships	525.00	495	550	500	500
6077	Data Processing	2,667.97	219	0	0	0
6078	Education and Training	1,010.00	1,070	2,310	2,100	2,100
6079	Legal Books, Publications	541.54	772	1,100	1,000	1,000
6082	Contractual Expense	0.00	0	0	0	0
	Expenditure Total:	<u>497,651.21</u>	<u>518,216</u>	<u>569,219</u>	<u>511,352</u>	<u>533,408</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 428

COUNTY COURT AT LAW #3

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 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	0	0	0
4415	Judges Signature Probate Fee	674.21	675	0	675	675
4434	PSI State	0.00	0	0	0	0
	Revenue Total:	<u>84,674.21</u>	<u>84,675</u>	<u>0</u>	<u>84,675</u>	<u>84,675</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	151,576.27	151,600	151,600	151,600	151,600
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	218,846.78	218,576	248,625	219,911	233,928
6004	Overtime	0.00	0	0	0	0
6006	FICA	25,449.60	32,242	30,617	28,462	29,530
6007	Group Health	34,158.50	36,649	31,200	33,382	35,766
6008	Retirement	36,221.07	37,561	39,502	34,437	35,732
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	347.09	550	605	550	550
6011	Workers Compensation	3,783.46	3,950	4,102	3,784	3,928
6012	Unemployment Insurance	1,759.89	1,915	3,202	1,493	1,587
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,296.25	2,130	1,881	1,800	1,800
6016	Gasoline	0.00	0	0	0	0
6044	Appointed Attorneys	12,000.08	24,655	27,500	25,000	25,000
6045	Professional Services	13,755.01	11,198	1,100	600	600
6047	Mobile Phones	651.77	540	594	540	540
6048	Communications	831.45	1,200	1,430	1,100	1,100
6049	Postage	14.26	110	110	110	110
6050	Travel	0.00	0	8,864	0	4,200
6058	Liability Other Insurance	50.00	1,500	1,661	1,500	1,500
6059	Bonds	0.00	330	352	180	180
6067	Equipment Maintenance	0.00	0	5,500	0	0
6069	Equipment Rental	2,268.00	2,268	2,495	2,268	2,268
6071	Court Costs and Transcripts	8,960.00	1,000	1,100	1,000	1,000
6073	Dues and Memberships	515.00	940	550	500	500
6077	Data Processing	1,281.14	0	0	0	0
6078	Education and Training	1,850.00	1,600	2,310	2,100	2,100
6079	Legal Books, Publications	662.22	490	1,100	1,000	1,000
6082	Contractual Expense	0.00	0	0	0	0
	Expenditure Total:	<u>516,277.84</u>	<u>531,004</u>	<u>566,000</u>	<u>511,317</u>	<u>534,519</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 435

DISTRICT COURTS

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4422	Steno Fees and Interpreter Fee	75,821.60	72,177	0	76,370	76,370
4425	Jail-Federal	0.00	0	0	0	0
4427	Jury Fees	288,845.47	210,000	0	288,916	288,916
4428	Drug Court Fee Account	0.00	0	0	0	0
	Revenue Total:	<u>364,667.07</u>	<u>282,177</u>	<u>0</u>	<u>365,286</u>	<u>365,286</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	100,577.24	100,800	100,800	100,800	100,800
6002	Salaries-Assistants/Deputies	793,778.71	830,088	830,088	830,088	830,088
6003	Salaries-Employees	1,025,963.17	1,118,286	1,154,087	1,154,087	1,166,882
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	0.00	15,000	15,000	15,000	15,000
6006	FICA	135,137.99	157,909	160,648	160,648	162,003
6007	Group Health	202,637.93	235,872	235,872	235,872	252,720
6008	Retirement	187,840.83	195,022	193,029	193,029	194,673
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	2,377.00	3,343	3,800	3,343	3,343
6011	Workers Compensation	22,688.39	24,777	24,783	24,783	25,278
6012	Unemployment Insurance	14,521.95	15,668	13,561	13,561	13,681
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	15,282.41	21,775	22,750	22,750	20,000
6016	Gasoline	0.00	0	0	0	0
6028	Camera and Police Supplies	5,735.11	1,500	3,000	1,500	1,500
6030	Vehicle Repairs	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	2,800	0	0	0
6044	Appointed Attorneys	29,391.38	30,000	30,000	30,000	30,000
6045	Professional Services	51,952.00	1,500	1,500	1,000	1,000
6046	Medical and Dental	0.00	8,100	9,500	10,000	5,000
6047	Mobile Phones	669.60	1,817	1,817	1,817	1,817
6048	Communications	14,317.04	17,000	17,000	20,000	20,000
6049	Postage	2,392.18	3,000	3,000	3,000	3,000
6050	Travel	0.00	0	28,000	0	28,000
6058	Liability Other Insurance	2,590.72	4,600	6,000	6,000	6,000
6059	Bonds	0.00	200	200	0	0
6069	Equipment Rental	20,312.10	27,580	27,580	27,580	21,000
6070	INDIRECT COST	0.00	0	0	0	0
6071	Court Costs and Transcripts	14,220.65	15,000	15,000	15,000	15,000
6073	Dues and Memberships	1,700.00	2,740	2,740	2,740	2,740
6074	Credit Services	0.00	0	0	0	0
6076	Bank Fees	0.00	1,000			

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 435

DISTRICT COURTS

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
6078	Education and Training	7,803.90	9,175	9,175	8,400	8,400
6079	Legal Books, Publications	51,487.36	51,554	0	51,554	51,554
6082	Contractual Expense	0.00	0	0	0	0
6084	Judges	66,331.69	50,000	51,554	50,000	50,000
6085	Juror's Fees	358,018.00	359,000	359,000	360,000	360,000
6086	Juror's Expense	319.87	2,000	2,000	2,000	2,000
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>3,128,047.22</u>	<u>3,307,106</u>	<u>3,321,484</u>	<u>3,344,552</u>	<u>3,391,479</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 4351

INDIGENT DEFENSE

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	554,345.40	245,000	0	307,688	307,688
4332	Reimbursement Indigent defense	94,854.27	99,557	0	127,525	127,525
	<i>Revenue Total:</i>	<u>649,199.67</u>	<u>344,557</u>	<u>0</u>	<u>435,213</u>	<u>435,213</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	116,084.76	118,309	0	116,309	120,961
6003	Salaries-Employees	31,075.50	36,717	0	35,717	37,146
6006	FICA	11,034.40	11,859	0	11,630	12,095
6007	Group Health	14,802.39	16,800	0	16,800	18,000
6008	Retirement	14,390.11	14,891	0	14,108	14,672
6009	Auto Allowance	1,685.18	0	0	0	0
6011	Workers Compensation	1,128.72	1,163	0	1,034	1,075
6012	Unemployment Insurance	1,203.88	1,240	0	1,240	1,240
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	780.52	1,600	0	1,600	1,600
6038	Small Tools and Equipment	0.00	0	0	0	0
6044	Appointed Attorneys	1,986,371.94	2,050,000	0	2,050,000	2,050,000
6045	Professional Services	111,023.29	110,000	0	125,000	125,000
6047	Mobile Phones	0.00	308	0	308	308
6048	Communications	503.91	1,827	0	600	600
6049	Postage	0.00	150	0	150	150
6050	Travel	0.00	0	0	0	1,000
6071	Court Costs and Transcripts	103,999.70	90,000	0	90,000	90,000
6073	Dues and Memberships	0.00	0	0	0	0
6078	Education and Training	0.00	750	0	750	750
	<i>Expenditure Total:</i>	<u>2,394,084.30</u>	<u>2,455,614</u>	<u>0</u>	<u>2,465,246</u>	<u>2,474,597</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 4352

CRIMINAL HEARINGS OFFICER

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	43,418.24	37,595	0	37,595	37,595
4440	Court Cost	842.33	600	0	300	300
4540	Fines	10.34	0	0	0	0
4600	Interest Income	37.72	0	0	0	0
4705	Long/Short	-9.00	0	0	0	0
	Revenue Total:	<u>44,299.63</u>	<u>38,195</u>	<u>0</u>	<u>37,895</u>	<u>37,895</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	87,546.39	90,000	88,000	88,000	91,520
6003	Salaries-Employees	32,142.96	34,120	36,500	33,120	34,776
6004	Overtime	336.00	0	0	0	0
6005	Extra Help	20,112.96	17,358	25,000	17,358	17,358
6006	FICA	10,249.13	10,823	11,437	10,594	10,990
6007	Group Health	14,999.76	16,800	15,600	16,800	18,000
6008	Retirement	11,693.38	11,923	14,756	11,240	11,720
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	1,047.68	1,061	1,122	1,039	1,077
6012	Unemployment Insurance	1,116.95	1,132	1,196	942	977
6014	Office Supplies	1,500.00	1,700	1,800	1,600	1,600
6023	Cleaning Supplies	0.00	0	0	0	0
6049	Postage	499.80	500	500	500	500
6050	Travel	0.00	0	0	0	1,500
6059	Bonds	100.00	100	100	200	200
6067	Equipment Maintenance	0.00	0	0	0	0
6077	Data Processing	0.00	0	3,400	0	0
6082	Contractual Expense	0.00	900	900	900	0
	Expenditure Total:	<u>181,345.01</u>	<u>186,417</u>	<u>200,311</u>	<u>182,293</u>	<u>190,218</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 4353

COURTHOUSE SECURITY

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	175,445.62	173,917	0	155,139	155,139
	<i>Revenue Total:</i>	<u>175,445.62</u>	<u>173,917</u>	<u>0</u>	<u>155,139</u>	<u>155,139</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 4355

JUVENILE COURT

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	89,052.07	92,232	0	92,232	92,232
6003	Salaries-Employees	103,158.59	108,862	0	108,276	112,337
6006	FICA	14,506.27	15,384	0	15,431	15,640
6007	Group Health	20,000.00	22,400	0	22,400	24,000
6008	Retirement	18,796.00	19,201	0	18,607	18,862
6010	Uniforms	594.00	743	0	743	743
6011	Workers Compensation	3,459.82	3,559	0	3,505	3,605
6012	Unemployment Insurance	1,545.08	1,599	0	1,363	1,382
6014	Office Supplies	953.31	1,000	1,000	1,000	1,000
6045	Professional Services	12,805.00	12,000	12,000	12,000	12,000
6047	Mobile Phones	540.00	540	540	540	540
6050	Travel	0.00	0	4,200	0	3,000
6069	Equipment Rental	2,393.40	2,406	2,400	2,406	2,406
6073	Dues and Memberships	55.00	260	260	260	260
6078	Education and Training	1,025.00	1,225	1,025	900	900
6079	Legal Books, Publications	999.45	675	625	1,000	1,000
6082	Contractual Expense	45,000.00	45,000	45,000	45,000	45,000
	<i>Expenditure Total:</i>	<u>314,882.99</u>	<u>327,086</u>	<u>67,050</u>	<u>325,663</u>	<u>334,907</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 4357

M&O MAGISTRATE COURT

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 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>	<u>0.00</u>	<u>19,225</u>	<u>0</u>	<u>19,225</u>	<u>19,225</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 450

DISTRICT CLERK

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	54,843.72	48,750	0	59,190	59,190
4431	Service Fees	25,692.92	23,448	0	25,160	25,160
4440	Court Cost	0.00	0	0	0	0
4442	Copy Reimbursement-Dist Clerk	200,281.72	195,480	0	175,000	175,000
4444	County Clerk-Records Mgmt	0.00	147,405	0	0	0
4446	Dist Clerk-Judicial Recd Mgmt	30,436.59	29,019	0	32,400	32,400
4448	Dist. Clerk-Passport Revenue	46,991.20	41,868	0	26,712	26,712
4449	Research fees - District Clrk	26,294.00	26,196	0	29,688	29,688
4452	District Clerk FAX Fee	421.75	600	0	25	25
4453	Passport Picture fee-Dist Clrk	11,150.00	9,206	0	7,500	7,500
4465	Fugitive Apprehension Fee	0.00	0	0	0	0
4468	Retrieval fees - Dist. Clerk	3,610.00	3,260	0	2,160	2,160
4469	Credit Card Fees	0.00	0	0	0	0
4470	District Clerk	672,866.17	616,679	0	652,064	652,064
4471	Dist Clerk Info System Fees	0.00	0	0	0	0
4509	Transaction Fee	15,947.46	15,653	0	16,986	16,986
4510	District Clerk	460,108.66	420,121	0	610,000	610,000
4522	J.P Precinct #2/2	0.00	0	0	0	0
4540	Fines	0.00	1,000	0	36,215	36,215
4600	Interest Income	22,762.84	25,100	0	25,025	25,025
4602	Miscellaneous	4,294.00	0	0	0	0
4670	Donations	6,400.00	0	0	0	0
4700	Tax Office Miscellaneous	0.00	0	0	0	0
Revenue Total:		1,582,101.03	1,603,785	0	1,698,125	1,698,125
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	80,991.51	81,000	81,000	81,000	81,000
6002	Salaries-Assistants/Deputies	49,407.19	50,912	50,912	49,912	51,908
6003	Salaries-Employees	1,144,508.66	1,211,608	1,221,608	1,180,605	1,227,830
6004	Overtime	0.00	10,000	0	0	0
6005	Extra Help	17,692.04	10,000	15,000	10,000	10,000
6006	FICA	95,360.24	104,383	104,383	101,208	104,973
6007	Group Health	214,375.01	240,800	240,800	240,800	258,000
6008	Retirement	124,436.42	130,016	130,016	121,709	126,277
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	0.00	0	4,100	0	0
6011	Workers Compensation	9,537.01	10,226	10,226	9,915	10,284
6012	Unemployment Insurance	9,519.66	10,260	10,260	8,439	8,774
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	30,383.51	45,511	52,000	52,000	47,000

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 450

DISTRICT CLERK

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	3,232.80	3,200	3,200	3,200	3,200
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	353.75	2,800	2,800	2,000	2,000
6031	Building Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	6,103	1,037	0	0
6047	Mobile Phones	960.00	1,780	1,780	1,780	1,780
6048	Communications	35,065.59	30,600	30,600	36,000	36,000
6049	Postage	61,463.96	60,000	60,000	60,000	60,000
6050	Travel	0.00	0	13,000	0	4,500
6057	Vehicle Insurance	542.00	400	400	400	533
6058	Liability Other Insurance	6,078.49	9,700	9,700	9,700	6,100
6059	Bonds	0.00	1,243	1,243	1,243	1,243
6067	Equipment Maintenance	291.00	500	500	500	500
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	30,184.46	39,000	39,000	39,000	31,000
6071	Court Costs and Transcripts	0.00	0	0	0	0
6073	Dues and Memberships	175.00	360	360	360	360
6077	Data Processing	28,019.56	245,405	100,000	98,000	98,000
6078	Education and Training	3,100.00	4,360	6,000	3,500	3,500
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	4,294.51	4,408	4,408	4,408	4,908
6087	Miscellaneous	0.00	0	0	0	0
	Expenditure Total:	<u>1,949,972.37</u>	<u>2,314,575</u>	<u>2,194,333</u>	<u>2,115,679</u>	<u>2,179,670</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 452

JUSTICE OF THE PEACE GENE

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	0.00	3,061	0	3,061	3,061
4454	JPTech Fee	25,067.88	115,336	0	105,814	110,123
4480	Justices of the Peace	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>25,067.88</u>	<u>118,397</u>	<u>0</u>	<u>108,875</u>	<u>113,184</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	4,502.94	46,500	45,500	45,500	47,320
6005	Extra Help	0.00	0	0	0	0
6006	FICA	334.08	3,557	3,557	3,481	3,620
6007	Group Health	192.80	5,600	5,600	5,600	6,000
6008	Retirement	439.24	4,467	4,467	4,222	4,391
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	22.01	349	349	341	355
6012	Unemployment Insurance	23.47	372	372	309	322
6014	Office Supplies	0.00	2,000	1,000	500	500
6047	Mobile Phones	0.00	960	960	960	960
6049	Postage	0.00	2,000	0	0	0
6050	Travel	0.00	0	2,000	0	1,200
6071	Court Costs and Transcripts	4,639.46	8,500	15,000	15,000	10,000
6073	Dues and Memberships	850.00	455	455	455	455
6077	Data Processing	20,541.91	55,607	45,000	45,000	45,000
6078	Education and Training	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>31,545.91</u>	<u>130,367</u>	<u>124,260</u>	<u>121,368</u>	<u>120,123</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 453

JUSTICE OF THE PEACE, 1

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	272,848.40	227,317	0	198,741	198,741
4440	Court Cost	15,269.33	9,783	0	12,783	12,783
4443	Copy Reimbursement-Hlth Dept	0.00	0	0	0	0
4480	Justices of the Peace	5,825.19	4,653	0	4,562	4,562
4511	J.P Precinct #1	0.00	0	0	0	0
4540	Fines	7,877.45	7,375	0	4,550	4,550
4552	J.P Precinct #5/2	0.00	0	0	0	0
4600	Interest Income	428.43	154	0	85	85
4602	Miscellaneous	0.00	0	0	0	0
	Revenue Total:	302,248.80	249,282	0	220,721	220,721
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	46,340.17	46,348	51,348	46,348	46,348
6002	Salaries-Assistants/Deputies	0.00	0	34,000	0	0
6003	Salaries-Employees	87,764.92	92,280	98,280	89,280	93,744
6005	Extra Help	0.00	0	0	0	0
6006	FICA	10,255.30	13,225	0	10,789	11,130
6007	Group Health	19,999.68	22,400	0	22,400	24,000
6008	Retirement	13,118.26	13,316	0	12,586	13,001
6009	Auto Allowance	5,399.83	5,400	8,400	5,400	5,400
6010	Uniforms	0.00	0	1,500	0	0
6011	Workers Compensation	1,005.72	1,040	0	1,017	1,051
6012	Unemployment Insurance	701.45	738	0	607	637
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,632.30	2,390	2,700	2,650	2,650
6016	Gasoline	0.00	0	2,640	0	0
6030	Vehicle Repairs	0.00	0	800	0	0
6047	Mobile Phones	271.05	960	960	960	960
6048	Communications	883.86	1,000	1,300	500	500
6049	Postage	686.00	700	1,800	700	700
6050	Travel	0.00	0	0	0	1,200
6058	Liability Other Insurance	0.00	0	400	0	0
6059	Bonds	0.00	178	178	178	178
6069	Equipment Rental	1,931.44	2,268	2,268	2,268	2,268
6073	Dues and Memberships	60.00	210	300	100	100
6077	Data Processing	0.00	0	300	0	0
6078	Education and Training	260.00	750	800	600	600
6079	Legal Books, Publications	0.00	0	400	0	0
6082	Contractual Expense	180.00	1,001	3,504	1,536	1,536
6096	Equipment	0.00	0	29,000	0	0

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 453

JUSTICE OF THE PEACE, 1

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
	<i>Expenditure Total:</i>	191,489.98	204,204	240,878	197,919	206,003

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 454

JUSTICE OF THE PEACE, 2-1

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	378,345.54	418,707	0	364,085	364,085
4440	Court Cost	21,234.01	18,377	0	14,110	14,110
4454	JPTech Fee	0.00	0	0	0	0
4480	Justices of the Peace	25,414.10	25,025	0	30,360	30,360
4492	Constable Precinct #2	0.00	0	0	0	0
4540	Fines	10,479.75	17,206	0	6,900	6,900
4552	J.P Precinct #5/2	0.00	0	0	0	0
4600	Interest Income	629.48	360	0	170	170
4602	Miscellaneous	0.00	0	0	0	0
	Revenue Total:	<u>436,102.88</u>	<u>479,675</u>	<u>0</u>	<u>415,625</u>	<u>415,625</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	46,340.17	46,348	50,983	46,348	46,348
6003	Salaries-Employees	136,808.53	138,780	161,788	142,080	149,184
6005	Extra Help	0.00	8,300	0	0	0
6006	FICA	14,095.14	15,284	15,284	14,901	15,445
6007	Group Health	29,582.86	33,600	33,600	33,600	36,000
6008	Retirement	17,905.17	18,580	18,580	17,486	18,145
6009	Auto Allowance	5,399.83	5,400	5,400	5,400	5,400
6011	Workers Compensation	1,371.47	1,451	1,451	1,413	1,466
6012	Unemployment Insurance	1,091.29	1,177	1,177	966	1,014
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	4,523.48	4,170	5,500	5,500	5,500
6023	Cleaning Supplies	0.00	0	0	0	0
6047	Mobile Phones	960.00	960	960	960	960
6048	Communications	900.34	1,300	1,300	1,100	1,100
6049	Postage	1,499.75	2,380	3,125	2,500	2,500
6050	Travel	0.00	0	4,020	0	1,200
6059	Bonds	0.00	178	125	178	178
6067	Equipment Maintenance	0.00	0	125	0	0
6069	Equipment Rental	3,943.79	3,702	3,702	2,904	2,904
6071	Court Costs and Transcripts	0.00	0	0	0	0
6073	Dues and Memberships	0.00	180	100	100	100
6076	Bank Fees	0.00	70			
6078	Education and Training	600.00	1,350	900	900	900
6079	Legal Books, Publications	72.00	36	350	350	350
6082	Contractual Expense	667.20	732	668	1,536	1,536
6084	Judges	0.00	0	0	0	0
	Expenditure Total:	<u>265,761.02</u>	<u>283,978</u>	<u>309,138</u>	<u>278,222</u>	<u>290,230</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 455

JUSTICE OF THE PEACE, 2-2

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	357,772.99	350,727	0	296,500	296,500
4440	Court Cost	20,559.57	16,094	0	10,670	10,670
4443	Copy Reimbursement-Hlth Dept	0.00	0	0	0	0
4480	Justices of the Peace	24,796.00	19,725	0	28,726	28,726
4522	J.P Precinct #2/2	0.00	0	0	0	0
4540	Fines	24,029.33	25,209	0	5,930	5,930
4552	J.P Precinct #5/2	0.00	0	0	0	0
4600	Interest Income	640.74	420	0	154	154
4602	Miscellaneous	0.00	0	0	0	0
4705	Long/Short	11.43	20	0	20	20
<i>Revenue Total:</i>		427,810.06	412,195	0	342,000	342,000
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	46,340.17	46,348	50,983	46,348	46,348
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	111,421.72	114,180	133,032	115,680	121,464
6004	Overtime	0.00	3,989			
6006	FICA	12,118.33	13,114	0	12,808	13,251
6007	Group Health	25,000.00	28,000	24,000	28,000	30,000
6008	Retirement	15,436.77	15,948	13,651	15,036	15,573
6009	Auto Allowance	5,399.83	5,400	6,400	5,400	5,400
6011	Workers Compensation	1,164.52	1,245	1,037	1,215	1,259
6012	Unemployment Insurance	870.70	957	808	787	826
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	3,642.55	4,355	5,700	5,500	5,500
6016	Gasoline	0.00	0	0	0	0
6047	Mobile Phones	271.05	960	1,000	960	960
6048	Communications	672.49	1,040	4,700	1,000	1,000
6049	Postage	1,660.90	2,551	4,700	3,125	3,125
6050	Travel	0.00	0	0	0	1,200
6059	Bonds	284.00	178	200	178	178
6067	Equipment Maintenance	0.00	0	0	0	0
6069	Equipment Rental	2,462.85	2,553	2,753	2,753	2,753
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	0.00	60	0	0	0
6078	Education and Training	400.00	2,455	2,000	750	750
6079	Legal Books, Publications	199.50	300	0	300	300
6082	Contractual Expense	667.20	668	650	1,536	1,536
6085	Juror's Fees	0.00	0	0	0	0
<i>Expenditure Total:</i>		228,012.58	244,301	251,614	241,376	251,423

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 456

JUSTICE OF THE PEACE, 3-1

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	182,531.46	183,113	0	106,740	106,740
4440	Court Cost	14,106.95	11,487	0	6,685	6,685
4454	JPTech Fee	0.00	0	0	0	0
4480	Justices of the Peace	5,575.39	5,260	0	8,200	8,200
4486	Sheriff Arrest Fees	0.00	0	0	0	0
4540	Fines	28,763.66	31,517	0	5,650	5,650
4600	Interest Income	339.21	267	0	75	75
4602	Miscellaneous	0.00	0	0	0	0
Revenue Total:		<u>231,316.67</u>	<u>231,644</u>	<u>0</u>	<u>127,350</u>	<u>127,350</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	46,340.17	46,348	50,983	46,348	46,348
6003	Salaries-Employees	56,475.04	61,520	121,458	59,520	62,496
6004	Overtime	0.00	0	0	0	0
6006	FICA	7,858.82	8,738	0	8,585	8,813
6007	Group Health	14,806.96	16,800	0	16,800	18,000
6008	Retirement	10,055.76	10,362	0	9,825	10,101
6009	Auto Allowance	5,544.65	5,400	6,000	5,400	5,400
6010	Uniforms	0.00	0	1,000	0	0
6011	Workers Compensation	771.01	809	0	794	816
6012	Unemployment Insurance	451.38	492	0	405	425
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,351.30	1,650	2,000	2,000	2,000
6016	Gasoline	0.00	0			
6047	Mobile Phones	960.00	960	1,000	960	960
6048	Communications	2,375.30	3,150	3,500	2,200	2,200
6049	Postage	41.48	600	4,000	3,125	3,125
6050	Travel	0.00	0	4,000	0	1,200
6059	Bonds	0.00	178	400	178	178
6069	Equipment Rental	1,228.50	1,240	800	1,300	1,300
6071	Court Costs and Transcripts	0.00	0	0	0	0
6073	Dues and Memberships	0.00	60	500	60	60
6078	Education and Training	200.00	900	1,000	450	450
6079	Legal Books, Publications	0.00	0	500	150	150
6082	Contractual Expense	1,018.50	873	500	1,536	1,536
6091	Building Improvements	0.00	0	0	0	0
6096	Equipment	0.00	0	29,000	0	0
Expenditure Total:		<u>149,478.87</u>	<u>160,080</u>	<u>226,641</u>	<u>159,636</u>	<u>165,558</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 457

JUSTICE OF THE PEACE, 3-2

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	156,151.78	150,807	0	131,703	131,703
4440	Court Cost	9,989.46	7,704	0	6,485	6,485
4454	JPTech Fee	0.00	0	0	0	0
4480	Justices of the Peace	11,658.50	10,795	0	9,950	9,950
4532	J.P Precinct #3/2	0.00	0	0	0	0
4540	Fines	16,559.99	18,570	0	4,205	4,205
4552	J.P Precinct #5/2	0.00	0	0	0	0
4600	Interest Income	286.57	249	0	60	60
4705	Long/Short	1.10	0	0	0	0
Revenue Total:		<u>194,647.40</u>	<u>188,125</u>	<u>0</u>	<u>152,403</u>	<u>152,403</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	46,340.17	46,348	51,348	46,348	46,348
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	58,122.53	61,520	61,520	59,520	62,496
6005	Extra Help	0.00	0	0	0	0
6006	FICA	8,100.73	8,738	0	8,585	8,813
6007	Group Health	14,999.76	16,800	0	16,800	18,000
6008	Retirement	10,216.26	10,362	0	9,825	10,101
6009	Auto Allowance	5,544.65	5,400	6,400	5,400	5,400
6010	Uniforms	0.00	0	600	0	0
6011	Workers Compensation	786.26	809	189	794	816
6012	Unemployment Insurance	467.63	492	0	405	425
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,099.54	1,500	2,000	2,000	1,200
6023	Cleaning Supplies	0.00	0	0	0	0
6047	Mobile Phones	960.00	960	960	960	960
6048	Communications	2,874.02	3,100	3,700	2,900	2,900
6049	Postage	599.56	600	4,000	3,125	3,125
6050	Travel	0.00	0	2,000	0	2,000
6059	Bonds	0.00	178	178	178	178
6069	Equipment Rental	1,039.50	1,135	1,135	1,135	1,135
6073	Dues and Memberships	0.00	100	600	100	100
6078	Education and Training	300.00	450	500	450	450
6079	Legal Books, Publications	0.00	25	25	25	25
6082	Contractual Expense	727.50	873	873	1,536	1,536
6091	Building Improvements	0.00	0	0	0	0
Expenditure Total:		<u>152,178.11</u>	<u>159,390</u>	<u>136,028</u>	<u>160,086</u>	<u>166,008</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 458

JUSTICE OF THE PEACE, #4

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	121,385.10	113,664	0	95,540	95,540
4440	Court Cost	8,057.81	5,844	0	4,420	4,420
4454	JPTech Fee	0.00	0	0	0	0
4480	Justices of the Peace	12,493.20	11,909	0	11,875	11,875
4531	J.P Precinct #3/1	0.00	0	0	0	0
4540	Fines	5,205.57	4,612	0	3,260	3,260
4544	J.P Precinct #4	0.00	0	0	0	0
4600	Interest Income	194.89	120	0	70	70
4602	Miscellaneous	0.00	0	0	0	0
	<i>Revenue Total:</i>	147,336.57	136,149	0	115,165	115,165
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	46,340.17	46,348	51,348	46,348	46,348
6003	Salaries-Employees	60,637.33	61,520	91,720	59,520	62,496
6004	Overtime	0.00	0	0	0	0
6006	FICA	8,338.83	8,738	0	8,585	8,813
6007	Group Health	14,999.76	16,800	15,000	16,800	18,000
6008	Retirement	10,451.66	10,362	10,350	9,825	10,101
6009	Auto Allowance	5,544.65	5,400	8,400	5,400	5,400
6010	Uniforms	0.00	0	1,500	0	0
6011	Workers Compensation	786.26	809	787	794	816
6012	Unemployment Insurance	467.63	492	468	405	425
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,389.46	1,600	2,500	2,500	2,500
6016	Gasoline	0.00	0	0	0	0
6047	Mobile Phones	1,377.89	960	0	960	960
6048	Communications	1,358.15	1,300	0	1,100	1,100
6049	Postage	499.80	500	0	500	500
6050	Travel	0.00	0	0	0	1,200
6059	Bonds	0.00	178	0	178	178
6069	Equipment Rental	1,440.54	2,153	0	2,153	2,153
6073	Dues and Memberships	0.00	100	0	100	100
6078	Education and Training	160.00	450	0	450	450
6079	Legal Books, Publications	0.00	100	400	100	100
6082	Contractual Expense	667.20	668	0	1,536	1,536
6096	Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	154,459.33	158,478	182,473	157,254	163,176

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 460

JUSTICE OF THE PEACE, 5-1

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	234,731.28	266,057	0	199,760	199,760
4440	Court Cost	16,664.85	14,767	0	10,200	10,200
4454	JPTech Fee	0.00	0	0	0	0
4480	Justices of the Peace	11,691.17	10,763	0	13,590	13,590
4540	Fines	30,694.21	37,833	0	6,795	6,795
4551	J.P Precinct #5/1	0.00	0	0	0	0
4600	Interest Income	450.75	309	0	125	125
4602	Miscellaneous	959.64	0	0	0	0
4705	Long/Short	-2.19	0	0	0	0
Revenue Total:		<u>295,189.71</u>	<u>329,729</u>	<u>0</u>	<u>230,470</u>	<u>230,470</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	46,340.17	46,348	55,000	46,348	46,348
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	122,921.04	128,443	129,000	123,543	129,378
6004	Overtime	0.00	0	0	0	0
6006	FICA	12,826.37	13,858	0	13,552	13,998
6007	Group Health	24,999.60	28,000	0	28,000	30,000
6008	Retirement	16,540.42	16,704	0	15,766	16,307
6009	Auto Allowance	5,544.65	5,400	6,000	5,400	5,400
6010	Uniforms	373.30	400	800	550	550
6011	Workers Compensation	2,275.57	2,334	0	2,275	2,358
6012	Unemployment Insurance	978.08	1,020	0	840	880
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,936.24	2,000	2,500	2,500	2,500
6016	Gasoline	1,051.68	2,400	2,500	2,400	2,400
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	929.22	1,000	1,000	1,000	1,000
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	960.00	960	960	960	960
6048	Communications	124.11	1,000	0	1,000	1,000
6049	Postage	940.83	1,000	1,500	3,125	3,125
6050	Travel	0.00	0	0	0	1,550
6057	Vehicle Insurance	0.00	400	400	400	400
6058	Liability Other Insurance	0.00	9	0	9	9
6059	Bonds	0.00	0	200	178	178
6069	Equipment Rental	802.08	800	850	810	810
6073	Dues and Memberships	0.00	0	300	100	100
6078	Education and Training	1,160.00	1,500	2,000	1,000	1,000
6079	Legal Books, Publications	0.00	0	200	100	100

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 460

JUSTICE OF THE PEACE, 5-1

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
6082	Contractual Expense	0.00	879	1,000	1,536	1,536
	<i>Expenditure Total:</i>	<u>240,703.36</u>	<u>254,455</u>	<u>204,210</u>	<u>251,392</u>	<u>261,887</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 4601

JUSTICE OF THE PEACE 5-3

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	263,056.22	297,948	0	195,703	195,703
4440	Court Cost	13,519.61	12,120	0	7,565	7,565
4480	Justices of the Peace	2,517.41	2,602	0	2,850	2,850
4540	Fines	25,946.67	32,554	0	5,290	5,290
4600	Interest Income	418.69	336	0	91	91
4705	Long/Short	12.30	0	0	0	0
	Revenue Total:	<u>305,470.90</u>	<u>345,560</u>	<u>0</u>	<u>211,499</u>	<u>211,499</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	46,340.17	46,348	51,348	46,348	46,348
6003	Salaries-Employees	89,040.82	92,280	98,208	89,280	93,744
6005	Extra Help	0.00	0	0	0	0
6006	FICA	10,609.12	11,092	0	10,862	11,204
6007	Group Health	19,999.68	22,400	20,000	22,400	24,000
6008	Retirement	13,240.00	13,316	13,651	12,586	13,001
6009	Auto Allowance	5,544.65	5,400	6,400	5,400	5,400
6011	Workers Compensation	1,005.72	1,040	1,037	1,017	1,051
6012	Unemployment Insurance	701.45	738	729	607	637
6014	Office Supplies	2,024.76	1,600	2,000	2,000	2,000
6027	Clothing	0.00	0	0	0	0
6047	Mobile Phones	1,193.50	960	1,000	960	960
6048	Communications	6,601.56	6,400	4,700	7,100	7,100
6049	Postage	368.00	500	4,000	3,125	3,125
6059	Bonds	0.00	108	178	178	178
6067	Equipment Maintenance	0.00	85	0	0	0
6069	Equipment Rental	1,842.20	1,870	1,135	1,820	1,820
6073	Dues and Memberships	0.00	100	600	100	100
6078	Education and Training	480.00	1,050	700	750	750
6079	Legal Books, Publications	0.00	15	100	100	100
6082	Contractual Expense	0.00	1,001	873	1,536	1,536
	Expenditure Total:	<u>198,991.63</u>	<u>206,303</u>	<u>206,659</u>	<u>206,169</u>	<u>213,054</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 461

JUSTICE OF THE PEACE, 5-2

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	116,348.04	134,230	0	80,131	80,131
4440	Court Cost	9,491.68	8,889	0	5,161	5,161
4443	Copy Reimbursement-Hlth Dept	0.00	0	0	0	0
4480	Justices of the Peace	10,822.43	11,035	0	9,222	9,222
4540	Fines	17,536.50	16,500	0	64	64
4552	J.P Precinct #5/2	0.00	0	0	0	0
4600	Interest Income	283.27	234	0	234	234
4602	Miscellaneous	145.82	250	0	250	250
4705	Long/Short	29.40	0	0	0	0
	Revenue Total:	154,657.14	171,138	0	95,062	95,062
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	47,164.44	47,172	0	47,172	47,172
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	90,965.82	95,640	0	92,640	97,272
6004	Overtime	0.00	0	0	0	0
6006	FICA	10,488.59	11,338	0	11,109	11,463
6007	Group Health	19,985.66	22,400	22,400	22,400	24,000
6008	Retirement	13,511.74	13,718	13,718	12,975	13,404
6009	Auto Allowance	5,544.65	5,400	8,400	5,400	5,400
6010	Uniforms	0.00	0	800	0	0
6011	Workers Compensation	1,046.68	1,071	1,071	1,049	1,083
6012	Unemployment Insurance	738.33	765	765	630	661
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,686.89	1,357	3,000	3,000	3,000
6016	Gasoline	0.00	0	0	0	0
6047	Mobile Phones	271.05	960	1,000	960	960
6048	Communications	110.79	500	500	500	500
6049	Postage	998.80	980	1,500	3,125	3,125
6050	Travel	0.00	0	8,000	0	1,000
6059	Bonds	0.00	320	250	178	178
6069	Equipment Rental	802.08	800	800	800	800
6073	Dues and Memberships	60.00	60	200	100	100
6076	Bank Fees	0.00	0			
6078	Education and Training	460.00	1,411	900	750	750
6079	Legal Books, Publications	0.00	0	100	100	100
6082	Contractual Expense	305.80	1,001	1,001	1,536	1,536
	Expenditure Total:	194,141.32	204,893	64,405	204,424	212,504

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 464

JUSTICE OF THE PEACE 2-3

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	0.00	75,000	0	75,000	75,000
4440	Court Cost	0.00	3,750	0	3,750	3,750
4480	Justices of the Peace	0.00	4,223	0	4,223	4,223
4540	Fines	0.00	5,393	0	5,393	5,393
4600	Interest Income	0.00	50	0	40	40
	Revenue Total:	<u>0.00</u>	<u>88,416</u>	<u>0</u>	<u>88,406</u>	<u>88,406</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	46,348	46,348	46,348	46,348
6003	Salaries-Employees	60,999.64	89,780	89,280	89,280	93,744
6006	FICA	4,582.80	11,018	0	10,789	11,130
6007	Group Health	15,833.01	22,400	0	22,400	24,000
6008	Retirement	5,960.83	13,316	0	12,586	13,001
6009	Auto Allowance	0.00	5,400	5,400	5,400	5,400
6011	Workers Compensation	436.84	1,040	0	1,017	1,051
6012	Unemployment Insurance	465.68	738	0	607	637
6014	Office Supplies	2,024.58	3,400	4,000	4,000	4,000
6038	Small Tools and Equipment	0.00	2,500	0	0	0
6047	Mobile Phones	0.00	960	960	960	960
6048	Communications	0.00	900	1,000	900	900
6049	Postage	800.00	950	2,500	3,125	3,125
6050	Travel	0.00	0	0	0	1,200
6059	Bonds	0.00	178	0	178	178
6069	Equipment Rental	1,514.64	2,003	2,970	2,603	2,603
6073	Dues and Memberships	0.00	60	0	0	0
6078	Education and Training	430.00	1,050	500	450	450
6082	Contractual Expense	0.00	608	700	1,536	1,536
	Expenditure Total:	<u>93,048.02</u>	<u>202,649</u>	<u>153,658</u>	<u>202,179</u>	<u>210,263</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 475

DISTRICT ATTORNEY

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	21,072.24	29,372	0	0	0
4319	Federal-SCAAP	0.00	0	0	0	0
4337	DA Food Stamp Prosecutions	3,360.00	3,500	0	2,500	2,500
4338	State Aid-County Attorney	56,630.00	64,651	0	56,000	56,000
4380	Financing Proceeds	0.00	0	0	0	0
4460	County Attorney	88,771.35	85,426	0	107,493	107,493
4470	District Clerk	0.00	0	0	0	0
4480	Justices of the Peace	15.00	0	0	50	50
4600	Interest Income	0.00	0	0	0	0
	Revenue Total:	169,848.59	182,949	0	166,043	166,043
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	27,595.64	27,604	27,604	27,604	27,604
6002	Salaries-Assistants/Deputies	1,753,421.87	1,755,891	2,023,500	1,835,560	1,908,982
6003	Salaries-Employees	1,312,407.59	1,558,789	1,449,334	1,411,320	1,467,605
6004	Overtime	51.09	0	0	0	0
6005	Extra Help	2,652.00	0	0	0	0
6006	FICA	229,472.33	256,171	0	251,046	260,907
6007	Group Health	332,153.74	369,600	0	356,883	382,374
6008	Retirement	302,553.69	320,558	0	303,469	315,519
6009	Auto Allowance	5,544.65	5,400	5,400	5,400	5,400
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	19,268.65	37,967	0	40,058	41,652
6012	Unemployment Insurance	24,672.10	26,476	0	22,049	23,008
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	29,232.27	27,000	28,000	28,000	28,000
6015	Maps, Plans	0.00	0	0	0	0
6028	Camera and Police Supplies	4,959.88	5,000	5,000	5,000	5,000
6029	Demonstration	0.00	0	0	0	0
6038	Small Tools and Equipment	3,000.00	3,000	3,000	3,000	3,000
6040	Audit and Accounting	0.00	0	0	0	0
6045	Professional Services	2,000.00	5,000	5,000	5,000	5,000
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	607.24	1,059	1,059	1,059	1,059
6048	Communications	19,340.85	14,000	14,000	14,000	14,000
6049	Postage	4,754.52	5,000	5,000	5,000	5,000
6050	Travel	0.00	0	32,280	0	32,280
6059	Bonds	852.00	450	500	500	500
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	0.00	0	3,000	3,000	3,000

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 475

DISTRICT ATTORNEY

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
6069	Equipment Rental	13,872.16	13,686	13,686	13,686	13,686
6070	INDIRECT COST	0.00	0	0	0	0
6071	Court Costs and Transcripts	6,661.89	5,000	5,000	5,000	5,000
6072	Settlements and Judgments	0.00	0	0	0	0
6073	Dues and Memberships	7,649.00	9,600	9,600	9,600	9,600
6077	Data Processing	0.00	4,000	0	0	0
6078	Education and Training	16,105.00	13,000	13,000	13,000	13,000
6079	Legal Books, Publications	25,504.79	27,500	27,500	27,500	27,500
6080	Board of Children	0.00	0	0	0	0
6082	Contractual Expense	10,046.96	16,257	16,207	16,207	16,207
6085	Juror's Fees	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>4,154,379.91</u>	<u>4,508,008</u>	<u>3,687,670</u>	<u>4,402,941</u>	<u>4,614,883</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 512

JAIL/DETENTION CENTERS

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4223	Reimburse - Salaries	197,887.93	94,556	0	136,375	136,375
4224	Reimburse - Equipment useage	0.00	0	0	0	0
4424	Jail-State, Other	67,416.00	76,990	0	64,992	64,992
4425	Jail-Federal	7,195,307.70	6,515,250	0	6,332,750	6,798,125
4602	Miscellaneous	0.00	0	0	0	0
4604	Prisoner Transport	40,430.93	34,152	0	44,250	44,250
4611	Pay Phones Commissions	638,023.38	645,000	0	650,000	650,000
4665	Reimbursement Inmate damages	1,000.56	500	0	500	500
4702	ACH UNIDENTIFIED	0.00	0	0	0	0
	Revenue Total:	8,140,066.50	7,366,448	0	7,228,867	7,694,242
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	205,273.87	171,168	171,168	168,168	174,894
6003	Salaries-Employees	8,295,706.79	9,039,792	9,039,792	8,735,793	9,085,225
6004	Overtime	505,791.67	423,000	500,000	423,000	423,000
6005	Extra Help	25,238.22	0	0	0	0
6006	FICA	674,629.76	736,998	743,653	713,512	740,759
6007	Group Health	1,556,632.91	1,775,200	0	1,775,200	1,902,000
6008	Retirement	879,355.71	906,449	902,105	865,542	898,593
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	50,474.30	65,000	70,000	65,000	65,000
6011	Workers Compensation	318,306.35	305,221	308,414	295,703	306,910
6012	Unemployment Insurance	72,471.00	77,072	66,103	63,423	65,845
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	84,275.72	73,413	87,893	88,000	88,000
6016	Gasoline	68,002.00	79,640	70,000	59,000	59,000
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	2,001.39	3,767	3,767	3,767	3,767
6019	Lubricants	0.00	0	0	0	0
6025	Food-Human	1,588,176.07	1,650,000	1,650,000	1,650,000	1,650,000
6026	Household Supplies	212,944.48	226,388	220,388	220,388	220,388
6027	Clothing	43,379.37	7,742	55,000	55,000	55,000
6028	Camera and Police Supplies	14,743.21	16,873	21,273	16,273	16,273
6030	Vehicle Repairs	13,667.70	18,150	16,000	16,000	16,000
6031	Building Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	9,117.56	10,883	10,000	10,000	10,000
6045	Professional Services	0.00	0	0	0	0
6046	Medical and Dental	5,299.50	14,160	12,500	12,500	12,500
6047	Mobile Phones	4,031.91	4,800	4,800	4,800	4,800
6048	Communications	4,362.54	15,050	8,000	8,600	8,600

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 512

JAIL/DETENTION CENTERS

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
6049	Postage	5,781.67	5,000	10,000	10,000	10,000
6050	Travel	0.00	0	0	0	1,000
6057	Vehicle Insurance	9,704.54	11,700	11,700	11,700	8,332
6058	Liability Other Insurance	0.00	8,500	8,500	8,500	0
6067	Equipment Maintenance	1,670.74	7,000	10,000	10,000	10,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	17,720.00	24,292	24,292	24,292	24,292
6071	Court Costs and Transcripts	0.00	0	0	0	0
6073	Dues and Memberships	213.00	500	500	500	500
6077	Data Processing	0.00	3,584	0	0	0
6078	Education and Training	5,608.00	6,842	6,000	6,000	6,000
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	6,891.07	7,000	7,000	7,000	7,000
6083	Vacancy Savings	0.00	0	0	0	0
6195	Safety Supplies	990.52	1,000	1,000	1,000	1,000
6196	Safety Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>14,682,461.57</u>	<u>15,696,184</u>	<u>14,039,848</u>	<u>15,328,661</u>	<u>15,874,678</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 5121

M & O JAIL

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	157,707.90	169,073	0	163,073	169,596
6004	Overtime	3,596.72	0	0	0	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	12,110.16	12,934	0	12,475	12,974
6007	Group Health	30,000.00	33,600	0	33,600	36,000
6008	Retirement	15,763.17	16,241	0	15,133	15,739
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	1,498.50	1,500	0	1,500	1,500
6011	Workers Compensation	6,472.25	8,234	0	7,942	8,259
6012	Unemployment Insurance	1,297.89	1,353	0	1,109	1,153
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,860.78	1,637	0	3,400	3,400
6015	Maps, Plans	0.00	0	0	0	0
6056	Property Insurance	156,434.26	190,000	0	157,000	130,000
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	478,994.84	450,000	0	480,000	480,000
6061	Natural Gas	74,174.06	70,000	0	77,000	77,000
6062	Water	326,731.42	295,000	0	326,000	326,000
6063	Sewage and Garbage	317,269.88	285,000	0	320,000	320,000
6064	Building Maintenance	187,748.66	261,979	0	200,000	200,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	137,737.58	148,000	0	168,000	168,000
6068	Real Estate Rental	0.00	0	0	0	0
6082	Contractual Expense	0.00	2,000	0	2,000	2,000
6195	Safety Supplies	0.00	0	0	400	400
6196	Safety Equipment	439.02	0	0	500	500
	<i>Expenditure Total:</i>	1,909,837.09	1,946,551	0	1,969,132	1,952,521

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 518

JAIL - INFIRMARY

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4602	Miscellaneous	20,587.01	13,392	0	16,500	16,500
	<i>Revenue Total:</i>	20,587.01	13,392	0	16,500	16,500
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	74,817.00	78,636	78,636	77,636	80,741
6003	Salaries-Employees	1,340,035.47	1,449,550	1,449,550	1,407,550	1,463,852
6004	Overtime	11,921.03	20,000	20,000	20,000	20,000
6005	Extra Help	623.23	0	0	0	0
6006	FICA	105,654.39	118,436	118,436	115,147	119,691
6007	Group Health	212,500.83	240,800	240,800	240,800	258,000
6008	Retirement	139,217.09	148,715	148,715	139,681	145,194
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	4,245.87	4,699	4,699	4,564	4,745
6012	Unemployment Insurance	11,214.81	12,385	12,385	10,235	10,639
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	8,037.61	9,000	9,000	9,000	9,000
6016	Gasoline	0.00	0	0	0	0
6022	Drugs Medicine	48,250.74	50,000	50,000	50,000	50,000
6025	Food-Human	0.00	0	0	0	0
6045	Professional Services	78,187.47	80,000	80,000	81,900	81,900
6046	Medical and Dental	174.00	0	5,000	5,000	5,000
6047	Mobile Phones	1,135.78	1,680	1,680	1,680	1,680
6048	Communications	3,180.70	6,700	6,700	3,500	3,500
6049	Postage	0.00	150	150	150	150
6050	Travel	0.00	0	0	0	1,200
6054	Advertising	0.00	800	800	800	800
6067	Equipment Maintenance	0.00	1,250	1,250	1,250	1,250
6069	Equipment Rental	5,655.96	6,312	6,312	6,312	6,312
6073	Dues and Memberships	0.00	200	200	200	200
6077	Data Processing	11,368.04	12,000	12,000	12,000	12,000
6078	Education and Training	205.00	3,465	965	965	965
6082	Contractual Expense	200,000.00	200,000	200,000	200,000	200,000
6096	Equipment	0.00	0	0	0	0
6101	Physicians/Non-Emergency	99,446.41	117,000	147,000	147,000	117,000
6102	Prescriptions	383,598.82	480,000	400,000	400,000	450,000
6103	Hospital-In Patient	34,232.92	45,000	75,000	70,000	50,000
6104	Hospital-Out Patient	18,733.33	30,000	50,000	48,000	30,000
6105	Laboratory Xray	58,497.79	84,500	87,000	80,000	70,000
6108	Emergency-Physician	13,934.15	10,000	20,000	20,000	20,000
6195	Safety Supplies	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 518

JAIL - INFIRMARY

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
	<i>Expenditure Total:</i>	2,864,868.44	3,211,278	3,226,278	3,153,370	3,213,819

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 520

M&O DARRELL B. HESTER BUI

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	21,398.14	22,728	21,728	21,728	22,597
6004	Overtime	0.00	0	0	0	0
6006	FICA	1,636.90	1,739	1,662	1,662	1,729
6007	Group Health	5,000.00	5,600	5,200	5,600	6,000
6008	Retirement	2,092.55	2,183	2,145	2,016	2,097
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	1,033.57	1,107	1,058	1,058	1,100
6012	Unemployment Insurance	169.61	182	174	148	154
6014	Office Supplies	3,024.53	5,000	3,000	3,500	3,500
6018	Diesel Fuel	500.75	100	500	100	100
6021	Agriculture	0.00	0	0	0	0
6022	Drugs Medicine	0.00	146	146	146	146
6056	Property Insurance	17,589.55	27,000	27,000	18,000	18,000
6060	Electricity	91,251.71	100,000	100,000	100,000	100,000
6061	Natural Gas	5,778.30	4,500	5,000	4,500	4,500
6062	Water	8,817.09	10,000	10,000	10,000	10,000
6063	Sewage and Garbage	19,224.16	16,500	16,500	16,500	16,500
6064	Building Maintenance	19,101.62	12,000	14,000	20,000	20,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	36,098.41	38,000	38,000	38,000	38,000
6069	Equipment Rental	485.00	0	0	0	0
6077	Data Processing	5,694.00	0	0	0	0
6078	Education and Training	0.00	0	0	0	0
6082	Contractual Expense	880.00	1,000	15,600	15,600	15,600
6087	Miscellaneous	0.00	0	100	0	0
6195	Safety Supplies	0.00	100	0	0	0
	Expenditure Total:	<u>239,775.89</u>	<u>247,885</u>	<u>261,813</u>	<u>258,558</u>	<u>260,023</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 551

CONSTABLE PRECINCT #1

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	3,058.34	1,140	0	1,581	1,581
4431	Service Fees	8,932.72	7,097	0	7,218	7,218
4491	Constable Precinct #1	1,980.00	2,310	0	1,710	1,710
4494	Constable Precinct #4	0.00	0	0	0	0
	Revenue Total:	13,971.06	10,547	0	10,509	10,509
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	46,340.17	46,348	46,348	46,348	50,983
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	114,298.34	161,156	161,156	157,156	162,056
6004	Overtime	0.00	0	0	0	0
6006	FICA	12,000.75	15,947	15,947	15,641	16,371
6007	Group Health	24,020.85	33,600	33,600	33,600	36,000
6008	Retirement	15,702.78	19,710	19,710	18,802	19,686
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	2,019.84	2,000	2,300	2,200	2,200
6011	Workers Compensation	5,390.13	6,978	6,978	6,860	7,187
6012	Unemployment Insurance	924.07	1,282	1,282	1,063	1,096
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	891.55	1,500	1,800	1,800	1,800
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	16,991.01	25,000	27,000	20,000	20,000
6019	Lubricants	0.00	0	0	0	0
6028	Camera and Police Supplies	979.91	2,100	1,800	1,600	1,600
6030	Vehicle Repairs	3,140.89	5,200	7,000	6,000	6,000
6034	Pipe and Plumbing	0.00	0	0	0	0
6038	Small Tools and Equipment	6,316.72	800	1,500	0	0
6044	Appointed Attorneys	0.00	0	0	0	0
6047	Mobile Phones	543.46	1,400	0	1,400	1,400
6048	Communications	597.90	1,200	0	600	600
6049	Postage	217.34	300	500	300	300
6050	Travel	0.00	0	0	0	1,750
6057	Vehicle Insurance	3,880.00	4,400	4,500	4,400	10,380
6058	Liability Other Insurance	0.00	184	190	184	184
6059	Bonds	71.00	178	200	178	178
6064	Building Maintenance	0.00	0	0	0	0
6067	Equipment Maintenance	823.00	1,100	2,000	1,100	1,100
6068	Real Estate Rental	1,210.00	1,500	1,500	1,500	1,500
6069	Equipment Rental	2,268.00	2,300	2,300	2,300	2,300
6073	Dues and Memberships	295.00	500	500	500	500

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 551

CONSTABLE PRECINCT #1

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
6077	Data Processing	0.00	248	1,200	948	948
6078	Education and Training	0.00	600	600	600	600
6079	Legal Books, Publications	100.00	100	100	100	100
6082	Contractual Expense	0.00	60	60	60	60
	<i>Expenditure Total:</i>	<u>259,022.71</u>	<u>335,691</u>	<u>340,071</u>	<u>325,240</u>	<u>346,879</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 552

CONSTABLE PRECINCT #2

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4431	Service Fees	79,439.09	60,959	0	103,500	118,500
4492	Constable Precinct #2	22,207.36	25,088	0	61,677	61,677
4493	Constable Precinct #3	0.00	0	0	0	0
	Revenue Total:	<u>101,646.45</u>	<u>86,047</u>	<u>0</u>	<u>165,177</u>	<u>180,177</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	46,340.17	46,348	46,348	46,348	50,983
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	151,689.74	199,764	199,764	193,764	235,737
6004	Overtime	0.00	0	0	0	0
6006	FICA	14,939.43	19,020	19,020	18,442	22,008
6007	Group Health	29,505.51	39,200	39,200	39,200	48,000
6008	Retirement	19,350.33	23,543	23,543	22,188	26,513
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	1,370.33	2,932	3,500	3,300	3,850
6011	Workers Compensation	6,885.75	8,351	8,351	8,105	9,789
6012	Unemployment Insurance	1,273.32	1,602	1,602	1,311	1,596
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,497.81	2,725	3,000	2,500	2,500
6016	Gasoline	25,404.29	26,900	28,000	25,000	27,000
6018	Diesel Fuel	0.00	0	0	0	0
6028	Camera and Police Supplies	5,793.32	1,952	3,000	2,000	2,300
6030	Vehicle Repairs	7,201.10	8,756	9,000	9,000	10,000
6038	Small Tools and Equipment	28,699.07	375	1,000	0	0
6045	Professional Services	0.00	0	0	0	0
6047	Mobile Phones	960.00	960	960	960	960
6048	Communications	849.92	1,200	1,200	1,100	1,100
6049	Postage	781.84	1,688	1,500	1,500	1,500
6050	Travel	0.00	0	1,500	0	2,100
6057	Vehicle Insurance	5,149.00	3,600	3,600	3,600	5,127
6058	Liability Other Insurance	0.00	140	140	140	140
6059	Bonds	0.00	71	178	178	178
6067	Equipment Maintenance	808.10	511	1,500	1,000	1,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	773.28	2,370	3,193	2,113	2,113
6073	Dues and Memberships	0.00	0	0	0	0
6077	Data Processing	630.00	935	1,500	948	948
6078	Education and Training	591.44	1,149	7,536	1,300	1,300
6079	Legal Books, Publications	0.00	146	0	0	0
6082	Contractual Expense	667.20	723	723	723	723

CAMERON COUNTY, TEXAS
GENERAL FUND
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Fund 100 Dept. 552

CONSTABLE PRECINCT #2

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
6096	Equipment	49,865.00	0	0	0	0
6100	Weapons	0.00	429	1,200	0	1,220
	<i>Expenditure Total:</i>	402,025.95	395,390	410,058	384,720	458,685

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 5521

PCT 2 SECURITY

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4431	Service Fees	0.00	2,482	0	1,500	1,500
	<i>Revenue Total:</i>	<u>0.00</u>	<u>2,482</u>	<u>0</u>	<u>1,500</u>	<u>1,500</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	419,230.78	493,925	493,925	482,925	502,053
6005	Extra Help	7,911.54	0	0	0	0
6006	FICA	32,214.87	37,785	37,785	36,944	38,407
6007	Group Health	64,887.03	78,400	78,400	78,400	84,000
6008	Retirement	41,027.58	46,668	46,668	44,376	46,151
6010	Uniforms	4,995.96	6,500	7,500	7,700	7,700
6011	Workers Compensation	15,352.84	17,953	17,953	17,549	18,251
6012	Unemployment Insurance	3,393.99	3,913	3,913	3,252	3,382
6014	Office Supplies	95.00	500	1,500	1,000	1,000
6028	Camera and Police Supplies	2,227.17	2,300	2,500	2,000	2,000
6038	Small Tools and Equipment	722.00	2,700	3,000	3,000	3,000
6050	Travel	0.00	0	0	0	2,500
6067	Equipment Maintenance	2,654.14	3,500	3,500	3,500	3,500
6077	Data Processing	0.00	2,482			
6078	Education and Training	900.00	2,200	2,200	2,200	2,200
6082	Contractual Expense	0.00	7,578	7,578	7,578	5,078
	<i>Expenditure Total:</i>	<u>595,612.90</u>	<u>706,404</u>	<u>706,422</u>	<u>690,424</u>	<u>719,222</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 553

CONSTABLE PRECINCT #3

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	687.98	559	0	559	559
4431	Service Fees	40,460.23	35,386	0	64,832	64,832
4493	Constable Precinct #3	610.00	840	0	1,763	1,763
4496	Constable Precinct #6	0.00	0	0	0	0
	Revenue Total:	41,758.21	36,785	0	67,154	67,154
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	44,587.19	46,348	46,348	46,348	50,983
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	318,138.98	344,309	328,889	334,309	347,490
6004	Overtime	0.00	0			
6006	FICA	26,422.77	29,959	0	29,194	30,557
6007	Group Health	54,258.93	61,600	0	61,600	66,000
6008	Retirement	35,466.47	37,064	0	34,880	36,533
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	3,909.20	5,000	5,000	5,500	5,500
6011	Workers Compensation	12,745.02	13,514	0	13,177	13,806
6012	Unemployment Insurance	2,557.38	2,716	0	2,241	2,330
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,215.68	2,533	2,500	2,500	2,500
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	48,500.53	40,000	45,000	35,000	35,000
6019	Lubricants	0.00	0	0	0	0
6028	Camera and Police Supplies	479.36	2,900	5,000	2,400	2,400
6030	Vehicle Repairs	17,991.00	15,705	17,000	16,500	16,500
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	271.05	4,210	4,300	500	500
6048	Communications	4,237.68	5,714	6,000	4,300	4,300
6049	Postage	200.00	200	250	250	250
6050	Travel	0.00	0	0	0	3,500
6057	Vehicle Insurance	4,846.00	9,200	0	9,200	4,068
6058	Liability Other Insurance	0.00	122	0	0	0
6059	Bonds	135.00	356	0	356	356
6067	Equipment Maintenance	0.00	1,000	1,500	1,100	1,100
6069	Equipment Rental	1,531.11	1,500	0	1,500	1,500
6073	Dues and Memberships	0.00	295	2,100	2,100	2,100
6077	Data Processing	0.00	1,896	2,000	0	0
6078	Education and Training	0.00	1,800	3,000	2,000	2,000
6082	Contractual Expense	0.00	60	0	0	0
6096	Equipment	0.00	0	7,000	0	0

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 553

CONSTABLE PRECINCT #3

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
	<i>Expenditure Total:</i>	578,493.35	628,001	475,887	604,955	629,273

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 554

CONSTABLE PRECINCT #4

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	402.50	0	0	19,700	149,700
4431	Service Fees	4,810.00	4,440	0	16,735	16,735
4492	Constable Precinct #2	0.00	0	0	0	0
4494	Constable Precinct #4	480.00	450	0	7,250	7,250
4640	Sale of Surplus	0.00	0	0	0	0
	Revenue Total:	5,692.50	4,890	0	43,685	173,685
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	46,340.17	46,348	46,348	46,348	50,983
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	218,129.20	236,420	377,411	229,420	272,752
6004	Overtime	0.00	0	0	0	0
6006	FICA	19,605.53	21,632	29,495	21,096	24,766
6007	Group Health	37,580.01	44,800	59,000	44,800	54,000
6008	Retirement	25,843.53	26,903	37,049	25,341	29,792
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	3,175.13	3,500	4,500	3,850	4,400
6011	Workers Compensation	9,181.93	9,632	13,403	9,404	11,140
6012	Unemployment Insurance	1,753.22	1,870	2,692	1,542	1,836
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,441.29	1,283	1,500	1,500	1,500
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	30,992.85	35,000	37,000	33,000	35,000
6017	Butane	0.00	0	0	0	0
6028	Camera and Police Supplies	2,177.36	1,800	2,000	1,800	2,100
6029	Demonstration	0.00	0	0	0	0
6030	Vehicle Repairs	9,040.68	10,500	12,000	10,500	11,500
6033	Contingencies	0.00	0	0	0	0
6047	Mobile Phones	823.23	3,250	3,300	1,225	1,225
6048	Communications	73.85	700	700	200	200
6049	Postage	99.96	100	100	100	100
6050	Travel	0.00	0	4,000	0	2,450
6057	Vehicle Insurance	3,543.00	5,700	5,700	5,700	9,283
6058	Liability Other Insurance	0.00	87	100	87	87
6059	Bonds	0.00	178	200	178	178
6067	Equipment Maintenance	240.00	900	1,000	1,000	1,000
6069	Equipment Rental	2,036.45	2,028	2,100	2,100	2,100
6070	INDIRECT COST	0.00	0	0	0	0
6077	Data Processing	948.00	948	1,000	948	948
6078	Education and Training	440.65	1,500	2,000	1,500	1,500

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 554

CONSTABLE PRECINCT #4

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	0.00	60	100	0	0
6096	Equipment	60,984.00	0	7,500	0	0
6100	Weapons	0.00	0	0	0	1,220
	<i>Expenditure Total:</i>	<u>474,450.04</u>	<u>455,139</u>	<u>650,198</u>	<u>441,639</u>	<u>520,060</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 5541

MENTAL HEALTH TRANSPORT

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	167,465.32	227,023	0	254,183	276,665
	<i>Revenue Total:</i>	167,465.32	227,023	0	254,183	276,665
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0	0	0	0
6003	Salaries-Employees	111,383.68	156,674	141,052	176,315	184,508
6004	Overtime	24,697.67	18,000	18,000	18,000	18,000
6006	FICA	10,372.93	13,427	12,232	14,952	15,492
6007	Group Health	16,912.20	24,967	22,400	28,000	30,000
6008	Retirement	13,318.54	16,768	15,278	18,110	18,765
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	0.00	1,000	2,500	2,200	2,200
6011	Workers Compensation	4,856.74	6,410	5,837	7,131	7,390
6012	Unemployment Insurance	1,090.09	1,397	1,272	1,321	1,369
6014	Office Supplies	0.00	0	0	0	0
6016	Gasoline	8,191.49	18,000	20,000	13,000	13,000
6028	Camera and Police Supplies	0.00	1,000	5,000	0	0
6030	Vehicle Repairs	1,508.31	4,500	5,000	4,500	4,500
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	0.00	0	1,950	1,950	1,950
6050	Travel	0.00	0	500	0	500
6057	Vehicle Insurance	0.00	570	570	570	570
	<i>Expenditure Total:</i>	192,331.65	262,713	251,591	286,049	298,244

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 555

CONSTABLE PCT #5

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	1,453.25	1,371	0	13,076	108,076
4431	Service Fees	110,884.65	82,627	0	155,000	155,000
4492	Constable Precinct #2	0.00	0	0	0	0
4495	Constable Precinct #5	11,555.00	7,781	0	7,932	7,932
4496	Constable Precinct #6	0.00	0	0	0	0
	<i>Revenue Total:</i>	123,892.90	91,779	0	176,008	271,008
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	46,340.17	46,348	0	46,348	50,983
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	294,786.49	360,035	0	349,035	397,149
6004	Overtime	7,863.85	0	0	0	0
6005	Extra Help	2,466.24	0	0	0	0
6006	FICA	25,780.89	31,208	0	30,247	34,282
6007	Group Health	48,785.25	67,200	0	67,200	78,000
6008	Retirement	34,146.23	38,771	0	36,435	41,331
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	3,868.00	5,000	6,500	5,500	6,050
6011	Workers Compensation	11,800.79	13,659	0	13,259	15,148
6012	Unemployment Insurance	2,400.05	2,870	0	2,355	2,682
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,689.88	1,545	3,000	2,000	2,000
6016	Gasoline	54,369.02	60,000	60,000	47,000	49,000
6017	Butane	0.00	0	0	0	0
6028	Camera and Police Supplies	195.04	3,000	4,500	3,000	3,300
6030	Vehicle Repairs	20,025.02	18,000	19,000	18,000	19,000
6034	Pipe and Plumbing	0.00	0	0	0	0
6038	Small Tools and Equipment	6,077.05	0	5,000	0	0
6044	Appointed Attorneys	0.00	0	0	0	0
6047	Mobile Phones	960.00	960	2,000	1,800	1,800
6048	Communications	4,652.34	5,000	6,000	5,000	5,000
6049	Postage	500.00	500	900	700	700
6050	Travel	0.00	0	5,000	0	3,500
6057	Vehicle Insurance	3,835.00	7,000	10,000	7,000	5,987
6058	Liability Other Insurance	0.00	92	0	0	0
6059	Bonds	0.00	0	500	178	178
6067	Equipment Maintenance	1,008.20	1,856	2,500	1,300	1,300
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	802.08	900	1,500	900	900
6070	INDIRECT COST	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 555

CONSTABLE PCT #5

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
6077	Data Processing	952.85	851	2,500	1,051	1,051
6078	Education and Training	90.00	2,200	3,000	2,200	2,200
6079	Legal Books, Publications	87.18	100	300	100	100
6080	Board of Children	0.00	0	0	0	0
6100	Weapons	0.00	400	5,000	0	1,220
	<i>Expenditure Total:</i>	<u>573,481.62</u>	<u>667,495</u>	<u>137,200</u>	<u>640,608</u>	<u>722,861</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 560

SHERIFF

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4420	Sheriff Fees	322,974.15	299,711	0	325,000	325,000
4421	Sheriff's Training Officer Fee	0.00	0	0	0	0
4486	Sheriff Arrest Fees	15,696.31	15,119	0	9,050	9,050
4487	Arrest Fines-Local Solid Waste	0.00	0	0	0	0
4602	Miscellaneous	7,855.48	0	0	8,500	8,500
4603	Transfer from Education Res	0.00	0	0	0	0
	Revenue Total:	346,525.94	314,830	0	342,550	342,550
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	96,191.66	96,200	102,934	96,200	105,820
6002	Salaries-Assistants/Deputies	134,908.25	142,474	147,097	140,474	146,093
6003	Salaries-Employees	3,331,365.58	3,583,073	4,015,832	3,445,793	3,630,785
6004	Overtime	49,413.24	35,000	35,000	35,000	35,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	268,465.91	296,100	329,089	288,067	299,777
6007	Group Health	508,242.65	593,600	644,000	593,600	636,000
6008	Retirement	352,918.88	367,177	394,671	344,981	359,186
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	28,129.98	31,500	0	40,000	40,000
6011	Workers Compensation	113,432.94	124,977	140,970	121,736	126,697
6012	Unemployment Insurance	27,919.02	29,810	28,220	24,625	25,600
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	39,912.06	34,623	50,000	45,000	45,000
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	337,731.61	400,000	400,000	366,000	366,000
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	5,590.23	6,000	6,000	6,000	6,000
6019	Lubricants	0.00	0	0	0	0
6022	Drugs Medicine	163.57	300	300	300	300
6023	Cleaning Supplies	0.00	0	0	0	0
6028	Camera and Police Supplies	27,547.71	25,700	30,000	30,000	30,000
6029	Demonstration	0.00	0	0	0	0
6030	Vehicle Repairs	167,263.03	160,000	160,000	160,000	160,000
6031	Building Supplies	0.00	0	0	0	0
6046	Medical and Dental	778.00	17,400	2,500	2,500	2,500
6047	Mobile Phones	43,920.78	57,680	57,680	57,680	57,680
6048	Communications	168,783.07	175,000	175,000	180,000	180,000
6049	Postage	21,402.52	16,000	16,000	16,000	16,000
6050	Travel	0.00	0	20,000	0	15,000
6051	Travel-Prisoner Transportation	77,457.48	80,000	80,000	80,000	80,000

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 560

SHERIFF

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
6053	Freight	0.00	0	0	0	0
6054	Advertising	500.00	1,959	500	500	500
6055	Printing and Binding	0.00	0	0	0	0
6057	Vehicle Insurance	98,992.40	70,000	70,000	90,000	96,636
6058	Liability Other Insurance	0.00	946	946	0	0
6059	Bonds	355.00	568	568	568	568
6060	Electricity	0.00	0	0	0	0
6063	Sewage and Garbage	1,067.92	500	800	0	0
6064	Building Maintenance	0.00	0	0	0	0
6067	Equipment Maintenance	6,995.59	7,780	10,000	10,000	10,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	24,458.42	19,418	16,000	19,418	19,418
6073	Dues and Memberships	3,838.50	3,810	110	3,900	3,900
6077	Data Processing	379.08	0	0	0	0
6078	Education and Training	5,898.00	9,220	8,000	8,000	8,000
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	20,793.33	20,500	20,500	20,500	20,500
6084	Judges	0.00	0	0	0	0
	Expenditure Total:	<u>5,964,816.41</u>	<u>6,407,315</u>	<u>6,962,717</u>	<u>6,226,842</u>	<u>6,522,960</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 5601

M & O SHERIFF'S OFFICE

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	0.00	3,000	0	2,000	2,000
6038	Small Tools and Equipment	0.00	1,725	0	0	0
6048	Communications	60,880.00	113,746	0	117,440	117,440
6050	Travel	0.00	0	0	0	0
6056	Property Insurance	8,763.08	12,066	0	8,800	8,800
6060	Electricity	55,124.15	59,000	0	59,000	59,000
6061	Natural Gas	1,469.96	700	0	1,440	1,440
6062	Water	1,690.07	2,400	0	2,400	2,400
6063	Sewage and Garbage	7,770.95	7,200	0	11,000	11,000
6064	Building Maintenance	0.00	3,000	0	3,000	3,000
6067	Equipment Maintenance	51,647.43	75,269	0	88,500	75,000
6069	Equipment Rental	139,855.45	144,052	0	151,255	151,255
6082	Contractual Expense	0.00	0	0	0	0
	<i>Expenditure Total:</i>	327,201.09	422,158	0	444,835	431,335

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 562

SHERIFF - AUTO THEFT DETA

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	266,492.79	282,460	297,641	274,460	285,357
6004	Overtime	527.06	0	0	0	0
6006	FICA	19,777.68	21,608	22,770	20,996	21,830
6007	Group Health	39,708.72	44,800	44,800	44,800	48,000
6008	Retirement	26,103.66	26,936	27,437	25,281	26,292
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	950.00	1,350	0	4,400	4,400
6011	Workers Compensation	9,695.64	10,291	10,851	9,998	10,398
6012	Unemployment Insurance	2,112.40	2,243	2,010	1,852	1,927
6013	Photocopying	0.00	0	0	0	0
6058	Liability Other Insurance	0.00	70	0	70	70
	<i>Expenditure Total:</i>	365,367.95	389,758	405,509	381,857	398,274

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 570

JUVENILE BOOTCAMP

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4602	Miscellaneous	5,587.00	3,000	0	5,800	5,800
4956	Indir.CostReimb.-Juvenile Serv	0.00	0	0	0	0
<i>Revenue Total:</i>		5,587.00	3,000	0	5,800	5,800
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	792,110.45	843,878	828,619	830,878	870,780
6004	Overtime	1,255.53	0	500	500	500
6005	Extra Help	129,023.07	96,579	130,000	70,000	70,000
6006	FICA	69,245.63	71,703	73,373	69,102	72,155
6007	Group Health	164,090.05	184,800	168,000	184,800	198,000
6008	Retirement	77,473.28	83,126	79,050	77,152	80,855
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	200.00	3,500	3,500	3,500	3,500
6011	Workers Compensation	3,094.98	3,158	4,796	3,040	3,172
6012	Unemployment Insurance	7,354.70	7,483	7,673	6,129	6,401
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,629.34	12,350	12,350	12,350	12,350
6016	Gasoline	2,132.90	2,900	2,900	2,900	2,900
6017	Butane	0.00	0	0	0	0
6022	Drugs Medicine	18,700.00	13,000	18,500	15,000	15,000
6023	Cleaning Supplies	0.00	0	0	0	0
6025	Food-Human	100,522.07	103,929	120,000	120,000	120,000
6026	Household Supplies	0.00	0	0	0	0
6027	Clothing	0.00	800	800	800	800
6030	Vehicle Repairs	0.00	500	1,000	1,000	1,000
6045	Professional Services	0.00	0	500	500	500
6046	Medical and Dental	7,943.37	12,844	25,000	25,000	25,000
6047	Mobile Phones	321.84	1,920	1,920	1,920	1,920
6048	Communications	3,039.83	3,300	11,300	4,200	4,200
6049	Postage	0.00	0	0	0	0
6056	Property Insurance	9,618.06	12,990	14,900	13,000	13,000
6057	Vehicle Insurance	389.00	500	500	500	389
6058	Liability Other Insurance	0.00	0	0	0	0
6060	Electricity	51,618.48	60,000	60,000	60,000	60,000
6061	Natural Gas	1,158.89	1,200	1,200	1,200	1,200
6062	Water	2,457.08	2,300	2,300	2,300	2,300
6063	Sewage and Garbage	6,487.86	6,331	5,500	5,500	5,500
6064	Building Maintenance	6,750.12	11,456	12,000	10,000	10,000
6067	Equipment Maintenance	2,780.70	7,000	6,000	3,000	3,000
6069	Equipment Rental	2,988.89	2,621	3,050	3,050	3,050

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 570

JUVENILE BOOTCAMP

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
6073	Dues and Memberships	500.00	500	500	0	0
6076	Bank Fees	0.00	0	0	0	0
6082	Contractual Expense	2,845.44	3,000	3,000	3,000	3,000
6086	Juror's Expense	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>1,466,731.56</u>	<u>1,553,668</u>	<u>1,598,731</u>	<u>1,530,321</u>	<u>1,590,472</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 571

JUVENILE PROBATION

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	64,828.70	64,800	64,800	64,800	64,800
6002	Salaries-Assistants/Deputies	67,117.89	71,692	70,692	70,692	75,501
6003	Salaries-Employees	1,217,514.33	1,339,258	1,271,178	1,271,678	1,456,987
6004	Overtime	168.76	0	0	0	0
6005	Extra Help	566.81	0	0	0	0
6006	FICA	97,212.38	113,666	107,610	108,420	117,339
6007	Group Health	168,747.99	195,310	173,600	195,310	209,261
6008	Retirement	131,831.53	141,757	134,196	130,585	141,406
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	0.00	800	800	800	800
6011	Workers Compensation	6,232.66	6,309	7,033	6,080	6,475
6012	Unemployment Insurance	10,312.06	11,288	11,253	9,128	9,921
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	3,748.92	21,685	17,100	17,100	17,100
6016	Gasoline	41,773.59	43,000	48,000	35,000	35,000
6018	Diesel Fuel	0.00	0	400	400	400
6022	Drugs Medicine	0.00	3,950	0	0	0
6030	Vehicle Repairs	12,218.03	12,400	8,000	8,000	8,000
6031	Building Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	4,471.06	2,000	0	0	0
6045	Professional Services	0.00	0	1,950	1,950	1,950
6046	Medical and Dental	4,844.36	13,000	13,000	13,000	13,000
6047	Mobile Phones	10,598.05	11,800	11,800	11,800	11,800
6048	Communications	43,848.45	57,600	57,600	38,000	38,000
6049	Postage	4,008.94	3,000	3,000	3,000	3,000
6050	Travel	62.49	1,000	0	0	0
6051	Travel-Prisoner Transportation	4,276.43	3,500	3,500	3,500	3,500
6054	Advertising	0.00	0	0	0	0
6057	Vehicle Insurance	7,023.62	6,575	5,125	5,125	7,109
6058	Liability Other Insurance	0.00	195	195	195	195
6059	Bonds	284.00	213	71	71	71
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	150.00	550	2,000	2,000	2,000
6069	Equipment Rental	6,218.46	7,300	7,300	7,300	7,300
6073	Dues and Memberships	0.00	0	0	0	0
6080	Board of Children	29,999.78	67,431	150,000	67,431	67,431
6082	Contractual Expense	864.57	3,273	12,000	12,000	12,000

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 571

JUVENILE PROBATION

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>1,938,923.86</u>	<u>2,203,352</u>	<u>2,182,203</u>	<u>2,083,365</u>	<u>2,310,346</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 5713

JUVENILE DETENTION

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	48,900.03	50,193	50,430	49,193	51,569
6003	Salaries-Employees	1,487,801.65	1,578,139	1,601,402	1,554,139	1,670,331
6004	Overtime	2,075.75	143	1,500	1,500	1,500
6005	Extra Help	267,816.25	147,657	260,000	110,000	190,000
6006	FICA	134,519.27	135,848	146,370	131,258	146,480
6007	Group Health	284,775.55	336,000	341,600	336,000	372,000
6008	Retirement	150,210.89	157,806	157,585	148,928	159,969
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	1,155.32	4,000	4,000	4,000	4,000
6011	Workers Compensation	7,615.50	5,886	9,567	5,686	6,231
6012	Unemployment Insurance	14,270.21	14,199	15,307	11,661	13,014
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,339.40	14,599	12,925	12,925	12,925
6022	Drugs Medicine	7,994.00	14,319	8,000	8,000	8,000
6023	Cleaning Supplies	0.00	0	0	0	0
6025	Food-Human	157,369.31	160,000	180,000	170,000	170,000
6026	Household Supplies	0.00	0	0	0	0
6027	Clothing	212.79	3,000	3,000	3,000	3,000
6028	Camera and Police Supplies	0.00	0	0	0	0
6045	Professional Services	0.00	0	2,500	2,500	2,500
6046	Medical and Dental	12,589.54	15,000	15,000	15,000	15,000
6047	Mobile Phones	2,903.23	2,700	1,200	1,200	1,200
6048	Communications	371.64	700	8,000	700	700
6049	Postage	0.00	0	0	0	0
6067	Equipment Maintenance	100.00	166	166	166	166
6069	Equipment Rental	2,354.52	3,711	4,030	4,030	4,030
6073	Dues and Memberships	500.00	500	334	334	334
6076	Bank Fees	0.00	0	0	0	0
6078	Education and Training	930.00	810	1,650	1,650	1,650
6080	Board of Children	0.00	0	0	0	0
	<i>Expenditure Total:</i>	2,586,804.85	2,645,376	2,824,566	2,571,870	2,834,599

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 576

M&O ADULT PROBATION

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 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	0	0	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	915.10	3,500	1,500	1,500	1,500
6022	Drugs Medicine	0.00	0	0	0	0
6048	Communications	57,516.97	65,000	65,000	75,000	75,000
6049	Postage	0.00	0	0	0	0
6056	Property Insurance	19,195.86	20,000	20,000	20,000	20,000
6060	Electricity	36,738.31	38,000	38,000	38,000	38,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	2,332.79	3,200	3,200	3,200	3,200
6063	Sewage and Garbage	2,902.67	2,400	2,400	2,400	2,400
6064	Building Maintenance	1,984.89	5,000	3,500	5,000	5,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	2,388.80	8,500	7,000	8,500	8,500
6068	Real Estate Rental	8,694.95	9,600	9,600	9,600	9,600
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	320.00	575	5,575	5,575	5,575
6084	Judges	0.00	0	0	0	0
6087	Miscellaneous	0.00	0	200	0	0
6195	Safety Supplies	0.00	200	0	0	0
	<i>Expenditure Total:</i>	<u>132,990.34</u>	<u>155,975</u>	<u>155,975</u>	<u>168,775</u>	<u>168,775</u>

CAMERON COUNTY, TEXAS

GENERAL FUND

Health

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

APPROVED 2015-2016 BUDGET

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 630

HEALTH DEPARTMENT

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4211	Registration Fees-Flu Vaccine	9,842.98	13,100	0	10,300	10,300
4339	ST Portion-Indignet Hlth Care	0.00	0	0	0	0
4350	State Tobacco Reimbursement	145,892.37	145,800	0	145,000	145,000
4380	Financing Proceeds	0.00	0	0	0	0
4600	Interest Income	332.88	325	0	325	325
4602	Miscellaneous	5,336.87	3,200	0	3,200	3,200
4640	Sale of Surplus	0.00	0	0	0	0
<i>Revenue Total:</i>		161,405.10	162,425	0	158,825	158,825
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	261,325.13	284,521	284,521	276,521	293,128
6003	Salaries-Employees	743,200.82	823,014	901,014	847,945	918,609
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	12,480.40	32,500	25,000	35,000	35,000
6006	FICA	73,776.65	93,672	93,672	88,699	95,375
6007	Group Health	175,055.65	187,277	187,277	187,277	200,653
6008	Retirement	98,026.54	114,257	114,257	104,350	112,449
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	6,375.79	8,452	8,452	7,989	8,615
6012	Unemployment Insurance	8,114.12	9,796	9,796	7,884	8,478
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	7,261.38	7,335	9,405	9,405	9,405
6016	Gasoline	8,955.90	14,300	14,800	9,800	9,800
6019	Lubricants	0.00	0	0	0	0
6022	Drugs Medicine	28,697.38	26,894	35,000	35,000	35,000
6023	Cleaning Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	2,651.73	3,400	2,100	2,100	2,100
6031	Building Supplies	0.00	0	0	0	0
6045	Professional Services	8,891.91	15,208	8,600	8,600	8,600
6046	Medical and Dental	0.00	300	2,000	2,000	2,000
6047	Mobile Phones	4,519.33	4,610	3,410	3,410	3,410
6048	Communications	91,233.06	96,000	96,000	94,000	94,000
6049	Postage	57.82	5,000	5,000	5,000	5,000
6050	Travel	39.58	0	7,000	0	7,000
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6054	Advertising	0.00	0	500	500	500
6057	Vehicle Insurance	5,438.68	3,205	2,995	2,995	6,125
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	50.00	0	71	71	71
6060	Electricity	318.76	920	920	920	920

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 630

HEALTH DEPARTMENT

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
6061	Natural Gas	0.00	0	0	0	0
6063	Sewage and Garbage	3,980.00	5,000	5,000	5,000	5,000
6064	Building Maintenance	212.36	79,265	100	100	100
6067	Equipment Maintenance	1,621.32	1,817	1,600	1,600	1,600
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	4,913.70	3,696	4,716	4,500	4,500
6070	INDIRECT COST	3,617.95	0	0	0	0
6071	Court Costs and Transcripts	0.00	0	0	0	0
6073	Dues and Memberships	1,491.00	5,270	5,300	5,300	5,300
6074	Credit Services	0.00	0	0	0	0
6077	Data Processing	1,029.29	419	0	0	0
6078	Education and Training	940.13	550	1,588	1,588	1,588
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	58,030.68	60,500	68,000	68,000	68,000
6087	Miscellaneous	0.00	0	0	0	0
	Expenditure Total:	<u>1,612,307.06</u>	<u>1,887,178</u>	<u>1,898,094</u>	<u>1,815,554</u>	<u>1,942,326</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 6301

COMMUNITY SERVICES

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	0.00	16,640	16,640	16,640	0
6006	FICA	0.00	1,273	1,273	1,273	0
6007	Group Health	0.00	5,600	5,600	5,600	0
6008	Retirement	0.00	1,598	1,598	1,544	0
6011	Workers Compensation	0.00	125	125	125	0
6012	Unemployment Insurance	0.00	133	133	113	0
6014	Office Supplies	496.69	1,900	2,250	2,250	0
6016	Gasoline	1,655.30	2,400	2,400	1,500	0
6030	Vehicle Repairs	325.06	500	500	500	0
6047	Mobile Phones	0.00	516	516	516	0
6050	Travel	0.00	584	584	584	0
6057	Vehicle Insurance	0.00	450	450	450	0
6064	Building Maintenance	727.59	3,279	3,279	3,279	0
6070	INDIRECT COST	0.00	0	0	0	0
6077	Data Processing	0.00	350	0	0	0
6078	Education and Training	0.00	1,440	1,440	1,440	0
6082	Contractual Expense	0.00	1,550	1,550	1,550	0
	<i>Expenditure Total:</i>	3,204.64	38,338	38,338	37,364	0

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 631

ENVIRONMENTAL HEALTH

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4203	Subdivision Plat Inspection Fee	2,200.00	0	0	4,900	4,900
4204	Inspections	64,850.00	84,340	0	75,000	75,000
4205	Septic Tank Fees	34,400.00	45,540	0	53,050	53,050
4300	State Revenue	0.00	0	0	0	0
4602	Miscellaneous	14,971.00	12,592	0	13,185	13,185
	Revenue Total:	116,421.00	142,472	0	146,135	146,135
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0	0	0	0
6002	Salaries-Assistants/Deputies	30,628.68	31,730	31,730	30,730	32,650
6003	Salaries-Employees	299,602.18	334,827	368,827	355,328	369,741
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	0.00	0	12,760	0	0
6006	FICA	24,324.32	30,643	31,620	29,533	30,783
6007	Group Health	78,417.41	89,600	89,600	89,600	96,000
6008	Retirement	32,282.38	38,477	38,477	35,826	37,342
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	4,936.93	5,000	5,000	5,000	5,000
6011	Workers Compensation	3,105.79	3,517	3,613	3,392	3,535
6012	Unemployment Insurance	2,636.45	3,204	3,307	2,625	2,736
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	15,383.96	27,177	11,000	11,000	11,000
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	23,831.48	36,000	36,000	28,000	28,000
6017	Butane	5,210.58	5,167	10,000	10,000	10,000
6018	Diesel Fuel	0.00	0	0	0	0
6022	Drugs Medicine	15,824.08	22,000	22,000	22,000	22,000
6023	Cleaning Supplies	0.00	0	0	0	0
6024	Animal Feed	2,388.34	1,800	12,000	12,000	12,000
6025	Food-Human	0.00	0	0	0	0
6027	Clothing	0.00	1,800	0	0	0
6028	Camera and Police Supplies	0.00	3,489	11,600	11,600	5,000
6030	Vehicle Repairs	8,988.96	12,033	11,500	9,000	9,000
6031	Building Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	1,200	0	0	0
6045	Professional Services	3,735.57	5,500	11,000	11,000	5,500
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	4,739.31	7,361	9,361	7,361	7,361
6048	Communications	8,425.55	11,375	11,375	8,500	8,500
6049	Postage	409.64	3,463	3,000	1,800	1,800

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 631

ENVIRONMENTAL HEALTH

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
6050	Travel	0.00	0	2,500	0	2,500
6056	Property Insurance	102.66	1,200	1,200	150	150
6057	Vehicle Insurance	3,107.00	4,000	4,000	4,000	292
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	0.00	0	30	30	30
6060	Electricity	841.55	2,000	11,000	11,000	11,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	603.32	1,000	1,000	1,000	1,000
6063	Sewage and Garbage	1,427.00	7,000	7,000	7,000	7,000
6064	Building Maintenance	2,959.46	2,000	4,000	4,000	4,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	3,999.95	7,111	3,000	3,000	3,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	773.28	1,500	3,000	2,500	2,500
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	892.00	1,040	3,000	3,000	3,000
6074	Credit Services	0.00	0	0	0	0
6077	Data Processing	723.92	2,840	0	0	0
6078	Education and Training	1,035.00	5,500	3,500	2,500	2,500
6079	Legal Books, Publications	0.00	0	0	0	0
6096	Equipment	32,821.80	18,700	0	0	0
6100	Weapons	0.00	0	0	0	0
	Expenditure Total:	614,158.55	729,254	777,000	722,475	734,920

CAMERON COUNTY, TEXAS

GENERAL FUND

Welfare

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

APPROVED 2015-2016 BUDGET

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 640

INDIGENT SERVICES/AUTOPSI

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	62,494.74	64,000	0	63,000	65,520
6004	Overtime	0.00	0	0	0	0
6006	FICA	4,625.37	4,896	0	4,820	5,012
6007	Group Health	4,999.92	5,600	0	5,600	6,000
6008	Retirement	6,113.42	6,148	0	5,846	6,080
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	456.20	2,349	0	2,312	2,405
6012	Unemployment Insurance	499.77	512	0	428	446
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	0.00	458	0	458	458
6045	Professional Services	151,250.00	155,000	0	164,000	155,000
6046	Medical and Dental	291,451.06	155,000	0	160,000	165,000
6047	Mobile Phones	796.01	900	0	900	900
6048	Communications	1,642.95	2,400	0	1,700	1,700
6049	Postage	0.00	0	0	0	0
6078	Education and Training	0.00	200	0	200	200
6082	Contractual Expense	267,711.00	325,000	0	320,000	325,000
6096	Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	792,040.44	722,463	0	729,264	733,721

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 641

CHILD WELFARE

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6022	Drugs Medicine	0.00	100	0	100	0
6027	Clothing	0.00	12,000	0	12,000	0
6044	Appointed Attorneys	563,304.04	555,000	0	650,000	650,000
6045	Professional Services	0.00	0	0	0	0
6054	Advertising	28,318.04	30,000	0	30,000	30,000
6055	Printing and Binding	0.00	0	0	0	0
6080	Board of Children	200.02	1,980	0	1,980	1,980
6082	Contractual Expense	0.00	0	0	0	0
6102	Prescriptions	0.00	150	0	150	0
	<i>Expenditure Total:</i>	591,822.10	599,230	0	694,230	681,980

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 6411

CHILD PROTECTIVE LEGAL AD

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	35,911.64	60,000	0	50,000	60,000
	<i>Revenue Total:</i>	<u>35,911.64</u>	<u>60,000</u>	<u>0</u>	<u>50,000</u>	<u>60,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	96,380.79	103,440	106,200	101,440	105,498
6003	Salaries-Employees	0.00	0	0	0	0
6006	FICA	7,112.66	7,913	0	7,760	8,071
6007	Group Health	9,939.43	11,200	0	11,200	12,000
6008	Retirement	9,431.65	9,954	0	9,414	9,790
6011	Workers Compensation	86.87	714	0	700	728
6012	Unemployment Insurance	772.90	828	0	690	717
6014	Office Supplies	846.14	849	849	849	849
6050	Travel	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>124,570.44</u>	<u>134,898</u>	<u>107,049</u>	<u>132,053</u>	<u>137,653</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 642

INDIGENT HEALTH CARE CLAI

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<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	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>Expenditure Total:</i>	<u>3,135,971.00</u>	<u>3,135,971</u>	<u>0</u>	<u>3,135,971</u>	<u>3,135,971</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 6522

SANTA ROSA-LEARNING CENTE

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	0.00	0	10,756	0	0
6005	Extra Help	4,735.16	11,723	0	11,723	0
6006	FICA	341.08	897	823	897	0
6011	Workers Compensation	12.47	88	81	88	0
6012	Unemployment Insurance	35.61	94	87	80	0
6014	Office Supplies	407.83	1,350	48	1,700	0
6048	Communications	0.00	0	0	0	0
6050	Travel	81.20	156	0	156	0
6060	Electricity	0.00	0	0	0	0
6064	Building Maintenance	205.30	236	0	236	0
6077	Data Processing	0.00	350			
	<i>Expenditure Total:</i>	5,818.65	14,894	11,795	14,880	0

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 6523

LA FERIA-LEARNING CENTER

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	14,215.87	17,584	17,584	17,584	0
6006	FICA	1,046.27	1,345	1,345	1,345	0
6011	Workers Compensation	38.25	132	132	132	0
6012	Unemployment Insurance	109.16	141	141	120	0
6014	Office Supplies	611.79	2,090	2,090	2,090	0
6050	Travel	114.24	234	234	234	0
6060	Electricity	3,546.60	3,600	3,600	3,960	0
6062	Water	0.00	0	0	0	0
6064	Building Maintenance	118.70	236	236	236	0
6067	Equipment Maintenance	83.80	0	0	0	0
6078	Education and Training	70.00	0	0	0	0
6091	Building Improvements	0.00	0	0	0	0
	<i>Expenditure Total:</i>	19,954.68	25,362	25,362	25,701	0

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 6524

RIO HONDO

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	14,529.78	16,232	16,232	16,232	0
6006	FICA	1,072.01	1,242	1,242	1,242	0
6011	Workers Compensation	39.19	122	122	122	0
6012	Unemployment Insurance	111.83	130	130	110	0
6014	Office Supplies	1,148.02	2,050	2,050	2,050	0
6016	Gasoline	0.00	0	0	0	0
6050	Travel	76.16	144	144	144	0
6057	Vehicle Insurance	0.00	0	0	0	0
	<i>Expenditure Total:</i>	16,976.99	19,920	19,920	19,900	0

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 6525

LOS INDIOS-LEARNING CENTE

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	9,743.09	11,723	11,723	11,723	0
6006	FICA	717.23	897	897	897	0
6011	Workers Compensation	26.21	88	88	88	0
6012	Unemployment Insurance	74.81	94	94	80	0
6014	Office Supplies	187.78	700	700	700	0
6050	Travel	171.68	180	180	180	0
6060	Electricity	0.00	0	0	0	0
6064	Building Maintenance	236.00	1,500	1,500	1,500	0
6067	Equipment Maintenance	83.80	0	0	0	0
6078	Education and Training	0.00	0	0	0	0
	<i>Expenditure Total:</i>	11,240.60	15,182	15,182	15,168	0

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 6526

HARLINGEN OUTREACH CENTER

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	4,044.12	5,012	5,012	5,012	0
6006	FICA	297.82	383	383	383	0
6011	Workers Compensation	10.88	38	38	38	0
6012	Unemployment Insurance	31.04	40	40	40	0
6014	Office Supplies	111.13	565	565	565	0
6048	Communications	0.00	0	0	0	0
6050	Travel	50.40	228	228	228	0
6078	Education and Training	70.00	0	0	0	0
	<i>Expenditure Total:</i>	4,615.39	6,266	6,266	6,266	0

CAMERON COUNTY, TEXAS
GENERAL FUND
2015-2016 Budget

Fund 100 Dept. 6528

LA PALOMA PARK

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	9,592.15	10,023	10,023	10,023	0
6006	FICA	735.23	767	767	767	0
6011	Workers Compensation	26.90	75	75	75	0
6012	Unemployment Insurance	76.72	80	80	68	0
6014	Office Supplies	397.59	450	450	450	0
6048	Communications	0.00	0	0	0	0
6050	Travel	89.32	336	336	336	0
6060	Electricity	0.00	0	0	0	0
	<i>Expenditure Total:</i>	10,917.91	11,731	11,731	11,719	0

CAMERON COUNTY, TEXAS

GENERAL FUND

Transfers

100-6700 Transfers

APPROVED 2015-2016 BUDGET

CAMERON COUNTY, TEXAS

GENERAL FUND

2015-2016 Budget

FUND 100

4390	2014	2015	2015	2016	2016
	<u>Actual</u>	<u>Approved</u>	<u>Amended</u>	<u>Recommended</u>	<u>Approved</u>
Transfers In					
AG Child Support	2,580	0	0	0	0
Veterans	2,000,714	1,793,724	1,793,724	1,793,724	2,005,674
Free Trade Bridge	375,387	451,707	451,707	451,707	462,131
Gateway	4,954,779	4,580,013	4,580,013	4,580,013	4,887,956
Cameron County Parks	238,579	252,545	252,545	252,545	119,904
Total	<u>\$7,572,039</u>	<u>\$7,077,989</u>	<u>\$7,077,989</u>	<u>\$7,077,989</u>	<u>\$7,475,665</u>
6700					
Transfers Out					
Criminal Justice Grant	26,061	19,684	19,684	19,684	19,684
Juvenile Programs	1,162				
Community Corrections	0	0	0	0	0
Juvenile Probation	57,518	0	0	0	0
Juvenile Services	8,932				
County Airport	43,000	115,271	115,271	55,681	55,681
Pre Trial Release	231,272	226,000	226,000	226,000	288,000
Total	<u>\$ 367,945</u>	<u>\$ 360,955</u>	<u>\$ 360,955</u>	<u>\$ 301,365</u>	<u>\$ 363,365</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 2015-2016 BUDGET

CAMERON COUNTY, TEXAS

ROAD & BRIDGESchedule of Revenues, Expenditures, and Changes in Fund Balance
For the Fiscal Year Ending September 30, 2015

	2014 Actual Budget	2015 Approved Budget	2015 Year-End Estimate	2016 Recommended Budget	2016 Approved Budget
ROAD & BRIDGE REVENUES:					
Taxes	\$ 6,786,984	\$ 5,084,483	\$ 5,084,483	\$ 7,381,875	\$ 7,381,875
License & Permits	3,391,681	3,310,351	3,310,351	3,310,351	3,310,351
Intergovernmental Revenues	772,907	415,323	415,323	391,301	391,301
Charges for Services	23,101	-	-	24,022	24,022
Miscellaneous	648,616	353,337	353,337	353,337	353,337
TOTAL REVENUES	11,623,289	9,163,494	9,163,494	11,460,886	11,460,886
EXPENDITURES					
Unitized Transition System					
GIS Mapping	201,907	269,914	269,914	265,596	276,993
D.A. Bond Forfeiture	36,026	39,067	39,067	37,760	39,445
Commissioner Staff Pct. #1	95,043	103,144	103,144	101,049	104,429
Commissioner Staff Pct. #2	63,192	105,337	105,337	102,748	106,075
Commissioner Staff Pct. #3	102,275	109,035	109,035	106,220	109,689
Commissioner Staff Pct. #4	96,055	104,446	104,446	102,376	105,704
Consolidated R&B	7,833,125	8,124,015	8,034,015	8,388,286	8,318,630
Colonia Paving Projects	-	-	-	-	-
Road & Bridge Engineering	777,178	908,645	860,645	902,916	945,061
Planning & Inspections	664,601	786,340	744,340	806,165	801,167
TOTAL EXPENDITURES	9,869,402	10,549,943	10,369,943	10,813,116	10,807,193
Excess of Revenues Over (Under) Expenditures	1,753,887	(1,386,449)	(1,206,449)	647,770	653,693
DEBT SERVICE					
Principal retirement	655,283	657,299	657,299	657,299	678,401
Interest	40,346	40,471	40,471	40,471	25,292
TOTAL DEBT SERVICE	695,629	697,770	697,770	697,770	703,693
OTHER FINANCING SOURCES(USES)					
Sale of Capital Assets	-	50,000	50,000	50,000	50,000
Transfer Out	-	-	-	-	-
Financing proceeds	713,054	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USE)	713,054	50,000	50,000	50,000	50,000
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	1,771,312	(2,034,219)	(1,854,219)	-	-
Beginning Fund Balance	5,621,965	7,393,277	7,393,277	5,539,058	5,539,058
Use of Fund Balance					
Ending Fund Balance	<u>\$ 7,393,277</u>	<u>\$ 5,359,058</u>	<u>\$ 5,539,058</u>	<u>\$ 5,539,058</u>	<u>\$ 5,539,058</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2015-2016 Budget

<u>Dept.</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Approved</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	3,851,011	3,851,011	0	3,851,011	3,851,011
400	GENERAL REVENUE	0.00	5,084,483	5,084,483	0	7,381,875	7,381,875
421	G.I.S. MAPPING	0.00	228,000	228,000	0	228,000	228,000
617	COMMISSIONERS STAFF PCT 1	0.00	0	0	0	0	0
618	COMMISSIONERS STAFF PCT 2	0.00	0	0	0	0	0
619	COMMISSIONERS STAFF PCT 3	0.00	0	0	0	0	0
621	CONSOLIDATED PRECINTS	0.00	50,000	50,000	0	50,000	50,000
6211	COLONIA PAVING PROJECT	0.00	0	0	0	0	0
622	ENGINEERING & RIGHT OF WA	0.00	0	0	0	0	0
623	PLANNING & INSPECTION	0.00	0	0	0	0	0
	<i>Revenue Total:</i>	0.00	9,213,494	9,213,494	0	11,510,886	11,510,886
<u>TRANSFERS IN</u>							
010	GENERAL FUND TRANSFER	0.00	0	0	0	0	0
074	VETERAN'S BRIDGE TRANSFER	0.00	0	0	0	0	0
077	LOS INDIOS BRIDGE	0.00	0	0	0	0	0
080	GATEWAY BRIDGE TRANSFER	0.00	0	0	0	0	0
	<i>Fund Balance:</i>	0.00	0	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
400	GENERAL REVENUE	0.00	0	0	0	0	0
421	G.I.S. MAPPING	0.00	269,914	269,914	272,414	265,596	276,993
475	DISTRICT ATTORNEY	0.00	39,067	39,067	0	37,760	39,445
617	COMMISSIONERS STAFF PCT 1	0.00	103,144	103,144	0	101,049	104,429
618	COMMISSIONERS STAFF PCT 2	0.00	105,337	105,337	0	102,748	106,075
619	COMMISSIONERS STAFF PCT 3	0.00	109,035	109,035	0	106,220	109,689
620	COMMISSIONER STAFF PCT 4	0.00	104,446	104,446	0	102,376	105,704
621	CONSOLIDATED PRECINTS	0.00	8,821,785	8,854,262	8,179,493	9,086,056	9,022,323
6211	COLONIA PAVING PROJECT	0.00	0	0	0	0	0
6212	FEMA FUNDS	0.00	0	0	0	0	0
622	ENGINEERING & RIGHT OF WA	0.00	908,645	900,645	922,155	902,916	945,061
623	PLANNING & INSPECTION	0.00	786,340	794,340	817,840	806,165	801,167
	<i>Expense Total:</i>	0.00	11,247,713	11,280,190	10,191,902	11,510,886	11,510,886

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2015-2016 Budget

Fund 150 Dept. 000

BALANCE SHEET

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4311	Building Permits	295,926.50	285,351	0	285,351	285,351
4312	Recording and Filing Fees	4,290.00	4,121	0	4,121	4,121
4313	Review Fees	23,101.00	24,022	0	24,022	24,022
4343	Automobile Licenses	360,000.00	360,000	0	360,000	360,000
4344	Automobile Registration Fees	3,095,754.50	3,025,000	0	3,025,000	3,025,000
4345	Overweight Fees	72,332.00	31,301	0	31,301	31,301
4354	Commercial Veh. Violations	116,736.80	5,000	0	5,000	5,000
4380	Financing Proceeds	0.00	0	0	0	0
4520	Bond Forfeitures	87,589.32	104,250	0	104,250	104,250
4600	Interest Income	18,150.12	11,966	0	11,966	11,966
4602	Miscellaneous	0.00	0	0	0	0
	Revenue Total:	<u>4,073,880.24</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
2015-2016 Budget

Fund 150 Dept. 400

GENERAL REVENUE

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4101	Current Advalorem Taxes	6,572,907.18	4,865,620	0	7,201,809	7,201,809
4102	Delinquent Advalorem Taxes	276,126.83	245,081	0	250,495	250,495
4151	Discounts	-137,056.62	-98,516	0	-144,298	-144,298
4152	Commissions	-68,379.84	-51,617	0	-74,941	-74,941
4153	Errors and Adjustments	-34,890.14	-25,554	0	-37,262	-37,262
4159	Penalties and Interest	178,276.53	149,469	0	186,072	186,072
4354	Commercial Veh. Violations	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>6,786,983.94</u>	<u>5,084,483</u>	<u>0</u>	<u>7,381,875</u>	<u>7,381,875</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
2015-2016 Budget

Fund 150 Dept. 421

G.I.S. MAPPING

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	228,000.00	228,000	0	228,000	228,000
4620	Sale of Maps	240.00	0	0	0	0
	<i>Revenue Total:</i>	<u>228,240.00</u>	<u>228,000</u>	<u>0</u>	<u>228,000</u>	<u>228,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	150,066.35	203,647	203,647	198,652	206,593
6004	Overtime	0.00	0	0	0	0
6006	FICA	10,896.82	15,579	15,579	15,197	15,804
6007	Group Health	24,375.01	28,000	28,000	28,000	30,000
6008	Retirement	14,681.95	19,562	19,562	18,435	19,172
6011	Workers Compensation	673.30	1,497	1,497	1,461	1,519
6012	Unemployment Insurance	1,212.98	1,629	1,629	1,351	1,405
6030	Vehicle Repairs	0.00	0	0	0	0
6050	Travel	0.00	0	2,500	2,500	2,500
	<i>Expenditure Total:</i>	<u>201,906.41</u>	<u>269,914</u>	<u>272,414</u>	<u>265,596</u>	<u>276,993</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2015-2016 Budget

Fund 150 Dept. 475

DISTRICT ATTORNEY

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	26,360.43	28,170	0	27,171	28,257
6006	FICA	1,998.06	2,155	0	2,079	2,162
6007	Group Health	4,851.23	5,600	0	5,600	6,000
6008	Retirement	2,579.02	2,706	0	2,521	2,622
6011	Workers Compensation	24.00	211	0	204	212
6012	Unemployment Insurance	213.17	225	0	185	192
6014	Office Supplies	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>36,025.91</u>	<u>39,067</u>	<u>0</u>	<u>37,760</u>	<u>39,445</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2015-2016 Budget

Fund 150 Dept. 617

COMMISSIONERS STAFF PCT 1

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	9,433.53	9,435	0	9,435	9,435
6002	Salaries-Assistants/Deputies	38,997.99	41,421	0	40,421	42,038
6003	Salaries-Employees	16,465.36	17,120	0	16,620	17,285
6004	Overtime	0.00	0	0	0	0
6006	FICA	4,637.29	5,274	0	5,159	5,333
6007	Group Health	8,500.00	9,520	0	9,520	10,200
6008	Retirement	6,349.61	6,558	0	6,169	6,381
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	492.71	510	0	499	516
6012	Unemployment Insurance	450.09	468	0	388	403
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	977.35	1,200	0	1,200	1,200
6016	Gasoline	1,967.40	2,800	0	2,800	2,800
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	881.20	1,000	0	1,000	1,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	2,281.46	2,340	0	2,340	2,340
6048	Communications	1,630.30	1,900	0	1,900	1,900
6049	Postage	7.12	50	0	50	50
6050	Travel	977.86	2,000	0	2,000	2,000
6055	Printing and Binding	0.00	0	0	0	0
6057	Vehicle Insurance	564.00	870	0	870	870
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	0.00	178	0	178	178
6078	Education and Training	430.00	500	0	500	500
6082	Contractual Expense	0.00	0	0	0	0
	<i>Expenditure Total:</i>	95,043.27	103,144	0	101,049	104,429

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2015-2016 Budget

Fund 150 Dept. 618

COMMISSIONERS STAFF PCT 2

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	8,529.70	9,435	0	9,435	9,435
6002	Salaries-Assistants/Deputies	16,672.02	41,421	0	40,422	42,038
6003	Salaries-Employees	16,197.26	16,000	0	15,500	16,120
6006	FICA	3,095.18	5,261	0	5,147	5,318
6007	Group Health	4,916.70	9,520	0	9,520	10,200
6008	Retirement	4,038.40	6,451	0	6,065	6,273
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	310.57	501	0	490	507
6012	Unemployment Insurance	262.95	459	0	380	395
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	638.16	1,200	0	1,200	1,200
6016	Gasoline	311.91	2,400	0	2,400	2,400
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	55.42	1,000	0	1,000	1,000
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	512.00	1,920	0	1,920	1,920
6048	Communications	2,536.08	3,100	0	2,600	2,600
6049	Postage	0.00	50	0	50	50
6050	Travel	961.50	2,000	0	2,000	2,000
6053	Freight	0.00	0	0	0	0
6057	Vehicle Insurance	564.00	870	0	870	870
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	0.00	178	0	178	178
6069	Equipment Rental	3,069.36	3,071	0	3,071	3,071
6073	Dues and Memberships	0.00	0	0	0	0
6078	Education and Training	521.16	500	0	500	500
6082	Contractual Expense	0.00	0	0	0	0
	<i>Expenditure Total:</i>	63,192.37	105,337	0	102,748	106,075

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2015-2016 Budget

Fund 150 Dept. 619

COMMISSIONERS STAFF PCT 3

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	9,433.51	9,435	0	9,435	9,435
6002	Salaries-Assistants/Deputies	42,361.97	43,421	0	42,421	44,118
6003	Salaries-Employees	15,745.98	17,000	0	16,490	17,150
6006	FICA	5,185.87	5,491	0	5,375	5,556
6007	Group Health	8,353.11	9,520	0	9,520	10,200
6008	Retirement	6,605.67	6,739	0	6,343	6,561
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	503.17	524	0	513	530
6012	Unemployment Insurance	460.89	483	0	401	417
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	161.86	1,200	0	1,200	1,200
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	2,802.17	2,400	0	2,400	2,400
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	115.29	1,000	0	1,000	1,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	1,192.00	1,152	0	1,152	1,152
6048	Communications	4,042.41	4,800	0	4,100	4,100
6049	Postage	0.00	50	0	50	50
6050	Travel	2,001.67	2,000	0	2,000	2,000
6055	Printing and Binding	0.00	0	0	0	0
6057	Vehicle Insurance	595.00	870	0	870	870
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	0.00	48	0	178	178
6069	Equipment Rental	2,110.41	2,272	0	2,272	2,272
6073	Dues and Memberships	0.00	0	0	0	0
6078	Education and Training	604.00	630	0	500	500
6082	Contractual Expense	0.00	0	0	0	0
	<i>Expenditure Total:</i>	102,274.98	109,035	0	106,220	109,689

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2015-2016 Budget

Fund 150 Dept. 620

COMMISSIONER STAFF PCT 4

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	9,410.50	9,435	0	9,435	9,435
6002	Salaries-Assistants/Deputies	38,786.61	41,421	0	40,421	42,038
6003	Salaries-Employees	15,722.40	16,000	0	15,500	16,120
6005	Extra Help	0.00	0	0	0	0
6006	FICA	4,946.86	5,261	0	5,147	5,318
6007	Group Health	8,610.97	9,520	0	9,520	10,200
6008	Retirement	6,253.23	6,451	0	6,065	6,273
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	484.18	501	0	490	507
6012	Unemployment Insurance	441.03	459	0	380	395
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	476.39	1,200	0	1,200	1,200
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	3,791.90	4,000	0	4,000	4,000
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	112.78	1,000	0	1,000	1,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	1,173.38	1,920	0	1,920	1,920
6048	Communications	1,176.02	1,400	0	1,400	1,400
6049	Postage	0.00	50	0	50	50
6050	Travel	1,737.12	2,000	0	2,000	2,000
6055	Printing and Binding	0.00	0	0	0	0
6057	Vehicle Insurance	388.00	870	0	870	870
6058	Liability Other Insurance	0.00	8	0	0	0
6059	Bonds	0.00	178	0	178	178
6069	Equipment Rental	2,293.69	2,272	0	2,300	2,300
6073	Dues and Memberships	0.00	0	0	0	0
6078	Education and Training	250.00	500	0	500	500
6082	Contractual Expense	0.00	0	0	0	0
	<i>Expenditure Total:</i>	96,055.06	104,446	0	102,376	105,704

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2015-2016 Budget

Fund 150 Dept. 621

CONSOLIDATED PRECINTS

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4641	Sale of Capital Assets	0.00	50,000	0	50,000	50,000
	<i>Revenue Total:</i>	<u>0.00</u>	<u>50,000</u>	<u>0</u>	<u>50,000</u>	<u>50,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	40,503.22	41,849	41,849	41,181	42,828
6003	Salaries-Employees	2,611,036.58	2,896,293	2,929,793	2,879,843	3,131,549
6004	Overtime	301.94	0	0	0	0
6005	Extra Help	1,200.00	0	10,000	0	0
6006	FICA	195,465.00	227,522	227,331	223,466	242,840
6007	Group Health	483,013.38	549,746	549,746	549,746	619,014
6008	Retirement	259,396.32	285,687	285,448	271,080	294,582
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	23,855.81	29,300	30,000	29,300	29,300
6011	Workers Compensation	154,471.89	177,101	177,053	174,032	190,483
6012	Unemployment Insurance	21,207.88	23,793	23,773	19,864	21,586
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	38,101.03	41,929	45,000	45,000	45,000
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	132,732.16	148,000	150,000	148,000	148,000
6017	Butane	2,486.18	3,300	3,300	3,300	3,300
6018	Diesel Fuel	426,106.68	386,750	500,000	500,000	500,000
6019	Lubricants	0.00	0	0	0	0
6022	Drugs Medicine	68.76	1,000	1,000	1,000	1,000
6023	Cleaning Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	179,663.22	200,000	180,000	180,000	180,000
6031	Building Supplies	0.00	0	0	0	0
6034	Pipe and Plumbing	695.44	2,000	0	2,000	2,000
6035	Electrical	0.00	0	0	0	0
6036	Miscellaneous Repairs	81,108.43	5,815	0	0	0
6037	Road Materials	1,884,100.76	2,370,849	2,400,000	2,597,534	2,144,208
6038	Small Tools and Equipment	7,572.31	17,364	6,500	6,500	6,500
6040	Audit and Accounting	0.00	0	0	0	0
6045	Professional Services	0.00	0	75,000	75,000	75,000
6046	Medical and Dental	148.00	1,500	1,500	1,500	1,500
6047	Mobile Phones	14,384.55	29,296	30,000	29,296	29,296
6048	Communications	14,480.94	7,200	7,200	17,500	17,500
6049	Postage	0.00	500	1,000	500	500
6050	Travel	151.24	600	2,000	2,000	2,000
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6056	Property Insurance	38,007.50	56,200	0	50,000	50,000
6057	Vehicle Insurance	40,743.54	46,852	0	46,852	46,852

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2015-2016 Budget

Fund 150 Dept. 621

CONSOLIDATED PRECINTS

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
6058	Liability Other Insurance	0.00	24,992	25,000	24,992	24,992
6059	Bonds	0.00	71	0	0	0
6060	Electricity	12,476.37	21,000	21,000	21,000	21,000
6061	Natural Gas	0.00	300	500	300	300
6062	Water	5,165.85	5,000	5,000	5,000	5,000
6063	Sewage and Garbage	48,586.61	83,000	65,000	65,000	65,000
6064	Building Maintenance	9,992.47	13,000	15,000	13,000	13,000
6065	Bridge Repair	0.00	0	10,000	9,000	9,000
6067	Equipment Maintenance	232,899.95	275,000	225,000	240,000	240,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	45,764.49	49,000	50,000	50,000	50,000
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	185.00	500	0	0	0
6074	Credit Services	0.00	0	0	0	0
6077	Data Processing	4,007.41	3,400	1,000	1,000	1,000
6078	Education and Training	825.00	1,400	2,500	2,500	2,500
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	45,871.14	54,000	50,000	50,000	50,000
6084	Judges	0.00	0	0	0	0
6096	Equipment	763,933.74	63,383	20,000	0	0
6097	Debt Retirement	655,283.42	657,299	0	657,299	678,401
6098	Debt Interest	40,345.70	40,471	0	40,471	25,292
6101	Physicians/Non-Emergency	0.00	0	0	0	0
6195	Safety Supplies	11,559.54	12,000	12,000	12,000	12,000
6196	Safety Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	8,527,899.45	8,854,262	8,179,493	9,086,056	9,022,323

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2015-2016 Budget

Fund 150 Dept. 622

ENGINEERING & RIGHT OF WA

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	86,268.92	87,774	87,774	86,775	90,245
6003	Salaries-Employees	373,114.94	417,528	417,528	406,539	434,669
6004	Overtime	0.00	0	0	0	0
6006	FICA	34,000.32	38,656	38,656	37,739	40,156
6007	Group Health	58,125.03	67,200	67,200	67,200	72,000
6008	Retirement	44,807.76	48,538	48,538	45,780	48,712
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	2,373.74	2,917	2,917	2,838	3,020
6012	Unemployment Insurance	3,667.35	4,042	4,042	3,355	3,569
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	15,169.78	13,500	15,000	15,000	15,000
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	4,954.86	7,000	7,000	7,000	7,000
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	3,714.20	3,000	5,000	5,000	5,000
6031	Building Supplies	0.00	0	0	0	0
6045	Professional Services	0.00	2,500	15,000	15,000	15,000
6047	Mobile Phones	1,084.20	4,730	5,000	4,730	4,730
6048	Communications	17,064.76	20,000	20,000	20,000	20,000
6049	Postage	1,482.19	2,000	2,000	2,000	2,000
6050	Travel	3,638.38	4,000	7,500	7,500	7,500
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6054	Advertising	6,598.69	5,500	7,000	7,000	7,000
6055	Printing and Binding	0.00	0	0	0	0
6057	Vehicle Insurance	2,050.00	1,400	1,500	2,100	2,100
6058	Liability Other Insurance	0.00	0	0	0	0
6064	Building Maintenance	463.70	500	500	500	500
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	822.70	1,000	1,000	1,000	1,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	11,780.31	12,000	15,000	12,000	12,000
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	1,049.00	1,360	1,500	1,360	1,360
6074	Credit Services	0.00	0	0	0	0
6077	Data Processing	6,685.35	2,500	0	0	0
6078	Education and Training	1,962.00	4,500	2,500	2,500	2,500
6079	Legal Books, Publications	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2015-2016 Budget

Fund 150 Dept. 622

ENGINEERING & RIGHT OF WA

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
6082	Contractual Expense	90,842.73	105,500	100,000	100,000	100,000
6084	Judges	0.00	0	0	0	0
6088	Right of Way (R.O.W.)	4,002.55	43,000	50,000	50,000	50,000
6091	Building Improvements	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>775,723.46</u>	<u>900,645</u>	<u>922,155</u>	<u>902,916</u>	<u>945,061</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2015-2016 Budget

Fund 150 Dept. 623

PLANNING & INSPECTION

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	114,415.76	220,108	220,108	218,176	227,643
6003	Salaries-Employees	318,125.67	347,891	347,891	338,900	328,180
6004	Overtime	0.00	0	0	0	0
6006	FICA	31,474.51	43,452	43,452	42,616	42,520
6007	Group Health	52,961.44	61,236	61,236	61,012	59,370
6008	Retirement	42,266.39	54,560	54,560	51,697	51,580
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	2,528.34	3,449	3,449	3,376	3,339
6012	Unemployment Insurance	3,544.79	4,544	4,544	3,788	3,780
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	4,927.74	4,745	6,000	6,000	6,000
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	21,968.63	25,000	25,000	25,000	23,155
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	4,550.29	5,000	5,000	5,000	5,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	2,432.14	6,000	6,000	6,000	6,000
6048	Communications	0.00	0	0	0	0
6049	Postage	0.00	100	100	100	100
6052	Travel-Mileage Reimbursement	4,346.96	14,000	6,000	10,000	10,000
6053	Freight	0.00	0	0	0	0
6057	Vehicle Insurance	1,728.00	2,000	2,000	2,000	2,000
6058	Liability Other Insurance	0.00	0	0	0	0
6077	Data Processing	882.63	1,255	0	0	0
6078	Education and Training	100.00	1,000	2,500	2,500	2,500
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	38,447.28	0	25,000	25,000	25,000
6096	Equipment	19,764.29	0	5,000	5,000	5,000
	<i>Expenditure Total:</i>	664,464.86	794,340	817,840	806,165	801,167

CAMERON COUNTY, TEXAS

LAW LIBRARY FUND

APPROVED 2015-2016 BUDGET

CAMERON COUNTY, TEXAS

LAW LIBRARY FUND

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance

For the Fiscal Year Ending September 30, 2015

	2014 Actual	2015 Approved	2015 Year-end Estimate	2016 Recommended	2016 Approved
REVENUES					
Library Fees	\$ 176,141	\$ 183,000	\$ 183,000	\$ 183,000	\$ 183,000
Photocopying	0	0	0	0	0
Interest Income	814	650	650	650	650
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	<u>176,955</u>	<u>183,650</u>	<u>183,650</u>	<u>183,650</u>	<u>183,650</u>
OTHER SOURCES (USES)					
Transfer in	0	0	0	0	0
ESTIMATED BEGINNING FUND BALANCE	<u>312,107</u>	<u>320,107</u>	<u>321,697</u>	<u>320,107</u>	<u>323,658</u>
AMOUNT AVAILABLE	489,062	503,757	505,347	503,757	507,308
LESS APPROPRIATIONS:	<u>167,365</u>	<u>183,689</u>	<u>181,689</u>	<u>181,058</u>	<u>183,650</u>
PROJECTED YEAR-END FUND BALANCE	<u><u>\$ 321,697</u></u>	<u><u>\$ 320,068</u></u>	<u><u>\$ 323,658</u></u>	<u><u>\$ 322,699</u></u>	<u><u>\$ 323,658</u></u>

CAMERON COUNTY, TEXAS
LAW LIBRARY FUND
2015-2016 Budget

<u>Dept.</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Approved</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 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
	Revenue Total:	<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
	Fund Balance:	<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	183,689	183,689	174,480	181,058	183,650
	Expense Total:	<u>0.00</u>	<u>183,689</u>	<u>183,689</u>	<u>174,480</u>	<u>181,058</u>	<u>183,650</u>

CAMERON COUNTY, TEXAS
LAW LIBRARY FUND
2015-2016 Budget

Fund 170 Dept. 650

LAW LIBRARY

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4409	Law Library Fees	176,141.26	183,000	0	183,000	183,000
4447	Copy Receipts	0.00	0	0	0	0
4600	Interest Income	813.97	650	0	650	650
4602	Miscellaneous	0.00	0	0	0	0
	Revenue Total:	<u>176,955.23</u>	<u>183,650</u>	<u>0</u>	<u>183,650</u>	<u>183,650</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	32,486.91	33,992	33,492	32,992	34,312
6003	Salaries-Employees	24,215.99	25,353	24,853	24,354	25,328
6004	Overtime	0.00	0	0	0	0
6006	FICA	4,057.91	4,540	0	4,387	4,562
6007	Group Health	10,000.00	11,200	10,000	11,200	12,000
6008	Retirement	5,546.83	5,701	5,561	5,322	5,535
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	343.43	445	423	430	406
6012	Unemployment Insurance	450.41	475	451	390	390
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	877.96	920	1,000	920	920
6031	Building Supplies	0.00	0	0	0	0
6048	Communications	231.19	600	600	600	600
6049	Postage	1.32	500	500	500	500
6050	Travel	0.00	0	0	0	0
6069	Equipment Rental	718.32	1,780	1,600	1,600	1,600
6073	Dues and Memberships	0.00	0	0	0	0
6077	Data Processing	6,922.42	1,500	1,000	1,500	1,500
6078	Education and Training	0.00	0	0	0	0
6079	Legal Books, Publications	81,512.48	96,683	95,000	96,863	95,997
6087	Miscellaneous	0.00	0	0	0	0
	Expenditure Total:	<u>167,365.17</u>	<u>183,689</u>	<u>174,480</u>	<u>181,058</u>	<u>183,650</u>

CAMERON COUNTY, TEXAS

EMPLOYEE BENEFITS FUND

APPROVED 2015-2016 BUDGET

**CAMERON COUNTY, TEXAS
EMPLOYEE BENEFITS FUND**

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

	2014	2015	2015	2016	2016
	Actual	Approved	Year-end	Recommended	Approved
			Estimate		
REVENUES					
Employee Premiums	\$ 9,749,417	\$10,159,460	\$10,804,297	\$10,159,460	\$11,012,461
Cobra Premiums	6,175	13,000	17,000	13,000	13,000
Other Revenues	0	0	0		0
Interest Revenues	2,565	4,000	2,000	4,000	4,000
Miscellaneous	1,644	0	3,549	0	0
TOTAL REVENUES	<u>9,759,801</u>	<u>10,176,460</u>	<u>10,826,846</u>	<u>10,176,460</u>	<u>11,029,461</u>
OTHER SOURCES (USES)					
Transfer in	1,166,130	0	0	0	0
ESTIMATED BEGINNING FUND BALANCE	<u>831,095</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
AMOUNT AVAILABLE	11,757,026	10,176,460	10,826,846	10,176,460	11,029,461
LESS APPROPRIATIONS:	<u>11,757,026</u>	<u>10,176,460</u>	<u>10,826,846</u>	<u>10,176,460</u>	<u>11,029,461</u>
USE OF FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
PROJECTED YEAR-END FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CAMERON COUNTY, TEXAS
HEALTH TRUST
2015-2016 Budget

<u>Dept.</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Approved</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 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	10,176,460	10,176,460	0	10,176,460	11,029,461
	<i>Revenue Total:</i>	0.00	10,176,460	10,176,460	0	10,176,460	11,029,461
<u>EXPENDITURE ACCOUNTS</u>							
402	HUMAN RESOURCES	0.00	126,549	126,549	126,897	127,442	133,001
409	GENERAL ADMINISTRATION	0.00	10,049,911	10,049,911	0	10,049,018	10,896,460
	<i>Expense Total:</i>	0.00	10,176,460	10,176,460	126,897	10,176,460	11,029,461

CAMERON COUNTY, TEXAS
HEALTH TRUST
2015-2016 Budget

Fund 300 Dept. 402

HUMAN RESOURCES

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	41,669.84	41,610	42,063	42,063	43,746
6003	Salaries-Employees	49,741.20	49,022	50,022	50,022	52,023
6004	Overtime	47.30	0	0	0	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	6,662.77	6,926	7,045	7,045	7,326
6007	Group Health	14,531.46	16,800	15,600	16,800	18,000
6008	Retirement	8,943.47	9,138	9,089	8,545	8,887
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	680.37	679	691	691	718
6012	Unemployment Insurance	725.30	724	737	626	651
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,388.19	1,500	1,500	1,500	1,500
6038	Small Tools and Equipment	0.00	0	0	0	0
6049	Postage	0.00	150	150	150	150
	<i>Expenditure Total:</i>	<u>124,389.90</u>	<u>126,549</u>	<u>126,897</u>	<u>127,442</u>	<u>133,001</u>

CAMERON COUNTY, TEXAS
HEALTH TRUST
2015-2016 Budget

Fund 300 Dept. 409

GENERAL ADMINISTRATION

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4321	Health Ins Premiums	9,749,417.28	10,159,460	0	10,159,460	11,012,461
4322	Cobra Premiums	6,175.48	13,000	0	13,000	13,000
4323	DEPENDENT PREMIUMS	0.00	0	0	0	0
4600	Interest Income	2,564.80	4,000	0	4,000	4,000
4602	Miscellaneous	1,643.61	0	0	0	0
	Revenue Total:	<u>9,759,801.17</u>	<u>10,176,460</u>	<u>0</u>	<u>10,176,460</u>	<u>11,029,461</u>
<u>EXPENDITURE ACCOUNTS</u>						
6009	Auto Allowance	0.00	0	0	0	0
6045	Professional Services	24,000.00	24,000	0	24,000	24,000
6046	Medical and Dental	10,063,551.20	8,493,035	0	8,492,142	9,162,246
6048	Communications	0.00	0	0	0	0
6082	Contractual Expense	1,545,084.71	1,532,876	0	1,532,876	1,710,214
6411	Workers Comp Claims	0.00	0			
	Expenditure Total:	<u>11,632,635.91</u>	<u>10,049,911</u>	<u>0</u>	<u>10,049,018</u>	<u>10,896,460</u>



CAMERON COUNTY, TEXAS

PRETRIAL INTERVENTION FUND

APPROVED 2015-2016 BUDGET

**CAMERON COUNTY, TEXAS
PRETRIAL INTERVENTION FUND**

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

	2014	2015	2015	2016	2016
	Actual	Approved	Year-end	Recommended	Approved
			Estimate		
REVENUES					
Fees	\$ 264,005	\$ 320,975	\$ 288,000	\$ 320,975	\$ 320,975
Interest Income	1,349	0	0	0	0
TOTAL REVENUES	<u>265,354</u>	<u>320,975</u>	<u>288,000</u>	<u>320,975</u>	<u>320,975</u>
OTHER SOURCES (USES)					
Transfer in	0	0	0	0	0
ESTIMATED BEGINNING FUND BALANCE	<u>489,030</u>	<u>536,102</u>	<u>624,963</u>	<u>601,541</u>	<u>601,541</u>
AMOUNT AVAILABLE	754,384	857,077	912,963	922,516	922,516
LESS APPROPRIATIONS:	<u>129,421</u>	<u>483,295</u>	<u>311,422</u>	<u>483,295</u>	<u>431,476</u>
PROJECTED YEAR-END FUND BALANCE	<u>\$ 624,963</u>	<u>\$ 373,782</u>	<u>\$ 601,541</u>	<u>\$ 439,221</u>	<u>\$ 491,040</u>

CAMERON COUNTY, TEXAS
ENCUMBERED PRE-TRIAL RELE
2015-2016 Budget

<u>Dept.</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Approved</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 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	0	0	0	0
4356	VETERANS COURT	0.00	0	12,275	0	0	0
4364	DRUG COURT	0.00	0	0	0	0	0
4365	DRUG COURT	0.00	0	176,718	0	0	183,787
576	M&O ADULT PROBATION	0.00	135,335	135,335	0	135,335	135,335
5761	A.P. AFTER CARE CASELOAD	0.00	0	0	0	0	0
	<i>Revenue Total:</i>	0.00	135,335	324,328	0	135,335	319,122
<u>TRANSFERS IN</u>							
010	GENERAL FUND TRANSFER	0.00	226,000	226,000	0	226,000	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	226,000	226,000	0	226,000	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	51,401	0	0	0
4356	VETERANS COURT	0.00	0	12,275	0	0	0
4364	DRUG COURT	0.00	0	0	0	0	0
4365	DRUG COURT	0.00	0	176,718	0	0	178,301
576	M&O ADULT PROBATION	0.00	378,736	378,736	404,411	378,736	397,925
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	378,736	619,130	404,411	378,736	576,226

CAMERON COUNTY, TEXAS
ENCUMBERED PRE-TRIAL RELEASE
2015-2016 Budget

Fund 420 Dept. 4365

DRUG COURT

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	7,449.99	146,584	0	0	152,557
4309	Participant Divert Fee-Probation	3,037.00	30,134	0	0	31,230
	Revenue Total:	<u>10,486.99</u>	<u>176,718</u>	<u>0</u>	<u>0</u>	<u>183,787</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	3,324.16	62,593	0	0	64,983
6006	FICA	250.08	4,788	0	0	4,971
6007	Group Health	0.00	7,895	0	0	7,151
6008	Retirement	328.07	6,007	0	0	6,200
6012	Unemployment Insurance	26.58	501	0	0	520
6014	Office Supplies	4.50	2,564	0	0	1,200
6022	Drugs Medicine	0.00	14,003	0	0	12,000
6044	Appointed Attorneys	1,900.00	22,800	0	0	22,800
6047	Mobile Phones	0.00	2,641	0	0	3,000
6048	Communications	22.60	276	0	0	276
6050	Travel	0.00	2,500	0	0	2,500
6078	Education and Training	0.00	2,500	0	0	2,500
6082	Contractual Expense	4,122.00	47,650	0	0	50,000
6087	Miscellaneous	0.00	0	0	0	200
	Expenditure Total:	<u>9,977.99</u>	<u>176,718</u>	<u>0</u>	<u>0</u>	<u>178,301</u>

CAMERON COUNTY, TEXAS
ENCUMBERED PRE-TRIAL RELE
2015-2016 Budget

Fund 420 Dept. 576

M&O ADULT PROBATION

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4400	Bail Bond Fees	117,005.00	135,335	0	135,335	135,335
	<i>Revenue Total:</i>	117,005.00	135,335	0	135,335	135,335
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0	0	0	0
6002	Salaries-Assistants/Deputies	0.00	0	16,283	0	0
6003	Salaries-Employees	250,953.20	270,641	270,641	270,641	286,147
6004	Overtime	0.00	0	0	0	0
6006	FICA	18,588.27	20,888	20,888	20,888	22,074
6007	Group Health	41,322.62	46,760	46,760	46,760	50,100
6008	Retirement	24,578.47	27,294	27,294	27,294	26,554
6009	Auto Allowance	755.82	2,400	2,400	2,400	2,400
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	3,146.80	2,030	2,030	2,030	2,146
6012	Unemployment Insurance	2,061.27	2,165	2,165	2,165	1,946
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,020.57	2,028	5,000	2,028	2,028
6028	Camera and Police Supplies	0.00	0	0	0	0
6047	Mobile Phones	1,867.39	1,500	2,500	1,500	1,500
6048	Communications	0.00	0	4,800	0	0
6050	Travel	0.00	0	2,500	0	0
6059	Bonds	355.00	150	150	150	150
6064	Building Maintenance	0.00	0	0	0	0
6069	Equipment Rental	2,606.11	2,880	0	2,880	2,880
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	0.00	0	1,000	0	0
	<i>Expenditure Total:</i>	348,255.52	378,736	404,411	378,736	397,925



CAMERON COUNTY, TEXAS

DEBT SERVICE FUNDS

APPROVED 2015-2016 BUDGET

CAMERON COUNTY, TEXAS
UNLIMITED TAX REVENUE BONDS

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

Fund 610

	2014	2015	2015	2016	2016
	Actual	Approved	Year-end Estimate	Recommended	Approved
REVENUES					
Current Taxes-Unlimited	\$ 336,189	\$ 331,894	\$ 339,419	\$ 335,530	\$ 335,530
Delinquent Taxes	19,213	10,788	16,491	10,788	10,788
Supplementals	0	0	0	0	0
Penalty and Interest - Unlimited	13,063	8,642	11,635	8,701	8,701
ESTIMATED TAX REVENUES	<u>368,465</u>	<u>351,324</u>	<u>367,545</u>	<u>355,019</u>	<u>355,019</u>
Less:					
Discounts-Unlimited	(7,010)	(6,359)	(7,102)	(6,767)	(6,767)
Commissions-Unlimited	(3,592)	(3,450)	(3,582)	(3,483)	(3,483)
Errors and Adjustments	(1,979)	(576)	(2,151)	(590)	(590)
TOTAL DEDUCTIONS	<u>(12,581)</u>	<u>(10,385)</u>	<u>(12,835)</u>	<u>(10,840)</u>	<u>(10,840)</u>
Net Tax Revenue	355,884	340,939	354,710	344,179	344,179
Interest on Investments	1,103	2,000	600	0	0
Total Revenue	<u>356,987</u>	<u>342,939</u>	<u>355,310</u>	<u>344,179</u>	<u>344,179</u>
Debt Service Requirements:					
Redemption of Serial Bonds	170,000	170,000	180,000	180,000	180,000
Interest Coupons	169,571	169,572	91,750	161,652	161,652
Fical Agent Fees	1,000	1,000	750	1,000	1,000
Total Debt Service requirements	<u>340,571</u>	<u>340,572</u>	<u>272,500</u>	<u>342,652</u>	<u>342,652</u>
OTHER FINANCING SOURCES(USES)					
Operating Transfer Out	(266,889)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(266,889)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	(250,473)	2,367	82,810	1,527	1,527
BEGINNING FUND BALANCE (Oct 1)	<u>610,143</u>	<u>536,102</u>	<u>359,670</u>	<u>442,480</u>	<u>442,480</u>
ENDING FUND BALANCE (Sept.30)	<u>\$ 359,670</u>	<u>\$ 538,469</u>	<u>\$ 442,480</u>	<u>\$ 444,007</u>	<u>\$ 444,007</u>

CAMERON COUNTY, TEXAS
I & S UNLIMITED TAX REV B
2015-2016 Budget

<u>Dept.</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Approved</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
400	GENERAL REVENUE	0.00	344,179	344,179	0	17,096	17,096
	<i>Revenue Total:</i>	0.00	344,179	344,179	0	17,096	17,096
<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	117,029	117,029	0	0	0
736	2008 ROAD BONDS	0.00	225,623	225,623	0	125,725	125,725
	<i>Expense Total:</i>	0.00	342,652	342,652	0	125,725	125,725

CAMERON COUNTY, TEXAS
I & S UNLIMITED TAX REV B
2015-2016 Budget

Fund 610 Dept. 400

GENERAL REVENUE

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4101	Current Advalorem Taxes	336,188.54	335,530	0	0	0
4102	Delinquent Advalorem Taxes	19,165.18	10,788	0	13,022	13,022
4103	Supplemental	0.00	0	0	0	0
4151	Discounts	-7,010.18	-6,767	0	0	0
4152	Commissions	-3,591.30	-3,483	0	-173	-173
4153	Errors and Adjustments	-1,979.09	-590	0	-29	-29
4159	Penalties and Interest	12,955.45	8,701	0	4,276	4,276
4600	Interest Income	0.00	0	0	0	0
	Revenue Total:	<u>355,728.60</u>	<u>344,179</u>	<u>0</u>	<u>17,096</u>	<u>17,096</u>

CAMERON COUNTY, TEXAS
I & S UNLIMITED TAX REV B
2015-2016 Budget

Fund 610 Dept. 735

2005 ROAD BONDS

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	70,000.00	75,000	0	0	0
6098	Debt Interest	44,323.76	41,529	0	0	0
6099	Fiscal Agent Fees	500.00	500	0	0	0
	<i>Expenditure Total:</i>	<u>114,823.76</u>	<u>117,029</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
I & S UNLIMITED TAX REV B
2015-2016 Budget

Fund 610 Dept. 736

2008 ROAD BONDS

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6096	Equipment	0.00	0	0	0	0
6097	Debt Retirement	100,000.00	105,000	0	110,000	110,000
6098	Debt Interest	125,247.50	120,123	0	14,975	14,975
6099	Fiscal Agent Fees	500.00	500	0	750	750
	<i>Expenditure Total:</i>	<u>225,747.50</u>	<u>225,623</u>	<u>0</u>	<u>125,725</u>	<u>125,725</u>

CAMERON COUNTY, TEXAS
LIMITED TAX REVENUE BONDS

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

Fund 630

	2014 Actual	2015 Approved	2015 Year-end Estimate	2016 Recommended	2016 Approved
REVENUES					
Current Taxes-Limited	\$ 5,960,629	\$ 7,525,831	\$ 7,734,565	\$ 7,490,426	\$ 7,472,218
Delinquent Taxes	276,818	239,079	245,515	246,584	246,584
Penalty and Interest - Limited	176,942	183,626	150,259	179,755	179,491
ESTIMATED TAX REVENUES	<u>6,414,389</u>	<u>7,948,536</u>	<u>8,130,339</u>	<u>7,916,765</u>	<u>7,898,293</u>
Less:					
Discounts-Limited	(124,290)	(145,383)	(145,383)	(144,720)	(144,352)
Commissions-Limited	(62,436)	(78,032)	(78,032)	(77,721)	(77,540)
Errors and Adjustments	(32,580)	(29,169)	(29,169)	(38,540)	(38,449)
TOTAL DEDUCTIONS	<u>(219,306)</u>	<u>(252,584)</u>	<u>(252,584)</u>	<u>(260,981)</u>	<u>(260,341)</u>
Net Tax Revenue	6,195,083	7,695,952	7,877,755	7,655,784	7,637,952
Interest on Investments	10,356	0	0	0	0
Total Revenue	<u>6,205,439</u>	<u>7,695,952</u>	<u>7,877,755</u>	<u>7,655,784</u>	<u>7,637,952</u>
Debt Service Requirements:					
Lease/Equipment Purchases	1,093,828	1,100,990	1,100,990	1,100,990	1,100,990
Redemption of Serial Bonds	3,172,911	4,067,740	4,017,740	4,264,982	4,264,982
Interest Coupons	2,227,006	2,892,945	2,892,945	2,550,931	2,550,931
Fical Agent Fees	3,500	4,150	332,710	5,250	5,250
Bond Issuance Costs	0	0	0	0	0
Inerest Other	0	0	0	0	0
Total Debt Service requirements	<u>6,497,245</u>	<u>8,065,825</u>	<u>8,344,385</u>	<u>7,922,153</u>	<u>7,922,153</u>
OTHER FINANCING SOURCES(USES)					
Insurance Proceeds	-	-	-	-	-
Operating Transfer In	903,498	570,984	570,984	577,437	577,437
Bond Discount	-	-	-	-	-
Bond Premium	-	-	-	-	-
Sale of Bond Proceeds	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-
Bond Issuance	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (<u>903,498</u>	<u>570,984</u>	<u>570,984</u>	<u>577,437</u>	<u>577,437</u>
Excess of Revenues Over (Under) Expenditure	611,692	201,111	104,354	311,068	293,236
BEGINNING FUND BALANCE (Oct 1)	<u>4,885,521</u>	<u>5,073,904</u>	<u>5,497,213</u>	<u>5,601,567</u>	<u>5,601,567</u>
Prior Period Adjustment					
ENDING FUND BALANCE (Sept.30)	<u>\$ 5,497,213</u>	<u>\$ 5,275,015</u>	<u>\$ 5,601,567</u>	<u>\$ 5,912,635</u>	<u>\$ 5,894,803</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2015-2016 Budget

<u>Dept.</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Approved</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
400	GENERAL REVENUE	0.00	7,695,952	7,695,952	0	7,655,784	7,637,952
	Revenue Total:	<u>0.00</u>	<u>7,695,952</u>	<u>7,695,952</u>	<u>0</u>	<u>7,655,784</u>	<u>7,637,952</u>
<u>TRANSFERS IN</u>							
074	VETERAN'S BRIDGE TRANSFER	0.00	253,460	253,460	0	256,324	256,324
077	LOS INDIOS BRIDGE	0.00	70,745	70,745	0	71,545	71,545
080	GATEWAY BRIDGE TRANSFER	0.00	246,779	246,779	0	249,568	249,568
083	PARK SYSTEM TRANSFER	0.00	0	0	0	0	0
	Fund Balance:	<u>0.00</u>	<u>570,984</u>	<u>570,984</u>	<u>0</u>	<u>577,437</u>	<u>577,437</u>
<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	500,325	500,325	0	498,738	498,738
722	2011 CO'S	0.00	1,224,208	1,224,208	0	1,587,884	1,587,884
723	2012 REFUNDING CO'S	0.00	561,800	561,800	0	566,050	566,050
724	2014 Certificates of Obli	0.00	1,185,680	1,185,680	0	1,200,644	1,200,644
725	2014 Refunding CO's	0.00	0	298,605	0	2,191,775	2,191,775
726	2015 Refunding CO's	0.00	0	0	0	297,318	297,318
729	CO'S,SERIES2008	0.00	581,372	581,372	0	323,792	323,792
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	1,255,952	1,255,952
748	2005 REFUNDING BONDS	0.00	2,159,238	2,159,238	0	0	0
749	2005 C.O.'S	0.00	597,250	597,250	0	0	0
	Expense Total:	<u>0.00</u>	<u>8,065,825</u>	<u>8,364,430</u>	<u>0</u>	<u>7,922,153</u>	<u>7,922,153</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2015-2016 Budget

Fund 630 Dept. 400

GENERAL REVENUE

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4101	Current Advalorem Taxes	4,760,352.10	6,339,287	0	6,288,401	6,288,401
4102	Delinquent Advalorem Taxes	214,608.00	173,034	0	185,828	185,828
4103	Supplemental	0.00	0	0	0	0
4104	Current Taxes Other	1,200,277.18	1,186,544	0	1,202,025	1,183,817
4105	Delinquent Tax Revenue Other	62,209.63	66,045	0	60,756	60,756
4107	Discounts Other	-25,027.99	-121,460	0	-120,485	-120,485
4108	Commissions Other	-12,678.25	-65,353	0	-64,963	-64,963
4109	Errors & Adjustments Other	-6,819.42	-22,906	0	-32,226	-32,226
4110	Penalty & Interest Other	39,750.15	144,414	0	142,523	142,523
4151	Discounts	-99,262.05	-23,923	0	-24,235	-23,867
4152	Commissions	-49,757.58	-12,679	0	-12,758	-12,577
4153	Errors and Adjustments	-25,760.81	-6,263	0	-6,314	-6,223
4159	Penalties and Interest	137,191.73	39,212	0	37,232	36,968
4600	Interest Income	0.00	0	0	0	0
	Revenue Total:	<u>6,195,082.69</u>	<u>7,695,952</u>	<u>0</u>	<u>7,655,784</u>	<u>7,637,952</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
2015-2016 Budget

Fund 630 Dept. 721

2011 REFUNDING CO'S

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	280,000.00	290,000	0	295,000	295,000
6098	Debt Interest	215,275.00	209,575	0	202,988	202,988
6099	Fiscal Agent Fees	750.00	750	0	750	750
	<i>Expenditure Total:</i>	<u>496,025.00</u>	<u>500,325</u>	<u>0</u>	<u>498,738</u>	<u>498,738</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2015-2016 Budget

Fund 630 Dept. 722

2011 CO'S

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	422,710.00	528,389	0	911,015	911,015
6098	Debt Interest	704,580.06	695,069	0	676,119	676,119
6099	Fiscal Agent Fees	750.00	750	0	750	750
	<i>Expenditure Total:</i>	1,128,040.06	1,224,208	0	1,587,884	1,587,884

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2015-2016 Budget

Fund 630 Dept. 723

2012 REFUNDING CO'S

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	290,000.00	295,000	0	305,000	305,000
6098	Debt Interest	272,150.00	266,300	0	260,300	260,300
6099	Fiscal Agent Fees	500.00	500	0	750	750
	<i>Expenditure Total:</i>	562,650.00	561,800	0	566,050	566,050

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2015-2016 Budget

Fund 630 Dept. 724

2014 Certificates of Obli

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	0.00	410,000	0	635,000	635,000
6098	Debt Interest	0.00	774,930	0	564,894	564,894
6099	Fiscal Agent Fees	0.00	750	0	750	750
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>1,185,680</u>	<u>0</u>	<u>1,200,644</u>	<u>1,200,644</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2015-2016 Budget

Fund 630 Dept. 725

2014 Refunding CO's

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	0.00	30,000	0	1,835,000	1,835,000
6098	Debt Interest	0.00	268,605	0	356,025	356,025
6099	Fiscal Agent Fees	0.00	0	0	750	750
	<i>Expenditure Total:</i>	0.00	298,605	0	2,191,775	2,191,775

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2015-2016 Budget

Fund 630 Dept. 726

2015 Refunding CO's

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6098	Debt Interest	0.00	0	0	296,568	296,568
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>297,318</u>	<u>297,318</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2015-2016 Budget

Fund 630 Dept. 729

CO'S,SERIES2008

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	256,823.00	269,351	0	283,967	283,967
6098	Debt Interest	324,687.68	311,521	0	39,075	39,075
6099	Fiscal Agent Fees	500.00	500	0	750	750
	<i>Expenditure Total:</i>	582,010.68	581,372	0	323,792	323,792

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2015-2016 Budget

Fund 630 Dept. 747

LEASED EQUIPMENT PURCHASE

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	1,093,827.61	1,100,990	0	1,100,990	1,100,990
6098	Debt Interest	205,295.67	154,962	0	154,962	154,962
6099	Fiscal Agent Fees	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>1,299,123.28</u>	<u>1,255,952</u>	<u>0</u>	<u>1,255,952</u>	<u>1,255,952</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2015-2016 Budget

Fund 630 Dept. 748

2005 REFUNDING BONDS

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	1,383,378.00	1,735,000	0	0	0
6098	Debt Interest	448,217.53	423,788	0	0	0
6099	Fiscal Agent Fees	500.00	450	0	0	0
	<i>Expenditure Total:</i>	<u>1,832,095.53</u>	<u>2,159,238</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2015-2016 Budget

Fund 630 Dept. 749

2005 C.O.'S

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	540,000.00	560,000	0	0	0
6098	Debt Interest	56,800.00	36,800	0	0	0
6099	Fiscal Agent Fees	500.00	450	0	0	0
	<i>Expenditure Total:</i>	597,300.00	597,250	0	0	0



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 2015-2016 BUDGET

CAMERON COUNTY, TEXAS
INTERNATIONAL TOLL BRIDGE SYSTEM
INTERNATIONAL TOLL BRIDGE SYSTEM FUNDS

Statement of Revenues, Expenditures and Changes in Fund Balance
2015-2016 Budget

	2014 Actual	2015 Amended	2016 Recommended	2016 Approved
REVENUES				
0000-4451 Tolls	\$ 15,603,896	\$ 15,465,000	\$ 15,465,000	\$ 16,342,274
0000-4600 Interest	50,230	15,926	15,926	15,926
0000-4602 Other	57	12,000	12,000	12,000
0000-4614 Lease Revenue	459,026	415,000	415,000	415,000
TOTAL REVENUE	<u>16,113,209</u>	<u>15,907,926</u>	<u>15,907,926</u>	<u>16,785,200</u>
APPROPRIATIONS- Operations	(3,554,233)	(6,462,015)	(6,455,562)	(6,580,145)
Depreciation**	(739,218)	-	-	-
Total Operating Expenses	<u>(4,293,451)</u>	<u>(6,462,015)</u>	<u>(6,455,562)</u>	<u>(6,580,145)</u>
REVENUES OVER (UNDER) APPROPRIATIONS	<u>11,819,758</u>	<u>9,445,911</u>	<u>9,452,364</u>	<u>10,205,055</u>
OTHER SOURCES (USES)				
0000-6070 Interlocal Agreement	(2,201,102)	(2,049,483)	(2,049,483)	(2,271,857)
0000-4600 Interest on Revenue Bonds	(833,155)	-	-	-
0100-6700 Transfer out - General Fund	(7,330,880)	(6,825,444)	(6,825,444)	(7,355,761)
060-6700 Transfer out - Debt Service	(573,231)	(570,984)	(577,437)	(577,437)
TOTAL OTHER SOURCES (USES)	<u>(10,938,368)</u>	<u>(9,445,911)</u>	<u>(9,452,364)</u>	<u>(10,205,055)</u>
CHANGE IN Net Assets	881,390	-	-	-
BEGINNING Net Assets	19,290,876	18,999,877	19,166,531	19,166,531
Prior period Adjustment				
ENDING Net Assets	<u>\$ 20,172,266</u>	<u>\$ 18,999,877</u>	<u>\$ 19,166,531</u>	<u>\$ 19,166,531</u>

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2015-2016 Budget

<u>Dept.</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Approved</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
610	TOLL BRIDGE OPERATIONS	0.00	7,495,950	7,495,950	0	7,495,950	7,961,817
	<i>Revenue Total:</i>	0.00	7,495,950	7,495,950	0	7,495,950	7,961,817
<u>TRANSFERS OUT</u>							
010	GENERAL FUND TRANSFER	0.00	1,793,724	1,793,724	0	1,793,724	2,005,674
015	ROAD & BRIDGE FUND	0.00	0	0	0	0	0
063	I&S LIMITED	0.00	253,460	253,460	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>	0.00	2,047,184	2,047,184	0	2,050,048	2,261,998
<u>EXPENDITURE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	1,597,776	1,597,776	0	1,597,776	1,809,725
562	SHERIFF - AUTO THEFT DETA	0.00	417,268	417,268	0	403,897	408,597
610	TOLL BRIDGE OPERATIONS	0.00	3,433,722	3,433,722	1,625,793	3,444,229	3,481,497
	<i>Expense Total:</i>	0.00	5,448,766	5,448,766	1,625,793	5,445,902	5,699,819

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2015-2016 Budget

Fund 740 Dept. 000

BALANCE SHEET

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6070	INDIRECT COST	1,825,714.00	1,597,776	0	1,597,776	1,809,725
	<i>Expenditure Total:</i>	1,825,714.00	1,597,776	0	1,597,776	1,809,725

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2015-2016 Budget

Fund 740 Dept. 562

SHERIFF - AUTO THEFT DETA

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	245,959.73	282,088	0	272,688	278,874
6004	Overtime	792.13	0	0	0	0
6006	FICA	17,855.50	21,580	0	20,861	21,713
6007	Group Health	39,436.87	44,800	0	44,800	48,000
6008	Retirement	24,196.10	27,394	0	24,884	25,879
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	425.60	2,000	0	2,000	2,000
6011	Workers Compensation	8,702.88	10,186	0	9,841	10,235
6012	Unemployment Insurance	2,059.20	2,220	0	1,823	1,896
6013	Photocopying	0.00	0	0	0	0
6016	Gasoline	23,669.02	24,000	0	24,000	20,000
6020	Tires and Tubes	0.00	0	0	0	0
6030	Vehicle Repairs	0.00	1,000	0	1,000	0
6057	Vehicle Insurance	0.00	2,000	0	2,000	0
	<i>Expenditure Total:</i>	363,097.03	417,268	0	403,897	408,597

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2015-2016 Budget

Fund 740 Dept. 610

TOLL BRIDGE OPERATIONS

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4451	Tolls - Entrance Fees	7,406,528.79	7,300,000	0	7,300,000	7,765,867
4461	Audit Fees	0.00	0	0	0	0
4600	Interest Income	18,302.81	8,950	0	8,950	8,950
4602	Miscellaneous	57.02	0	0	0	0
4614	Land Rental	0.00	12,000	0	12,000	12,000
4841	Concessions Leases	175,000.08	175,000	0	175,000	175,000
	<i>Revenue Total:</i>	7,599,888.70	7,495,950	0	7,495,950	7,961,817
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0	0	0	0
6002	Salaries-Assistants/Deputies	9,954.31	66,250	66,250	87,293	93,161
6003	Salaries-Employees	726,849.87	795,774	811,689	764,854	789,345
6004	Overtime	69,130.80	40,000	60,000	50,000	50,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	58,981.88	69,005	70,385	69,014	71,337
6007	Group Health	154,047.50	175,515	179,025	175,515	188,442
6008	Retirement	78,811.38	89,030	91,700	83,719	86,537
6009	Auto Allowance	0.00	0	100	0	0
6010	Uniforms	2,499.65	19,700	19,700	19,700	19,700
6011	Workers Compensation	20,000.18	21,810	23,118	21,443	22,078
6012	Unemployment Insurance	6,448.28	7,216	7,576	6,135	6,341
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	15,451.43	16,000	20,000	20,000	20,000
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	18,979.21	24,000	20,000	20,000	20,000
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	329.79	500	750	750	750
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	2,696.65	2,600	2,600	2,600	2,600
6031	Building Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	3,846.10	11,000	4,000	4,000	4,000
6040	Audit and Accounting	7,000.00	6,000	0	6,647	6,647
6042	Engineering	0.00	0	0	0	0
6045	Professional Services	7,000.00	16,500	20,000	20,000	20,000
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	966.72	2,400	2,000	2,000	2,000
6048	Communications	2,389.01	6,500	7,000	5,500	5,500
6049	Postage	1,228.46	4,000	3,000	3,000	3,000
6050	Travel	3,707.94	9,000	25,000	25,000	15,000
6051	Travel-Prisoner Transportation	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2015-2016 Budget

Fund 740 Dept. 610

TOLL BRIDGE OPERATIONS

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
6054	Advertising	1,740.30	0	1,000	1,000	1,000
6055	Printing and Binding	0.00	0	0	0	0
6056	Property Insurance	52,899.55	57,000	57,400	57,000	55,000
6057	Vehicle Insurance	1,534.00	2,500	3,000	3,000	3,000
6058	Liability Other Insurance	0.00	10,000	10,000	10,000	10,000
6060	Electricity	24,653.25	23,000	23,000	25,000	25,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	4,313.12	5,000	5,000	5,000	5,000
6063	Sewage and Garbage	3,894.48	5,000	5,000	5,000	5,000
6064	Building Maintenance	1,827.95	6,000	6,000	6,000	6,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	23,096.94	26,000	26,000	26,000	26,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	3,325.14	3,100	3,500	3,500	3,500
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	23,000.00	13,000	13,000	23,000	23,000
6077	Data Processing	2,496.76	2,500	11,000	6,000	6,000
6078	Education and Training	50.00	750	500	500	500
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	3,795.20	4,000	4,000	2,534	2,534
6084	Judges	0.00	0	0	0	0
6091	Building Improvements	0.00	3,500	3,500	3,500	3,500
6096	Equipment	0.00	19,000	20,000	20,000	20,000
6097	Debt Retirement	0.00	1,280,118	0	1,385,289	1,385,289
6098	Debt Interest	544,777.73	587,454	0	470,236	470,236
6099	Fiscal Agent Fees	2,500.00	1,000	0	2,500	2,500
6101	Physicians/Non-Emergency	0.00	0	0	0	0
6195	Safety Supplies	912.81	2,000	0	2,000	2,000
6196	Safety Equipment	0.00	0	0	0	0
	Expenditure Total:	<u>1,885,136.39</u>	<u>3,433,722</u>	<u>1,625,793</u>	<u>3,444,229</u>	<u>3,481,497</u>

CAMERON COUNTY, TEXAS
FREE TRADE BRIDGE - OPERA
2015-2016 Budget

<u>Dept.</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Approved</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
610	TOLL BRIDGE OPERATIONS	0.00	1,849,000	1,849,000	0	1,849,000	1,930,864
6101	LOS INDIOS PARKING	0.00	0	0	0	0	0
	<i>Revenue Total:</i>	0.00	1,849,000	1,849,000	0	1,849,000	1,930,864
<u>TRANSFERS OUT</u>							
010	GENERAL FUND TRANSFER	0.00	451,707	451,707	0	451,707	462,131
015	ROAD & BRIDGE FUND	0.00	0	0	0	0	0
063	I&S LIMITED	0.00	70,745	70,745	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	522,452	522,452	0	523,252	533,676
<u>EXPENDITURE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	451,707	451,707	0	451,707	462,132
610	TOLL BRIDGE OPERATIONS	0.00	874,841	874,841	876,471	874,041	935,056
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	1,326,548	1,326,548	876,471	1,325,748	1,397,188

CAMERON COUNTY, TEXAS
FREE TRADE BRIDGE - OPERA
2015-2016 Budget

Fund 770 Dept. 000

BALANCE SHEET

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6070	INDIRECT COST	375,388.00	451,707	0	451,707	462,132
	<i>Expenditure Total:</i>	375,388.00	451,707	0	451,707	462,132

CAMERON COUNTY, TEXAS
FREE TRADE BRIDGE - OPERA
2015-2016 Budget

Fund 770 Dept. 610

TOLL BRIDGE OPERATIONS

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4380	Financing Proceeds	0.00	0	0	0	0
4451	Tolls - Entrance Fees	1,794,124.21	1,788,000	0	1,788,000	1,869,864
4600	Interest Income	1,002.44	1,000	0	1,000	1,000
4602	Miscellaneous	0.00	0	0	0	0
4841	Concessions Leases	46,293.78	60,000	0	60,000	60,000
	<i>Revenue Total:</i>	<u>1,841,420.43</u>	<u>1,849,000</u>	<u>0</u>	<u>1,849,000</u>	<u>1,930,864</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0	0	0	0
6002	Salaries-Assistants/Deputies	3,978.49	36,505	36,870	44,799	48,968
6003	Salaries-Employees	325,137.42	389,864	393,762	374,158	419,186
6004	Overtime	54,900.42	20,000	37,000	33,000	33,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	28,434.69	34,147	36,195	34,575	38,109
6007	Group Health	75,347.35	89,471	92,155	89,600	102,000
6008	Retirement	37,542.51	44,057	46,700	41,942	46,229
6009	Auto Allowance	0.00	0	100	0	0
6010	Uniforms	2,934.45	9,600	14,500	9,600	9,600
6011	Workers Compensation	11,961.98	12,544	13,296	12,506	13,789
6012	Unemployment Insurance	3,071.37	3,571	3,785	3,073	3,387
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	4,818.11	18,000	12,000	12,166	12,166
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	4,865.70	5,000	4,000	4,000	4,000
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	2,886.86	2,500	2,500	2,500	2,500
6031	Building Supplies	0.00	0	0	0	0
6040	Audit and Accounting	5,000.00	6,000	0	6,647	6,647
6042	Engineering	0.00	0	0	0	0
6045	Professional Services	10,000.00	15,000	15,000	15,000	15,000
6046	Medical and Dental	46.00	0	0	0	0
6047	Mobile Phones	523.97	2,000	1,000	1,000	1,000
6048	Communications	8,910.21	8,000	9,500	8,000	8,000
6049	Postage	0.00	750	750	750	750
6050	Travel	3,011.00	8,000	15,000	15,000	10,000
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6054	Advertising	0.00	3,000	3,000	3,000	3,000
6056	Property Insurance	30,647.60	50,000	40,000	40,000	35,000
6057	Vehicle Insurance	0.00	550	550	550	550
6058	Liability Other Insurance	0.00	2,000	2,000	2,000	2,000

CAMERON COUNTY, TEXAS
FREE TRADE BRIDGE - OPERA
2015-2016 Budget

Fund 770 Dept. 610

TOLL BRIDGE OPERATIONS

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
6060	Electricity	35,964.31	34,000	34,000	34,000	34,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	1,840.40	2,500	2,500	2,500	2,500
6063	Sewage and Garbage	0.00	1,208	1,208	1,208	1,208
6064	Building Maintenance	1,780.55	2,000	2,000	2,000	2,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	7,982.43	5,000	5,000	5,000	5,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	2,315.50	2,500	2,500	2,500	2,500
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	2,400.00	12,000	17,000	17,000	17,000
6077	Data Processing	12,802.81	2,000	20,000	3,500	3,500
6078	Education and Training	0.00	500	500	500	500
6082	Contractual Expense	3,558.60	5,600	5,600	5,600	5,600
6084	Judges	0.00	0	0	0	0
6091	Building Improvements	0.00	1,500	1,500	1,500	1,500
6096	Equipment	0.00	0	5,000	5,000	5,000
6097	Debt Retirement	28,000.00	20,641	0	21,760	21,760
6098	Debt Interest	56,920.96	23,833	0	18,107	18,107
6099	Fiscal Agent Fees	1,250.00	0	0	0	0
6101	Physicians/Non-Emergency	0.00	0	0	0	0
6195	Safety Supplies	499.50	1,000	0	0	0
6196	Safety Equipment	0.00	0	0	0	0
	Expenditure Total:	<u>769,333.19</u>	<u>874,841</u>	<u>876,471</u>	<u>874,041</u>	<u>935,056</u>

CAMERON COUNTY, TEXAS
GATEWAY BRIDGE - OPERATING
2015-2016 Budget

<u>Dept.</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Approved</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
610	TOLL BRIDGE OPERATIONS	0.00	6,562,976	6,562,976	0	6,562,976	6,892,519
	<i>Revenue Total:</i>	0.00	6,562,976	6,562,976	0	6,562,976	6,892,519
<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>	0.00	0	0	0	0	0
<u>TRANSFERS OUT</u>							
010	GENERAL FUND TRANSFER	0.00	4,580,013	4,580,013	0	4,580,013	4,887,956
015	ROAD & BRIDGE FUND	0.00	0	0	0	0	0
063	I&S LIMITED	0.00	246,779	246,779	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>	0.00	4,826,792	4,826,792	0	4,829,581	5,137,524
<u>EXPENDITURE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
610	TOLL BRIDGE OPERATIONS	0.00	1,736,184	1,736,184	1,481,399	1,733,395	1,754,995
	<i>Expense Total:</i>	0.00	1,736,184	1,736,184	1,481,399	1,733,395	1,754,995

CAMERON COUNTY, TEXAS
GATEWAY BRIDGE - OPERATING
2015-2016 Budget

Fund 800 Dept. 610

TOLL BRIDGE OPERATIONS

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4451	Tolls - Entrance Fees	6,403,243.02	6,377,000	0	6,377,000	6,706,543
4454	JPTech Fee	0.00	0	0	0	0
4600	Interest Income	16,318.99	5,976	0	5,976	5,976
4602	Miscellaneous	0.00	0	0	0	0
4614	Land Rental	225,732.31	180,000	0	180,000	180,000
4640	Sale of Surplus	0.00	0	0	0	0
	<i>Revenue Total:</i>	6,645,294.32	6,562,976	0	6,562,976	6,892,519
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	2,791.04	31,927	32,246	38,089	41,956
6003	Salaries-Employees	583,017.04	806,453	830,646	775,987	785,316
6004	Overtime	74,546.56	40,000	60,000	47,000	47,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	48,969.38	67,196	68,539	65,872	66,882
6007	Group Health	147,513.12	171,898	175,335	172,340	190,650
6008	Retirement	64,555.02	86,696	91,897	79,908	81,132
6009	Auto Allowance	0.00	0	100	0	0
6010	Uniforms	19,331.19	19,600	19,600	19,600	19,600
6011	Workers Compensation	17,837.07	24,470	25,938	23,836	24,106
6012	Unemployment Insurance	5,279.39	7,027	7,448	5,855	5,945
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	11,066.69	17,400	20,000	16,644	16,644
6016	Gasoline	0.00	1,000	1,000	1,000	1,000
6040	Audit and Accounting	6,000.00	6,400	0	6,647	6,647
6042	Engineering	0.00	0	0	0	0
6045	Professional Services	0.00	2,500	5,000	5,000	5,000
6047	Mobile Phones	6,139.18	8,500	5,500	6,500	6,500
6048	Communications	600.05	1,000	2,500	1,000	1,000
6049	Postage	250.00	400	400	400	400
6050	Travel	63.84	2,000	7,000	2,000	2,000
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6056	Property Insurance	35,698.21	60,000	60,000	60,000	45,000
6057	Vehicle Insurance	0.00	0	0	0	0
6058	Liability Other Insurance	0.00	4,000	4,000	4,000	4,000
6060	Electricity	13,891.01	14,000	14,000	14,000	14,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	1,923.40	2,400	2,000	2,400	2,400
6063	Sewage and Garbage	2,046.97	2,000	2,000	2,000	2,000
6064	Building Maintenance	6,166.67	7,000	7,000	7,000	7,000
6065	Bridge Repair	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
GATEWAY BRIDGE - OPERATING
2015-2016 Budget

Fund 800 Dept. 610

TOLL BRIDGE OPERATIONS

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
6067	Equipment Maintenance	3,982.74	4,250	4,250	4,250	4,250
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	2,176.46	4,000	4,000	4,000	4,000
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	3,200.00	6,500	1,500	1,500	6,000
6077	Data Processing	1,345.08	1,500	19,000	4,000	4,000
6078	Education and Training	0.00	0	0	0	0
6082	Contractual Expense	3,713.20	4,000	4,000	4,000	2,000
6084	Judges	0.00	0	0	0	0
6091	Building Improvements	0.00	1,500	1,500	1,500	1,500
6096	Equipment	1,634.00	0	5,000	5,000	5,000
6097	Debt Retirement	0.00	148,144	0	197,332	197,332
6098	Debt Interest	198,455.60	180,923	0	154,735	154,735
6099	Fiscal Agent Fees	1,250.00	0	0	0	0
6101	Physicians/Non-Emergency	0.00	0	0	0	0
6195	Safety Supplies	0.00	1,500	0	0	0
	Expenditure Total:	<u>1,263,442.91</u>	<u>1,736,184</u>	<u>1,481,399</u>	<u>1,733,395</u>	<u>1,754,995</u>

CAMERON COUNTY, TEXAS

COLONIA LIGHT/SCOFFLAW FUND

APPROVED 2015-2016 BUDGET

CAMERON COUNTY, TEXAS
COLONIA LIGHT/SCOFFLAW FUND
 Statement of Revenues, Expenditures and Changes in Fund Balance
 For the Fiscal Year Ending September 30, 2015

	2014 Actual	2015 Amended	2015 Year-end Estimate	2016 Recommended	2016 Approved
REVENUES					
0000-42 Program Revenues	81,915	97,680	76,800	76,800	76,800
0000-46 Assessment	72,926	64,351	64,351	166,452	166,452
TOTAL REVENUE	<u>154,841</u>	<u>162,031</u>	<u>141,151</u>	<u>243,252</u>	<u>243,252</u>
APPROPRIATIONS					
Scofflaw	(98,187)	(102,307)	(42,000)	(101,948)	(104,937)
Colonia Lights	(63,928)	(68,007)	(68,007)	(152,955)	(163,639)
Total Operating Expenses	<u>(162,115)</u>	<u>(170,314)</u>	<u>(110,007)</u>	<u>(254,903)</u>	<u>(268,576)</u>
REVENUES OVER (UNDER) APPROPRIATIONS	<u>(7,274)</u>	<u>(8,283)</u>	<u>31,144</u>	<u>(11,651)</u>	<u>(25,324)</u>
OTHER SOURCES (USES)					
Interest	411	-	-	-	-
TOTAL OTHER SOURCES (USES)	<u>411</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN Net Assets	(6,863)	(8,283)	31,144	(11,651)	(25,324)
BEGINNING Net Assets	152,066	152,066	145,203	176,347	176,347
ENDING Net Assets	<u>\$ 145,203</u>	<u>\$ 143,783</u>	<u>\$ 176,347</u>	<u>\$ 164,696</u>	<u>\$ 151,023</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2015-2016 Budget

<u>Dept.</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Approved</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
499	TAX ASSESSOR-COLLECTOR	0.00	97,680	97,680	0	76,800	76,800
542	SOLID WASTE COLLECTION	0.00	64,351	64,351	0	166,452	166,452
	<i>Revenue Total:</i>	0.00	162,031	162,031	0	243,252	243,252
<u>EXPENDITURE ACCOUNTS</u>							
499	TAX ASSESSOR-COLLECTOR	0.00	102,307	102,307	102,755	101,948	104,937
542	SOLID WASTE COLLECTION	0.00	19,633	21,026	30,479	19,633	30,317
5421	CAMERON PARK	0.00	22,620	22,620	0	27,488	27,488
5422	LAGUNA HEIGHTS	0.00	10,100	10,100	0	11,933	11,933
5423	MEADOW BROOKE	0.00	3,287	3,287	0	3,286	3,286
5424	RANCHO GRANDE SOUTH	0.00	1,140	1,140	0	1,304	1,304
5425	SALDIVAR SUBDIVISION	0.00	1,354	1,354	0	2,155	2,155
5426	BENT TREE SUBDIVISION	0.00	7,066	7,066	0	11,307	11,307
5427	SAN CARLOS SUBDIVISION	0.00	1,414	1,414	0	1,413	1,413
5428	LA PALOMA SUBDIVISION	0.00	0	0	0	2,448	2,448
5429	EL RANCHITO SUBDIVISION	0.00	0	0	0	9,793	9,793
5430	LAS PALMAS SUBDIVISION	0.00	0	0	0	5,100	5,100
5431	PASO REAL SUBDIVISION	0.00	0	0	0	20,145	20,145
5432	OLMITO SUBDIVISION	0.00	0	0	0	17,821	17,821
5433	VALLE DE CIPRES	0.00	0	0	0	7,345	7,345
5434	SAN PEDRO SUBDIVISION	0.00	0	0	0	6,480	6,480
5435	LUZ DEL CIELO SUBDIVISION	0.00	0	0	0	5,304	5,304
	<i>Expense Total:</i>	0.00	168,921	170,314	133,234	254,903	268,576

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2015-2016 Budget

Fund 820 Dept. 499

TAX ASSESSOR-COLLECTOR

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	81,915.00	97,680	0	76,800	76,800
	<i>Revenue Total:</i>	81,915.00	97,680	0	76,800	76,800
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	4,866.19	5,000	5,000	5,000	5,000
6003	Salaries-Employees	50,840.71	55,400	63,800	62,000	64,400
6006	FICA	4,128.38	5,279	5,263	5,279	5,309
6007	Group Health	9,028.42	11,536	10,400	11,536	12,360
6008	Retirement	5,466.69	6,628	6,791	6,628	6,440
6011	Workers Compensation	417.04	518	516	518	521
6012	Unemployment Insurance	444.42	552	550	552	472
6014	Office Supplies	1,000.00	1,000	1,000	1,000	1,000
6016	Gasoline	0.00	2,500	1,000	1,000	1,000
6030	Vehicle Repairs	0.00	500	500	500	500
6049	Postage	0.00	1,000	1,000	1,000	1,000
6054	Advertising	1,540.00	1,540	1,800	1,800	1,800
6057	Vehicle Insurance	0.00	1,000	1,000	1,000	1,000
6067	Equipment Maintenance	0.00	3,600			
6069	Equipment Rental	141.00	1,800	1,800	1,800	1,800
6077	Data Processing	8,324.56	4,454	2,335	2,335	2,335
6078	Education and Training	0.00	0	0	0	0
	<i>Expenditure Total:</i>	86,197.41	102,307	102,755	101,948	104,937

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2015-2016 Budget

Fund 820 Dept. 542

SOLID WASTE COLLECTION

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4458	Solid Waste Collection Fee	55,905.81	64,351	0	166,452	166,452
4473	Set up fee	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>55,905.81</u>	<u>64,351</u>	<u>0</u>	<u>166,452</u>	<u>166,452</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	3,983.45	4,000	8,000	4,000	8,000
6003	Salaries-Employees	2,917.86	1,264	5,000	3,000	5,000
6006	FICA	501.56	536	995	536	698
6007	Group Health	688.17	784	0	784	840
6008	Retirement	666.96	672	1,283	672	650
6011	Workers Compensation	51.05	53	98	53	68
6012	Unemployment Insurance	54.60	56	104	56	62
6014	Office Supplies	4,748.97	4,749	4,749	4,749	4,749
6016	Gasoline	0.00	0	0	0	0
6049	Postage	2,599.48	2,750	2,750	2,750	2,750
6054	Advertising	0.00	0	0	0	0
6077	Data Processing	0.00	4,769	7,500	3,033	7,500
6082	Contractual Expense	0.00	1,393	0	0	0
	<i>Expenditure Total:</i>	<u>16,212.10</u>	<u>21,026</u>	<u>30,479</u>	<u>19,633</u>	<u>30,317</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2015-2016 Budget

Fund 820 Dept. 5421

CAMERON PARK

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	13,167.42	22,620	0	27,488	27,488
	<i>Expenditure Total:</i>	13,167.42	22,620	0	27,488	27,488

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2015-2016 Budget

Fund 820 Dept. 5422

LAGUNA HEIGHTS

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6030	Vehicle Repairs	0.00	0	0	0	0
6060	Electricity	27,528.48	10,100	0	11,933	11,933
	<i>Expenditure Total:</i>	<u>27,528.48</u>	<u>10,100</u>	<u>0</u>	<u>11,933</u>	<u>11,933</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2015-2016 Budget

Fund 820 Dept. 5423

MEADOW BROOKE

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	0.00	3,287	0	3,286	3,286
	<i>Expenditure Total:</i>	0.00	3,287	0	3,286	3,286

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2015-2016 Budget

Fund 820 Dept. 5424

RANCHO GRANDE SOUTH

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	0.00	1,140	0	1,304	1,304
	<i>Expenditure Total:</i>	0.00	1,140	0	1,304	1,304

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2015-2016 Budget

Fund 820 Dept. 5425

SALDIVAR SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	0.00	1,354	0	2,155	2,155
	<i>Expenditure Total:</i>	0.00	1,354	0	2,155	2,155

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2015-2016 Budget

Fund 820 Dept. 5426

BENT TREE SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	0.00	7,066	0	11,307	11,307
	<i>Expenditure Total:</i>	0.00	7,066	0	11,307	11,307

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2015-2016 Budget

Fund 820 Dept. 5427

SAN CARLOS SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	0.00	1,414	0	1,413	1,413
	<i>Expenditure Total:</i>	0.00	1,414	0	1,413	1,413

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2015-2016 Budget

Fund 820 Dept. 5428

LA PALOMA SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	0.00	0	0	2,448	2,448
	<i>Expenditure Total:</i>	0.00	0	0	2,448	2,448

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2015-2016 Budget

Fund 820 Dept. 5429

EL RANCHITO SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	0.00	0	0	9,793	9,793
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>9,793</u>	<u>9,793</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2015-2016 Budget

Fund 820 Dept. 5430

LAS PALMAS SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	0.00	0	0	5,100	5,100
	<i>Expenditure Total:</i>	0.00	0	0	5,100	5,100

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2015-2016 Budget

Fund 820 Dept. 5431

PASO REAL SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	0.00	0	0	20,145	20,145
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>20,145</u>	<u>20,145</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2015-2016 Budget

Fund 820 Dept. 5432

OLMITO SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	0.00	0	0	17,821	17,821
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>17,821</u>	<u>17,821</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2015-2016 Budget

Fund 820 Dept. 5433

VALLE DE CIPRES

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	0.00	0	0	7,345	7,345
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>7,345</u>	<u>7,345</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2015-2016 Budget

Fund 820 Dept. 5434

SAN PEDRO SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	0.00	0	0	6,480	6,480
	<i>Expenditure Total:</i>	0.00	0	0	6,480	6,480

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2015-2016 Budget

Fund 820 Dept. 5435

LUZ DEL CIELO SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	0.00	0	0	5,304	5,304
	<i>Expenditure Total:</i>	0.00	0	0	5,304	5,304

CAMERON COUNTY, TEXAS

PARK SYSTEM REVENUE FUND

APPROVED 2015-2016 BUDGET

Cameron County, Texas
PARK SYSTEM REVENUE FUND

Statement of Revenues, Expenditures and Changes in Retained Earnings
For the Fiscal Year Ending September 30, 2015

Fund 830

	2014 Actual	2015 Approved	2015 Year-End Estimate	2016 Recommended	2016 Approved
OPERATING REVENUES					
Community Parks	\$ 16,571	\$ 10,341	\$ 10,341	\$ 13,091	\$ 13,091
Isla Blanca Park	5,487,880	5,226,628	5,226,628	4,329,324	4,329,324
Isla Blanca Beach Maintenance	-	-	-	980,188	980,188
Andy Bowie Park	560,731	507,493	507,493	490,238	490,238
Andy Bowie Beach Maintenance	-	-	-	78,569	78,569
Adolph Thomae Park	288,033	266,400	266,400	302,115	302,115
Public Beaches	492,990	504,670	504,670	508,646	508,646
Trash Bag Revenue	172,150	171,609	171,609	177,900	177,900
Beach Clean Up	-	-	-	-	-
Park Rangers	2,015	-	-	-	-
Beach Safety Program	386,877	384,345	384,345	398,332	398,332
TOTAL OPERATING REVENUE	<u>7,407,247</u>	<u>7,071,486</u>	<u>7,071,486</u>	<u>7,278,403</u>	<u>7,278,403</u>
OPERATING EXPENSES					
Laureles	54,457	72,623	72,623	72,623	72,623
Community Parks	296,354	347,323	347,323	334,274	363,099
Rio Hondo Family Learning Center	141	-	-	-	-
La Paloma Park	43,247	58,391	58,391	56,131	56,131
Browne Road Park	165,097	233,978	233,978	221,147	240,151
El Ranchito Park	-	50,753	50,753	50,253	50,253
Isla Blanca Park	814,929	1,745,591	1,699,265	1,233,198	1,257,064
Isla Blanca Beach Maintenance	796,594	-	573,605	442,654	446,893
Andy Bowie Park	65,214	288,043	288,043	227,502	239,191
Andy Bowie Beach Maintenance	171,290	-	-	54,826	54,826
Adolph Thomae Park	239,337	288,708	288,708	278,108	295,556
Public Beaches	222,429	240,322	240,322	351,320	388,068
Trash Bag Collection Program	153,786	130,154	130,154	120,304	120,304
Capital Improvements	5,922	244,643	244,643	244,643	244,643
Bond Capital Improvements	-	500,000	-	500,000	500,000
Atwood Park	-	-	-	-	361,000
Park Rangers	665,958	710,966	710,966	694,867	719,518
Code Enforcement	38,980	37,261	37,261	37,430	37,430
Beach Safety Program	362,131	386,714	386,714	389,590	391,947
Administration	334,668	1,714,749	1,714,749	1,706,520	1,742,173
Administration Beach User Fees	546,322	-	-	58,568	58,568
Greens Division	175,551	229,492	229,492	220,498	239,356
Summer Program	17,657	-	-	14,194	14,194
TOTAL OPERATING EXPENSES	<u>5,170,064</u>	<u>7,279,711</u>	<u>7,306,990</u>	<u>7,308,650</u>	<u>7,892,988</u>
Less: Depreciation/Capital Projects	<u>939,182</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET OPERATING INCOME	<u>1,298,001</u>	<u>(208,225)</u>	<u>(235,504)</u>	<u>(30,247)</u>	<u>(614,585)</u>
NON-OPERATING REVENUES (EXPENSES)					
Other Resources	15,987	1,500	1,500	1,356	1,356
Gain on Sale of Capital Assets	0	-	-	-	-
State Grants	260,844	3,048,516	1,785,766	1,255,804	1,255,804
Bond Proceeds	-	500,000	-	500,000	500,000
Interest expense and fiscal agent fees	(351,925)	-	-	-	-
Bond Issuance Costs	-	-	-	-	-
Transfer In	-	-	-	-	-
Transfer to General Fund (Learning Centers)	(238,579)	(252,545)	(252,545)	(252,545)	(119,904)
Transfer to Park Debt Service Fund	-	-	-	-	-
Donations	7,700	-	-	-	-
Grant & Program Expenses	(265,069)	(3,343,716)	(1,570,763)	(1,926,405)	(1,926,405)
Other Uses	0	-	-	-	-
TOTAL NON-OPERATING REVENUES AND (EXPENSES)	<u>(571,042)</u>	<u>(46,245)</u>	<u>(36,042)</u>	<u>(421,790)</u>	<u>(289,149)</u>
INCREASE (DECREASE) IN RETAINED EARNINGS/ FUND BALANCE	<u>726,959</u>	<u>(254,470)</u>	<u>(271,546)</u>	<u>(452,037)</u>	<u>(903,734)</u>
Beginning Net Assets	<u>10,712,338</u>	<u>10,712,338</u>	<u>11,439,297</u>	<u>11,167,751</u>	<u>11,167,751</u>
Prior Period Adjustment	-	-	-	-	-
Total Ending Net Assets	<u>\$ 11,439,297</u>	<u>\$ 10,457,868</u>	<u>\$ 11,167,751</u>	<u>\$ 10,715,714</u>	<u>\$ 10,264,017</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2015-2016 Budget

<u>Dept.</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Approved</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	1,500	1,500	1,356	1,356	1,356
535	LAURELS	0.00	0	0	0	0	0
652	COMMUNITY PARKS	0.00	10,341	10,341	13,091	13,091	13,091
6521	SANTA MARIA-LEARNING CENT	0.00	0	0	0	0	0
654	BROWNE ROAD PARK	0.00	0	0	0	0	0
655	CIAP GRANT PROJECTS	0.00	0	48,000	0	0	0
6551	CIAP-ADMIN	0.00	0	73,703	0	0	0
6552	CIAP-NATURE PARK	0.00	628,315	628,315	0	0	0
6553	CIAP-DEEP RIVER	0.00	90,000	90,000	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	0	543,750	499,804	499,804	499,804
6557	CIAP-PLANT CENTER	0.00	185,000	185,000	0	0	0
6558	CIAP-SHORELINE STABILIZAT	0.00	245,000	245,000	660,000	660,000	660,000
6559	CIAP	0.00	0	0	0	0	0
656	CABANA PROJECT-ISLA BLANC	0.00	126,284	152,464	0	0	0
6561	CIAP	0.00	0	96,000	96,000	96,000	96,000
6562	BAHIA GRANDE PHASE III	0.00	575,000	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	74,930	74,930	0	0	0
659	CMP CYCLE 6 PROJECT-RESTR	0.00	0	0	0	0	0
660	ISLA BLANCA PARK	0.00	4,279,568	4,326,568	4,329,324	4,329,324	4,329,324
6601	ISLA BLANCA BEACH MAINTEN	0.00	947,060	947,060	980,188	980,188	980,188
661	ANDY BOWIE PARK	0.00	428,023	428,023	490,218	490,238	490,238
6611	ANDY BOWIE BEACH MAINTENA	0.00	79,470	79,470	78,569	78,569	78,569
662	THOMAE PARK	0.00	810,150	266,400	301,115	302,115	302,115
663	PARKS CAPITAL IMPROVEMENT	0.00	500,000	500,000	0	0	500,000
664	PUBLIC BEACHES	0.00	600,670	504,670	508,646	508,646	508,646
6641	TRASH BAG COLLECTION PROG	0.00	171,609	171,609	177,900	177,900	177,900
667	E.K.ATWOOD PARK	0.00	0	0	0	0	0
668	PARK RANGERS	0.00	0	0	0	0	0
6682	BEACH SAFETY PROGRAM	0.00	384,345	384,345	398,332	398,332	398,332
669	PARK SYSTEM ADMINISTRATIO	0.00	0	0	0	0	0
6692	Parks Donation	0.00	0	1,800	0	0	0
6693	BAHIA GRANDE	0.00	484,234	484,234	0	0	0
6694	PARKS SUMMER PROGRAM	0.00	0	2,910	0	0	0
	Revenue Total:	0.00	10,621,499	10,891,830	8,534,543	8,535,563	9,035,563
<u>TRANSFERS IN</u>							
010	GENERAL FUND TRANSFER	0.00	0	0	0	0	0

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2015-2016 Budget

<u>Dept.</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Approved</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
	<i>Fund Balance:</i>	0.00	0	0	0	0	0
<u>TRANSFERS OUT</u>							
005	CAPITAL PROJECTS	0.00	0	0	0	0	0
010	GENERAL FUND TRANSFER	0.00	252,545	252,545	252,545	252,545	119,904
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	252,545	252,545	252,545	252,545	119,904
<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	72,624	72,623	72,623
652	COMMUNITY PARKS	0.00	347,323	353,108	368,996	334,274	363,099
6521	SANTA MARIA-LEARNING CENT	0.00	0	0	0	0	0
6522	SANTA ROSA-LEARNING CENTE	0.00	0	0	0	0	0
6524	RIO HONDO	0.00	0	0	0	0	0
6528	LA PALOMA PARK	0.00	58,391	58,391	55,342	56,131	56,131
654	BROWNE ROAD PARK	0.00	233,978	233,978	231,602	221,147	240,151
6541	EL RANCHITO PARK	0.00	50,753	50,753	55,213	50,253	50,253
655	CIAP GRANT PROJECTS	0.00	0	64,000	0	0	0
6551	CIAP-ADMIN	0.00	0	73,704	0	0	0
6552	CIAP-NATURE PARK	0.00	628,315	628,315	0	0	0
6553	CIAP-DEEP RIVER	0.00	90,000	90,000	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	0	725,000	666,405	666,405	666,405
6557	CIAP-PLANT CENTER	0.00	185,000	185,000	0	0	0
6558	CIAP-SHORELINE STABILIZAT	0.00	245,000	245,000	1,100,000	1,100,000	1,100,000
6559	CIAP	0.00	0	0	0	0	0
656	CABANA PROJECT-ISLA BLANC	0.00	126,284	152,464	0	0	0
6561	CIAP	0.00	0	160,000	160,000	160,000	160,000
6562	BAHIA GRANDE PHASE III	0.00	575,000	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	124,883	124,883	0	0	0
659	CMP CYCLE 6 PROJECT-RESTR	0.00	0	0	0	0	0
660	ISLA BLANCA PARK	0.00	1,475,184	1,699,265	980,542	1,233,198	1,257,064
6601	ISLA BLANCA BEACH MAINTEN	0.00	270,407	573,605	752,498	442,654	446,893
661	ANDY BOWIE PARK	0.00	241,192	183,865	122,496	227,502	239,191
6611	ANDY BOWIE BEACH MAINTENA	0.00	46,851	108,659	168,547	54,826	54,826
662	THOMAE PARK	0.00	1,013,708	294,881	300,706	278,108	295,556

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2015-2016 Budget

<u>Dept.</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Approved</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
663	PARKS CAPITAL IMPROVEMENT	0.00	500,000	522,030	0	0	500,000
6631	PARKS CAPITAL IMPROVEMNTS	0.00	244,643	338,643	244,643	244,643	244,643
664	PUBLIC BEACHES	0.00	400,322	258,322	357,380	351,320	388,069
6641	TRASH BAG COLLECTION PROG	0.00	130,154	252,767	114,092	120,304	120,304
667	E.K.ATWOOD PARK	0.00	0	25,000	0	0	361,000
668	PARK RANGERS	0.00	710,966	717,081	709,057	694,867	719,518
6681	CODE ENFORCEMENT	0.00	37,261	37,261	37,424	37,430	37,430
6682	BEACH SAFETY PROGRAM	0.00	386,714	388,214	386,714	389,590	391,947
669	PARK SYSTEM ADMINISTRATIO	0.00	1,671,154	1,380,840	1,334,788	1,706,520	1,742,173
6691	GREENS DIVISION	0.00	229,492	229,492	245,603	220,498	239,356
6692	Parks Donation	0.00	0	7,074	0	0	0
6693	BAHIA GRANDE	0.00	484,234	484,234	0	0	0
6694	PARKS SUMMER PROGRAM	0.00	0	15,331	14,194	14,194	14,194
6695	PARK ADMIN BUF	0.00	43,595	295,667	386,595	58,568	58,568
	<i>Expense Total:</i>	0.00	10,623,427	11,675,188	8,865,461	8,735,055	9,819,394

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2015-2016 Budget

Fund 830 Dept. 000

BALANCE SHEET

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4600	Interest Income	15,270.39	1,500	1,356	1,356	1,356
4602	Miscellaneous	57.47	0	0	0	0
4702	ACH UNIDENTIFIED	0.00	0	0	0	0
	<i>Revenue Total:</i>	15,327.86	1,500	1,356	1,356	1,356
<u>EXPENDITURE ACCOUNTS</u>						
	<i>Expenditure Total:</i>	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2015-2016 Budget

Fund 830 Dept. 535

LAURELS

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	11,576.00	12,800	12,800	12,800	12,800
6006	FICA	885.57	979	980	979	979
6010	Uniforms	0.00	200	200	200	200
6011	Workers Compensation	457.25	506	506	506	506
6012	Unemployment Insurance	92.54	128	128	128	128
6014	Office Supplies	5,605.77	9,000	9,000	9,000	9,000
6022	Drugs Medicine	0.00	2,000	2,000	2,000	2,000
6037	Road Materials	1,808.40	3,000	3,000	3,000	3,000
6038	Small Tools and Equipment	799.00	1,000	1,000	1,000	1,000
6056	Property Insurance	0.00	900	900	900	900
6060	Electricity	14,336.27	15,000	15,000	15,000	15,000
6062	Water	12,355.84	20,000	20,000	20,000	20,000
6063	Sewage and Garbage	1,431.80	2,000	2,000	2,000	2,000
6064	Building Maintenance	5,000.00	5,000	5,000	5,000	5,000
6067	Equipment Maintenance	0.00	0	0	0	0
6195	Safety Supplies	108.69	110	110	110	110
	<i>Expenditure Total:</i>	54,457.13	72,623	72,624	72,623	72,623

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2015-2016 Budget

Fund 830 Dept. 652

COMMUNITY PARKS

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	0.00	0	0	0	0
4821	Daily Entrance Fees	4,031.00	4,341	4,031	4,031	4,031
4840	Community Center Rental	10,285.00	6,000	9,060	9,060	9,060
	<i>Revenue Total:</i>	14,316.00	10,341	13,091	13,091	13,091
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0	0	0	0
6003	Salaries-Employees	96,835.09	123,554	132,907	126,009	131,823
6004	Overtime	586.36	800	800	800	800
6005	Extra Help	41,765.00	29,200	36,880	19,200	36,880
6006	FICA	10,586.02	12,317	13,050	11,170	12,967
6007	Group Health	19,912.50	28,000	30,000	28,000	30,000
6008	Retirement	9,529.36	13,010	12,334	11,768	12,307
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	359.27	400	400	400	400
6011	Workers Compensation	3,504.45	3,909	6,738	3,412	4,247
6012	Unemployment Insurance	1,112.20	1,288	1,365	993	1,153
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	8,497.69	9,000	9,000	9,000	9,000
6016	Gasoline	7,219.23	10,000	9,500	9,500	9,500
6017	Butane	0.00	0	0	0	0
6022	Drugs Medicine	7,781.28	4,400	4,400	4,400	4,400
6023	Cleaning Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	1,185.68	1,200	1,200	1,200	1,200
6031	Building Supplies	0.00	0	0	0	0
6037	Road Materials	1,801.30	2,282	3,000	3,500	3,500
6038	Small Tools and Equipment	0.00	1,218	0	0	0
6047	Mobile Phones	271.12	800	700	700	700
6048	Communications	2,920.84	4,000	3,500	3,500	3,500
6049	Postage	0.00	0	0	0	0
6056	Property Insurance	977.19	5,400	5,400	5,400	5,400
6057	Vehicle Insurance	496.25	550	550	550	550
6058	Liability Other Insurance	0.00	22	22	22	22
6060	Electricity	43,382.50	50,000	49,000	49,000	49,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	8,037.50	16,000	15,000	16,000	16,000
6063	Sewage and Garbage	11,963.75	19,000	18,500	15,000	15,000
6064	Building Maintenance	9,660.42	9,779	10,000	10,000	10,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	2,088.48	5,000	3,000	3,000	3,000

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2015-2016 Budget

Fund 830 Dept. 652

COMMUNITY PARKS

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	515.52	1,229	1,000	1,000	1,000
6077	Data Processing	0.00	0	0	0	0
6082	Contractual Expense	365.00	600	600	600	600
6087	Miscellaneous	0.00	0	0	0	0
6195	Safety Supplies	0.00	150	150	150	150
	<i>Expenditure Total:</i>	<u>291,354.00</u>	<u>353,108</u>	<u>368,996</u>	<u>334,274</u>	<u>363,099</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2015-2016 Budget

Fund 830 Dept. 6528

LA PALOMA PARK

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	13,148.00	11,648	11,648	11,648	11,648
6006	FICA	1,011.12	891	891	891	891
6007	Group Health	0.00	0	0	0	0
6010	Uniforms	215.56	300	0	300	300
6011	Workers Compensation	522.08	460	460	460	460
6012	Unemployment Insurance	105.68	82	93	82	82
6014	Office Supplies	1,364.18	6,500	6,000	6,000	6,000
6016	Gasoline	0.00	0	0	0	0
6022	Drugs Medicine	0.00	2,000	2,000	2,000	2,000
6037	Road Materials	672.60	3,000	2,840	2,840	2,840
6038	Small Tools and Equipment	0.00	1,000	0	0	0
6056	Property Insurance	141.49	900	800	800	800
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	17,522.80	20,000	19,500	20,000	20,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	1,667.09	5,000	5,000	5,000	5,000
6063	Sewage and Garbage	1,898.24	2,500	2,000	2,000	2,000
6064	Building Maintenance	3,000.00	2,500	2,500	2,500	2,500
6067	Equipment Maintenance	1,800.00	1,500	1,500	1,500	1,500
6082	Contractual Expense	0.00	0	0	0	0
6195	Safety Supplies	109.47	110	110	110	110
6196	Safety Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>43,178.31</u>	<u>58,391</u>	<u>55,342</u>	<u>56,131</u>	<u>56,131</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2015-2016 Budget

Fund 830 Dept. 654

BROWNE ROAD PARK

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	47,861.37	67,200	72,580	67,200	71,443
6004	Overtime	841.58	500	500	500	500
6005	Extra Help	15,556.80	11,648	11,648	11,648	23,296
6006	FICA	4,825.13	6,300	6,482	6,070	7,286
6007	Group Health	9,981.06	16,800	18,000	16,800	18,000
6008	Retirement	4,741.92	6,929	6,735	6,236	6,630
6010	Uniforms	400.00	400	40	400	400
6011	Workers Compensation	1,823.63	1,325	3,347	1,271	1,466
6012	Unemployment Insurance	511.22	659	678	540	648
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	10,795.47	14,442	11,700	11,700	11,700
6016	Gasoline	0.00	1,500	1,500	1,500	1,500
6022	Drugs Medicine	0.00	3,000	3,000	3,000	3,000
6030	Vehicle Repairs	1,474.16	1,500	3,000	3,000	3,000
6031	Building Supplies	0.00	0	0	0	0
6037	Road Materials	1,983.91	3,000	0	0	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6048	Communications	93.90	6,058	565	565	565
6049	Postage	0.00	0	0	0	0
6056	Property Insurance	2,187.12	6,300	6,300	6,300	6,300
6057	Vehicle Insurance	240.25	390	1,500	390	390
6058	Liability Other Insurance	0.00	0	0	0	0
6060	Electricity	39,385.29	50,000	50,000	50,000	50,000
6062	Water	8,432.31	14,000	14,000	14,000	14,000
6063	Sewage and Garbage	1,753.00	2,000	2,000	2,000	2,000
6064	Building Maintenance	7,658.91	7,779	9,500	9,500	9,500
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	3,713.75	8,000	4,500	4,500	4,500
6069	Equipment Rental	515.52	738	517	517	517
6077	Data Processing	0.00	0	0	0	0
6082	Contractual Expense	210.00	3,360	3,360	3,360	3,360
6087	Miscellaneous	0.00	0	0	0	0
6195	Safety Supplies	109.47	150	150	150	150
6197	Amortization	0.00	0	0	0	0
	<i>Expenditure Total:</i>	165,095.77	233,978	231,602	221,147	240,151

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2015-2016 Budget

Fund 830 Dept. 6541

EL RANCHTIO PARK

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	0.00	8,320	11,648	8,320	8,320
6006	FICA	0.00	637	891	637	637
6011	Workers Compensation	0.00	329	460	329	329
6012	Unemployment Insurance	0.00	67	93	67	67
6014	Office Supplies	0.00	6,500	6,500	6,500	6,500
6037	Road Materials	0.00	2,000	2,000	2,000	2,000
6038	Small Tools and Equipment	0.00	2,076	1,000	1,000	1,000
6056	Property Insurance	0.00	900	900	900	900
6060	Electricity	0.00	18,924	19,521	19,500	19,500
6062	Water	0.00	5,000	5,000	5,000	5,000
6063	Sewage and Garbage	0.00	2,000	2,000	2,000	2,000
6064	Building Maintenance	0.00	2,500	3,500	2,500	2,500
6067	Equipment Maintenance	0.00	1,500	1,500	1,500	1,500
6195	Safety Supplies	0.00	0	200	0	0
	<i>Expenditure Total:</i>	0.00	50,753	55,213	50,253	50,253

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2015-2016 Budget

Fund 830 Dept. 6556

THOMAE PARK BOAT RAMP

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	543,750	499,804	499,804	499,804
	<i>Revenue Total:</i>	0.00	543,750	499,804	499,804	499,804
<u>EXPENDITURE ACCOUNTS</u>						
6095	Other Structures	0.00	725,000	666,405	666,405	666,405
	<i>Expenditure Total:</i>	0.00	725,000	666,405	666,405	666,405

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2015-2016 Budget

Fund 830 Dept. 6558

CIAP-SHORELINE STABILIZAT

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	86,493.78	245,000	660,000	660,000	660,000
	<i>Revenue Total:</i>	<u>86,493.78</u>	<u>245,000</u>	<u>660,000</u>	<u>660,000</u>	<u>660,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	86,493.78	245,000	1,100,000	1,100,000	1,100,000
	<i>Expenditure Total:</i>	<u>86,493.78</u>	<u>245,000</u>	<u>1,100,000</u>	<u>1,100,000</u>	<u>1,100,000</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2015-2016 Budget

Fund 830 Dept. 6561

CIAP

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	96,000	96,000	96,000	96,000
	<i>Revenue Total:</i>	0.00	96,000	96,000	96,000	96,000
<u>EXPENDITURE ACCOUNTS</u>						
6095	Other Structures	0.00	160,000	160,000	160,000	160,000
	<i>Expenditure Total:</i>	0.00	160,000	160,000	160,000	160,000

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2015-2016 Budget

Fund 830 Dept. 660

ISLA BLANCA PARK

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4301	Contributions from other Entit	0.00	47,000	0	0	0
4459	Beach Cleanup - Pct#1	70,341.59	24,362	0	0	0
4484	Emergency Mgmt Citations	0.00	0	0	0	0
4602	Miscellaneous	27,376.17	15,600	31,837	31,837	31,837
4611	Pay Phones Commissions	0.00	0	0	0	0
4825	Commercial Permits	1,978.00	2,000	725	725	725
4830	RV Full	2,557,784.55	2,481,000	2,474,369	2,474,369	2,474,369
4835	Charter Row Office	0.00	0	0	0	0
4838	Boat Slips Marina	4,294.00	3,998	4,798	4,798	4,798
4840	Community Center Rental	24.00	0	24	24	24
4841	Concessions Leases	1,695,226.71	1,570,308	1,639,760	1,639,760	1,639,760
4842	Parks Tag Fee	0.00	0	0	0	0
4845	Electricity	94,124.08	103,000	90,619	90,619	90,619
4846	Water	715.34	300	1,197	1,197	1,197
4849	Tents	34,700.00	30,000	34,090	34,090	34,090
4850	CABANAS RENTAL	48,705.00	49,000	51,905	51,905	51,905
	<i>Revenue Total:</i>	4,535,269.44	4,326,568	4,329,324	4,329,324	4,329,324
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0	0	0	0
6003	Salaries-Employees	96,485.62	221,462	205,736	358,480	373,627
6004	Overtime	2,053.82	4,604	3,800	5,000	5,000
6005	Extra Help	8,626.56	36,569	24,909	44,800	44,800
6006	FICA	7,928.85	24,200	17,935	31,233	32,392
6007	Group Health	16,093.80	51,799	34,686	78,400	84,000
6008	Retirement	9,727.95	27,394	19,236	33,731	35,137
6010	Uniforms	798.84	4,133	2,552	7,000	7,000
6011	Workers Compensation	3,223.02	5,665	9,261	10,619	11,070
6012	Unemployment Insurance	840.71	2,443	1,876	2,781	2,884
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,975.43	23,692	5,100	5,100	5,100
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	2,621.98	4,258	4,258	4,258	4,258
6017	Butane	0.00	0	0	0	0
6022	Drugs Medicine	0.00	285	0	0	0
6030	Vehicle Repairs	1,641.35	3,996	2,500	2,500	2,500
6031	Building Supplies	0.00	0	0	0	0
6037	Road Materials	2,500.00	54,176	54,000	2,500	2,500
6038	Small Tools and Equipment	12,680.15	3,465	1,000	1,000	1,000
6040	Audit and Accounting	0.00	6,400	0	6,647	6,647

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2015-2016 Budget

Fund 830 Dept. 660

ISLA BLANCA PARK

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
6045	Professional Services	8,500.00	500,000	0	0	0
6046	Medical and Dental	0.00	90	90	90	90
6047	Mobile Phones	-3,180.61	5,125	4,489	5,489	5,489
6048	Communications	3,073.37	2,411	5,607	5,607	5,607
6049	Postage	814.09	1,000	1,000	1,000	1,000
6050	Travel	0.00	1,000	0	0	0
6054	Advertising	1,904.38	3,500	0	0	0
6055	Printing and Binding	0.00	0	0	0	0
6056	Property Insurance	15,989.32	30,000	30,000	30,000	30,000
6057	Vehicle Insurance	1,687.69	2,600	1,687	2,000	2,000
6058	Liability Other Insurance	0.00	3,500	3,500	3,500	3,500
6060	Electricity	247,047.37	253,880	242,909	267,059	267,059
6062	Water	72,332.24	88,656	90,682	95,000	95,000
6063	Sewage and Garbage	125,779.17	121,141	123,584	130,000	130,000
6064	Building Maintenance	2,165.70	39,000	6,350	6,909	6,909
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	-1,722.11	10,647	2,545	2,545	2,545
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	2,507.90	3,000	3,000	3,000	3,000
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	370.00	500	0	500	500
6074	Credit Services	67,105.36	41,735	15,000	15,000	15,000
6075	Taxes	8,164.29	8,000	0	8,200	8,200
6077	Data Processing	10,408.84	3,500	2,000	2,000	2,000
6078	Education and Training	129.00	400	400	400	400
6080	Board of Children	0.00	0	0	0	0
6082	Contractual Expense	83,206.50	103,013	60,400	60,400	60,400
6087	Miscellaneous	0.00	0	0	0	0
6195	Safety Supplies	448.78	2,026	450	450	450
6197	Amortization	0.00	0	0	0	0
	Expenditure Total:	814,929.36	1,699,265	980,542	1,233,198	1,257,064

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2015-2016 Budget

Fund 830 Dept. 6601

ISLA BLANCA BEACH MAINTEN

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4602	Miscellaneous	72.00	60	88	88	88
4705	Long/Short	1,298.00	3,000	1,705	1,705	1,705
4821	Daily Entrance Fees	820,105.50	816,000	840,591	840,591	840,591
4822	Annual Passes	100,541.00	99,000	105,788	105,788	105,788
4824	90 Day Passes	19,926.00	19,000	21,051	21,051	21,051
4842	Parks Tag Fee	10,610.00	10,000	10,965	10,965	10,965
	<i>Revenue Total:</i>	<u>952,552.50</u>	<u>947,060</u>	<u>980,188</u>	<u>980,188</u>	<u>980,188</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	247,086.09	168,744	247,086	64,243	66,812
6004	Overtime	6,752.32	1,396	1,200	0	0
6005	Extra Help	27,571.44	8,231	27,571	0	0
6006	FICA	21,138.91	13,191	21,012	4,915	5,111
6007	Group Health	67,313.15	43,401	67,314	16,800	18,000
6008	Retirement	24,690.69	16,426	22,930	5,962	6,200
6010	Uniforms	4,447.50	2,867	4,448	0	0
6011	Workers Compensation	8,623.15	5,822	8,624	482	501
6012	Unemployment Insurance	2,225.72	1,466	2,198	437	454
6014	Office Supplies	51,395.79	40,308	50,900	50,900	50,900
6016	Gasoline	27,018.85	18,742	18,742	18,742	18,742
6030	Vehicle Repairs	12,066.63	11,004	12,067	12,067	12,067
6047	Mobile Phones	3,725.91	364	1,000	1,000	1,000
6048	Communications	9,392.21	12,589	9,393	9,393	9,393
6057	Vehicle Insurance	2,531.81	0	2,532	2,532	2,532
6060	Electricity	157,090.59	146,120	157,091	157,091	157,091
6062	Water	4,317.79	6,344	4,318	4,318	4,318
6063	Sewage and Garbage	43,415.54	45,859	43,416	43,416	43,416
6064	Building Maintenance	33,634.64	18,324	30,000	30,000	30,000
6067	Equipment Maintenance	15,822.42	7,896	15,822	15,822	15,822
6082	Contractual Expense	4,533.49	3,987	4,534	4,534	4,534
6195	Safety Supplies	299.00	524	300	0	0
	<i>Expenditure Total:</i>	<u>775,093.64</u>	<u>573,605</u>	<u>752,498</u>	<u>442,654</u>	<u>446,893</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2015-2016 Budget

Fund 830 Dept. 661

ANDY BOWIE PARK

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4321	Health Ins Premiums	0.00	0	0	0	0
4602	Miscellaneous	32,187.94	9,460	7,525	7,525	7,525
4611	Pay Phones Commissions	0.00	0	0	0	0
4830	RV Full	84,969.38	80,891	89,074	89,074	89,074
4838	Boat Slips Marina	0.00	0	0	0	0
4839	Apartment Rental	4,050.00	4,000	3,900	3,900	3,900
4840	Community Center Rental	0.00	0	0	0	0
4841	Concessions Leases	354,889.14	324,000	384,342	384,342	384,342
4842	Parks Tag Fee	0.00	20	0	20	20
4845	Electricity	3,932.60	5,122	3,112	3,112	3,112
4849	Tents	1,845.00	4,530	2,265	2,265	2,265
4896	Rent	0.00	0	0	0	0
Revenue Total:		481,874.06	428,023	490,218	490,238	490,238
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	23,941.69	83,064	31,650	103,887	112,377
6004	Overtime	75.00	2,172	340	1,000	1,000
6005	Extra Help	8,903.20	570	11,030	12,800	12,800
6006	FICA	2,173.36	6,888	3,291	9,003	9,653
6007	Group Health	2,489.49	15,715	6,490	22,400	24,000
6008	Retirement	2,387.54	7,541	2,937	9,734	10,521
6010	Uniforms	44.32	223	58	433	433
6011	Workers Compensation	485.93	1,072	1,699	1,578	1,682
6012	Unemployment Insurance	206.86	706	344	800	858
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	-231.75	3,593	11,051	11,051	11,051
6016	Gasoline	716.95	1,807	902	902	902
6018	Diesel Fuel	0.00	0	0	0	0
6022	Drugs Medicine	0.00	150	150	150	150
6030	Vehicle Repairs	-507.18	2,500	2,000	2,000	2,000
6031	Building Supplies	0.00	0	0	0	0
6037	Road Materials	0.00	5,550	5,000	5,000	5,000
6038	Small Tools and Equipment	1,000.00	3,055	1,000	1,000	1,000
6040	Audit and Accounting	0.00	0	0	0	0
6047	Mobile Phones	0.00	43	250	250	250
6048	Communications	1.80	276	1,046	1,046	1,046
6049	Postage	0.00	798	798	798	798
6054	Advertising	833.33	1,500	1,500	1,500	1,500
6055	Printing and Binding	0.00	0	0	0	0
6056	Property Insurance	907.33	5,000	5,000	5,000	5,000

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2015-2016 Budget

Fund 830 Dept. 661

ANDY BOWIE PARK

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
6057	Vehicle Insurance	-272.83	800	800	800	800
6058	Liability Other Insurance	0.00	0	0	0	0
6060	Electricity	4,711.35	5,934	8,439	7,570	7,570
6062	Water	2,441.43	5,131	4,823	6,500	6,500
6063	Sewage and Garbage	3,719.48	8,685	6,530	6,530	6,530
6064	Building Maintenance	-2,523.69	7,612	5,337	5,337	5,337
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	0.00	3,604	0	0	0
6074	Credit Services	3,521.19	2,950	1,500	1,500	1,500
6077	Data Processing	6,906.90	1,144	3,000	3,000	3,000
6078	Education and Training	0.00	0	0	0	0
6082	Contractual Expense	3,223.14	5,609	5,467	5,933	5,933
6084	Judges	0.00	0	0	0	0
6195	Safety Supplies	59.94	173	64	0	0
6197	Amortization	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>65,214.78</u>	<u>183,865</u>	<u>122,496</u>	<u>227,502</u>	<u>239,191</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2015-2016 Budget

Fund 830 Dept. 6611

ANDY BOWIE BEACH MAINTENA

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4705	Long/Short	931.44	1,527	1,100	1,100	1,100
4821	Daily Entrance Fees	77,820.00	77,784	77,363	77,363	77,363
4822	Annual Passes	106.00	159	106	106	106
	Revenue Total:	<u>78,857.44</u>	<u>79,470</u>	<u>78,569</u>	<u>78,569</u>	<u>78,569</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	78,250.52	31,316	78,251	0	0
6004	Overtime	660.97	328	660	0	0
6005	Extra Help	1,770.00	12,230	1,770	0	0
6006	FICA	6,115.05	2,421	6,115	0	0
6007	Group Health	17,510.19	6,685	17,510	0	0
6008	Retirement	7,674.01	3,206	7,674	0	0
6010	Uniforms	942.16	777	942	942	942
6011	Workers Compensation	1,321.24	568	1,321	0	0
6012	Unemployment Insurance	689.90	267	690	0	0
6014	Office Supplies	3,949.18	11,407	3,949	3,949	3,949
6016	Gasoline	7,598.33	6,693	7,598	7,598	7,598
6030	Vehicle Repairs	3,163.07	0	3,000	3,000	3,000
6037	Road Materials	1,500.00	0	1,500	1,500	1,500
6047	Mobile Phones	271.05	257	50	257	257
6048	Communications	2,723.31	1,770	1,000	1,000	1,000
6057	Vehicle Insurance	632.83	0	0	0	0
6060	Electricity	9,561.19	12,066	9,561	9,560	9,560
6062	Water	1,677.21	1,369	1,677	1,677	1,677
6063	Sewage and Garbage	7,970.32	5,815	7,970	7,970	7,970
6064	Building Maintenance	8,663.07	6,388	8,663	8,663	8,663
6067	Equipment Maintenance	3,976.84	678	3,977	3,977	3,977
6082	Contractual Expense	4,533.49	4,391	4,533	4,533	4,533
6195	Safety Supplies	136.44	27	136	200	200
	Expenditure Total:	<u>171,290.37</u>	<u>108,659</u>	<u>168,547</u>	<u>54,826</u>	<u>54,826</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2015-2016 Budget

Fund 830 Dept. 662

THOMAE PARK

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	0	0	0	0
4602	Miscellaneous	300.00	400	2,128	2,128	2,128
4676	Donations-Parks	0.00	0	0	0	0
4705	Long/Short	860.39	1,000	1,291	1,291	1,291
4821	Daily Entrance Fees	141,648.50	143,000	140,284	140,284	140,284
4822	Annual Passes	31,614.50	28,000	33,636	33,636	33,636
4823	Annual Boat Pass	0.00	0	0	0	0
4824	90 Day Passes	738.00	700	2,851	2,851	2,851
4830	RV Full	88,927.12	73,000	89,605	89,605	89,605
4838	Boat Slips Marina	14,058.00	12,000	16,939	16,939	16,939
4839	Apartment Rental	2,100.00	2,400	2,723	3,723	3,723
4840	Community Center Rental	0.00	0	0	0	0
4842	Parks Tag Fee	2,385.00	2,000	3,910	3,910	3,910
4845	Electricity	866.08	500	2,453	2,453	2,453
4846	Water	0.00	0	0	0	0
4849	Tents	4,536.00	3,400	5,295	5,295	5,295
4896	Rent	0.00	0	0	0	0
Revenue Total:		<u>288,033.59</u>	<u>266,400</u>	<u>301,115</u>	<u>302,115</u>	<u>302,115</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	90,228.56	114,380	126,072	114,380	127,391
6004	Overtime	1,089.82	1,000	1,000	1,000	1,000
6005	Extra Help	5,240.00	6,400	7,680	6,400	6,400
6006	FICA	7,281.51	9,316	10,496	9,370	10,385
6007	Group Health	20,000.00	28,000	30,000	28,000	30,000
6008	Retirement	8,928.23	11,388	11,700	10,684	11,915
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	343.87	400	1,170	400	400
6011	Workers Compensation	866.85	913	5,323	911	1,011
6012	Unemployment Insurance	744.97	974	1,078	826	917
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	11,500.00	11,500	11,500	11,500	11,500
6016	Gasoline	15,213.59	9,000	9,000	9,000	9,000
6018	Diesel Fuel	0.00	0	0	0	0
6030	Vehicle Repairs	1,138.39	2,200	2,000	2,000	2,000
6031	Building Supplies	0.00	0	0	0	0
6037	Road Materials	0.00	2,000	2,000	2,000	2,000
6038	Small Tools and Equipment	1,948.10	519	0	0	0
6040	Audit and Accounting	0.00	0	0	0	0
6047	Mobile Phones	783.44	900	900	900	900

CAMERON-COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2015-2016 Budget

Fund 830 Dept. 662

THOMAE PARK

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
6048	Communications	2,219.61	7,600	2,500	2,500	2,500
6049	Postage	0.00	0	0	0	0
6054	Advertising	833.33	2,000	2,000	2,000	2,000
6055	Printing and Binding	0.00	0	0	0	0
6056	Property Insurance	484.09	3,000	3,000	3,000	3,000
6057	Vehicle Insurance	96.25	737	737	737	737
6058	Liability Other Insurance	0.00	0	0	0	0
6060	Electricity	19,699.82	20,000	20,000	20,000	20,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	6,525.81	8,800	8,800	8,800	8,800
6063	Sewage and Garbage	13,657.36	13,000	13,000	13,000	13,000
6064	Building Maintenance	11,877.21	16,800	16,800	16,800	16,800
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	813.18	8,654	2,500	2,500	2,500
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	0.00	0	500	500	500
6074	Credit Services	5,796.14	6,000	1,500	1,500	1,500
6077	Data Processing	2,929.18	3,200	3,200	3,200	3,200
6078	Education and Training	0.00	0	0	0	0
6082	Contractual Expense	4,913.47	6,000	6,000	6,000	6,000
6087	Miscellaneous	0.00	0	0	0	0
6195	Safety Supplies	185.17	200	250	200	200
6196	Safety Equipment	0.00	0	0	0	0
	Expenditure Total:	<u>235,337.95</u>	<u>294,881</u>	<u>300,706</u>	<u>278,108</u>	<u>295,556</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2015-2016 Budget

Fund 830 Dept. 663

PARKS CAPITAL IMPROVEMENT

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4800	Sale of Bond Proceeds	0.00	500,000	0	0	500,000
	<i>Revenue Total:</i>	0.00	500,000	0	0	500,000
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	7,380.58	1,000	0	0	0
6021	Agriculture	0.00	0	0	0	0
6033	Contingencies	0.00	500,000	0	0	500,000
6037	Road Materials	1,200.00	3,500	0	0	0
6038	Small Tools and Equipment	0.00	6,030	0	0	0
6064	Building Maintenance	9,079.00	3,000	0	0	0
6066	Other Structures	0.00	0	0	0	0
6082	Contractual Expense	1,578.00	8,500	0	0	0
6091	Building Improvements	0.00	0	0	0	0
	<i>Expenditure Total:</i>	19,237.58	522,030	0	0	500,000

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2015-2016 Budget

Fund 830 Dept. 6631

PARKS CAPITAL IMPROVEMNTS

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	0.00	3,300	0	0	0
6037	Road Materials	5,921.65	29,238	0	0	0
6038	Small Tools and Equipment	0.00	0	0	0	0
6064	Building Maintenance	0.00	25,763	0	0	0
6077	Data Processing	0.00	38,640	0	0	0
6082	Contractual Expense	0.00	241,702	244,643	244,643	244,643
	<i>Expenditure Total:</i>	5,921.65	338,643	244,643	244,643	244,643

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2015-2016 Budget

Fund 830 Dept. 664

PUBLIC BEACHES

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4705	Long/Short	-3,741.41	2,670	0	0	0
4821	Daily Entrance Fees	496,725.00	502,000	508,646	508,646	508,646
4822	Annual Passes	0.00	0	0	0	0
	Revenue Total:	<u>492,983.59</u>	<u>504,670</u>	<u>508,646</u>	<u>508,646</u>	<u>508,646</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	43,018.46	47,055	49,415	45,055	48,392
6004	Overtime	1,541.62	1,900	1,900	1,900	1,900
6005	Extra Help	49,217.20	62,400	61,200	62,400	62,400
6006	FICA	6,633.98	8,519	8,607	8,366	8,621
6007	Group Health	9,999.84	11,200	12,000	11,200	12,000
6008	Retirement	4,232.81	4,666	4,586	4,201	4,511
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	500.00	500	500	500	500
6011	Workers Compensation	2,208.14	870	2,444	855	880
6012	Unemployment Insurance	715.10	891	900	744	766
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	6,778.89	13,000	12,000	12,000	12,000
6016	Gasoline	0.00	0	0	0	0
6022	Drugs Medicine	0.00	50	0	50	50
6037	Road Materials	3,600.00	0	1,000	1,000	1,000
6038	Small Tools and Equipment	0.00	3,055	0	0	0
6045	Professional Services	0.00	18,000	100,000	100,000	132,000
6049	Postage	0.00	0	700	700	700
6056	Property Insurance	51.37	2,327	2,327	2,327	2,327
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	862.65	3,000	1,779	2,000	2,000
6062	Water	799.08	3,300	2,078	2,078	2,078
6063	Sewage and Garbage	77,098.45	60,000	77,000	77,000	77,000
6064	Building Maintenance	1,578.51	4,000	4,000	4,000	4,000
6067	Equipment Maintenance	800.00	3,740	2,800	2,800	2,800
6069	Equipment Rental	700.00	0	700	700	700
6077	Data Processing	6,492.00	2,405	4,000	4,000	4,000
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	5,203.44	7,044	7,044	7,044	7,044
6087	Miscellaneous	0.00	0	0	0	0
6195	Safety Supplies	398.34	400	400	400	400
6198	Depreciation	10,695.96	0	0	0	0
	Expenditure Total:	<u>233,125.84</u>	<u>258,322</u>	<u>357,380</u>	<u>351,320</u>	<u>388,069</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2015-2016 Budget

Fund 830 Dept. 6641

TRASH BAG COLLECTION PROG

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4705	Long/Short	0.00	413	0	0	0
4843	Trash Bag Revenue	172,150.00	171,196	177,900	177,900	177,900
	<i>Revenue Total:</i>	<u>172,150.00</u>	<u>171,609</u>	<u>177,900</u>	<u>177,900</u>	<u>177,900</u>
<u>EXPENDITURE ACCOUNTS</u>						
6004	Overtime	771.47	900	1,000	900	900
6005	Extra Help	66,900.93	67,000	57,600	57,600	57,600
6006	FICA	5,181.25	5,375	4,406	4,475	4,475
6010	Uniforms	197.67	200	0	200	200
6011	Workers Compensation	2,675.24	2,776	2,275	2,311	2,311
6012	Unemployment Insurance	541.27	562	461	468	468
6014	Office Supplies	17,209.21	17,399	23,000	23,000	23,000
6037	Road Materials	0.00	4,000	0	0	0
6063	Sewage and Garbage	30,683.15	41,000	25,000	31,000	31,000
6067	Equipment Maintenance	0.00	11,368	0	0	0
6082	Contractual Expense	13,786.90	67,254	0	0	0
6096	Equipment	5,947.01	32,733	0	0	0
6195	Safety Supplies	200.00	2,200	350	350	350
	<i>Expenditure Total:</i>	<u>144,094.10</u>	<u>252,767</u>	<u>114,092</u>	<u>120,304</u>	<u>120,304</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2015-2016 Budget

Fund 830 Dept. 667

E.K.ATWOOD PARK

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4381	Insurance Proceeds	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6045	Professional Services	0.00	25,000	0	0	0
6082	Contractual Expense	0.00	0	0	0	361,000
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>25,000</u>	<u>0</u>	<u>0</u>	<u>361,000</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2015-2016 Budget

Fund 830 Dept. 668

PARK RANGERS

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	402,457.91	426,952	418,595	405,952	422,704
6004	Overtime	9,657.13	10,000	10,000	10,000	10,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	30,502.37	32,662	32,788	31,820	33,102
6007	Group Health	54,937.50	61,600	66,000	61,600	66,000
6008	Retirement	40,330.46	41,779	39,774	38,261	39,754
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	3,384.17	3,349	3,500	3,500	3,500
6011	Workers Compensation	14,855.94	15,669	16,930	15,265	15,880
6012	Unemployment Insurance	3,236.66	3,386	3,429	2,804	2,913
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,895.17	5,900	2,900	2,900	2,900
6016	Gasoline	60,617.97	58,000	60,000	60,000	60,000
6019	Lubricants	0.00	0	0	0	0
6028	Camera and Police Supplies	1,678.29	4,235	12,000	12,000	12,000
6030	Vehicle Repairs	24,987.77	28,815	26,115	26,000	26,000
6031	Building Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	4,000	0	0	0
6046	Medical and Dental	0.00	100	100	100	100
6047	Mobile Phones	1,481.13	1,250	1,500	1,500	1,500
6048	Communications	0.00	500	500	500	500
6049	Postage	0.00	98	98	98	98
6050	Travel	589.05	641	1,400	1,400	1,400
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6057	Vehicle Insurance	3,676.25	5,707	5,707	5,707	5,707
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	0.00	321	321	0	0
6067	Equipment Maintenance	2,375.00	6,417	0	4,000	4,000
6068	Real Estate Rental	0.00	0	1,200	1,200	1,200
6069	Equipment Rental	0.00	0	0	4,860	4,860
6077	Data Processing	390.61	5,000	1,500	1,500	1,500
6078	Education and Training	500.00	250	500	500	500
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	0.00	450	3,400	3,400	3,400
6195	Safety Supplies	404.57	0	800	0	0
6196	Safety Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	657,957.95	717,081	709,057	694,867	719,518

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2015-2016 Budget

Fund 830 Dept. 6681

CODE ENFORCEMENT

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6004	Overtime	807.00	300	300	300	300
6005	Extra Help	23,605.20	25,600	25,600	25,600	25,600
6006	FICA	1,867.54	1,981	1,958	1,981	1,981
6010	Uniforms	460.00	500	500	500	500
6011	Workers Compensation	964.31	1,023	1,011	1,023	1,023
6012	Unemployment Insurance	195.04	207	205	176	176
6014	Office Supplies	1,580.30	2,000	2,000	2,000	2,000
6016	Gasoline	6,538.75	2,500	3,000	3,000	3,000
6038	Small Tools and Equipment	0.00	0	0	0	0
6067	Equipment Maintenance	2,616.45	2,800	2,500	2,500	2,500
6195	Safety Supplies	345.60	350	350	350	350
	<i>Expenditure Total:</i>	38,980.19	37,261	37,424	37,430	37,430

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2015-2016 Budget

Fund 830 Dept. 6682

BEACH SAFETY PROGRAM

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	2,315.00	1,345	2,315	2,315	2,315
4821	Daily Entrance Fees	382,812.00	383,000	391,784	391,784	391,784
4841	Concessions Leases	1,750.00	0	4,233	4,233	4,233
	Revenue Total:	<u>386,877.00</u>	<u>384,345</u>	<u>398,332</u>	<u>398,332</u>	<u>398,332</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	41,256.16	42,500	42,500	41,500	43,160
6004	Overtime	6,225.70	1,000	1,000	1,000	1,000
6005	Extra Help	231,003.35	242,800	237,500	242,800	242,800
6006	FICA	21,156.43	21,902	21,497	21,825	21,952
6007	Group Health	4,999.92	5,600	6,000	5,600	6,000
6008	Retirement	4,035.77	4,195	3,944	3,851	4,005
6010	Uniforms	7,290.50	6,554	7,300	7,500	7,500
6011	Workers Compensation	10,898.17	9,949	11,100	9,949	9,954
6012	Unemployment Insurance	2,206.46	2,290	2,248	1,940	1,951
6014	Office Supplies	2,472.83	7,946	6,500	6,500	6,500
6016	Gasoline	10,282.66	7,000	10,500	10,500	10,500
6018	Diesel Fuel	0.00	0	0	0	0
6022	Drugs Medicine	1,221.46	6,667	5,121	5,121	5,121
6030	Vehicle Repairs	4,993.58	6,500	5,500	5,500	5,500
6038	Small Tools and Equipment	0.00	3,635	0	0	0
6047	Mobile Phones	636.04	1,078	944	944	944
6048	Communications	0.00	0	0	0	0
6050	Travel	2,221.41	1,216	2,000	2,000	2,000
6054	Advertising	0.00	0	0	0	0
6057	Vehicle Insurance	432.00	800	800	800	800
6058	Liability Other Insurance	0.00	0	0	0	0
6064	Building Maintenance	2,711.21	1,500	3,000	3,000	3,000
6067	Equipment Maintenance	3,053.76	3,300	3,000	3,000	3,000
6069	Equipment Rental	1,180.00	0	0	0	0
6073	Dues and Memberships	0.00	2,660	2,660	2,660	2,660
6077	Data Processing	0.00	250	0	0	0
6078	Education and Training	1,513.50	1,672	3,000	3,000	3,000
6082	Contractual Expense	0.00	7,200	9,600	9,600	9,600
6195	Safety Supplies	2,339.89	0	1,000	1,000	1,000
6196	Safety Equipment	0.00	0	0	0	0
	Expenditure Total:	<u>362,130.80</u>	<u>388,214</u>	<u>386,714</u>	<u>389,590</u>	<u>391,947</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2015-2016 Budget

Fund 830 Dept. 669

PARK SYSTEM ADMINISTRATIO

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	29,042.48	102,297	142,437	167,698	171,801
6003	Salaries-Employees	69,226.90	155,771	128,382	306,008	326,798
6004	Overtime	3,878.98	7,457	1,000	4,000	4,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	7,577.53	24,469	20,794	36,691	38,596
6007	Group Health	14,295.75	49,810	48,034	79,330	84,996
6008	Retirement	10,240.77	31,242	25,225	44,331	46,641
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	164.37	684	186	186	186
6011	Workers Compensation	2,848.77	6,579	10,737	11,373	12,082
6012	Unemployment Insurance	861.34	2,499	2,175	3,248	3,418
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	14.81	396	522	934	934
6016	Gasoline	2,828.89	10,554	8,028	8,028	8,028
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	148.35	8,725	1,064	1,064	1,064
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	-307.54	2,000	0	0	0
6031	Building Supplies	0.00	0	0	0	0
6045	Professional Services	54,318.34	112,500	110,000	110,000	110,000
6046	Medical and Dental	0.00	500	0	500	500
6047	Mobile Phones	932.32	562	3,713	3,713	3,713
6048	Communications	-917.71	177	417	417	417
6049	Postage	239.37	250	250	250	250
6050	Travel	3,978.77	4,000	4,000	4,000	4,000
6052	Travel-Mileage Reimbursement	2,016.80	2,300	4,800	4,800	4,800
6054	Advertising	2,399.28	3,600	3,600	3,600	3,600
6055	Printing and Binding	0.00	0	0	0	0
6056	Property Insurance	0.00	572	572	572	572
6057	Vehicle Insurance	3,173.03	3,000	3,000	3,000	3,000
6058	Liability Other Insurance	0.00	11,000	11,000	11,000	11,000
6067	Equipment Maintenance	-868.83	7,566	566	566	566
6068	Real Estate Rental	500.00	500	500	500	500
6069	Equipment Rental	2,602.05	4,705	2,011	2,011	2,011
6070	INDIRECT COST	0.00	0	0	0	0
6077	Data Processing	2,424.37	2,500	2,500	2,500	2,500
6078	Education and Training	835.00	1,400	1,400	1,400	1,400

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2015-2016 Budget

Fund 830 Dept. 669

PARK SYSTEM ADMINISTRATIO

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
6082	Contractual Expense	0.00	5,475	5,475	5,475	5,475
6097	Debt Retirement	0.00	478,500	437,549	549,713	549,713
6098	Debt Interest	351,425.06	338,800	354,851	339,612	339,612
6099	Fiscal Agent Fees	500.00	0	0	0	0
6187	Hurricane Expenses	0.00	0	0	0	0
6195	Safety Supplies	0.00	450	0	0	0
	<i>Expenditure Total:</i>	<u>564,379.25</u>	<u>1,380,840</u>	<u>1,334,788</u>	<u>1,706,520</u>	<u>1,742,173</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2015-2016 Budget

Fund 830 Dept. 6691

GREENS DIVISION

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	105,148.88	134,549	150,179	131,849	145,365
6004	Overtime	329.03	3,350	350	350	350
6005	Extra Help	0.00	0	0	0	0
6006	FICA	7,675.88	10,496	11,515	10,113	11,147
6007	Group Health	24,999.60	33,600	36,000	33,600	36,000
6008	Retirement	10,318.48	13,542	13,969	12,268	13,522
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	965.00	965	965	965	965
6011	Workers Compensation	5,136.53	5,167	5,946	4,979	5,541
6012	Unemployment Insurance	843.04	1,098	1,204	899	991
6014	Office Supplies	2,185.34	5,000	4,000	4,000	4,000
6016	Gasoline	7,361.34	10,000	9,800	9,800	9,800
6030	Vehicle Repairs	2,288.88	2,300	2,300	2,300	2,300
6034	Pipe and Plumbing	0.00	0	0	0	0
6038	Small Tools and Equipment	1,000.00	1,000	1,000	1,000	1,000
6044	Appointed Attorneys	0.00	0	0	0	0
6047	Mobile Phones	197.11	300	250	250	250
6057	Vehicle Insurance	359.00	325	325	325	325
6067	Equipment Maintenance	6,940.07	7,500	7,500	7,500	7,500
6068	Real Estate Rental	0.00	0	0	0	0
6195	Safety Supplies	0.00	300	300	300	300
	Expenditure Total:	175,748.18	229,492	245,603	220,498	239,356

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2015-2016 Budget

Fund 830 Dept. 6694

PARKS SUMMER PROGRAM

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	2,255.00	2,910			
	<i>Revenue Total:</i>	<u>2,255.00</u>	<u>2,910</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6004	Overtime	48.00	0	0	0	0
6005	Extra Help	12,872.00	10,848	10,848	10,848	10,848
6006	FICA	988.39	830	830	830	830
6011	Workers Compensation	510.35	429	429	429	429
6012	Unemployment Insurance	103.24	87	87	87	87
6014	Office Supplies	710.45	3,137	2,000	2,000	2,000
	<i>Expenditure Total:</i>	<u>15,232.43</u>	<u>15,331</u>	<u>14,194</u>	<u>14,194</u>	<u>14,194</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2015-2016 Budget

Fund 830 Dept. 6695

PARK ADMIN BUF

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	117,337.40	56,317	33,754	0	0
6003	Salaries-Employees	203,804.70	120,411	203,805	0	0
6004	Overtime	9,363.32	5,043	3,000	0	0
6006	FICA	24,321.56	13,437	18,173	0	0
6007	Group Health	55,492.14	29,520	35,966	0	0
6008	Retirement	32,219.64	17,569	22,045	0	0
6010	Uniforms	1,113.95	616	1,114	1,114	1,114
6011	Workers Compensation	8,532.83	5,282	9,384	0	0
6012	Unemployment Insurance	2,618.33	1,457	1,900	0	0
6014	Office Supplies	3,977.76	4,104	3,978	3,978	3,978
6016	Gasoline	2,971.94	446	2,972	2,972	2,972
6018	Diesel Fuel	18,674.66	12,275	19,936	19,936	19,936
6030	Vehicle Repairs	9,436.40	8,500	9,436	9,436	9,436
6047	Mobile Phones	3,287.51	4,438	1,287	1,287	1,287
6048	Communications	1,283.29	523	283	283	283
6057	Vehicle Insurance	4,121.64	1,000	0	0	0
6067	Equipment Maintenance	14,623.24	12,934	14,623	14,623	14,623
6069	Equipment Rental	4,488.91	1,795	4,489	4,489	4,489
6195	Safety Supplies	437.88	0	450	450	450
	<i>Expenditure Total:</i>	<u>518,107.10</u>	<u>295,667</u>	<u>386,595</u>	<u>58,568</u>	<u>58,568</u>

CAMERON COUNTY, TEXAS

AIRPORT FUND

APPROVED 2014–2015 BUDGET

CAMERON COUNTY, TEXAS
COUNTY AIRPORT FUND

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

	2014 Actual	2015 Approved	2015 Year-end Estimate	2016 Recommended	2016 Approved
REVENUES					
Airport Contract-SWA	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Concessions	23,550	34,200	34,411	34,200	34,200
Other	875	0	0	0	0
Interest Income	314	600	300	600	600
Total Revenue	<u>24,739</u>	<u>34,800</u>	<u>34,711</u>	<u>34,800</u>	<u>34,800</u>
 LESS APPROPRIATIONS:					
Total Operating Expenses	<u>(120,040)</u>	<u>(138,981)</u>	<u>(138,981)</u>	<u>(90,481)</u>	<u>(90,481)</u>
 REVENUES OVER (UNDER) APPROPRIATIONS	<u>(95,301)</u>	<u>(104,181)</u>	<u>(104,270)</u>	<u>(55,681)</u>	<u>(55,681)</u>
 NON-OPERATING REVENUES (EXPENSES)					
Grant Revenue	49,995	0	0	0	0
Transfer In	0	115,271	115,271	55,681	55,681
Other Uses	0	0	0	0	0
TOTAL NON-OPERATING REVENUES	<u>49,995</u>	<u>115,271</u>	<u>115,271</u>	<u>55,681</u>	<u>55,681</u>
 CHANGE IN FUND BALANCE	<u>(45,306)</u>	<u>11,090</u>	<u>11,001</u>	<u>-</u>	<u>-</u>
 BEGINNING Retained Earnings	2,575,241	2,462,280	2,462,280	2,473,281	2,473,281
Prior period Adjustment					
ENDING Retained Earnings	<u>\$ 2,529,935</u>	<u>\$ 2,473,370</u>	<u>\$ 2,473,281</u>	<u>\$ 2,473,281</u>	<u>\$ 2,473,281</u>

CAMERON COUNTY, TEXAS
AIRPORT - OPERATING
2015-2016 Budget

<u>Dept.</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Approved</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 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>	0.00	34,800	34,800	0	34,800	34,800
<u>TRANSFERS IN</u>							
010	GENERAL FUND TRANSFER	0.00	115,271	115,271	0	55,681	55,681
	<i>Fund Balance:</i>	0.00	115,271	115,271	0	55,681	55,681
<u>EXPENDITURE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
519	AIRPORT MAINTENANCE	0.00	138,981	138,981	0	90,481	90,481
	<i>Expense Total:</i>	0.00	138,981	138,981	0	90,481	90,481

CAMERON COUNTY, TEXAS
AIRPORT - OPERATING
2015-2016 Budget

Fund 880 Dept. 000

BALANCE SHEET

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4600	Interest Income	143.21	600	0	600	600
4602	Miscellaneous	0.00	0	0	0	0
Revenue Total:		<u>143.21</u>	<u>600</u>	<u>0</u>	<u>600</u>	<u>600</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
AIRPORT - OPERATING
2015-2016 Budget

Fund 880 Dept. 519

AIRPORT MAINTENANCE

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4614	Land Rental	23,550.00	21,200	0	21,200	21,200
4640	Sale of Surplus	0.00	0	0	0	0
4841	Concessions Leases	14,489.41	13,000	0	13,000	13,000
	<i>Revenue Total:</i>	<u>38,039.41</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	0	0	0
6002	Salaries-Assistants/Deputies	4,392.13	5,602	0	5,602	5,602
6003	Salaries-Employees	0.00	0	0	0	0
6006	FICA	319.86	429	0	429	429
6007	Group Health	414.50	650	0	650	650
6008	Retirement	427.96	553	0	553	553
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	32.94	42	0	42	42
6012	Unemployment Insurance	35.18	45	0	45	45
6013	Photocopying	0.00	0	0	0	0
6022	Drugs Medicine	0.00	1,060	0	2,500	2,500
6056	Property Insurance	9,263.33	11,300	0	11,300	11,300
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	8,287.00	8,200	0	8,200	8,200
6061	Natural Gas	0.00	0	0	0	0
6062	Water	10,703.31	11,160	0	11,160	11,160
6063	Sewage and Garbage	0.00	0	0	0	0
6064	Building Maintenance	207.80	2,500	0	50,000	50,000
6067	Equipment Maintenance	0.00	0	0	0	0
6082	Contractual Expense	880.00	97,440	0	0	0
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>34,964.01</u>	<u>138,981</u>	<u>0</u>	<u>90,481</u>	<u>90,481</u>



CAMERON COUNTY, TEXAS

DRUG FORFEITURE FUND

APPROVED 2015-2016 BUDGET

**CAMERON COUNTY, TEXAS
DRUG FORFEITURE FUND**

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

	2014	2015	2015	2016	2016
	Actual	Amended	Year-end	Recommended	Approved
			Estimate		
REVENUES					
Forfeitures	\$ 2,258,622	\$ 60,500	\$ 1,523,964	\$ 60,000	\$ 60,000
Interest Income	21,998	0	12,000	0	0
TOTAL REVENUES	<u>2,280,620</u>	<u>60,500</u>	<u>1,535,964</u>	<u>60,000</u>	<u>60,000</u>
OTHER SOURCES (USES)					
Transfer out	(156,437)	(230,464)	(230,464)	(110,749)	(110,749)
Transfer in	14,632	0	0	0	0
Gain on sale of Surplus	0	0	0	0	0
ESTIMATED BEGINNING FUND BALANCE	<u>8,782,504</u>	<u>6,772,658</u>	<u>7,081,769</u>	<u>5,387,269</u>	<u>5,387,269</u>
AMOUNT AVAILABLE	10,921,319	6,602,694	8,387,269	5,336,520	5,336,520
LESS APPROPRIATIONS:	<u>3,839,550</u>	<u>3,616,394</u>	<u>3,000,000</u>	<u>2,836,498</u>	<u>2,737,677</u>
PROJECTED YEAR-END FUND BALANCE	<u>\$ 7,081,769</u>	<u>\$ 2,986,300</u>	<u>\$ 5,387,269</u>	<u>\$ 2,500,022</u>	<u>\$ 2,598,843</u>

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2015-2016 Budget

<u>Dept.</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Approved</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
475	DISTRICT ATTORNEY	0.00	0	0	0	0	0
4751	UNITF	0.00	0	0	0	0	0
484	DA Federal Forfeiture DOJ	0.00	0	0	0	0	0
4841	DA FORFEITURES FD DOJ ACC	0.00	0	0	0	0	0
485	DA FEDERAL FORFEITURE DOT	0.00	0	0	0	0	0
4851	DA FORFEITURES FD DOT ACC	0.00	0	0	0	0	0
551	CONSTABLE PRECINCT #1	0.00	0	0	0	0	0
552	CONSTABLE PRECINCT #2	0.00	0	0	0	0	0
5522	CONSTABLE 2 FD DOT	0.00	0	0	0	0	0
553	CONSTABLE PRECINCT #3	0.00	0	500	0	0	0
5531	CONSTABLE PCT 3, 1/13	0.00	0	0	0	0	0
554	CONSTABLE PRECINCT #4	0.00	0	0	0	0	0
555	CONSTABLE PCT #5	0.00	0	0	0	0	0
5551	CONSTABLE PCT 5,1/13	0.00	0	0	0	0	0
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
	Revenue Total:	<u>0.00</u>	<u>60,000</u>	<u>60,500</u>	<u>0</u>	<u>60,000</u>	<u>60,000</u>
<u>TRANSFERS IN</u>							
025	CRIMINAL JUSTICE GRANT TR	0.00	0	0	0	0	0
	Fund Balance:	<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	0	0	0	0	0
019	FEDERAL BLOCK GRANT	0.00	0	0	0	0	0
021	SPEED GRANT	0.00	0	0	0	0	0
025	CRIMINAL JUSTICE GRANT TR	0.00	110,749	218,053	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
	Fund Balance:	<u>0.00</u>	<u>110,749</u>	<u>218,053</u>	<u>0</u>	<u>110,749</u>	<u>110,749</u>
<u>EXPENDITURE ACCOUNTS</u>							
475	DISTRICT ATTORNEY	0.00	706,536	706,536	618,000	733,579	592,224
4751	UNITF	0.00	0	0	0	0	0
484	DA Federal Forfeiture DOJ	0.00	321,885	321,885	387,000	321,885	327,093

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2015-2016 Budget

<u>Dept.</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Approved</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
4841	DA FORFEITURES FD DOJ ACC	0.00	0	0	0	0	0
485	DA FEDERAL FORFEITURE DOT	0.00	615,041	622,041	479,000	531,392	541,971
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	0	0	0	0
552	CONSTABLE PRECINCT #2	0.00	0	2,095	0	0	0
553	CONSTABLE PRECINCT #3	0.00	0	791	0	0	0
5531	CONSTABLE PCT 3, 1/13	0.00	0	0	0	0	0
554	CONSTABLE PRECINCT #4	0.00	0	400	0	0	0
5542	CONSTABLE PCT 4, 1/13	0.00	0	0	0	0	0
555	CONSTABLE PCT #5	0.00	0	4,435	0	0	0
5551	CONSTABLE PCT 5,1/13	0.00	0	19,560	0	0	0
556	CONSTABLE PRECINCT #6	0.00	0	0	0	0	0
560	SHERIFF	0.00	404,311	405,311	358,150	358,150	358,150
5602	SHERIFF FEDERAL FORFEITUR	0.00	891,492	1,175,010	891,492	891,492	918,239
5604	SHERIFF FEDERAL FORFEITUR	0.00	0	358,330	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
<i>Expense Total:</i>		0.00	2,939,265	3,616,394	2,733,642	2,836,498	2,737,677

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2015-2016 Budget

Fund 900 Dept. 475

DISTRICT ATTORNEY

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	66,930.59	208,500	208,500	208,500	159,050
6003	Salaries-Employees	159,693.42	152,960	200,000	200,000	159,430
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	77,752.00	160,000	160,000	160,000	160,000
6006	FICA	26,448.82	39,892	0	39,892	24,364
6007	Group Health	32,185.26	35,000	0	35,000	6,000
6008	Retirement	27,010.61	51,468	0	33,543	29,555
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	6,223.59	5,044	0	3,598	2,397
6012	Unemployment Insurance	2,833.19	4,172	0	3,546	1,928
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	0.00	6,500	6,500	6,500	6,500
6038	Small Tools and Equipment	0.00	3,000	3,000	3,000	3,000
6045	Professional Services	1,650.00	2,000	2,000	2,000	2,000
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	5,274.02	6,000	6,000	6,000	6,000
6048	Communications	0.00	0	0	0	0
6050	Travel	0.00	5,000	5,000	5,000	5,000
6077	Data Processing	0.00	3,000	3,000	3,000	3,000
6082	Contractual Expense	2,497.68	20,000	20,000	20,000	20,000
6085	Juror's Fees	0.00	0	0	0	0
6087	Miscellaneous	2,011.45	4,000	4,000	4,000	4,000
6091	Building Improvements	0.00	0	0	0	0
	<i>Expenditure Total:</i>	410,510.63	706,536	618,000	733,579	592,224

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2015-2016 Budget

Fund 900 Dept. 484

DA Federal Forfeiture DOJ

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	42,553.38	48,500	143,000	48,500	52,000
6003	Salaries-Employees	0.00	45,000	45,000	45,000	45,000
6006	FICA	3,255.24	7,153	0	7,153	7,421
6007	Group Health	3,749.94	10,000	0	10,000	12,000
6008	Retirement	4,176.61	10,931	0	10,931	9,002
6011	Workers Compensation	38.25	646	0	646	2,010
6012	Unemployment Insurance	340.29	655	0	655	660
6014	Office Supplies	0.00	1,600	10,000	10,000	10,000
6028	Camera and Police Supplies	15,594.89	0	15,000	15,000	15,000
6030	Vehicle Repairs	0.00	0	15,000	15,000	15,000
6038	Small Tools and Equipment	1,646.00	10,000	10,000	10,000	10,000
6045	Professional Services	0.00	5,000	5,000	5,000	5,000
6048	Communications	0.00	5,000	5,000	5,000	5,000
6050	Travel	0.00	10,000	10,000	10,000	10,000
6054	Advertising	0.00	15,000	15,000	15,000	15,000
6067	Equipment Maintenance	0.00	20,000	20,000	20,000	20,000
6069	Equipment Rental	0.00	3,000	3,000	3,000	3,000
6071	Court Costs and Transcripts	1,707.78	3,000	3,000	3,000	3,000
6073	Dues and Memberships	0.00	8,000	8,000	8,000	8,000
6078	Education and Training	0.00	12,000	12,000	12,000	12,000
6079	Legal Books, Publications	0.00	8,000	8,000	8,000	8,000
6082	Contractual Expense	0.00	10,000	10,000	10,000	10,000
6087	Miscellaneous	2,539.75	10,000	10,000	10,000	10,000
6096	Equipment	29,540.00	78,400	40,000	40,000	40,000
	<i>Expenditure Total:</i>	105,142.13	321,885	387,000	321,885	327,093

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2015-2016 Budget

Fund 900 Dept. 485

DA FEDERAL FORFEITURE DOT

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	412,152.30	0	0	0	0
4362	Forfeitures - Federal	0.00	0	0	0	0
	<i>Revenue Total:</i>	412,152.30	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	70,319.84	97,000	118,000	118,000	116,500
6003	Salaries-Employees	78,168.66	80,000	90,000	90,000	90,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	11,098.31	13,550	0	13,541	15,797
6007	Group Health	15,022.12	20,000	0	20,000	24,000
6008	Retirement	14,602.74	17,470	0	16,426	19,163
6011	Workers Compensation	2,954.51	3,605	0	1,221	4,107
6012	Unemployment Insurance	1,192.35	1,416	0	1,204	1,404
6014	Office Supplies	935.61	10,000	10,000	10,000	10,000
6016	Gasoline	36,232.11	45,000	45,000	45,000	45,000
6028	Camera and Police Supplies	23,285.94	23,845	15,000	15,000	15,000
6030	Vehicle Repairs	10,134.51	20,000	20,000	20,000	20,000
6038	Small Tools and Equipment	5,680.64	10,000	10,000	10,000	10,000
6045	Professional Services	5,945.55	10,000	10,000	10,000	10,000
6047	Mobile Phones	0.00	8,000	8,000	8,000	8,000
6048	Communications	33,925.79	40,000	0	0	0
6050	Travel	3,905.60	10,000	10,000	10,000	10,000
6054	Advertising	8,948.36	40,000	20,000	20,000	20,000
6057	Vehicle Insurance	7,371.50	0	0	0	0
6067	Equipment Maintenance	4,067.99	20,000	10,000	10,000	10,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	456.80	3,000	3,000	3,000	3,000
6071	Court Costs and Transcripts	3,516.30	10,000	10,000	10,000	10,000
6073	Dues and Memberships	40.00	8,000	0	0	0
6077	Data Processing	41,027.11	60,000	20,000	20,000	20,000
6078	Education and Training	3,515.00	12,000	12,000	12,000	12,000
6079	Legal Books, Publications	1,254.00	8,000	8,000	8,000	8,000
6082	Contractual Expense	1,341.50	10,000	10,000	10,000	10,000
6087	Miscellaneous	4,653.20	10,000	10,000	10,000	10,000
6096	Equipment	9,400.00	31,155	40,000	40,000	40,000
6100	Weapons	12,540.70	0	0	0	0
	<i>Expenditure Total:</i>	411,536.74	622,041	479,000	531,392	541,971

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2015-2016 Budget

Fund 900 Dept. 560

SHERIFF

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4352	Forfeitures - State	24,509.52	35,000	0	35,000	35,000
4362	Forfeitures - Federal	0.00	0	0	0	0
4640	Sale of Surplus	54,515.00	25,000	0	25,000	25,000
	<i>Revenue Total:</i>	<u>79,024.52</u>	<u>60,000</u>	<u>0</u>	<u>60,000</u>	<u>60,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	23,834.92	27,235	24,000	24,000	24,000
6003	Salaries-Employees	246,832.60	293,291	262,363	262,363	262,363
6004	Overtime	0.00	0	0	0	0
6006	FICA	21,497.36	27,416	22,570	22,570	22,570
6007	Group Health	26,930.76	0	0	0	0
6008	Retirement	26,700.63	31,496	26,451	26,451	26,451
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	0.00	10,000	10,000	10,000	10,000
6011	Workers Compensation	9,826.84	12,006	10,828	10,828	10,828
6012	Unemployment Insurance	2,314.01	2,867	1,938	1,938	1,938
6013	Photocopying	0.00	0	0	0	0
6087	Miscellaneous	0.00	1,000	0	0	0
	<i>Expenditure Total:</i>	<u>357,937.12</u>	<u>405,311</u>	<u>358,150</u>	<u>358,150</u>	<u>358,150</u>

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2015-2016 Budget

Fund 900 Dept. 5602

SHERIFF FEDERAL FORFEITUR

<u>Object</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Amended</u>	<u>2016 Requested</u>	<u>2016 Recommended</u>	<u>2016 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	337,331.45	436,087	436,087	436,087	455,130
6004	Overtime	21,228.33	59,697	30,000	30,000	30,000
6005	Extra Help	15.93	0	0	0	0
6006	FICA	26,689.34	35,656	35,656	35,656	37,158
6007	Group Health	40,754.03	78,400	78,400	78,400	84,000
6008	Retirement	35,344.14	44,714	44,714	44,714	45,020
6010	Uniforms	24,538.25	5,000	5,000	5,000	5,000
6011	Workers Compensation	13,267.86	17,083	17,083	17,083	17,804
6012	Unemployment Insurance	2,899.30	3,724	3,724	3,724	3,299
6014	Office Supplies	1,813.31	2,159	3,159	3,159	3,159
6016	Gasoline	101,236.53	61,000	61,000	61,000	61,000
6018	Diesel Fuel	1,144.60	5,000	0	0	0
6022	Drugs Medicine	1,917.21	4,300	2,500	2,500	2,500
6024	Animal Feed	1,241.11	0	0	0	0
6028	Camera and Police Supplies	113,360.29	91,439	15,430	15,430	15,430
6030	Vehicle Repairs	40,704.32	46,000	46,000	46,000	46,000
6038	Small Tools and Equipment	349.00	0	0	0	0
6047	Mobile Phones	678.63	4,140	4,140	4,140	4,140
6057	Vehicle Insurance	1,821.50	18,800	18,800	18,800	18,800
6067	Equipment Maintenance	2,118.90	5,200	6,000	6,000	6,000
6071	Court Costs and Transcripts	1,265.00	0	0	0	0
6077	Data Processing	9,000.50	17,485	17,485	17,485	17,485
6087	Miscellaneous	5,943.22	15,000	0	0	0
6096	Equipment	494,934.56	190,000	49,688	49,688	49,688
6100	Weapons	0.00	34,126	16,626	16,626	16,626
	<i>Expenditure Total:</i>	1,279,597.31	1,175,010	891,492	891,492	918,239



CAMERON COUNTY, TEXAS

Order setting the County's
Property Tax Rate

APPROVED 2015-2016 BUDGET

**IN THE MATTER OF ESTIMATING THE
NEEDS OF CAMERON COUNTY FOR THE
FISCAL YEAR 2016 AND FIXING THE
RATES OF LEVY FOR THE YEAR 2015.**

On this 10th day of September 2015, 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 2016, and the tax rate necessary for the several funds to be levied for the Tax Year 2015, 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 2016 will approximate the sum of \$ 145,475,335 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 2016 and the same be and are hereby levied at 100% of the appraised values as hereby set forth:

FOR MAINTENANCE FUNDS:

General Fund	\$0.309920	
Special Road and Bridge Maintenance Fund	0.044019	
TOTAL M&O FUNDS		<u>\$0.353939</u>

**THIS TAX RATE WILL RAISE MORE FOR MAINTENANCE AND OPERATIONS ON A
\$100,000 HOME BY APPROXIMATELY \$ 5.05.**

FOR INTEREST AND SINKING FUNDS

2015 Refunding Certificates of Obligation	0.001840	
2014 Refunding Certificates of Obligation	0.013559	
2014 Certificates of Obligation	0.007475	
2012 Refunding Certificates of Obligation	0.003462	
2011 Refunding Certificates of Obligation	0.000393	
2011 Certificates of Obligation	0.009670	
2008 Certificates of Obligation	<u>0.001737</u>	
Total Limited Tax Bonds	<u>0.038136</u>	
 Lease/Equipment Financing (Tax Pledge)	 <u>0.007216</u>	
 TOTAL INTEREST & SINKING FUNDS		 <u>\$0.045352</u>
 TOTAL COUNTY LEVY		 <u>\$0.399291</u>

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

GENERAL FUND:

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

A tax of Thirty and Nine Hundred Ninety Two Thousandths (\$0.309920) Cents on each One Hundred (\$100) Dollars valuation of taxable property in Cameron County, Texas, is hereby levied for the said County's General Fund.

SPECIAL COUNTY ROAD MAINTENANCE FUND:

A tax of Four and Four Thousand Nineteen Ten Thousandths (\$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 Seven Thousand Two Hundred Sixteen Ten thousandths (\$0.007216) Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas, is hereby levied to pay the interest and provide a sinking fund for the payment of the Capital lease-purchase obligations, for the purchase of general operating equipment and vehicles approved under the County's Master Financing Agreement, , for the purchase of general operating equipment and vehicles approved under the County's Master Financing Agreement, approved by the Commissioners Court on the 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 One Thousand Seven Hundred Thirty Seven Ten Thousandths (\$0.001737) 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 Nine Hundred Sixty Seven Thousandths (\$0.009670) 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 Three Hundred Ninety Three Ten Thousands (\$0.000393) 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 Three Thousand Four Hundred Sixty Two Ten Thousandths (\$0.003462) 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 Seven Thousand four hundred seventy five ten thousandths (\$0.007475) 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 One and three Thousand five hundred fifty nine ten thousandths (\$0.013559) 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 One Thousand eight hundred four thousandths (\$0.001840) 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 12th day of February, 2015.

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 2015 Tax Roll which shall allow discounts on taxes paid as follows:

If paid in	October 2015	- 3% discount
	November 2015	- 2% discount
	December 2015	- 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 10th DAY OF SEPTEMBER, 2015:



PETE SEPULVEDA
COUNTY JUDGE



SOFIA BENAVIDES
COMMISSIONER, PCT #1



ALEX DOMINGUEZ
COMMISSIONER, PCT. #2



DAVID A. GARZA
COMMISSIONER, PCT. #3

Absent

DAN SANCHEZ
COMMISSIONER, PCT #4



ATTESTED BY:
SYLVIA GARZA PEREZ
COUNTY CLERK



CAMERON COUNTY, TEXAS

Fiscal Year 2013-2014

General Purpose Financial Statements
and
Notes to the Financial Statements

APPROVED 2015-2016 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, 2014, 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, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 25 through 36 and 98 through 102 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

The combining and individual non-major fund financial statements, capital assets used in the operations of governmental funds, the schedule of expenditures of federal and state awards, and budget to actual schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The combining and individual nonmajor fund financial statements, the budget to actual schedules, capital assets used in the operations of governmental funds, and the schedule of expenditures of federal and state awards has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, the budget to actual schedules, capital assets used in the operations of governmental funds, and the schedule of expenditures of federal and state awards are fairly stated in all material respects in relation to the financial statements as a whole.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 27, 2015 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 27, 2015



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, 2014. 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 FY2014 and FY2013 by \$189,190,075 and \$198,530,979 (*net position*), respectfully. Of this amount, \$23,023,002 is restricted for specific purposes; the largest restriction is 64%, \$14,839,457 for operating reserve and construction. As required by GASB 34, net position also reflects \$164,634,237 that is net investment in capital assets. With the presentation of the investment in capital assets, unrestricted net assets are \$1,532,836.

In contrast to the government-wide statements, the fund statements report a combined fund balance at year-end of \$69,897,039 of which \$18,402,804 or 26.3% 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 \$18,402,804 equals 23.6% of total general fund expenditures. The County's budgetary fund balance target is 16%; this fund balance target has been exceeded for the past 2 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 government-wide financial statements. Unlike the government-wide financial statements, however, governmental funds financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

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

The County maintains forty-seven individual governmental funds (excluding fiduciary funds), forty two special revenue funds, two 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 \$305,415,426 the largest components are: 1) cash and investments of \$70,035,709 or 22.9%, 2) receivables which largely represent the deferred taxes for FY 2014 of \$7,501,899 or 2.5%, accounts/trade receivables of \$6,382,266 or 2.1%, internal balances and due from other governments of \$7,376,221 or 2.4% and 3) capital assets net of accumulated depreciation of \$209,375,629 or 68.6%. Deferred outflows of resources of \$681,492 are deferred charges on refunding. The receivables are offset by deferred revenue since the FY2014 tax revenue is not recognized until FY 2015 even though the levy takes place in FY2014. Capital assets are non-liquid assets and cannot be utilized to satisfy County obligations. Out of the total liabilities of \$116,906,843, \$24,894,452, are current liabilities; however, the current liabilities for compensated absences (\$759,458) are not anticipated to result in the draw-down of emergency reserves. OPEB liability of \$23,813,778 is not anticipated to cause a fund balance reduction and is presently being funded on a pay as you go basis.

The County's assets exceeded liabilities by \$189,190,075 at the close of the most recent fiscal year.

The County's net assets for fiscal year ended September 30, 2014 and 2013 are summarized as follows:

	Governmental Activities		
	FY2014	FY2013	Increase Decrease
Current and other assets	\$ 96,039,797	\$ 74,462,940	\$ 21,576,857
Capital Assets (net of depreciation)	209,375,629	220,661,699	(11,286,070)
Total Assets	305,415,426	295,124,639	10,290,787
Deferred outflows of resources	681,492	1,114,243	(432,751)
Current and other liabilities	24,894,452	19,315,926	5,578,526
Long-term liabilities	92,012,391	78,391,977	13,620,414
Total Liabilities	116,906,843	97,707,903	19,198,940
Net position:			
Net investment in capital assets	164,634,237	175,789,949	(11,155,712)
Restricted	23,023,002	23,341,683	(318,681)
Unrestricted	1,532,836	(600,653)	2,133,489
Total net position	\$189,190,075	\$ 198,530,979	\$ (9,340,904)
	Business-Type Activities		
	FY2014	FY2013	Decrease
Current and other assets	\$ 24,507,866	\$ 26,320,355	\$(1,812,489)
Capital Assets (net of depreciation)	42,164,021	40,070,630	2,093,391
Total Assets	66,671,887	66,390,985	280,902
Current and other liabilities	4,022,989	6,159,064	(2,136,075)
Long-term liabilities	25,364,331	27,062,509	(1,698,178)
Total Liabilities	29,387,320	33,221,573	(3,834,253)
Net position:			
Net investment in capital assets	21,488,674	21,327,261	161,413
Restricted	10,480,143	13,375,898	(2,895,755)
Unrestricted	5,315,750	(1,533,747)	6,849,497
Total net position	\$ 37,284,567	\$ 33,169,412	\$ 4,115,155

significant portion, \$164,634,237 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 \$ (8,117,135). 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 \$(13,501,355).
- 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 (\$384,220).
- A decrease in net assets due to depreciation exceeding capital outlay in the amount of (\$10,321,618).
- A decrease in net assets due to annual OPEB of UAAL of (1,838,554).
- The net effect of miscellaneous transactions involving capital assets \$222,696.

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

Cameron County's Changes in Net Position - Governmental Activities			
	FY 2014	FY 2013	Increase (Decrease)
Revenues:			
Net Program revenues:			
Charges for services	\$ 36,332,906	\$ 31,843,084	\$ 4,489,822
Operating grants and contributions	18,902,617	18,649,736	252,881
Capital grants and contributions	1,583,160	5,895,886	(4,312,726)
General revenues:			
Property taxes	62,487,470	61,224,484	1,262,986
Miscellaneous	7,979,983	7,335,998	643,985
Gain on sale of capital assets	334,760	259,510	75,250
Unrestricted investments earnings	244,967	263,441	(18,474)
Total revenues	\$127,865,863	\$ 125,472,139	\$ 2,393,724
Expenses:			
General government	\$ 33,995,122	29,319,630	\$ 4,675,492
Law Enforcement and Public Safety	71,978,255	67,268,329	4,709,926
Highways and streets	19,865,457	20,155,120	(289,663)
Health	10,486,785	10,473,536	13,249
Welfare	5,237,190	7,406,760	(2,169,570)
Interest on long-term debt	2,519,879	2,795,005	(275,126)
Total expenses	\$144,082,688	\$ 137,418,380	\$ 6,664,308
Increase (decrease) in net position before transfers	(16,216,825)	(11,946,241)	(4,270,584)
Transfers	8,099,690	6,628,543	1,471,147
Increase (decrease) in net assets	(8,117,135)	(5,317,698)	(2,799,437)
Net assets - beginning	198,530,979	204,970,479	(6,439,500)
Prior Period Adjustment	(1,223,769)	(1,121,802)	(101,967)
Net position - ending	\$ 189,190,075	\$ 198,530,979	\$ (9,340,904)

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

- Program revenues of \$56,818,683 equaled 39.4% of government expenses of \$144,082,688. General revenues \$71,047,180 did not provide the required support and coverage for expenses.
- Miscellaneous revenues increased by \$643,985 due general growth in waste collection and phone commissions.
- 50% of the expenses are for Law Enforcement and Public Safety (\$71,978,255) while this category provided about 20.3% of total revenues of \$25,892,978. The expenses increased by \$6,664,308 over the prior year and revenues increased \$2,393,724 due to the increases in program revenues and general revenues. Taxable values increased by 2.99% with new construction representing \$238,404,486 in new property values. General governmental expenditures increased by \$4,675,492, law enforcement increased \$4,709,926 and health and welfare decreased by (\$2,156,321).

- Capital Grant revenue and contributions comprise about 2.79% 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 2015.
- Key elements of the analysis of the Business-type activities revenues and expenses reflect the following:
 - The Bridge System revenues of \$16,062,979 accounted for 58.4% of the Business-type activities revenues.
 - The total expenses of the Bridge System were 48.0% or \$7,327,708 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 - 2014</u>	<u>Increase FY - 2013</u>	<u>(Decrease)</u>
Revenues:			
Net Program revenues:			
Charges for services	\$ 24,760,459	\$ 23,283,654	\$ 1,476,805
Operating grants and contributions	2,687,734	1,230,447	1,457,287
Insurance Proceeds/Gain on Asset	-	32,749	(32,749)
General revenues:			
Unrestricted investments earnings	68,349	81,844	(13,495)
Total revenues	<u>\$27,516,542</u>	<u>\$ 24,628,694</u>	<u>\$ 2,887,848</u>
Expenses:			
Bridge System	\$ 7,327,708	\$ 7,119,963	\$ 207,745
Parks System	6,726,240	7,135,249	(409,009)
Jail Commissary	1,125,901	1,072,296	53,605
Airport System	121,848	120,040	1,808
Total expenses	<u>\$15,301,697</u>	<u>\$ 15,447,548</u>	<u>\$ (145,851)</u>
Increase (decrease) in net position before transfers	12,214,845	9,181,146	3,033,699
Transfers	(8,099,690)	(6,628,543)	(1,471,147)
Increase (decrease) in net assets	4,115,155	2,552,603	1,562,552
Net assets - beginning	<u>33,169,412</u>	<u>30,926,522</u>	<u>2,242,890</u>
Period Adjustment	-	(309,713)	309,713
Net position - ending	<u>\$ 37,284,567</u>	<u>\$33,169,412</u>	<u>\$ 4,115,155</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. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$69,897,039, an increase of \$18,018,895 in comparison with prior year. This reflects a prior period adjustment of (\$36,621) due to an accounting correction. Approximately \$18,402,804 of the fund balance represents *unassigned fund balance*, which is available for spending at the County's discretion. *Nonspendable fund balance* of \$1,293,762 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 (\$21,451,651) and 2) special revenue projects (\$21,680,340) and 4) reserve for debt service (\$5,258,230). *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 \$20,802,646. 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 23.65% of total fund expenditures, while total fund balance represents 26.73% 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 6.73%.

The fund balance of the County's chief operating fund, General Fund, increased by \$4,774,015 during the current fiscal year. Key factors for the FY2014 change are as follows:

Cameron County's tax rate of .384291 per \$100 assessed property valuation. Taxable values increased by 2.99% and current ad valorem property tax collection was increased by \$713,984 from the prior year.

Licenses and permits, intergovernmental, charges for services, fines and forfeitures and miscellaneous revenues exceeded budget by \$2,747,723 or 14.8%. Total revenues exceeded budget by \$3,140,166.

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 FY2014 were budgeted with a 8.1% increase from FY2013 from \$74,907,729 to \$80,982,397, actual expenditures for the year were \$77,840,892. This decrease in actual expenditures is due to departments not using all their available budget thus leaving 3.8% of General Fund intact.

Road and Bridge fund balance of \$7,393,277 reflects an increase of \$1,771,312. This growth in fund balance is due to continued participation in the completion of disaster recovery projects, increased automobile registration fees, commercial vehicle violations and ad valorem tax collection.

2014 Series Certificates of Obligation fund balance of \$16,463,990 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.

Other Governmental Funds fund balance decreased by \$4,990,422 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>FY2014</u>	<u>FY2013</u>	<u>Increase Decrease</u>	<u>Percent of Change</u>
Taxes	\$ 62,800,449	\$ 61,262,938	\$ 1,537,111	2.51%
Licenses	3,936,571	3,972,088	(35,517)	-0.89%
Fines and Forfeitures	4,998,314	5,594,573	(596,259)	-10.66%
Intergovernmental revenues	25,676,806	29,471,814	(3,795,008)	-12.88%
Charges for current services	11,579,394	8,252,791	3,326,603	40.31%
Miscellaneous	7,998,002	7,592,147	405,855	5.34%
Total	\$ 116,989,536	\$ 116,146,351	\$ 843,185	0.73%

- Taxes – the increase of \$1,537,111 was primarily due to an increase in assessed property valuation.
- Intergovernmental revenues – the decrease of \$3,795,008 is due to completion of disaster recovery projects.
- Charges for current services – the revenues increased by \$3,326,603 over the prior year in this category. Increase is largely due to the reduction of county inmates being housed and increasing housing of federal inmates and an increase in the per diem reimbursement.
- Fines and forfeitures decreased \$596,259 from prior year collection due to more expedient case handling.
- Miscellaneous – Revenues increased \$405,855 compared to the prior year telephone and waste collection commissions and general increases in operational revenue.

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

<u>Expenditures by Function</u>	<u>FY 2014</u>	<u>FY 2013</u>	<u>Increase (Decrease)</u>	<u>Percent of Change</u>
General government	\$ 18,481,901	\$ 16,825,164	\$ 1,656,737	9.85%
Law Enforcement and Public safety	66,520,254	62,433,931	4,086,323	6.55 %
Streets and Highways	10,233,748	12,632,577	(2,393,829)	-18.99%
Health	10,020,890	9,987,251	33,639	0.34%
Public welfare	5,143,908	7,197,703	(2,053,795)	-28.53%
Capital outlays	6,490,194	3,936,153	2,554,041	64.89%
Debt service-principal	5,092,025	4,937,174	154,851	3.14%
Debt service-interest/fiscal fees	2,625,695	2,422,311	203,384	8.40%
Total	\$124,608,615	\$ 120,372,264	\$ 4,236,351	3.52%

Overall, total expenditures decreased 3.52% but there were some categories that experienced significant change. For example, Capital outlays increased 64.89% due to ongoing capital projects, some of which are completed. Welfare expenditures decreased by 28.53% due to project completions and other governmental reductions. Debt service obligations decreased due to budgeted reduced debt payments.

COMPONENT UNITS

In compliance with GASB Statement 39, Cameron County is reporting as a discretely presented major component unit the Cameron County Regional Mobility Authority (CCRMA - Authority); regional mobility authorities were created by the State of Texas legislatively through the creation of Chapter 370 of the Texas Transportation Code in 2003. CCRMA is a legally separate organization that is authorized to

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

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

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

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

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

Cameron County under Senate Bill 1623 (SB1623) established "CAMERON COUNTY HEALTH CARE FUNDING DISTRICT" (CCHCFD) in July 2013. SB1623 amended chapter 288 of the Health and Safety Code by making these "districts" components of county government and not separate political subdivisions and designates the commissioners' court as the governing body of the district. The CCHCFD annually holds a public hearing setting the amount of mandatory payments required and how proceeds will be spent. A representative of each paying hospital may appear and be heard on any matter related to the mandatory payments required by the CCHCFD. Funds received under SB1623 are restricted to fund intergovernmental transfers from the district to the state to provide the nonfederal share of a Medicaid supplemental payment program, the Texas Healthcare Transformation and Quality Improvement Program, subsidize indigent programs, district administrative expenses and refunds of mandatory payments from paying hospital and refunding the proportionate share of money received by District from HHSC that is not used to fund the nonfederal share of Medicaid supplemental payment program payments. The intent of the CCHCFD is to assist Safety-Net hospitals gain fair access to the Texas Transformational & Quality Improvement Waiver and improving access, affordability, delivery and funding for healthcare services without expanding Medicaid. Medical providers were assessed a 4.91% tax mandatory payment based on 2010 net patient revenue; total assessments were \$36,760,184.

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

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

FINANCIAL ANALYSIS OF PROPRIETARY FUNDS

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

<u>Revenues by Enterprise</u>	<u>FY 2014</u>	<u>FY 2013</u>	<u>Increase (Decrease)</u>	<u>Percent of Change</u>
Bridge System	\$16,062,979	\$15,234,660	\$ 828,319	5.44%
Park System	7,414,947	6,833,273	581,674	8.52%
Non-major Enterprise Funds	38,040	23,550	14,490	61.53%
Jail Commissary	1,244,493	1,205,070	39,423	3.28%

The Bridge System is the biggest generator of revenues with an overall 2.0% increase in crossings from FY13. 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, 2014 a total of 5,056,644 vehicles and pedestrians crossed into Mexico through the County's International Toll Bridges as compared to FY13 crossings of 4,966,219. 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.

<u>Classification</u>	<u>September 30, 2014</u>	<u>September 30, 2013</u>	<u>September 30, 2012</u>
	<u>Rate</u>	<u>Rate</u>	<u>Rate</u>
Pedestrian	1.00	\$1.00	\$1.00*
Motorcycle	3.25*	3.25	3.00*
Passenger	3.25*	3.25	3.00*
Commercial Vehicles			
Two Axle	8.50	8.50	8.50*
Three Axle	12.50	12.50	12.50*
Four Axle	14.75	14.75	14.75
Five Axle	19.50	19.50	19.50*
Six Axle	22.50	22.50	22.50*

*increase in toll

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

<u>Expenses by Enterprise</u>	<u>FY 2014</u>	<u>FY 2013</u>	<u>Increase (Decrease)</u>	<u>Percent of Change</u>
Bridge System	\$7,327,708	\$7,689,293	\$ -361,585	-4.70%
Park System	6,726,240	7,135,249	-409,009	-5.73%
Non-major enterprises	121,848	120,040	1,808	1.51%
Jail Commissary	1,125,901	1,072,296	53,605	5.00%

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

GENERAL FUND BUDGETARY HIGHLIGHTS

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

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

The final FY2014 budget was adopted on September 12, 2013 with the total General Fund expenditures and reserves amounting to \$79,060,112 an increase of \$4,594,579 over the FY2013 budgeted expenditures and reserves, an increase of 6.17%. County employees received a compensation increase of \$1000, increase in county contribution to county self funded health insurance fund and general increases in operational costs.

The actual General Fund expenditures were \$3,141,505 less than the final amended budget. This decrease was due to funding provided to departments that did not utilize full budget. In addition, commissioners court officially adopted an order restricting usage of lapsed salaries. Revenues exceeded the original adopted budget by \$3,186,421 due to increases in property tax collections, increases of 22% in intergovernmental revenues and services revenues increase of 22%.

DEBT ADMINISTRATION AND CAPITAL ASSETS

Long-term debt. At September 30, 2014, the County has unlimited tax and limited tax general obligation bonds outstanding in the amount of \$87,460,000. According to Texas statutes, the County has two debt limits. Bonds issued under Article 3, Section 52e of the Texas Constitution total \$84,310,000 and bonds issued under Article 722 of Vernon's Civil Statutes total \$3,150,000. The debt limits for the two authorizations are \$3,551,289,963 (25% of real property assessed valuation) and \$823,575,691 (5% of assessed valuation of all taxable property); therefore, the County has legal debt margins on general obligation debt of \$4,444,810,451 and \$820,425,691.

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 FY2014:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental Activities:				
General obligation bonds	\$75,470,000	\$ 16,500,000	\$ 4,510,000	\$87,460,000
Capital leases	5,830,519	1,693,086	1,796,557	5,727,048
Compensated absences	<u>745,487</u>	<u>1,816,037</u>	<u>1,802,066</u>	<u>759,458</u>
Total	\$82,046,006	\$ 20,009,123	\$ 8,108,623	\$93,946,506
Business-Type Activities:				
Revenue bonds	\$ 5,485,000	\$ 0	\$ 890,000	\$ 4,595,000
Certificates of Obligation	21,564,794	0	1,167,086	20,397,708*
Compensated absences	<u>53,907</u>	<u>162,953</u>	<u>157,105</u>	<u>59,755</u>
Total	\$27,103,701	\$ 162,953	\$ 2,214,191	\$25,052,463

**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, 2014 net capital assets of the governmental activities totaled \$209,375,629. Depreciation on capital assets is recognized in the Government-wide financial statements. Annual depreciation for buildings, improvements and M&E totaled \$11,811,812.

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

- Cameron County Odyssey software for Judicial processing Phase I and Phase II are completed and an upgrade is almost complete.
- Disaster Recovery Capital Round 1 improvements funded thru CDBG Non-Entitlement Disaster Recovery Grant Texas General Land Office from Hurricane Dolly in July 2008 is complete. Round 1 provided \$10.9 Million of which \$10.1Million were utilized.
- 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 \$808,000 has been expended .
- Capital improvements on the U.S. side for the Veterans Bridge are completed and Mexico is slated for completion April 2014.
- County Parks Department continues work on community parks construction.
- Construction of road improvements to Primera Road, San Jose Ranch Road and Vermillion Road are ongoing
- Cameron County issued Series 2014 \$16,500,000 Certificates of Obligation for a capital projects related to judicial, law enforcement, infrastructure and community development.

County's Capital Assets			
	Cost	Accumulated Depreciation	Net Capital Assets
Governmental Activities:			
Land	\$ 5,651,424	\$ 0	\$ 5,651,424
Buildings and improvements	109,256,675	39,384,943	68,871,732
Equipment, Vehicles, Machinery	45,818,895	36,271,188	9,547,707
Infrastructure	305,619,176	186,315,891	119,303,285
Construction in Progress	5,001,481	0	5,001,481
Total	\$471,347,651	\$261,972,022	\$209,375,629

Business-Type Activities:

Land	\$ 6,065,175	\$ 0	\$ 6,065,175
Buildings and improvements	31,164,411	15,015,949	16,148,462
Equipment, Vehicles, Machinery	7,058,755	5,684,599	1,374,156
Other structures	38,714,944	25,696,752	13,018,192
Construction in Progress	5,558,036	0	5,558,036
Total	\$ 88,561,321	\$ 46,397,300	\$ 42,164,021

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

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

The Commissioners' Court adopted the County's 2013-2014 budget on September 14, 2013. The budget was adopted based on estimated balances that would be available at the end of the fiscal year 2013 and estimated revenues to be received in the fiscal year 2014. The total available resources for all funds for the fiscal year 2014 are \$133,277,198. For the County's General Fund, the 2013-2014 Budget utilizes \$74,465,533 of the available funds.

For 2014-2015, the property tax rate is \$0.399291 per \$100 assessed taxable valuation. Tax revenues are budgeted to grow by 4.4% generating an additional \$2,714,084 at the 94.5% property tax collection rate. The most significant increase in county appropriations to be expended during Fiscal Year 2014 was in General Fund for Law Enforcement and Public Safety. Future projections concerning revenue from all sources will continue to be conservative in nature. The Commissioners' Court has targeted fund balance reserves to represent sixteen percent of appropriations; this year as of fiscal year end 9/30/14, actual General Fund fund balance is approximately 23.65%.

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, 2014**

	PRIMARY GOVERNMENT			COMPONENT UNITS		
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	CCRMA	CCHCFD	NON-MAJOR
ASSETS						
Cash	\$ 70,035,709	\$ 15,834,916	\$ 85,870,625	\$ 6,056,636	\$ 8,351,540	\$ 1,737,586
Investments	14	0	14	0	0	0
Receivables:						
Accounts or trade (Note 4)	6,382,266	133,764	6,516,030	757,670	9,190,257	0
Taxes - net of allowances (Note 4)	7,501,899	0	7,501,899	0	0	693,446
Due from other governments (Note 4)	7,376,221	0	7,376,221	0	0	0
Due from other agencies	0	0	0	1,570,724	0	0
Internal balances	1,848,994	(1,848,994)	0	0	0	0
Other assets	1,175,822	0	1,175,822	41,895,820	0	0
Inventory	122,959	1,725	124,684	0	0	0
Prepaid expenses	1,202,401	156,312	1,358,713	0	0	0
Unamortized bond issuance costs	393,512	0	393,512	128,462	0	0
Restricted Assets:						
Construction Fund:						
Cash	0	5,363,921	5,363,921	0	0	0
Revenue Bond Debt Service Fund:						
Cash	0	1,571,518	1,571,518	3,222,031	0	0
Revenue Bond Debt Reserve Fund:						
Cash	0	2,493,531	2,493,531	2,256,741	0	0
Revenue Bond Repair and Replacement Fund:						
Cash	0	650,000	650,000	0	0	0
Restricted use:						
Cash	0	151,173	151,173	10,885,656	0	0
Capital Assets:						
Buildings	97,595,238	15,721,185	113,316,423	0	0	0
Improvements other than buildings	6,032,784	49,194,693	55,227,477	0	0	0
Equipment	45,818,895	5,027,992	50,846,887	0	0	0
Other structures	5,628,653	6,994,240	12,622,893	0	0	0
Accumulated depreciation	(261,972,022)	(46,397,300)	(308,369,322)	0	0	0
Land	5,651,424	6,065,175	11,716,599	0	0	0
Infrastructure	305,619,176	0	305,619,176	15,822,623	0	0
Construction work in progress	5,001,481	5,558,036	10,559,517	59,555,495	0	0
Total capital assets	209,375,629	42,164,021	251,539,650	75,378,118	0	0
Total Assets	305,415,426	66,671,887	372,087,313	142,151,858	17,741,797	2,431,032
DEFERRED OUTFLOWS OF RESOURCES						
Deferred charge on refunding	681,492	0	681,492	0	0	0
Total deferred outflows of resources	681,492	0	681,492	0	0	0
LIABILITIES						
Accounts payable	11,180,740	759,990	11,940,730	4,014,987	14,984,627	0
Wages and fringe payable	1,710,647	145,474	1,856,121	0	0	0
Compensated absences payable	759,458	59,755	819,213	0	0	0
Accrued interest payable	0	42,486	42,486	477,495	0	0
Deposits	0	480,049	480,049	0	0	0
Due to other governments	4,680,140	406,083	5,086,223	167,500	40,000	1,777,686
Unearned revenue	0	0	0	0	0	653,346
Notes payable (Note 11)	65,146	0	65,146	0	0	0
Escrows	53,468	0	53,468	0	0	0
Noncurrent liabilities due within one year:						
Reserve	0	81,635	81,635	0	0	0
Current bonds payable	4,267,737	952,330	5,220,067	780,000	0	0
Current revenue bonds payable	0	935,000	935,000	0	0	0
Accrued bond interest payable	362,660	81,806	444,466	0	0	0
Current Lease payments	1,814,456	78,381	1,892,837	0	0	0
Noncurrent liabilities due in more than one year:						
Lease hold Deposits	0	15,317	15,317	0	0	0
Long-term lease payments (Note 7)	3,834,211	0	3,834,211	0	0	0
Long-term bonds payable	62,794,555	19,445,378	82,239,933	75,615,043	0	0
Due to other governments	0	0	0	0	0	0
Due to Texas Department of Transportation	0	0	0	48,365,516	0	0
Long-term revenue bonds payable	0	3,660,000	3,660,000	0	0	0
Less: Unamortized issue costs	0	64,351	64,351	0	0	0
Long-term interest payable	0	0	0	0	0	0
Other	1,569,847	25,653	1,595,500	0	0	0
OPEB liability	23,813,778	2,153,632	25,967,410	0	0	0
Total Liabilities	116,906,843	29,387,320	146,294,163	129,420,541	15,024,627	2,431,032
NET POSITION						
Net investment in capital assets	164,634,237	21,488,674	186,122,911	6,075,314	0	0
Restricted for:						
Highways and street	7,393,277	0	7,393,277	4,513,260	0	0
Debt service	771,161	4,065,049	4,836,210	0	0	0
Capital projects	19,107	0	19,107	0	0	0
Beach Maintenance	0	144,125	144,125	0	0	0
Health Care	0	0	0	0	2,717,170	0
Operating reserve and construction	14,839,457	6,270,969	21,110,426	0	0	0
Unrestricted	1,532,836	5,315,750	6,848,586	2,142,743	0	0
Total Net Position	\$ 189,190,075	\$ 37,284,567	\$ 226,474,642	\$ 12,731,317	\$ 2,717,170	\$ -

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, 2014

Functions / Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government	Business-type Activities	Component units
Primary government:							
Government activities:							
General government	\$ 33,995,122	\$ 17,328,049	\$ 110,590	\$ 0	\$ (16,556,483)	\$ 0	\$ 0
Law Enforcement and Public safety	71,978,255	14,325,850	11,567,128	0	(46,085,277)	0	0
Highways and streets	19,865,457	4,357,688	0	1,094,315	(14,413,464)	0	0
Health	10,486,785	321,319	7,178,331	0	(2,987,135)	0	0
Welfare	5,237,190	0	46,568	488,845	(4,701,777)	0	0
Interest and issuance costs	2,519,679	0	0	0	(2,519,679)	0	0
Total government activities	144,092,688	36,332,905	18,902,617	1,583,160	(87,264,005)	0	0
Business-type activities:							
Bridge system	7,327,708	16,062,979	0	2,422,354	0	11,157,625	0
Parks system	6,726,240	7,414,947	0	280,844	0	949,551	0
Non-Major Enterprise Funds	1,247,749	1,273,882	0	4,595	0	30,689	0
Total business-type activities	15,301,697	24,751,808	0	2,687,734	0	12,137,845	0
Total primary government	\$ 159,394,385	\$ 61,084,714	\$ 18,902,617	\$ 4,270,894	\$ (87,264,005)	\$ 12,137,845	\$ (75,126,160)
Component units:							
Cameron County Regional Mobility Authority	2,768,862	3,668,216	0	0	0	0	895,334
Cameron County Health Care Funding District	34,186,723	36,760,184	0	0	0	0	2,573,461
Emergency Services District #1	2,725,948	0	0	0	0	0	(2,725,948)
Total component units	\$ 39,681,553	\$ 40,428,400	\$ 0	\$ 0	\$ 0	\$ 0	\$ 746,847
General revenues:							
Property taxes, levied for general purposes					\$ 55,974,060	\$ 0	\$ 55,974,060
Property taxes, levied for debt service					6,513,410	0	6,513,410
Unrestricted investment earnings					244,987	68,349	313,316
Miscellaneous					7,979,983	8,651	7,988,634
Gain on Sale of capital assets					334,760	0	334,760
Transfers					8,098,590	(8,099,690)	0
Total general revenue and transfers					73,146,870	(8,022,690)	71,124,180
Changes in net position					(6,117,135)	4,115,155	(4,001,980)
Net position - beginning					198,530,979	33,169,412	231,700,391
Refunds due to Other Entities					0	0	0
Prior Period Adjustment					(1,223,769)	0	(1,223,769)
Net position - ending					\$ 186,190,075	\$ 37,284,567	\$ 223,474,642

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

CAMERON COUNTY, TEXAS
BALANCE SHEET
Governmental Funds
SEPTEMBER 30, 2014

	General	Road & Bridge Fund	2014 Series Certificates of Obligation	Other Governmental Funds	TOTAL
ASSETS					
Cash and cash equivalents (Note 3)	\$ 17,139,463	\$ 5,479,124	\$ 16,503,182	\$ 29,766,226	\$ 68,887,995
Receivables: (Note 4)					
Accounts or trade	2,021,203	676,694	509	3,522,902	6,221,308
Taxes - net of allowances	5,920,694	742,133	0	839,072	7,501,899
Note receivable	0	0	0	0	0
Due from other governments	1,167,417	1,333,190	0	4,875,614	7,376,221
Due from other funds (Note 10)	8,329,921	969,627	0	4,064,153	13,363,701
Prepaid expenditures (Note 1D)	471,229	88,739	0	615,433	1,175,401
Other assets	1,932	0	0	1,173,890	1,175,822
Inventory (Note 1D)	118,361	4,598	0	0	122,959
TOTAL ASSETS	\$ 35,170,220	\$ 9,294,105	\$ 16,503,691	\$ 44,857,290	\$ 105,825,306
LIABILITIES					
Accounts payable	\$ 5,011,045	637,414	\$ 39,701	\$ 4,938,877	\$ 10,627,037
Wages and fringe payable	1,442,055	151,336	0	113,949	1,707,340
Compensated absences payable	726,130	30,088	0	1,903	758,121
Due to other governments	679,802	0	0	3,203,744	3,883,546
Due to other funds (Note 9)	983,308	406,999	0	10,590,530	11,980,837
Escrows	53,468	0	0	0	53,468
Notes payable	65,146	0	0	0	65,146
Total Liabilities	8,960,954	1,225,837	39,701	18,849,003	29,075,495
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue-property taxes	5,406,620	674,991	0	771,161	6,852,772
Total deferred inflows of resources	5,406,620	674,991	0	771,161	6,852,772
FUND BALANCES					
Nonspendable:					
Inventory	118,361	0	0	0	118,361
Prepaid expenditures	471,229	88,739	0	615,433	1,175,401
Restricted:					
Debt service	0	0	0	5,258,230	5,258,230
Special revenue	0	7,304,538	0	14,375,802	21,680,340
Capital projects	0	0	16,463,990	4,987,661	21,451,651
Committed:					
Pending litigation	500,000	0	0	0	500,000
Road Projects	810,252	0	0	0	810,252
Indigent Defense	500,000	0	0	0	500,000
Unassigned	18,402,804	0	0	0	18,402,804
Total fund balances	20,802,646	7,393,277	16,463,990	25,237,126	69,897,039
Total liabilities, deferred inflows of resources and fund balances	\$ 35,170,220	\$ 9,294,105	\$ 16,503,691	\$ 44,857,290	\$ 105,825,306

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, 2014

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

Total Fund Balances - Governmental Funds (page 40)	\$ 69,897,039
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	209,375,629
Other long-term assets are not available to pay for the current period expenditures and, therefore, are reported as unavailable revenue in the funds.	6,852,772
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.	446,875
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(97,382,240)
Net position of governmental activities	<u><u>\$ 189,190,075</u></u>

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

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

	General	Road & Bridge Fund	2014 Series Certificates of Obligation	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 49,462,498	\$ 6,786,984	\$ 0	\$ 6,550,967	\$ 62,800,449
Licenses and permits	544,890	3,391,681	0	0	3,936,571
Intergovernmental	5,009,477	772,907	0	19,894,422	25,676,806
Charges for services	11,023,101	23,101	0	533,192	11,579,394
Fines and forfeitures	4,953,285	0	0	45,029	4,998,314
Miscellaneous	4,696,637	648,616	2,395	2,650,354	7,998,002
TOTAL REVENUES	75,689,888	11,623,289	2,395	29,673,964	116,989,536
EXPENDITURES					
Current:					
General government	17,669,328	0	0	812,573	18,481,901
Law enforcement and public safety	52,116,809	0	0	14,403,445	66,520,254
Highways and streets	0	9,085,704	0	1,148,044	10,233,748
Health	2,501,436	0	0	7,519,454	10,020,890
Welfare	4,644,404	0	0	499,504	5,143,908
Capital outlay	908,915	783,698	45,701	4,751,880	6,490,194
Debt Service:					
Bond issuance cost	0	0	184,275	0	184,275
Principal retirement	0	655,283	0	4,436,742	5,092,025
Interest and fiscal charges	0	40,346	0	2,401,074	2,441,420
TOTAL EXPENDITURES	77,840,892	10,565,031	229,976	35,972,716	124,608,615
Excess (deficiency) of Revenues Over (Under) Expenditures	(2,151,004)	1,058,258	(227,581)	(6,298,752)	(7,619,079)
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	3,750	0	0	331,010	334,760
Bond Issuance	0	0	16,500,000	0	16,500,000
Discount on bonds issued	0	0	(96,220)	0	(96,220)
Premium on bonds issued	0	0	351,169	0	351,169
Refunding Bonds Issued	0	0	0	0	0
Payable to refunded Bond Escrow Agent	0	0	0	0	0
Financing Proceeds	0	0	0	0	0
Capital lease financing	901,651	713,054	0	0	1,614,705
Transfers in	7,591,527	0	0	1,451,294	9,042,821
Transfers (out)	(1,571,909)	0	(63,378)	(473,974)	(2,109,261)
TOTAL OTHER FINANCING SOURCES (USES)	6,925,019	713,054	16,691,571	1,308,330	25,637,974
Net change in fund balances	4,774,015	1,771,312	16,463,990	(4,990,422)	18,018,895
Fund Balances - beginning	16,028,631	5,621,965	0	30,264,169	51,914,765
Prior Period Adjustment				(36,621)	(36,621)
FUND BALANCES - ending	\$ 20,802,646	\$ 7,393,277	\$ 16,463,990	\$ 25,237,126	\$ 69,897,039

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, 2014

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

Net change in fund balances - total governmental funds (page 42)	\$ 18,018,895
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)	(10,321,618)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds	(312,979)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to increase net assets.	222,696
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)	(13,501,355)
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)	(1,838,554)
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.	(384,220)
Change in net position of governmental activities (page 39)	<u>\$ (8,117,135)</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, 2014

	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	\$ 9,250,363	\$ 5,805,430	\$ 779,123	\$ 15,834,916	\$ 1,147,728
Construction Fund Cash	4,357,044	1,006,877	0	5,363,921	0
Revenue Bond Debt Service Fund Cash	1,571,518	0	0	1,571,518	0
Revenue Bond Debt Reserve Fund Cash	2,055,088	438,443	0	2,493,531	0
Reserves-Other	0	151,173	0	151,173	0
Operating Reserve Fund Cash	0	650,000	0	650,000	0
Total Cash	17,234,013	8,051,923	779,123	26,065,059	1,147,728
Accounts receivable - trade(Note 4)	83,138	36,630	13,996	133,764	160,958
Inventory	0	1,725	0	1,725	0
Due from other funds	3,382,077	0	0	3,382,077	466,130
Due from other governments	0	0	0	0	0
Prepaid expenses and other assets	90,613	59,654	6,045	156,312	27,000
Total Current Assets	20,789,841	8,149,932	799,164	29,738,937	1,801,816
Capital Assets:(Note 6)					
Buildings	3,524,688	10,869,402	1,327,095	15,721,185	0
Improvements other than buildings	32,083,373	6,997,824	10,113,496	49,194,693	0
Equipment	1,426,696	3,371,962	229,334	5,027,992	0
Other structures	2,030,764	4,963,476	0	6,994,240	0
Accumulated depreciation	(21,134,782)	(15,628,318)	(9,634,200)	(46,397,300)	0
Net capital assets	17,930,739	10,574,346	2,035,725	30,540,810	0
Construction in progress	4,366,560	1,039,495	151,981	5,558,036	0
Land	4,038,791	1,718,384	308,000	6,065,175	0
Total Capital Assets	26,336,090	13,332,225	2,495,706	42,164,021	0
TOTAL ASSETS	47,125,931	21,482,157	3,294,870	71,902,958	1,801,816
LIABILITIES					
Current Liabilities					
(Payable from Current Assets):					
Accounts payable	208,685	355,929	44,220	608,834	553,703
Capital Lease Payable-Current	0	78,381	0	78,381	0
Wages and fringe payable	73,499	71,975	0	145,474	3,307
Accrued compensated absences	8,316	51,439	0	59,755	1,337
Accrued interest payable	0	42,486	0	42,486	0
Due to other funds	5,142,417	88,654	0	5,231,071	0
Due to other governments	406,083	0	0	406,083	796,594
Deposits	198,065	281,984	0	480,049	0
Retainage payable	151,156	0	0	151,156	0
Total Current Liabilities	6,188,221	970,848	44,220	7,203,289	1,354,941
Long-Term Liabilities:					
Due within one year:					
Leasehold deposits	15,317	0	0	15,317	0
Reserve	75,688	5,947	0	81,635	0
Current maturities of CO's	513,890	438,440	0	952,330	0
Current maturities of revenue bonds	935,000	0	0	935,000	0
Accrued bond interest payable	81,806	0	0	81,806	0
	1,621,701	444,387	0	2,066,088	0
Total Long-Term Liabilities due within one year	7,809,922	1,415,235	44,220	9,269,377	1,354,941
Due in more than one year:					
Certificates of Obligation	11,624,989	7,820,389	0	19,445,378	0
Revenue bonds, net of current portion	3,660,000	0	0	3,660,000	0
Less: Unamortized issue costs	64,351	0	0	64,351	0
Less: Unamortized discount	0	(10,466)	0	(10,466)	0
Plus: Unamortized premium	0	36,119	0	36,119	0
Capital Lease Payable	0	0	0	0	0
Unfunded Actuarial Accrued Liability	1,372,049	781,583	0	2,153,632	0
Total Long-Term Liabilities due in more than one year:	16,721,389	8,627,625	0	25,349,014	0
TOTAL LIABILITIES	24,531,311	10,042,860	44,220	34,618,391	1,354,941
NET POSITION					
Net investment in capital assets	14,023,606	4,969,362	2,495,706	21,488,674	0
Restricted for Revenue Bond Debt Service	1,571,518	438,443	0	2,009,961	0
Restricted for Revenue Bond Debt Reserve	2,055,088	0	0	2,055,088	0
Restricted for Revenue Bond Operating Reserve	250,000	650,000	0	900,000	0
Restricted for Beach Maintenance	0	144,125	0	144,125	0
Restricted for Construction	4,357,044	1,006,877	0	5,363,921	0
Restricted for Donations	0	7,048	0	7,048	0
Unrestricted	337,364	4,223,442	754,944	5,315,750	446,875
TOTAL NET POSITION	\$ 22,594,620	\$ 11,439,297	\$ 3,250,650	\$ 37,284,567	\$ 446,875

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, 2014

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				Governmental Activities Internal Service Fund
	TOLL BRIDGE SYSTEM	PARK SYSTEM	Nonmajor Enterprise Funds	TOTAL	
OPERATING REVENUES					
Charges for services	\$ 15,603,896	\$ 2,279,571	\$ 1,235,842	\$19,119,309	\$ 10,627,598
Rental income	459,083	4,989,430	38,040	5,486,553	0
Other	0	145,946	8,651	154,597	1,644
TOTAL OPERATING REVENUES	16,062,979	7,414,947	1,282,533	24,760,459	10,629,242
OPERATING EXPENSES					
Salary, wages and fringe benefits	2,948,110	3,018,357	151,607	6,118,074	123,002
Employee Benefits	104,193	76,489	0	180,682	0
Supplies	107,307	329,614	18,947	455,868	1,388
Repairs and maintenance	50,422	292,653	18,817	361,892	0
Professional services	17,000	0	0	17,000	24,000
Insurance	120,780	64,341	9,263	194,384	0
Travel	6,833	8,806	4,488	20,127	0
Advertising	1,740	5,970	0	7,710	0
Taxes	0	8,164	0	8,164	0
Medical claims	0	0	8,651	8,651	10,189,463
Utilities	108,057	1,020,752	19,070	1,147,879	0
Depreciation and amortization	739,218	939,182	109,440	1,787,840	0
Miscellaneous	52,907	109,822	8,928	171,657	0
Equipment and land rental	0	12,510	0	12,510	0
Administration fees	0	0	6,140	6,140	0
Contractual services	36,884	222,586	892,398	1,151,868	1,844,347
TOTAL OPERATING EXPENSES	4,293,451	6,109,246	1,247,749	11,650,446	12,182,200
OPERATING INCOME (LOSS)	11,769,528	1,305,701	34,784	13,110,013	(1,552,958)
NON-OPERATING REVENUES (EXPENSES)					
Interest income	50,230	15,987	2,132	68,349	2,608
Interest expense and fiscal agent fees	(833,155)	(351,925)	0	(1,185,080)	0
Bond issuance costs	0	0	0	0	0
Gain on sale of capital assets	0	0	0	0	0
Grant & Program Expenses	0	(265,069)	0	(265,069)	0
Aid to / from other governments	(2,201,102)	0	0	(2,201,102)	0
TOTAL NON-OPERATING REVENUES (EXPENSES)	(2,984,027)	(601,007)	2,132	(3,582,902)	2,608
Income (Loss) before Capital Contributions and transfers	8,785,501	704,694	36,916	9,527,111	(1,550,350)
Grant & Program Revenue	2,422,354	260,844	4,536	2,687,734	0
Transfers (out)	(7,904,111)	(238,579)	0	(8,142,690)	0
Transfers in	0	0	43,000	43,000	1,166,130
CHANGE IN NET POSITION	3,303,744	726,959	84,452	4,115,155	(384,220)
Net Position - Beginning of year	19,290,876	10,712,338	3,166,198	33,169,412	831,095
Prior period adjustment	0	0	0	0	0
Net Position - End of year	\$ 22,594,620	\$ 11,439,297	\$3,250,650	\$37,284,567	\$ 446,875

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, 2014

	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	\$ 15,172,227	\$ 7,868,605	\$ 1,235,842	\$ 24,276,674	\$ 10,965,031
Cash received from other operating activities	459,083	0	64,282	523,365	1,644
Cash payments for goods and services	(635,473)	(1,913,811)	(987,825)	(3,537,109)	(12,448,475)
Cash payments to employees	(2,951,284)	(2,980,024)	(168,093)	(6,099,401)	(121,664)
Cash Provided (Used) by Operating Activities	<u>12,044,553</u>	<u>2,974,770</u>	<u>144,206</u>	<u>15,163,529</u>	<u>(1,603,464)</u>
Cash Flows From Non-Capital Financing Activities:					
Aid (to) from other governments	0	(4,225)	0	(4,225)	796,587
Insurance Proceeds	0	0	0	0	0
Transfers in	0	0	43,000	43,000	700,000
Transfers (out)	(7,904,111)	(238,579)	0	(8,142,690)	0
Cash Provided (Used) for Non-Capital Financing Activities	<u>(7,904,111)</u>	<u>(242,804)</u>	<u>43,000</u>	<u>(8,103,915)</u>	<u>1,496,587</u>
Cash Flows From Capital and Related Financing Activities:					
Payments for capital acquisitions, net	(2,130,541)	(1,591,356)	(159,331)	(3,881,228)	0
Financing for additions and Improvements	2,422,354	0	0	2,422,354	0
Intergovernment agreement	(2,201,102)	0	0	(2,201,102)	0
Capital contributions-grants	0	0	0	0	0
Bond insurance cost	0	17,602	0	17,602	0
Lease Payments	0	30,934	0	30,934	0
Principal payments	(1,888,886)	(411,695)	0	(2,300,581)	0
Proceeds from sale of capital assets	0	0	0	0	0
Interest paid and fiscal agent fees	(929,633)	(351,925)	0	(1,281,558)	0
Cash (Used) for Capital and Related Financing Activities	<u>(4,727,808)</u>	<u>(2,306,440)</u>	<u>(159,331)</u>	<u>(7,193,579)</u>	<u>0</u>
Cash Flows From Investing Activities:					
Receipts of interest	50,230	15,987	2,002	68,219	2,416
Cash Provided by Investing Activities	<u>50,230</u>	<u>15,987</u>	<u>2,002</u>	<u>68,219</u>	<u>2,416</u>
Increase (decrease) in cash and cash equivalents	(537,136)	441,513	29,877	(65,746)	(104,461)
Cash and cash equivalents, October 1, 2013	17,771,149	7,610,410	749,246	26,130,805	1,252,189
CASH AND CASH EQUIVALENTS, SEPTEMBER 30, 2014	<u>\$ 17,234,013</u>	<u>\$ 8,051,923</u>	<u>\$ 779,123</u>	<u>\$ 26,065,059</u>	<u>1,147,728</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Operating income (Loss)	\$ 11,769,528	\$ 1,305,701	\$ 34,784	\$ 13,110,013	(\$1,552,958)
Adjustments to Reconcile Operating Income (Loss) to Cash Provided (Used) by Operating Activities:					
Depreciation	739,218	939,182	109,440	1,787,840	0
Decrease (increase) in Post employment benefits expense	0	76,489	0	76,489	0
Decrease (increase) in accounts receivable	175,083	460,075	21,797	656,955	301,875
Decrease (increase) in prepaids and other assets	(413)	3,364	1,202	4,153	(24,273)
Decrease (increase) in inventory	0	(1,261)	0	(1,261)	0
Decrease (increase) in Due from other Funds	1,532,049	0	(2,071)	1,529,978	0
Decrease (increase) in Due from other governments	0	0	0	0	0
Increase (Decrease) in accounts payable	123,337	121,659	(20,946)	224,050	(329,281)
Increase (Decrease) in wages and fringe payable	10,710	18,602	0	29,312	316
Increase (Decrease) in compensated absences payable	(13,884)	19,731	0	5,847	857
Increase (Decrease) in enhancement reserve	0	0	0	0	0
Increase (Decrease) in accrued interest payable	(96,478)	(1,910)	0	(98,388)	0
Increase (Decrease) in deposit payable	0	(6,417)	0	(6,417)	0
Increase (Decrease) in retainage payable	27,516	0	0	27,516	0
Increase (Decrease) in due to other funds	(56,209)	39,555	0	(16,654)	0
Increase (Decrease) in due to other governments	(2,173,549)	0	0	(2,173,549)	0
Increase (Decrease) in deferred revenue	7,645	0	0	7,645	0
CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 12,044,553</u>	<u>\$ 2,974,770</u>	<u>\$ 144,206</u>	<u>\$ 15,163,529</u>	<u>\$ (1,603,464)</u>

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

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, 2014

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

REMOVAL OF PRIOR COMPONENT UNIT

The Cameron-Willacy Counties Community Supervision and Corrections Department (CWSCSD) has been removed as a component unit of County. CWSCSD is fiscally independent of County as their funding is received from State Funds. County cannot participate in their financial management nor is there

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY (continued)

a financial benefit to County. The Board members of the CWCSCD are the Board of Judges who appoint the Adult Probation Director statutorily. The governing body of County does not participate in this process. County does not receive a financial benefit or burden relationship nor does the governing body have the ability to impose its will on this separate organization. Budgets and expenditures are approved by the appropriate State agency and this agency is funded by the State. CWCSCD does not meet the criteria necessary for further inclusion as a component unit of County.

Complete financial statements may be obtained from:

Chief Financial Officer
Cameron-Willacy Counties Community Supervision
and Corrections Department
P.O. Box 3846
Brownsville, Texas 78523

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, 2014, Cameron County Emergency Services District #1, September 30, 2014 and Cameron County Health Care Funding District, September 30, 2014.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

B. 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	\$ 2,431,032	\$ 24,749,458	\$17,741,797	\$ 44,922,287
Capital Assets	-	117,402,400	-	117,402,400
Total Assets	<u>2,431,032</u>	<u>142,151,858</u>	<u>17,741,797</u>	<u>162,324,687</u>
LIABILITIES				
Current Liabilities	1,777,686	5,272,482	14,984,627	22,034,795
Due to other governments	-	167,500	40,000	207,500
Noncurrent Liabilities	-	123,980,559	-	123,980,559
Total Liabilities	<u>1,777,686</u>	<u>129,420,541</u>	<u>15,024,627</u>	<u>146,222,854</u>
Deferred Inflows of Resources				
Property Tax Revenue	<u>653,346</u>	<u>-</u>	<u>-</u>	<u>653,346</u>
NET ASSETS				
Net investment in capital assets	-	6,075,314	-	6,075,314
Restricted	-	4,513,260	2,717,170	7,230,430
Unrestricted	-	2,142,743	-	2,142,743
Total Net Assets	<u>-</u>	<u>12,731,317</u>	<u>2,717,170</u>	<u>15,448,487</u>
Total Liabilities and Net Position	<u>\$2,431,032</u>	<u>\$142,151,858</u>	<u>\$17,741,797</u>	<u>\$ 162,324,687</u>
Condensed Statement of Revenues, Expenditures				
REVENUES				
Property Tax	\$ 3,036,678	\$ 295,907	\$ -	\$ 3,332,585
Charges for Services	-	7,383,536	36,760,184	44,143,720
Investment Earnings	<u>1,227</u>	<u>8,234</u>	<u>1,777</u>	<u>11,238</u>
Total Revenues	<u>3,037,905</u>	<u>7,687,677</u>	<u>36,761,961</u>	<u>47,487,543</u>
EXPENDITURES				
Charges for Services	<u>2,725,948</u>	<u>1,143,583</u>	<u>34,186,723</u>	<u>38,056,254</u>
Excess of Revenues over Expenditures	<u>311,957</u>	<u>6,544,094</u>	<u>2,575,238</u>	<u>9,431,289</u>
Interest Expense	-	(1,625,299)	-	(1,625,299)
Due to Others	(311,957)	-	-	(311,957)
Total net assets – beginning	-	7,812,521	141,932	7,954,453
Prior period adjustment	-	1	-	1
Total Net Assets - Ending	<u>\$ -</u>	<u>\$ 12,731,317</u>	<u>\$ 2,717,170</u>	<u>\$ 15,448,487</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

at September 30, 2014. 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.

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

Private sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements(as it applies to the enterprise funds within these statements) to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

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, 2014

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.

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. 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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

7. Subsequent Events

Management has evaluated subsequent events through March 28, 2015, 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. 69, *Government Combinations and Disposals of Government Operations.*

This Statement established accounting and financial reporting standards for mergers, acquisitions, and transfers of operations (i.e., government combination). Implementation of GASB 69 did not have an effect on Cameron County.

Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees.*

This Statement became effective for Cameron County beginning with its year ending September 30, 2014. This Statement established accounting and financial reporting standards for situations where a state or local government, as a guarantor, agrees to indemnify a third-party obligation holder under specified conditions (i.e., nonexchange financial guarantees). Implementation of GASB 70 did not have an impact on Cameron County.

Statement No. 66, *Technical Corrections – 2012 an amendment of GASB Statements No. 10 and No. 62.*

This Statement becomes effective for Cameron County beginning with its year ending September 30, 2014. The object of this statement is to improve accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of two pronouncements, Statements No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, and No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Implementation of GASB 66 is reflected in these statements.

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).

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

11. Fund Balance and flow assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g. restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted-net asset and unrestricted-net asset in the government wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. For the classification of fund balances in the governmental funds, the County considers expenditures to be funded from the most restrictive category first when more than one classification is available.

In the proprietary fund financial statements and in the government-wide financial statements, restricted net assets are reported for amounts that are externally restricted by 1) creditors (e.g. bond covenants), grantors, contributors, or laws and regulations of other governments or 2) law through constitutional provision or enabling legislation.

GASB Statement 54 – *Fund Balance Reporting and Governmental Fund Type Definitions* was implemented by Cameron County as of fiscal year end 9/30/11. This statement sets a hierarchy that intends to determine to what extent a government is bound to observe spending constraints governing how it spends fund balance. The fund balances of governmental funds are defined as follows:

Non-spendable: these are funds that cannot be spent either because they are not in spendable form, such as inventory or prepaid items or because they must be maintained intact. General fund has inventory costs classified as *non-spendable*.

Restricted – these are funds that can be spent only for specific purposes and are subject to externally enforceable legal restrictions. Typically these restrictions are imposed by parties outside of the local government such as creditors through bond covenants, grantors and other governments through laws and regulations. All grants received by county government are classified as Special Revenue Funds with restricted usage. Capital Projects funded through debt issuance are classified as Restricted through bond covenants.

Committed – these are funds that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority. Commitment of fund balance requires formal action by the County's highest level of decision-making authority which resides with Commissioners Court. To establish, modify or rescind a fund balance commitment, action must be taken by a majority vote of the commissioners in a duly posted Court meeting; said vote is recorded and entered into the minutes of the Court. Commissioners Court has adopted an authorization policy mandating that committed amounts remain binding unless removed or changed in the same manner employed to previously commit those resources. Cameron County Commissioners Court has committed funds of \$500,000 for any pending litigation that may arise during the year and \$500,000 for indigent defense costs in the event unanticipated costs are incurred. They have also committed \$810,252 for road projects.

Assigned – these funds are intended to be used for specific purposes as established by governing body.

Unassigned – these funds represent all other residual fund balance amounts in the general fund.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Usage of Fund balance that is available for spending is reserved to formal action approval of the government's highest level of decision making authority. Through the budget process, fund balance usage is allowed only after the Commissioners Court official approval.

	General Fund	Road & Bridge	2014 Series Certificates of Obligation	Other Governmental Funds	Total
Fund Balances					
<i>Non-spendable</i>	\$ -	\$ -	\$ -	\$ -	\$ -
Inventory	118,361	-	-	-	118,361
Prepaid	471,229	88,739	-	615,433	1,175,401
<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	-	7,304,538	-	-	7,304,538
Capital Projects	-	-	16,463,990	4,987,661	21,451,651
Special Revenue Reserve for Debt Service	-	-	-	14,375,802	14,375,802
Service	-	-	-	5,258,230	5,258,230
<i>Unassigned</i>	-	-	-	-	-
Fund Balance	18,402,804	-	-	-	18,402,804
Totals	<u>\$ 20,802,646</u>	<u>\$ 7,393,277</u>	<u>\$ 16,463,990</u>	<u>\$ 25,237,126</u>	<u>\$ 69,897,039</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 \$(97,382,243) difference are as follows:

Bonds payable	\$ (50,562,292)
Bonds issued	(16,500,000)
Accrued interest payable	(362,660)
Unfunded Actuarial Accrued Liability	(23,813,778)
Leases payable	(5,727,048)
Lease payable (Enterprise Fund)	78,381
Deferred charge for Refunding	681,492
Deferred charge on Discount	263,342
Deferred charge on Premium	(1,833,190)
Deferred charge for issuance costs	393,513
Net adjustment to reduce fund balance - total government	
Funds to arrive at net position -governmental activities	<u>\$ (97,382,240)</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

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

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures and changes in fund balances and the government-wide statement of activities

The governmental fund statement of revenues, expenditures and changes in fund balances includes reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation indicates that “governmental funds report capital outlays as expenditures; however, in the statement of activities, the cost of capital assets is allocated over their estimate useful lives and reported as depreciation expense” on capital outlays for County owned assets only. Some capital outlays are for roads not owned by the County. The details of this \$(10,321,618) difference are as follows:

Capital outlay (excluding outlays for non-County roads)	\$ 6,490,194
Depreciation expense	<u>(16,811,812)</u>
Net adjustment to increase net changes in fund balance - total governmental funds to arrive at net position –governmental activities	<u>\$ (10,321,618)</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 Issuance	\$ (16,500,000)
Lease Debt Issuance	(1,614,705)
Principal Repayments	5,092,025
Debt Issuance Interest	
Bond Issuance Cost Amortization & Refunding	202,036
Bond Cost Premium Amortization	<u>(680,711)</u>
Net adjustment to decrease net changes in fund balances-total governmental Funds to arrive at changes in net assets of governmental activities	<u>\$ (13,501,355)</u>

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

Another element of the reconciliation states that “Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.” The detail of these \$1,838,554 differences is as follows:

Unfunded Actuarial Accrued Liability 10/1/13	\$ 21,975,224
Net OPEB End of Year	<u>(23,813,778)</u>
Net adjustment to increase net change in fund balances-total governmental Funds to arrive at changes in net assets of governmental activities	<u>\$ (1,838,554)</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

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, 2014, the carrying amount of the County's interest-bearing demand accounts and certificates of deposit totaled \$96,700,132. Bank balances and certificates of deposit totaling \$95,482,924 at September 30, 2014, 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, 2014, 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 in addition to the Cameron Willacy Community Supervision and Corrections Department. 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, 2014 was 150%, 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, 2014.

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.

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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

3. DEPOSITS AND INVESTMENTS (continued)

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 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, 2014, 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 \$22,421,064 which was either insured by FDIC or collateralized, by bank pledges held in CCRMA's name. Cameron County Emergency Services District #1 (ESD) had a demand deposit balance of \$1,737,586 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 \$8,551,540 which were either insured by FDIC or collateralized, by bank pledges held in each entity's name.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

C. CASH AND INVESTMENTS OF DISCRETELY PRESENTED COMPONENT UNITS
(continued)

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.

4. RECEIVABLES

Receivables consisted of the following at September 30, 2014

	Governmental Fund Types	Proprietary Fund Types	Total Fund Types
Accounts	\$6,382,266	\$ 133,764	\$ 6,516,030
Taxes	7,912,954	-	7,912,954
Due from governments	7,376,221	-	7,376,221
Gross receivables	21,671,441	133,764	21,805,205
Less: allowance for uncollectible accounts	411,055	-	411,055
Total Net Receivables	\$21,260,386	\$ 133,764	\$21,394,150

At September 30, 2014, property tax receivables were reported in the combined balance sheet on page 38 net of an allowance for uncollectible taxes of \$411,055.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

5. PROPERTY TAXES

The County adopted the 2013 tax rate, per \$100 of taxable value, for the Fiscal Year 2013-2014, as follows:

	Maintenance and Operation	Debt Service	Total All
Constitutional Funds	\$0.303134	\$0.009689	\$0.312823
Road Debt Service	0.041449	0.030019	0.071468
Total	<u>\$0.344583</u>	<u>\$0.039708</u>	<u>\$0.384291</u>

The County is permitted by law to levy taxes for general fund, jury fund, road and bridge fund and permanent improvement fund purposes up to \$0.80 per \$100 of taxable value. The County levied a \$0.384291 tax rate per \$100 of taxable valuation subject to the \$0.80 tax rate limitation, of which \$0.0096897 was Constitutional Funds Debt Service. The Unlimited Tax Road Bonds Tax Rate was \$0.030019 per \$100 of taxable value. The County collects its taxes through the Cameron County Tax Assessor-Collector's Office. The County also collects property taxes for the City of Brownsville, Port of Brownsville Navigation District, 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 payment arrangement has been made with the Tax Assessor-Collector. Property, for which taxes are delinquent, is subject to foreclosure proceedings. As required by the State Property Tax Code, appraisal values are determined by the Cameron County Appraisal District at 100% of the appraised market value. The Delinquent Taxes Receivable Account represents uncollected tax levies for the past twenty (20) years. The allowance for estimated uncollectible is 5.1% of the total delinquent taxes receivable at September 30, 2014.

6. CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2014 was as follows:

Primary Government

	Beginning Balance 2013	Additions	Deletions	*Adjustments	Ending Balance 2014
Governmental Activities:					
Capital Assets, not being depreciated:					
Land	\$ 4,131,170	\$ 158,608	\$ -	\$ 1,361,646	\$ 5,651,424
Construction in progress	1,622,844	3,682,713	(474,458)	170,382	5,001,481
Total capital assets, not being depreciated	<u>5,754,014</u>	<u>3,841,321</u>	<u>(474,458)</u>	<u>1,532,028</u>	<u>10,652,905</u>
Capital assets, being depreciated					
Buildings	96,986,928	341,040	474,458	(207,188)	97,595,238
Improvements other than bldgs	9,324,845	-	-	2,336,592	11,661,437
Equipment	70,233,508	2,530,529	(383,145)	(26,561,997)	45,818,895
Infrastructure	306,198,107	-	-	(578,931)	305,619,176
Total capital assets, being depreciated	<u>482,743,388</u>	<u>2,871,569</u>	<u>91,313</u>	<u>(25,011,524)</u>	<u>460,694,746</u>
Less accumulated depreciation for:					
Buildings	(32,521,267)	(2,905,024)		912,094	(34,514,197)
Improvements other than building/other structures	(4,829,304)	(176,052)		134,610	(4,870,746)
Equipment	(51,924,440)	(5,972,827)	383,145	21,242,934	(36,271,188)
Infrastructure	(178,560,692)	(7,757,909)		2,710	(186,315,891)
Total accumulated depreciation	<u>(267,835,703)</u>	<u>(16,811,812)</u>	<u>383,145</u>	<u>22,292,348</u>	<u>(261,972,022)</u>
Total capital assets being depreciated, net	<u>214,907,685</u>	<u>(13,940,243)</u>	<u>474,458</u>	<u>(2,719,176)</u>	<u>198,722,724</u>
Governmental activities capital assets, net	<u>\$ 220,661,699</u>	<u>\$ (10,098,922)</u>	<u>\$ -</u>	<u>\$ (1,187,148)</u>	<u>\$ 209,375,629</u>

*Note: During FY14, Cameron County updated its financial system software. During the conversion process of the fixed assets module, it was discovered that through the course of the disposal of assets, a number of assets had not been removed from asset inventory and were still being carried on our fixed assets balances. This adjustment reflects adjustments to the fixed assets and depreciation balances.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

6. CAPITAL ASSETS (continued):

Business-type activities:	Beginning Balance 2013	Additions	Deletions	Ending Balance 2014
Capital assets, not being depreciated:				
Land	\$ 6,065,175	\$ -	\$ -	\$ 6,065,175
Construction in progress	13,017,827	2,478,627	(9,938,418)	5,558,036
Total capital assets, not being depreciated	19,083,002	2,478,627	(9,938,418)	11,623,211
Capital assets, being depreciated:				
Buildings	15,291,507	-	-	15,291,507
Improvements other than buildings	15,736,708	136,196	-	15,872,904
Equipment	6,877,055	181,700	-	7,058,755
Other structures	27,691,820	11,023,124	-	38,714,944
Total capital assets, being depreciated	65,597,090	11,341,020	-	76,938,110
Less accumulated depreciation for:				
Buildings	(8,941,732)	(604,841)	-	(9,546,573)
Improvements other than buildings	(5,161,452)	(307,925)	-	(5,469,377)
Equipment	(5,444,138)	(240,462)	-	(5,684,600)
Other structures	(25,062,140)	(634,612)	-	(25,696,752)
Total accumulated depreciation	(44,609,462)	(1,787,840)	-	(46,397,302)
Total capital assets, being depreciated, net	20,987,628	9,553,180	-	30,540,808
Business-type activities capital assets, net	\$ 40,070,630	\$12,031,807	\$ (9,938,418)	\$ 42,164,019

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

Governmental activities:	
General government	\$ 2,504,747
Law enforcement and public safety	4,347,501
Highways and streets	9,461,152
Culture and recreation	190,993
Health	295,106
Welfare	12,313
Total depreciation expense - governmental activities	<u>\$ 16,811,812</u>
Business-type activities:	
Bridge system	\$ 739,218
Parks system	939,182
Airport system & Commissary	109,440
Total depreciation expense - business-type activities	<u>\$ 1,787,840</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

6. CAPITAL ASSETS (continued):

COMMITMENTS

Other Capital Projects:

The Veterans Toll Bridge expansion project adding four additional lanes has been completed on the U.S. side and completion of the southernmost section, the Mexico sector is projected to be finished by May 2015. This project will segregate commercial traffic from passenger traffic and will alleviate traffic congestion. This budget for this project is set at approximately \$14 million.

Judicial Courthouse Improvements for Courthouse Office additions have been completed at project costs of approximately \$463,000. This project consisted of modifications to the Central Jury Room to add courtrooms needed. Cameron County has completed major improvements at the Sheriff and Detention facilities with renovations at Detention Center #1 and #2; a cooling system at the Carrizalez Rucker Detention Facility and shower replacements and improvements to Jail Facilities.

At the Sheriff's Jail Facility a Magistrate's Courtroom is in the engineering 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 bid out the renovation of the Laiseca Store Building located north of the Dancy Historical Courthouse and is pending further consideration by Commissioners Court.

Major roads to be improved throughout the County are Primera Road, San Jose Ranch Road, Old Alice Road, Vermillion Road and the U.S. 77 Parallel Corridor Project. Primera Road project is in the construction phase and is substantially complete. The San Jose Road project bid has been awarded and construction is underway. Vermillion Road project is under construction. Old Alice Road project U.S. 77 Parallel Corridor project is moving forward with the Right of Way acquisition process.

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 \$5,727,048 at September 30, 2014. 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
2015	\$1,255,844	\$ 693,293	\$ 41,627	\$1,990,764
2016	925,707	304,321	19,406	1,249,434
2017	914,694	244,077	19,608	1,178,379
2018	605,891	-	-	605,891
2019-2020	1,070,336	-	-	1,070,336
Total future lease payments	4,772,472	1,241,691	80,641	6,094,804
Less: interest	(327,783)	(37,713)	(2,260)	(367,756)
Net Present Value of Future Minimum Lease Payments	\$4,444,689	\$1,203,978	\$78,381	\$5,727,048
Current portion of lease payments	1,147,542	666,914	40,127	1,854,583
Long Term Lease Payments	\$3,297,147	\$ 537,064	\$ 38,254	\$3,872,465

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

7. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)

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 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 January 6, 2012 to provide \$627,765 in financing for a pneumatic roller, two (2) motogriders, a backhoe loader, and various computer equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$209,255 payable on January 06, 2013 through January 06, 2015. Interest to be paid during the term of the lease totals \$44,297.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$316,854 in financing for a double drum roller, a case wheel roller, two (2) vehicles, a law enforcement camera system and various computer equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$105,618 payable on February 01, 2013 through February 01, 2015. Interest to be paid during the term of the lease totals \$22,476.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

7. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$141,086 in financing for a trailer, two (2) ATV's and various computer equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$47,028 payable on April 04, 2013 through April 04, 2015. Interest to be paid during the term of the lease totals \$9,955.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$362,578 in financing for thirteen (13) vehicles, office furniture, an alarm system and various computer equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$120,859 payable on May 07, 2013 through May 07, 2015. Interest to be paid during the term of the lease totals \$25,585.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$219,886 in financing for a vehicle, a tractor, various software and computer equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.040%, with three payments of \$73,296 payable on June 01, 2013 through June 01, 2015. Interest to be paid during the term of the lease totals \$12,721.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$198,946 in financing for a vehicle, a mower, a trailer, two (2) gators, various software and computer equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 2.99%, with three payments of \$66,315 payable on July 01, 2013 through July 01, 2015. Interest to be paid during the term of the lease totals \$11,132.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$222,851 in financing for two (2) dump trucks and various auto body parts through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 2.97%, with three payments of \$74,283 payable on September 01, 2013 through September 01, 2015. Interest to be paid during the term of the lease totals \$12,783.

Cameron County 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 \$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, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

7. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)

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 \$180,611 and equipment rental paid was \$554,523 for the year ended September 30, 2014. All operating leases contain cancellation clauses, making the leases subject to cancellation upon non-appropriation of public funds.

Cameron County Commissioners' Court entered into an agreement with Texas Cable Partners, L.P., d.b.a. Time Warner Communications (TWC) to provide multi-channel video services for the tenants renting in the Isla Blanca Park. The initial term of the agreement is for five years commencing October 19, 2009. This contract has been extended for an additional year per the contract agreements. As of 09/30/2014 the monthly fee is equivalent to 11.50 per unit costing \$6,543.50 per month. TWC may increase the monthly fee at any time upon 30 days notice to Cameron County.

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 9/30/14 are as follow:

RESTRICTED

Nonmajor Governmental Fund	1,085,959
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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

10. INTERFUND TRANSFERS, RECEIVABLES AND PAYABLES

Interfund receivables and payables consisted of the following at September 30, 2014:

Receivable Fund	Payable Fund	Amount
General Fund	Major governmental funds	\$ 406,778
	Nonmajor Governmental fund	3,251,103
	Enterprise Fund	4,672,040
Major Governmental Fund	Nonmajor governmental fund	969,627
Nonmajor Governmental Fund	Major governmental fund	79,093
	Nonmajor Governmental fund	2,908,853
	General Fund	517,177
	Enterprise Fund	559,030
Internal Service Fund	General Fund	466,130
Enterprise Fund	Enterprise Fund	8,513,003
	Nonmajor governmental funds	3,382,077
TOTAL		\$25,724,911

- 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, 2014, are as follows:

***Enterprise Fund transfers to General Fund in FY14 were \$8,142,690.**

Transfer To Fund	Transfer From Fund	Amount
General Fund	Enterprise Fund	\$ 7,569,459*
	Nonmajor governmental fund	22,068
Nonmajor governmental fund	General Fund	362,780
	Nonmajor governmental fund	451,905
	Major Fund	63,378
	Enterprise Fund	573,231*
TOTAL		\$ 9,042,821

- 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.

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, 2014.

	Governmental Activities	Business-Type Activities
Beginning balance at October 1, 2013	\$ 745,487	\$ 53,907
Increases	1,816,037	162,953
Decrease	(1,802,066)	(157,105)
Ending balance at September 30, 2014	<u>\$ 759,458</u>	<u>\$ 59,755</u>

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

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 at October 1, 2013	\$3,320,000	\$72,150,000	\$75,470,000
New Debt	-	16,500,000	16,500,000
Debt retired	(\$170,000)	(4,340,000)	(4,510,000)
Debt payable at September 30, 2014	<u>\$3,150,000</u>	<u>\$84,310,000</u>	<u>\$87,460,000</u>

The annual requirements to amortize all general bonded obligation debt outstanding as of September 30, 2014 are as follows:

Year Ending September 30,	Certificates of Obligation		General Obligation Bonds		
	Principal	Interest	Principal	Interest	Total
2015	\$ 5,040,000	\$ 3,668,848	\$ 180,000	\$ 161,651	\$9,050,499
2016	5,440,000	3,281,649	190,000	153,236	9,064,885
2017	5,655,000	3,074,829	195,000	144,414	9,069,243
2018	5,860,000	2,863,470	205,000	135,001	9,063,471
2019	6,090,000	2,634,284	215,000	124,884	9,064,168
2020-2024	27,520,000	9,415,453	1,260,000	441,708	38,637,161
2025-2029	19,705,000	4,115,184	905,000	102,965	24,828,149
2030-2034	9,000,000	772,632	-	-	9,772,632
	<u>\$ 84,310,000</u>	<u>\$ 29,826,349</u>	<u>\$ 3,150,000</u>	<u>\$1,263,859</u>	<u>\$118,550,208</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

12. LONG TERM DEBT

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

Bonds and certificates of obligation payable were comprised of the following individual issues at September 30, 2014:

GENERAL OBLIGATION BONDS:	Outstanding Balance September 30, 2014	Less Current Maturities (to be paid in FY 2014-2015)	Long-Term Maturities September 30, 2015
Road Bonds:			
<u>\$1,575,000 Unlimited Tax Road Bonds, Series 2005</u> due in annual principal installments of \$45,000 to \$115,000 through February 1, 2025, plus interest at rates ranging from 3.0% to 4.375%, issued for road improvements	\$ 1,025,000	\$ 75,000	\$ 950,000
<u>\$2,575,000 Unlimited Tax Road Bonds, Series 2008</u> due in annual principal installments of \$80,000 to \$215,000 through February 15, 2028, plus interest at rates ranging from 5.0% to 6.125%, issued for road improvements.	<u>2,125,000</u>	<u>105,000</u>	<u>2,020,000</u>
Total General Obligation Bonds	\$ <u>3,150,000</u>	\$ <u>180,000</u>	\$ <u>2,970,000</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

12. LONG TERM DEBT

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

	Outstanding Balance September 30, 2014	Less Current Maturities (to be paid in FY 2014-2015)	Long-Term Maturities September 30, 2015
Certificates of Obligation:			
<u>\$11,280,000 Certificates of Obligation, Series 2005</u> due in annual principal installments of \$245,000 to 895,000 through February 1, 2025, plus interest at rates ranging from 2.0% to 4.5%, issued for capital projects.	\$ 1,150,000	\$ 560,000	\$ 590,000
<u>\$21,420,000 Limited Tax Refunding Bonds, Series 2005</u> due in annual principal installments of \$825,000 to \$1,895,000 through February 1, 2020, plus interest at rates ranging from 3.0% to 5.0%, refinance previously issued bonds.	9,810,000	1,735,000	8,075,000
<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.	6,420,000	380,000	6,040,000
<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.	13,285,000	645,000	12,640,000
<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.	5,105,000	290,000	4,815,000
<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.	22,840,000	725,000	22,115,000
<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.	9,200,000	295,000	8,905,000
<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	16,500,000	410,000	16,090,000
Total Certificates of Obligation	<u>\$ 84,310,000</u>	<u>\$ 5,040,000</u>	<u>\$ 79,270,000</u>
Total Debt	<u>\$ 87,460,000</u>	<u>\$ 5,220,000</u>	<u>\$ 82,240,000</u>
Less: Unamortized bond issue cost	(384,049)	(9,463)	(393,512)
Unamortized deferred refunding	(1,114,243)	(432,751)	(681,492)
Unamortized premium	1,455,821	114,027	1,569,848
Total Debt	<u>\$ 87,417,529</u>	<u>\$ 4,891,813</u>	<u>\$ 82,734,844</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

12. LONG TERM DEBT (continued)

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

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 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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

12. LONG TERM DEBT (continued)

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

As a result of the issuance of Limited Tax Refunding Bonds, Series 2005 in the amount of \$21,420,000 of which \$6,347,256 were issued to refund the International Toll Bridge Combination Tax & Revenue Refunding Bonds, Series 1996A and the International Toll Bridge Combination Tax & Revenue Certificates of Obligation, Series 1996B, the International Toll Bridge System has recognized this outstanding obligation as this Limited Tax Refunding issuance was debt financed capital improvements for proprietary funds.

ENTERPRISE FUND DEBT OBLIGATION

Certificates of Obligations issued by Cameron County for capital improvements of International Toll Bridge including interest payments are as follow:

<u>YEAR ENDING SEPTEMBER 30,</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>AMOUNT</u>
2015	\$ 513,891	\$ 615,594	\$1,129,485
2016	634,381	591,358	1,225,739
2017	667,159	562,262	1,229,421
2018	640,879	531,974	1,172,853
2019	670,849	500,431	1,171,280
2020-2024	3,930,394	1,921,107	5,851,501
2025-2029	4,394,883	693,348	5,088,231
2030-2031	686,443	32,551	718,994
TOTAL	\$12,138,879	\$ 5,448,625	\$ 17,587,504

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.

The County issued \$8,000,000 in Certificates of Obligation, Series 2007 for the purpose of payment of contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion and/or renovation of certain public property, specifically being improvements and additions to, and/or acquisition of, various public parks and other public recreation facilities located throughout the County; and to pay costs of issuance of the Certificates, the County included in its annual ad valorem tax, within limitations prescribed by law, an amount sufficient to meet the debt service requirements on these Certificates. The Park System pledged limited revenues of annual operations to comply with the legal requirements for the sale of the Certificates. This Certificate of Obligation issue is an obligation of County Parks System.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

12. LONG TERM DEBT (continued)

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
2015	\$ 438,369	\$ 337,273	\$ 775,642
2016	495,636	319,680	815,316
2017	515,870	299,953	815,823
2018	509,937	279,861	789,798
2019	532,755	259,210	791,965
2020-2024	3,013,924	937,959	3,951,883
2025-2029	2,462,505	264,471	2,726,976
2030-2031	289,833	13,742	303,575
TOTAL	\$8,258,829	\$ 2,712,149	\$10,970,978

B. CAPITAL LEASES

The annual requirements to retire general non-bonded debt outstanding at September 30, 2014, are as follows:

<u>Changes in General Non-Bonded Debt</u>	<u>Non-Bonded Debt</u>
Capital leases payable at October 1, 2013	\$5,830,519
Debt issued	1,671,409
Debt retired	(1,774,880)
Capital Leases payable at September 30, 2014 (Note 7)	<u>\$5,727,048</u>

The annual requirements to retire general non-bonded debt outstanding at September 30, 2014 are reported in Note 7.

C. ADVANCED REFUNDING AND DEFEASED DEBT

On June 07, 2012, the County Issued Limited Tax Refunding Bonds Series 2012 in the amount of \$9,610,000 with interest rates ranging from 2.0% to 3.5%. The proceeds were used to refund \$6,635,000 of outstanding Certificates of Obligation, Series 2005 and \$2,420,000 outstanding Certificates of Obligation, Series 2004, with interest rates ranging from 2.0% - 4.5%. The 2012 refunding bonds carried an initial principal amount of \$9,610,000 but were sold at a net premium of \$437,592. After the County contributed \$59,498 and after paying issuance cost, insurance premium, and underwriting fees of \$241,518 the net proceeds were \$9,865,572.

The net proceeds from the issuance of the Limited Tax Refunding Bonds, Series 2012 have been deposited in the Escrow Fund to refund the Refunded Obligations. The accuracy and sufficiency of such deposits to make payments has been confirmed by The Financial Advisor and such amounts will be held in an escrow fund under an Escrow Agreement dated September 1, 2012 between the Issuer and the Escrow Agent. All investments are to be made only in U.S. Treasury Securities and all such receipts will be applied to the

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

12. LONG TERM DEBT (continued)

C. ADVANCED REFUNDING AND DEFEASED DEBT (continued)

payment of principal of and interest on the Refunded Obligations or will be held uninvested as cash in the Escrow Fund until the next date for payment of interest on the Refunded Obligations. The advance refunding has met the requirements of an in-substance debt defeasance and the Refunded Obligations are deemed to have been fully paid and no longer outstanding, except for the purpose of receiving payments from the deposited bond proceeds and any cash held for such purpose by the Escrow Agent for the Refunded Obligations and such Refunded Obligations will not be deemed as being outstanding obligations of the County payable from taxes nor for the purpose of applying any limitation on the issuance of debt. The purpose of this Refunding was to restructure debt service payments, to obtain net present value savings of \$576,928 and for the payment of related Refunding Bond issuance costs.

On June 1, 2011 the County issued Limited Tax Refunding Bonds, Series 2011 in the amount of \$5,560,000 to refund the Certificates of Obligation, Series 2002, Unlimited Tax Road Bonds, Series 2002 and the Certificates of Obligation, Series 2004, in the amounts of \$4,910,000, \$675,000 and \$50,000, respectively. The 2011 refunding bonds carried an initial principal amount of \$5,560,000 but were sold at a net premium of \$398,122 with accrued interest of \$17,849. After the County contributed \$99,707 and after paying issuance cost of \$157,137 and \$17,849 of accrued interest the net proceeds were \$5,918,541.

The net proceeds from the issuance of the Limited Tax Refunding Bonds, Series 2011 have been deposited in the Escrow Fund to refund the Refunded Obligations. The accuracy and sufficiency of such deposits to make payments has been confirmed by The Financial Advisor and such amounts will be held in an escrow fund under an Escrow Agreement dated June 1, 2011 between the Issuer and the Escrow Agent. All investments are to be made only in U.S. Treasury Securities and all such receipts will be applied to the payment of principal of and interest on the Refunded Obligations or will be held uninvested as cash in the Escrow Fund until the next date for payment of interest on the Refunded Obligations. The advance refunding has met the requirements of an in-substance debt defeasance and the Refunded Obligations are deemed to have been fully paid and no longer outstanding, except for the purpose of receiving payments from the deposited bond proceeds and any cash held for such purpose by the Escrow Agent for the Refunded Obligations and such Refunded Obligations will not be deemed as being outstanding obligations of the County payable from taxes nor for the purpose of applying any limitation on the issuance of debt. The purpose of this Refunding was to restructure debt service payments, net present value savings of \$140,086 and for the payment of related Refunding Bond issuance costs.

On August 1, 2005 the County issued Limited Tax Refunding Bonds, Series 2005 in the amount of \$21,420,000 to refund the International Toll Bridge Combination Tax & Revenue Refunding Bonds, Series 1996A, the International Toll Bridge Combination Tax & Revenue Certificates of Obligation, Series 1996B and the Combination Tax & Limited Tax Pledge Revenue Certificates of Obligation, Series 2000, in the amounts of \$5,010,000, \$2,315,000 and \$14,930,000, respectively. The 2005 refunding bonds carried an initial principal amount of \$21,420,000 but were sold at a premium of \$1,085,226 with accrued interest of \$143,304. After the County contributed \$1,686,405 and after paying issuance cost of \$370,348 and \$143,304 of accrued interest the net proceeds were \$23,821,283.

The net proceeds from the issuance of the Limited Tax Refunding Bonds, Series 2005 were used to purchase U.S. Government securities, and those securities were deposited into an irrevocable trust with an escrow agent to provide debt service payments until the International Toll Bridge Combination Tax & Revenue Refunding Bonds, Series 1996A and the International Toll Bridge Combination Tax & Revenue Certificates of Obligation, Series 1996B are redeemed on November 1, 2005 and the Combination Tax & Limited Tax Pledge Revenue Certificates of Obligation, Series 2000 are redeemed on February 15, 2010. The advance refunding met the requirements of an in-substance debt defeasance and the refunded part of the Series 1996A and 1996B bonds were removed from long-term debt of the enterprise and the refunded part of the Series 2000 bonds were removed from the governmental activities column of the statement of net assets. As of September 30, 2009, the balance remaining on this debt was \$18,880,000. The reacquisition price exceeded

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

12. LONG TERM DEBT (continued)

net carrying amount of the old debt by \$2,096,412. This amount is being netted against the new debt and amortized over the remaining life of the bonds, which is the same life as the refunded debt.

As a result of the advance refunding, the County decreased its total debt service requirements by \$2,688,624, which resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$993,324, after reduction of prior funds on hand of \$1,191,350.

In prior years, the County has defeased various bond issues by creating separate, irrevocable trust funds. New debt has been issued and proceeds were used to purchase U.S. government securities placed in the trust funds. The investments and fixed earnings from the investments are sufficient to fully service the defeased debt until the debt is called or matures. For financial reporting purposes, this debt has been considered defeased and therefore, removed as a liability from the governmental activities column of the statement of net assets.

D. BUSINESS-TYPE ACTIVITIES

Revenue Bonds and Certificates of Obligation

International Toll Bridge System

On January 15, 1996, Cameron County issued \$10,880,000 International Toll Bridge System Combination Tax and Revenue Refunding Bonds, Series 1996 A. The uses of the refunding bonds proceeds are reported in the Defeased Debt section.

During fiscal year 1996, an additional "fund" was established to control the expenditure of the \$3,555,000 proceeds of International Toll Bridge System Revenue Bonds, Series 1996 B. The new "fund" was established to pay for certain construction work to be performed at Veteran's International Bridge.

Again, during fiscal year 1997, proceeds from the \$6,125,000 International Toll Bridge System Revenue Improvement Bonds, Series 1997 issue were placed in the construction fund. The \$6,125,000 International Toll Bridge System Revenue Improvement Bonds, Series 1997 represents the second of three anticipated debt issues necessary for the completion of the Veterans International Bridge Project.

The final financing for the Veteran's International Toll Bridge Project was a bond issued on September 10, 1998. Proceeds from the \$7,950,000 Cameron County, Texas International Toll Bridge System Revenue Bonds, Series 1998 were placed in the construction fund. Debt issued for the construction of the Veterans International Bridge project totaled \$17,630,000.

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

Debt payable at October 1, 2013	\$5,485,000
Debt retired	(890,000)
Less unamortized discount and bond issue cost	(64,351)
Debt payable at September 30, 2014	<u>\$ 4,530,649</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

12. LONG TERM DEBT (continued)

D. BUSINESS-TYPE ACTIVITIES (continued)

Debt includes the following individual issues at September 30, 2014:

REVENUE BONDS:

	Outstanding Balance September 30, 2014	Less Current Maturities (to be Paid in FY 2014-2015)	Long-Term Maturities September 30, 2015
<u>\$4,005,000 International Toll Bridge System Revenue Refunding Bonds Series 2007; due in annual principal installments of \$335,000 to \$475,000 through November 1, 2017, plus interest at the rate of 3.76%.</u>	\$1,790,000	\$ 425,000	\$1,365,000
<u>\$7,950,000 International Toll Bridge System Revenue Bonds, Series 1998; due in annual principal installments of \$335,000 to \$615,000 through November 1, 2018; interest rates of 4.60%.</u>	<u>2,805,000</u>	<u>510,000</u>	<u>2,295,000</u>
	4,595,000	935,000	3,660,000
Unamortized discount and issue cost	<u>64,351</u>	<u>5,544</u>	<u>58,807</u>
Total Debt	<u>\$4,659,351</u>	<u>\$ 940,544</u>	<u>\$3,718,807</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, 2014 are as follows:

Year Ending September 30,	International Toll Bridge System		Parks System		Total
	Principal	Interest	Principal	Interest	
2015	\$ 935,000	\$ 176,614	-	-	\$ 1,111,614
2016	970,000	136,411	-	-	1,106,411
2017	1,015,000	94,494	-	-	1,109,494
2018	1,060,000	50,675	-	-	1,110,675
2019	615,000	14,145	-	-	629,145
	<u>\$ 4,595,000</u>	<u>\$ 472,339</u>	<u>-</u>	<u>-</u>	<u>\$ 5,067,339</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

12. LONG TERM DEBT (continued)

C. 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 August 1, 2005 the County issued Limited Tax Refunding Bonds, Series 2005 in the amount of \$21,420,000 of which \$6,347,256 were issued to refund the International Toll Bridge Combination Tax & Revenue Refunding Bonds, Series 1996A and the International Toll Bridge Combination Tax & Revenue

Certificates of Obligation, Series 1996B in the amounts of \$5,010,000 and \$2,315,000, respectively. The net proceeds from the issuance of the Limited Tax Refunding Bonds, Series 2005 were used to purchase U.S. government securities, and those securities were deposited into an irrevocable trust with an escrow agent to provide debt service payments until the International Toll Bridge Combination Tax & Revenue Refunding Bonds, Series 1996A and the International Toll Bridge Combination Tax & Revenue Certificates of Obligation, Series 1996B are redeemed on November 1, 2005. The advance refunding met the requirements of an in-substance debt defeasance and the refunded part of the Series 1996A and 1996B bonds were removed from long-term debt.

As a result of the advance refunding, the Cameron County International Toll Bridge System decreased its total debt service requirements by \$1,672,305, which resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$367,254, after reduction of prior funds on hand of \$1,191,350. These savings and economic gain are part of the savings disclosed in Note 11C above.

On October 15, 2007, Cameron County authorized the issuance of Cameron County, Texas International Toll Bridge System Revenue Refunding Bonds, Series 2007 to refund the International Toll Bridge System Revenue Improvement Bonds, Series 1997, \$6,125,000. These bonds are payable from and secured by the net revenues of the Toll Bridge System. The 2007 Refunding Bonds were sold at par (\$4,005,000) with an additional Toll Bridge contribution of \$167,508 for bond issuance costs. Present Value savings on this Revenue Refund 2007 issue were \$206,932.

Certificates of Obligation

Cameron County issued \$23,570,000 Certificates of Obligation, Series 2011 dated June 9, 2011 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, and/or renovation of certain public property, specifically being the roof renovations/replacements at Detention Center 1 and 2 and other County buildings, as well as terra cotta improvements at the Dancy Courthouse; air condition units or a chiller system for the Carrizales Rucker Detention Center, County Jail shower replacements; County Sheriff's Office chiller system; improvements to the old County Jail, Lucio Clinic renovation; Judicial Courthouse improvements and County Judicial computer system software; expansion costs for the Veteran's Trade Bridge; planning, traffic and revenue

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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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.

As a result of the issuance of Limited Tax Refunding Bonds, Series 2005 in the amount of \$21,420,000 of which \$6,347,256 were issued to refund the International Toll Bridge Combination Tax & Revenue Refunding Bonds, Series 1996A and the International Toll Bridge Combination Tax & Revenue Certificates of Obligation, Series 1996B; the International Toll Bridge System has recognized this outstanding obligation as this Limited Tax Refunding issuance was debt financed capital improvements for proprietary funds. The International Toll Bridge fulfilled this obligation this year with a final principal payment of \$286,622.

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
2015	\$ 513,891	\$ 615,594	\$ 1,129,485
2016	634,382	591,358	1,225,740
2017	667,160	562,262	1,229,422
2018	640,879	531,974	1,172,853
2019	670,849	500,431	1,171,280
2020-2024	3,930,396	1,921,107	5,851,503
2025-2029	4,394,879	693,348	5,088,227
2030-2031	686,443	32,549	718,992
TOTAL	\$12,138,879	\$ 5,448,623	\$ 17,587,502

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

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. As a result of the issuance of \$8,000,000 in Certificates of Obligation, Series 2007 for the purpose of payment of contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion and/or renovation of certain public property, specifically being improvements and additions to, and/or acquisition of, various public parks and other public recreation facilities located throughout the County; and to pay costs of issuance of the Certificates, the County included in its annual ad valorem tax, within limitations prescribed by law, an amount sufficient to meet the debt service requirements on these Certificates. The Park System pledged limited revenues of annual operations to comply with the legal requirements for the sale of the Certificates. This Certificate of Obligation issue is an obligation of County Parks System.

Certificates of Obligations issued by Cameron County for capital improvements of *Cameron County Parks System* including interest payments are as follow:

YEAR ENDING SEPTEMBER 30,	PRINCIPAL	INTEREST	AMOUNT
2015	\$ 438,369	\$ 337,273	\$ 775,642
2016	495,636	319,680	815,316
2017	515,870	299,953	815,823
2018	509,937	279,861	789,798
2019	532,755	259,210	791,965
2020-2024	3,013,924	937,959	3,951,883
2025-2029	2,462,505	264,471	2,726,976
2030-2031	289,833	13,742	303,575
TOTAL	\$8,258,829	\$ 2,712,149	\$10,970,978

Defeased Debt
Toll Bridge System

On August 1, 1989, Cameron County issued \$4,200,000 International Toll Bridge System Revenue Refunding and Improvement Bonds; Series 1989. The net proceeds of \$3,740,275 from said issue (after payment of \$459,725 in issue costs and accrued interest) were used to purchase U.S. Treasury obligations for the advance refunding of the 1983 Toll Bridge Revenue Bonds in the amount of \$2,500,000, and \$1,515,275 were utilized in the Toll Bridge Construction Fund for the acquisition of real property.

On January 15, 1996, Cameron County issued \$10,880,000 International Toll Bridge System Combination Tax and Revenue Refunding Bonds, Series 1996-A. The net proceeds of \$10,731,885 from said issue, (after payment of \$317,802 in issue costs and accrued interest), were used to purchase U.S. Treasury obligations for the advance refunding of the \$4,200,000 Toll Bridge System Revenue Refunding and Improvement Bonds, Series 1989, the \$1,800,000 International Toll Bridge Revenue Bonds, Series 1991, and the \$5,000,000 International Toll Bridge Revenue Bonds, Series 1992, bonds outstanding totaled \$1,085,000.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

12. LONG TERM DEBT (continued)

Additionally, the U.S. Treasury obligations were deposited in an irrevocable trust with an escrow agent to provide for debt service payments of the \$4,200,000 Toll Bridge System Revenue Refunding and Improvement Bonds, Series 1989, the \$1,800,000 International Toll Bridge Revenue Bonds, Series 1991, and the \$5,000,000 International Toll Bridge Revenue Bonds, Series 1992. As a result, the bonds referred to above are considered to be defeased, and the liability for those bonds has been removed from long-term debt. The purpose of the advance refunding of the above-mentioned Revenue Bond issues was to achieve savings through reduced interest rates made possible by including a limited tax pledge as security. As of September 30, 2012 these bonds have been completely defeased.

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.

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 2013 calendar year contribution was \$1,030,676.

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
2011	1,183,081	532,079	651,002
2012	1,149,581	419,527	730,054
2013	1,030,676	500,437	530,239

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:

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

13. RISK MANAGEMENT (continued)

AUTOMOBILE LIABILITY COVERAGE

<u>Bodily Injury*</u>	<u>Property Damage*</u>	<u>Personal Injury Protection</u>
\$100,000 per person \$300,000 per occurrence	\$100,000 per occurrence	\$5,000 per person
-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 \$133,019 for Automobile Liability and \$71,392 for automobile physical damage for the period July 1, 2014 through July 1, 2015. Insurance premium provides coverage for 545 vehicles. No settlements exceeded insurance coverage during the past three years.

COMPREHENSIVE GENERAL LIABILITY COVERAGE

<u>Bodily Injury*</u>	<u>Property Damage*</u>	<u>Employee Benefits</u>	<u>Personal and Adv Injury Liability</u>
\$100,000 per person \$300,000 per occurrence	\$100,000 per occurrence	\$100,000 per occurrence	\$100,000 per person \$300,000 per offense
aggregate			

-The deductible is \$5,000 per occurrence. The annual premium is \$98,753 for the period July 1, 2014 through July 1, 2015. 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 15.8% this past year, the most significant increase 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 \$1,166,129 to the Health Insurance Fund was needed to

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

13. RISK MANAGEMENT (continued)

meet these obligations. The County's contribution for employee coverage was increased for fiscal year 2015 in efforts to meet the obligations.

During fiscal year 2014, a total of \$10,063,551 was paid in benefits and \$1,569,085 was paid in administrative costs. Estimated claims payable, based upon claims filed and estimated unfiled claims at year end, totaled \$391,507 as of September 30, 2014. Changes in the balances of claims liabilities during the past three years follow:

	Fiscal Year 2013-2014	Fiscal Year 2012-2013	Fiscal Year 2011-2012
Unpaid claims, beginning of fiscal year	\$589,205	\$619,191	\$ 459,066
Incurred claims (including incurred but not reported)	9,865,853	8,417,042	8,260,955
Payments of claims	(10,063,551)	(8,447,028)	(8,100,830)
Unpaid claims, end of fiscal year	<u>\$ 391,507</u>	<u>\$ 589,205</u>	<u>\$ 619,191</u>

PUBLIC OFFICIALS AND LAW ENFORCEMENT LIABILITY

The County self-insures its activities that are normally covered with public officials (errors and omissions) insurance and law enforcement liability insurance. Lawsuits involving wrongful termination, sexual harassment, and breach of contract are typically covered through Public Officials Insurance; whereas, civil rights violations, illegal search and wrongful incarceration are covered by Law Enforcement Liability Insurance. Since the County is self-insured in these areas of liability, there are no exclusions. Insurance policies purchased from private insurance companies could exclude certain coverage's that would leave the County uninsured. Therefore, the lawsuits listed below may or may not have been specifically covered by an acquired insurance policy. Because the County is self-insured with regards to law enforcement liability and public officials liability, all settlements exceed insurance coverage amounts. The County is currently defending against various lawsuits concerning Public Officials and Law Enforcement Liability. While the final outcome of these lawsuits cannot be certain, the County has reserved \$500,000 to provide for a contingency in cases in which the County may be adversely ruled upon.

ENTERPRISE ACTIVITY COVERAGE

The System maintains insurance coverage for fire, extended coverage, malicious mischief, and toll equipment coverage. Vehicles are self-insured as to comprehensive collision coverage; however, auto liability coverage is provided through the Texas Association of Counties in amounts above the legal requirements. The County insures the bridge spans for property damage in amounts significantly less than the historical cost of each bridge through Hiscox Insurance Company – AM Best Rating A XII.

The Gateway International Bridge has \$3,300,000 in coverage for the bridge span property damage and \$5,500,000 for use and occupancy coverage protecting from loss of revenues. The Free Trade Bridge at Los Indios has \$4,900,000 to cover property damage to the bridge spans and \$2,500,000 for use and occupancy coverage protecting from loss of revenues. The Veteran's International Toll Bridge also has \$4,900,000 to cover property damage to the bridge spans and \$6,500,000 for use and occupancy coverage protecting from loss of revenues. A significant portion of the amounts capitalized in toll bridges and approaches constitute non-construction costs such as environmental assessments, presidential permits, U.S. Coast Guard Permits, legal, engineering, geotechnical surveying, archeological examination, as well as land and site preparation. Most of these costs will not recur should a bridge span need replacement or repair. In addition, private engineering firms structurally inspect all international bridges.

Windstorm and Hail insurance coverage is included under the Property and Catastrophe Insurance coverage provided by Axis Primary and various other companies for excess. Flood insurance coverage in the amount of \$433,100 is provided for buildings by Harleysville Ins. Co. and NFIP.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

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.

Civil cases involving personnel matters have been settled during fiscal year 2014 and financial impact has not been material to the county. Additionally, the County is a defendant in other cases involving employment related litigation. The outcome of these lawsuits are not known and financial impact to the county is not expected to be material. The County has Committed Fund Balance of \$500,000 for pending litigation claims.

The County is a defendant in a real estate case where Plaintiffs allege County abandoned an easement that was given to County Parks for the use of park purposes. This is a complicated case involving donated land that Commissioners Court sought to develop by leasing land for development of a hotel complex within the park. The outcome of this case is not known at this time and the material effect, if any, is not known.

INTERLOCAL AGREEMENTS

Harlingen, Texas and San Benito, Texas

On June 3, 1991, Cameron County entered into an agreement with the Cities of San Benito, Texas and Harlingen, Texas, whereby the County would finance, construct and operate an international toll bridge located at Los Indios, Texas approximately eight miles south of both communities. The revenue bonds issued are payable from the revenues of the County's Toll Bridge System. Each of the cities has agreed to pay the lesser of \$200,000 annually, or 25% of any deficiency in annual debt service requirements, net operating losses not including depreciation, and any capital equipment not paid for with bond proceeds.

Any surplus remaining after payment of operations, debt service, or capital equipment purchases, in excess of 140% of the average annual debt service requirements of outstanding Los Indios Toll Bridge Bonds, will be distributed 25% to each city and 50% to the County. The Free Trade Bridge at Los Indios opened November 1, 1992. The results of operations for the Free Trade Bridge at Los Indios for the period ending September 30, 2014 produced a \$750,776 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 \$187,694.

Brownsville, Texas

On January 12, 1990, the County entered into an agreement with the City of Brownsville, Texas, whereby the County would finance, construct and operate an international toll bridge located in Southeast Brownsville, Texas, approximately two miles east of Gateway International Toll Bridge. Revenue bonds issued are payable from the revenues of the County's Toll Bridge System. The City of Brownsville, Texas agreed to pay the lesser of \$400,000 annually, or 50% of any deficiency in annual debt service requirements, net operating losses not including depreciation, and any capital equipment not paid for with bond proceeds. Any surplus remaining after payment of operations, debt service, or capital equipment purchases, in excess of 140% of the average annual debt service requirements of outstanding Toll Bridge Bonds, will be distributed equally between the City and the County. The bridge opened in April 1999. During the period of bridge

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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14. COMMITMENTS AND CONTINGENCIES (continued)

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, 2014 produced a distribution to City of Brownsville of \$1,825,714.

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)
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>\$27,148,567</u>	<u>\$27,148,567</u>	<u>\$ 54,297,134</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 the CCRMA. As of October 1, 2013, CCRMA, although a component unit of Cameron County, has dedicated financial staff for all their operations. On May 23, 2006 the County and the CCRMA entered into another agreement to prepare route analysis, schematic design and environmental assessment to include a finding of no significant impact for the North Rail Relocation Project and the FM 509 extension between its current termination point and Expressway 77. The funds for the work will be provided by Cameron County through Project Road Map. CCRMA aggressively continues to work with Texas Department of Transportation on a number of transportation projects: West Parkway in Brownsville, East Loop SH32, 2nd Access to South Padre Island area, Port Isabel Access Road, West Rail Relocation, FM509 and SH550 Phase II and Phase III, Olmito Rail Expansion/Harlingen Relocation and I-69/US77.

On June 6, 2012 and June 7, 2012 the County and CCRMA approved and entered into the SSH 550 Funding and Development Agreement (the "550 Agreement"). The 550 Agreement designates CCRMA as the owner of the Project and as the operator and the party responsible for maintenance of the Project. Through the issuance of the \$40,000,000 Revenue and Tax Bonds, Series 2012, Cameron County provided the funding for the Project and as a condition for such funding, the CCRMA is obligated to repay the funding together with interest on the unpaid principal balance. The debt will be reported on the CCRMA financial statements. The CCRMA has pledged to the County Pledged revenues in accordance with the "SH550 Project Agreement." CCRMA is responsible for providing annual operating, maintenance, and capital budgets to the County and for funding various reserves as established in the Trust agreement.

On January 29, 2014, County Commissioners Court adopted an order authorizing the issuance of Bonds, pursuant to an agreement, by and between the County and The Bank of New York Mellon Trust Company, N.A., Dallas Texas as trustee dated as of August 2012 and as amended as of February 1, 2014. On March 13, 2014, Cameron County issued \$5,000,000 Revenue and Tax Bonds, Series 2014 (State Highway 550 Project)

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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14. COMMITMENTS AND CONTINGENCIES (continued)

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.

Tax Increment Reinvestment Zones (TIRZ)

Cameron County is a participant in a number of reinvestment zones with local municipalities: City of La Feria Reinvestment Zone #1, City of Brownsville and Reinvestment Zone #1 in Brownsville; City of San Benito and San Benito Reinvestment Zone #1. Cameron County Commissioners Court appoints one representative to each zone board; the county representative is usually the county commissioner in whose precinct the zone is located. On November 23, 2011, Cameron County and Cameron County Regional Mobility Authority (CCRMA – component unit) entered into an interlocal agreement to participate in "Transportation Reinvestment Zone No. 1, County of Cameron." This agreement was further modified on December 2012 amending boundaries of CCRMA TRZ#1 due to changes in CCRMA Development Program. Project limits and components of CCRMA incorporated State Highway 550, State Highway 32, FM509, US 77 South and bypasses on US 77 and US 281. Cameron County in cooperation with CCRMA designated TRZ#2 to facilitate development of South Padre Island Second Access project. Through these agreements, County will remit to CCRMA 100% of the incremental value of property located in this zone for the purpose of facilitating the development of portions of State Highway 550, the Outer Parkway, East Loop, FM 509, SH32, US77 South and bypasses on US 77 and US 281. This agreement remains in effect as long as any CCRMA debt is outstanding and unpaid. Distributions for FY 2013 for all entities were City of Brownsville \$51,152, City of La Feria \$10,618, CCRMA \$295,907 and City of Harlingen \$172,844.

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 656 nontraditional defined benefit pension plans. TCDRS issues an aggregate comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

The plan's provisions are adopted by the governing body of the employer, within the options available in the state statutes governing 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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

15. RETIREMENT PLAN (continued)

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 contributed is determined using an actuarially determined rate of 9.19% for the months of the calendar year in 2013 and 9.62% for the months of the calendar year in 2014.

The contribution rate payable by the employee members for the calendar years 2013 and 2014 is the rate of 7.00% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

Annual Pension Cost

For the County's fiscal year ended September 30, 2014, the annual pension cost for the TCDRS plan and the actual employer contributions were \$5,910,789. Employer contribution represents the amount County needs to contribute to fund future benefits for current, former and retired employees. The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with GASB Statement No. 27 parameters based on the actuarial valuations as of December 31, 2012 and December 31, 2013, the basis for determining the contribution rates for calendar years 2013 and 2014.

The required contribution was determined as part of the December 31, 2013 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2013 included (a) 8.0 percent investment rate of return (net of administrative expenses), and (b) projected salary increases of 4.9 percent. Both (a) and (b) included an inflation component of 3.0 percent. The actuarial value of assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a ten year period. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at Dec. 31, 2013 was 20 years. The most recent actuarial valuation, dated December 31, 2013, is as follows:

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

15. RETIREMENT PLAN (continued)

Actuarial Valuation Information

	<u>12/31/2011</u>	<u>12/31/2012</u>	<u>12/31/2013</u>
Actuarial valuation date	entry age	entry age	entry age
Actuarial cost method	level percentage	level percentage	level percentage
Amortization method	of payroll, closed	of payroll, closed	of payroll, closed
Amortization period	20 years	20 years	20 years
Asset valuation method	SAF: 10-yr smoothed ESF: Fund Value	SAF: 10-yr smoothed ESF: Fund Value	SAF: 5-yr smoothed ESF: Fund value
Actuarial Assumptions:			
Investment return*	8.0%	8.0%	8.0%
Projected salary increases*	5.4%	5.4%	4.9%
Inflation	3.5%	3.5%	3.0%
Cost-of-living adjustments	0.0%	0.0%	0.0%

*Includes inflation at the stated rate

Trend Information
for the Retirement Plan for the Employees of Cameron County, Texas

Accounting Year <u>Ending</u>	Annual Pension <u>Cost (APC)</u>	Percentage of APC <u>Contributed</u>	Net Pension <u>Obligation</u>
2012	4,096,266	125%	-
2013	4,156,182	130%	-
2014	5,910,789	136%	-

Funded Status & Funding Progress

As of December 31, 2013, the most recent actuarial valuation date, the plan was 90.50 percent funded. The actuarial accrued liability for benefits was \$188,757,735, and the actuarial value of assets \$170,823,495, resulting in an unfunded actuarial accrued liability of \$17,934,240. The annual covered payroll was \$59,882,828 and the ratio of the UAAL to the covered payroll was 29.95 percent. The schedule of funding progress presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Schedule of Funding Progress for the Retirement Plan
for the Employees of Cameron County, Texas

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/10	141,393,519	156,649,171	15,255,652	90.26%	57,141,769	26.70%
12/31/11	148,123,337	165,612,995	17,489,658	89.44 %	58,360,461	29.97%
12/31/12	158,128,384	178,887,492	20,759,108	88.40 %	58,850,771	35.27%
12/31/13	170,823,495	188,757,735	17,934,240	90.50%	59,882,828	29.95%

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

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:	1,616
Retirees and beneficiaries receiving benefits:	47

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, 2013. The ARC is equal to the Normal Cost and an additional amount to amortize the Unfunded Actuarial Accrued Liability (UAAL) over 24 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 2014, the County's annual OPEB cost (expense) was \$2,019,236 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>10/1/10</u> <u>9/30/12</u>	<u>10/1/11</u> <u>9/30/13</u>	<u>10/1/12</u> <u>9/30/14</u>
Annual Required Contribution	\$ 3,519,814	\$ 3,519,814	\$ 3,287,539
Add Interest on Net OPEB Obligation	673,862	815,830	957,927
Adjustment to ARC	(145,574)	(148,007)	(1,570,685)
Annual OPEB Cost	4,048,102	4,187,637	2,674,781
Less Contributions Made	(498,888)	(635,219)	(655,545)
Change in Net OPEB Obligation	3,549,214	3,552,418	2,019,236
Net OPEB Obligation-beginning of year	16,846,542	20,395,756	23,948,174
Net OPEB Obligation - end of year	<u>\$ 20,395,756</u>	<u>\$ 23,948,174</u>	<u>\$ 25,967,410</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

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 prior 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>
09/30/12	\$4,048,102	\$ 498,888	12.3%	\$20,395,756
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

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 42%.

SCHEDULE OF FUNDING PROGRESS

Unfunded 4.0% Discount Rate

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL)</u>	<u>Unfunded Actuarial Accrued Liability (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as a % of Covered Payroll</u>
10/1/2011	\$0	\$21,378,645	\$21,378,645	0.0%	\$50,560,206	42%
10/1/2012	\$0	\$21,378,645	\$21,378,645	0.0%	\$50,560,206	42%
10/1/2013	\$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, 2014

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, 2014

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.

16. PRIOR PERIOD ADJUSTMENTS

Government Wide Statement of Activities reflects a prior period adjustment of \$(1,223,769). This is due to an adjustment in capital related items of \$1,187,148. An evaluation of fixed assets during a financial system upgrade resulted in adjustments to the fixed assets and accumulated depreciation balances. Some assets that were disposed in years past had not been removed from the fixed assets. Assets that did not meet capitalization threshold and assets funded through County as a pass through entity were incorrectly recorded in the fixed asset component. This adjustment resulted in a net prior period adjustment as noted above due to adjustments in both the fixed assets and accumulated depreciation. A special revenue fund had a adjustment of \$36,621 due to an overstatement of accounts receivable in the prior year.

Government Wide Statement of Activities in the Component Units had a prior period adjustment of \$1,821,923 due to the removal of the Cameron Willacy Counties Community Supervision and Corrections Department.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

17. SUBSEQUENT FINANCIAL ACTIVITY

On November 6, 2014 Cameron County issued \$8,435,000 Cameron County, Texas Limited Tax Refunding Bonds, Series 2014. These Bonds were issued for the purpose of refunding certain outstanding obligations of the County for debt service savings and to pay costs of issuance of the Bonds.

On December 2014 Cameron County entered into interlocal agreements with Cameron County Regional Mobility Authority (CCRMA) to participate in three additional TRZ agreements. These are Zone 3, Zone 4 and Zone 5. These TRZ districts are to fund the County's transportation capacity and allow the County to pledge a portion of the future tax valuation to help pay for the expedited construction of the projects which are a part of the CCRMA system. Participation costs are budgeted through the annual budget adoption process.

On February 12, 2015 Cameron County approved the issuance of \$17,985,000 Cameron County Limited Tax Refunding Bonds, Series 2015. These bonds are scheduled to close on March 31, 2015 and are being issued to refund certain outstanding obligations of the County, for debt service savings and for the payment related to the costs of issuance related to the Bonds.

On February 26, 2015 Cameron County approved the issuance of \$4,500,000 Revenue & Tax Bonds, Series 2015 SH550 Project on behalf of the Cameron County Regional Mobility Authority (CCRMA) to fund a funding shortfall for the final completion of this project. This final financing includes toll equipment and software needed to improve interoperability with regional toll collection systems. Projected closing date is April 2015.

17. PENDING GASBs IMPLEMENTATION

GASB Statement 67, *Financial Reporting for Pension Plans* (GASB67), replaces the requirements of Statement No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans* and Statement No. 50, *Pension Disclosures*, as they relate to pension plans administered through trusts or similar arrangements meeting certain criteria. Impact to County has not been determined.

GASB Statement 68, *Accounting and Financial Reporting for Pensions* (GASB68), replaces the requirements of Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers* and Statement No. 50, *Pension Disclosures*, relative to governments that provide pensions through pension plans administered as trusts or similar arrangements that meet certain criteria. Impact to County has not been determined.

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. Impact to County has not been determined.

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 extend and receive nonexchange financial guarantees. Impact to County has been determined.

GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Data* (GASB71), is an amendment to Statement No. 68, *Accounting and Financial Reporting for Pensions*. GASB 71 eliminates the source of a potential significant understatement of restated beginning net position and expense in the first year implementation of Statement 68 in accrual basis financial statements. Impact to County has not been determined.